



City of Nedlands

MINUTES

Annual General Meeting of Electors

Wednesday 10 December 2025



Information

Notice of Meeting

In accordance with the Local Government Act 1995 at least 14 days local public notice was given of the availability of the Annual Report (section 5.55) and the date, time, place and purpose of the Annual Electors' Meeting (section 5.29).

The local public notice was provided in accordance with section 1.7 of the Local Government Act 1995, by way of the public notice in the Post newspaper on Saturday, 22 November 2025 and on notice boards at the City of Nedlands Administration, Nedlands and Mt Claremont Libraries and on the City's website and social media.

Purpose of Meeting

The purpose of this meeting is to receive the Annual and Financial Reports 2023/24 and General Business.

Definition of an Elector

An elector is defined in the Local Government Act 1995 as a person who is eligible to be enrolled to vote in an election of the City of Nedlands.

Meeting Guidelines

In accordance with the [Local Government \(Administration\) Regulations 1996](#) the Mayor is to preside at a General Meeting of Electors and shall determine the procedure to be followed as set out below:

1. All present are required to sign the attendance register at the entry to the venue, including name and address.
2. In accordance with Section 5.31 of the Local Government Act 1995 (LG Act) and Regulation 18 of the Local Government (Administration) Regulations 1996 (LG Administration Regs), Minutes will be taken at the meeting. Minutes will be made available to the public following the meeting.
3. All members of the public attending the meeting must act in a polite and respectful manner before, during and after the meeting. The public is reminded nobody shall use any electronic, visual or audio recording device or instrument to record the proceedings of the meeting unless that person has been permitted by the Presiding Member to do so.
4. To be able to move or second a motion, and vote at an Electors' Meeting, all Electors in attendance must be on the City of Nedlands Electoral roll. Only City of Nedlands Electors are eligible to vote, although they are not obliged to do so.
5. During general business questions and statements may only relate to matters that affect the City of Nedlands.



6. To allow for considered responses to be provided to all enquiries and questions it is requested that all formal questions are submitted by 12pm on Tuesday, 9 December 2025 via council@nedlands.wa.gov.au or using the form on the City's website.

Motions and Voting

1. Proposed motions are requested to be submitted by 12pm on Tuesday, 9 December 2025 via council@nedlands.wa.gov.au or using the form on the City's website.
2. Motions where presented in writing will be read aloud by the Presiding Member to ensure that all are clear what they are voting on. Motions from the floor will only be accepted at the discretion of the Presiding Member.
3. The Presiding Member will call for a mover and a seconder for a motion. Only City of Nedlands Electors may move or second a motion.
4. Both the mover and seconder to a motion may speak on the motion. The mover will be able to speak for three minutes, and then the seconder will speak for three minutes. The mover and seconder must state their name and address before moving or seconding the motion.
5. The Presiding Member will call other speakers to speak to the motion. Ten speakers will be allowed to speak for the motion (including the mover and seconder), and ten speakers will be allowed to speak against the motion. All speakers should be clear and to the point and speak through the Presiding Member at all times. Each speaker must state their name and address and restrict their comments to the subject of the meeting and will be allowed 3 minutes to speak. Members of the public are not permitted to enter into debate with the Presiding Member. Speakers should not repeat comments/points already raised by another speaker.
6. At the end of the debate for and against the motion, no other items of business will be addressed, and the motion will be put to the vote. Once a motion is voted upon the Presiding Member will call for any further motions from Electors.
7. No motion or amendment is open to debate until it has been seconded. Only one amendment on any one motion shall be received at a time and such amendment shall be dealt with before any further amendment can be received. Upon a motion being proposed, the Presiding Member will call for speakers to address the Chair.
8. Regulation 17 of the Local Government (Administration) Regulations 1996 - Voting at meeting.
 - a. Each elector who is present at a general or special meeting of electors is entitled to one vote on each matter to be decided at the meeting but does not have to vote.
 - b. All decisions at a general or special meeting of electors are to be made by a simple majority of votes.



- c. Voting at a general or special meeting of electors is to be conducted so that no voter's vote is secret.
- 9. Voting is determined by a show of hands.

Minutes

Minutes of this meeting will be available for inspection by members of the public at a later date.

Public questions and comments may be recorded and there is no protection from legal action being taken against you, should it arise from your comments delivered at the meeting.

Decisions Made at a Meeting of Electors

In accordance with section 5.33 of the Local Government Act 1995 all decisions made at a Meeting of Electors are to be considered at the next Ordinary Meeting of Council, or, if that is not practicable:

- At the first Ordinary Meeting of Council after that meeting, or
- At a Special Meeting called for that purpose.

It should be noted that any decisions made at a Meeting of Electors are not binding on the Council.



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1 DECLARATION OF OPENING

I am now pleased to declare this Annual General Meetings of Electors of the City of Nedlands open at 5.00pm.

In opening the meeting, I acknowledge the traditional custodians of this land, the Whadjuk people of the Nyoongar Nation, and pay our respects to culture and Elders, past and present. The City of Nedlands also values the contributions made to the community over the years by people of diverse backgrounds and cultures, including those who have served and sacrificed.

This meeting is being livestreamed and recorded.

2 PRESENT AND APOLOGIES AND LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

Commissioners

Mr D Caddy	(Presiding Member)
Ms B Sandri	(Deputy)

Staff

Mr A Kyron	Acting Chief Executive Officer
Ms L Driscoll	Interim Director Corporate and Community Performance
Mr B Thompson	Director Planning and Development
Mr S Amasi	Director Technical Services
Mr A Baldomero	Manager Health and Compliance
Mr J Allen	Coordinator Governance, Legal & Risk
Ms T Douglas	Executive Officer to CEO
Ms M Chambers	Senior Governance Officer

Apologies

Cath Hart	Commissioner
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Leave of Absence

Nil

Public

5

Media

Nil

3 PROCEDURAL MATTERS

The Presiding Member outlined the procedures of the meeting as printed on pages 2 - 4.



4 ANNUAL AND FINANCIAL REPORT 2023/24

4.1 Annual and Financial Report 2023/24

Presentation of the Annual Report (attachment 1).

On 5 November 2025, Council resolved to accept the City of Nedlands' 2023/24 Annual Report for the year ending 30 June 2024, including the Annual Financial Statements.

The Annual Report comprising:

- (a) Mayor's Report;
- (b) Chief Executive Officer's Report;
- (c) Annual Financial Report; and
- (d) Auditor's Report;

for the financial year ended 30 June 2024 is to be received.

The Annual Report can be viewed by clicking [here](#).

Officer Recommendation

That the 2023/24 Annual Report for the City of Nedlands be accepted.

Moved: Ms Rebecca Coghlan

Seconded: Mr Benedict Hodsdon

CARRIED 5 VOTES TO 0

Annual Report

2023–2024



City of Nedlands





Welcome to the 2023–24 Annual Report

The City of Nedlands is proud to present our Annual Report for the financial year ending 30 June 2024.

The report outlines the City's financial and operational performance for the year against our Council Plan.

It is the aim of the City to meet the ever-changing needs and expectations of the community as is detailed throughout the Annual Report.

ACKNOWLEDGEMENT OF COUNTRY

The City of Nedlands acknowledges the traditional custodians of this land, the Whadjuk people of the Noongar Nation, and pays respect to Elders both past, present and emerging.

Front cover artwork: *Housework* by Judith Forrest, 2006. Bronze sculpture, located in Loneragan Street, Nedlands. Part of the *Snapshots from Lupin Hill* collection.

Information in this document is accurate as at time of publishing.

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Introductory Statement by the Commissioner

The Commissioners commenced at the City of Nedlands, following the resignation and dismissal of the Council and were sworn in on 25 July 2025.

On behalf of the City of Nedlands, it is my pleasure to present the Annual Report for the 2023/2024 financial year. The *Local Government Act 1995* requires every local government to produce an Annual Report by 31 December each year. The Annual Report is being delivered late due to:

- Delayed completion of the 2022/23 financial report caused by the City's inability to produce appropriate records to support the amounts stated in the financial report, together with the auditor's concerns about the valuations of non-current assets, which resulted in the auditor issuing a disclaimer of opinion;
- Taking an increased amount of time to resolve matters relating to the prior year disclaimer of opinion, which resulted in the first draft of the 2023/24 financial report not being provided to the auditor until early December 2024;
- Throughout 2024 and to April 2025 the City had a high turnover of staff including those people with knowledge of the 2023/24 financial year. The audit work was not recommenced until February 2025 and following multiple iterations of the financial report, which further hampered responses to the auditor, an appropriate draft was not provided to the auditor until late June 2025.

Although the financial reporting capability of the City has continued to improve since 2022/23, the auditor has expressed a qualified opinion on the financial report for 2023/24 due to the possible effect of the prior year disclaimer of opinion on the comparability of the current year's figures



A special thank you to our community members who continue to support each other and the City.

and the corresponding prior year's figures. Further details relating to the opinion can be found on page 48 of the Financial Report.

The Annual Report promotes community awareness of the City's programs and services, which contribute to a better quality of life for our residents, stakeholders and visitors. The report also demonstrates our performance against the long-term vision of the City of Nedlands Council Plan (2023-2033).

A highlight of our reporting year is the tremendous work done by our team at the Tresillian Art Centre. There were nine separate exhibitions featuring work from established and emerging artists, including the City's popular Emerge Youth Art Awards.

A special thank you to our community members who continue to support each other and the City, as we continue to move our aspirations and goals into action. I look forward to continuing to work closely with the administration to ensure we are meeting our goals and paving the way for future generations to one day enjoy the beauty of the City of Nedlands.

Professor David Caddy
Chair of Commissioners



Our City

Our City is characterised by its leafy suburbs, abundant bushland, and expansive public open spaces – providing our residents with ample opportunities to connect with nature and with each other. Our playing fields and open spaces are well used by our residents who enjoy an outdoor life.

Our History

On 1 July 1959 Nedlands was declared a City by the Governor, Sir Charles Gairdner after years of petitioning by the Nedlands Road Board.

According to Council minutes from 2 July 1959, 300 ratepayers packed into Dalkeith Civic Hall to hear the proclamation. John Charles Smith became the first Mayor and would go on to dedicate 43 years of his life to the local government of Nedlands.

Since then, the City of Nedlands has been led by 13 Mayors and has celebrated 65 years of service delivery for our community.

Located on Whadjuk Nyoongar Boodja, local lands and waterways provided abundant food and shelter for the Mooro peoples, a sub-group of Nyungar peoples, for 45,000 years. Nanulgurup, the shoreline along Birdwood Parade Reserve, was a meeting place and Traditional Custodians established early tracks that became Stirling Highway, Princess Road, Gugerri Street, and Victoria Avenue. Europeans settled in the area in 1831, with the creation of Dalkeith Farm market garden and orchard.

In the 1850-60's, Colonel John Bruce invested in the area for his son Edward, known as Ned, creating "Ned's lands". The late 1800's and early 1900's saw the continued development of Nedlands as an important transportation route and a preferred location for hospitals, defence, and educational institutions.

Nedlands Today

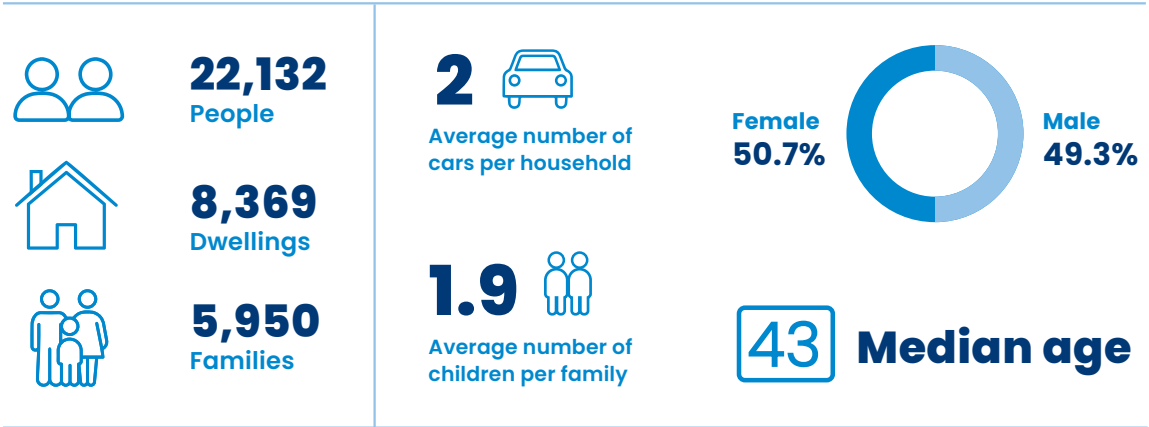
The City of Nedlands is located seven kilometres west of Perth CBD and is situated within the prosperous western suburbs. The City of Nedlands is comprised of four Wards: Coastal Ward, Hollywood Ward, Melvista Ward and Dalkeith Ward. More than 22,000 people call the City of Nedlands home.

Stretching from the banks of the Swan River to the shores of the Indian Ocean, the City of Nedlands provides its residents with a relaxed and abundant lifestyle. The City includes the suburbs of Nedlands, Dalkeith, Mt Claremont, Swanbourne, Karrakatta, along with parts of Floreat and Shenton Park.

Many significant community and public purpose facilities are located in the area, such as Hollywood Private Hospital, Irwin Barracks, Shenton College, HBF Stadium, West Metro Recycling Centre and Karrakatta Cemetery.

With natural vegetation ranging from coastal shrublands and grasslands, to Banksia, Marri, Jarrah and Tuart woodlands, and bushlands along the Swan River, these areas provide important habitat and ecological linkages for local flora and fauna, including Carnaby's Black-Cockatoos and Forest Redtailed Black-Cockatoos. The City ensures that these areas are protected and preserved for all to enjoy, explore and admire.

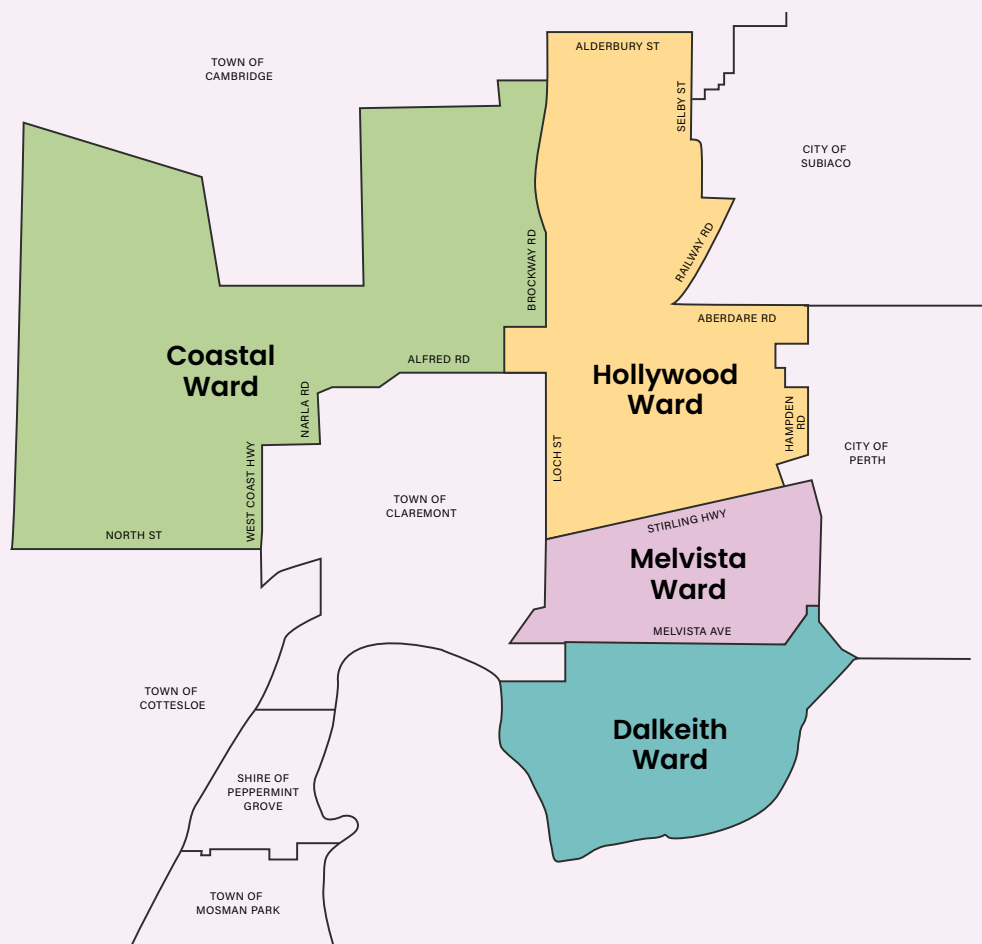
Fast facts



Community Services Facilities	Population Projections	Dwellings Projections
Libraries: 2 Childcare Facilities: 1	2050: 31,000–34,000 (Estimate – based on State Government-driven urban dwelling infill target of 4,400 new dwellings by 2050).	By 2050, an additional 4,400 new dwellings – State Government-driven urban dwelling infill target.

Data above as at 2021 Census.

Our Council



About Council and the Wards

At the end of the 2023-2024 financial year, the City of Nedlands Council was comprised of eight Council Members and a Mayor.

Council Members are elected to represent their Council Ward. Each of the City's four wards are represented by two Council Members and the Mayor is elected to represent the entire electorate.

Council Members 2023–2024



Fiona Argyle,
Mayor



Kerry Smyth,
Deputy Mayor, Coastal Ward



Hengameh Amiry,
Coastal Ward



Noel Youngman,
Dalkeith Ward



Fergus Bennett,
Dalkeith Ward



Rebecca Coghlan,
Melvista Ward



Blane Brackenridge,
Melvista Ward



Ben Hodsdon,
Hollywood Ward



Melanie Pollard,
Hollywood Ward

Farewells

- Leo McManus,** *resigned, June 2024*
- Andrew Mangano,** *not re-elected, October 2023*
- Rajah Senathirajah,** *not re-elected, October 2023*
- Olinka Combes,** *resigned, September 2023*

Governance and Strategy

The Local Government Act 1995 sets out the general function of local government, which is to provide for the good government of people in their district (Section 3.1).

The Council is the local government's governing body and is responsible for the performance of the local government's functions (Section 2.7). This includes setting policies, allocating resources, determining services, and planning strategically for the future of the district.

To support this role, the Act requires each local government to "plan for the future" through integrated strategic planning (Section 5.56). The section "Our Council Plan for the Future" provides an overview of the Council Plan.

Governance Framework

The City of Nedlands Governance Framework Policy sets out the Council's decision-making process including meeting structures and cycle, to provide for better transparency, efficiency, participation and statutory compliance.

The policy's key objectives aim to ensure:

- Council Members are engaged in the development of strategy and policy from initiation to adoption
- Council Members are provided with accurate, relevant and timely information by the Chief Executive Officer (CEO) to inform quality decision-making
- Community members can participate in the decision-making process and have access to information used to inform Council decisions.

A copy of the Governance Framework, detailing the Council decision making process as shown on the following page, can be accessed on the City of Nedlands website.



The City of Nedlands Governance Framework Policy sets out the Council's decision-making process including meeting structures and cycle, to provide for better transparency, efficiency, participation and statutory compliance.

Council Decision Making Meeting Process

1 First Tuesday of the month	Concept Forum Closed to public 5.30pm - 7.30pm	To discuss • Complex matters • Review and performance measurement of strategies • Other matters supported by 3+ Councillors
Agenda, briefing and discussion papers added to Councillor portal by COB Friday before 1 st Tuesday of month.		
2 Second Tuesday of the month	Agenda Forum Open to public 6pm start	Opportunity for Council Members to ask questions and seek information on items to be considered at the forthcoming Ordinary Council Meeting Members of the public may make presentations or ask questions on items contained within the agenda
Agenda added to Councillor portal and City's website by COB Thursday before Agenda forum.		
3 Third Tuesday of the month	Concept Forum Closed to public 5.30pm - 7.30pm	To discuss • Complex matters • Review and performance measurement of strategies • Other matters supported by 3+ Councillors
Agenda added to Councillor portal and City's website by COB Thursday before Agenda forum.		
4 Fourth Tuesday of the month	Ordinary Council Meeting Open to public 6pm start	Council Members to consider items on the agenda comprising of officer's reports and recommendations Members of the public may make presentations or ask questions on items contained within the agenda
Agenda added to Councillor portal and City's website by 2pm Friday before OCM		

* December OCM is held on 3rd Tuesday of month | No OCM in January | No OCM in October of ordinary election year

Risk Management

Risk management is an integral part of good management practice. It is also an essential element of sound corporate governance. Strategic and operational risks such as those associated with health and safety, financial, customer, social/cultural heritage, reputation, environment, as well as legal and compliance are all considered by leadership when making decisions or providing services and projects to the community.

The City is committed to maturing the risk management function to enable more robust corporate planning, decision-making and continuous business improvement in corporate performance. Council approved a Risk Management Framework, Risk Management Policy and adopted a Strategic Risk Register during the 2023-24 financial year.

Audit

Internal Audit

Internal Audit services at the City of Nedlands are provided by external consultant Moore Australia (WA) Pty Ltd, supplying an independent, objective review and advisory service to provide assurance that the City's financial and operational controls are operating in an efficient, effective and ethical manner.

Internal audits considered by the Audit and Risk Committee in 2023-24:

- Post implementation review of the ERP system
- Planning approvals process
- Cyber security
- Delegations of authority
- Waste management.



The City is committed to maturing the risk management function to enable more robust corporate planning, decision-making and continuous business improvement in corporate performance.

About the City of Nedlands

Our Organisation

The Chief Executive Officer (CEO) is responsible for the management of the City of Nedlands administration. The CEO provides overall strategic direction, leadership and coordination of operations. Along with the Directors and staff, the CEO actions Council decisions by developing and implementing the Council's resolutions. During the financial 2023/2024 year there were three separate Chief Executive Officers.

Organisation Values

Accountability	We conduct our business and all our services in an open, transparent and financially responsible manner.
Partnership	We work together for the benefits of the community.
Fairness	We provide consistent, fair and unbiased treatment for the whole the community.

Chief Executive Officer and Executive Management Team

At end of 2024



Office of the Chief Executive

The Office of the Chief Executive develops and implements strategic plans that enable the organisation to deliver the community’s vision and aspirations. It is responsible for Council Member Liaison, Strategic Planning and Projects, Governance, Legal, Risk Management, Human Resources, Communications and Engagement. It is also responsible for Community Development and Community Service Centres.

Keri Shannon
Chief Executive Officer

Appointment
1 May 2024 (permanent appointment)



Bill Parker
Chief Executive Officer

Appointment
4 July 2022 – 1 December 2023

Supporting the CEO is the Executive Management Team (EMT):



Corporate Services Directorate

The Corporate Services Directorate is responsible for corporate matters and provides services to internal teams. This includes General Financial Services, Land and Property, Information, Communication and Technology (ICT), and Information and Record Management. It is also responsible for Customer Services, which facilitates both internal and external community interactions.

Customer service is a strong focus of the City, work has progressed on strategies to improve messaging and response times to all residents and communities.

Michael Cole

Director Corporate Services

Appointment

14 March 2022 – 2 July 2024



Planning and Development Directorate

The Planning and Development Directorate performs research and creates the plans required to deliver a liveable, prosperous and sustainable City. It is responsible for Strategic and Statutory planning, Building Services and Environmental Health, Environmental Conservation, Sustainability and Ranger Services.

Tony Free

Director Planning and Development

Appointment

20 January 2022 – 11 March 2025



Technical Services Directorate

The Technical Services Directorate designs, constructs, manages and maintains infrastructure, buildings, fleet assets and the City of Nedlands' public spaces. It is responsible for City Projects, Civil Maintenance, Building Maintenance, Asset Management, Transport and Development, Fleet Management, Parks Maintenance and Arboriculture.

Matthew Macpherson

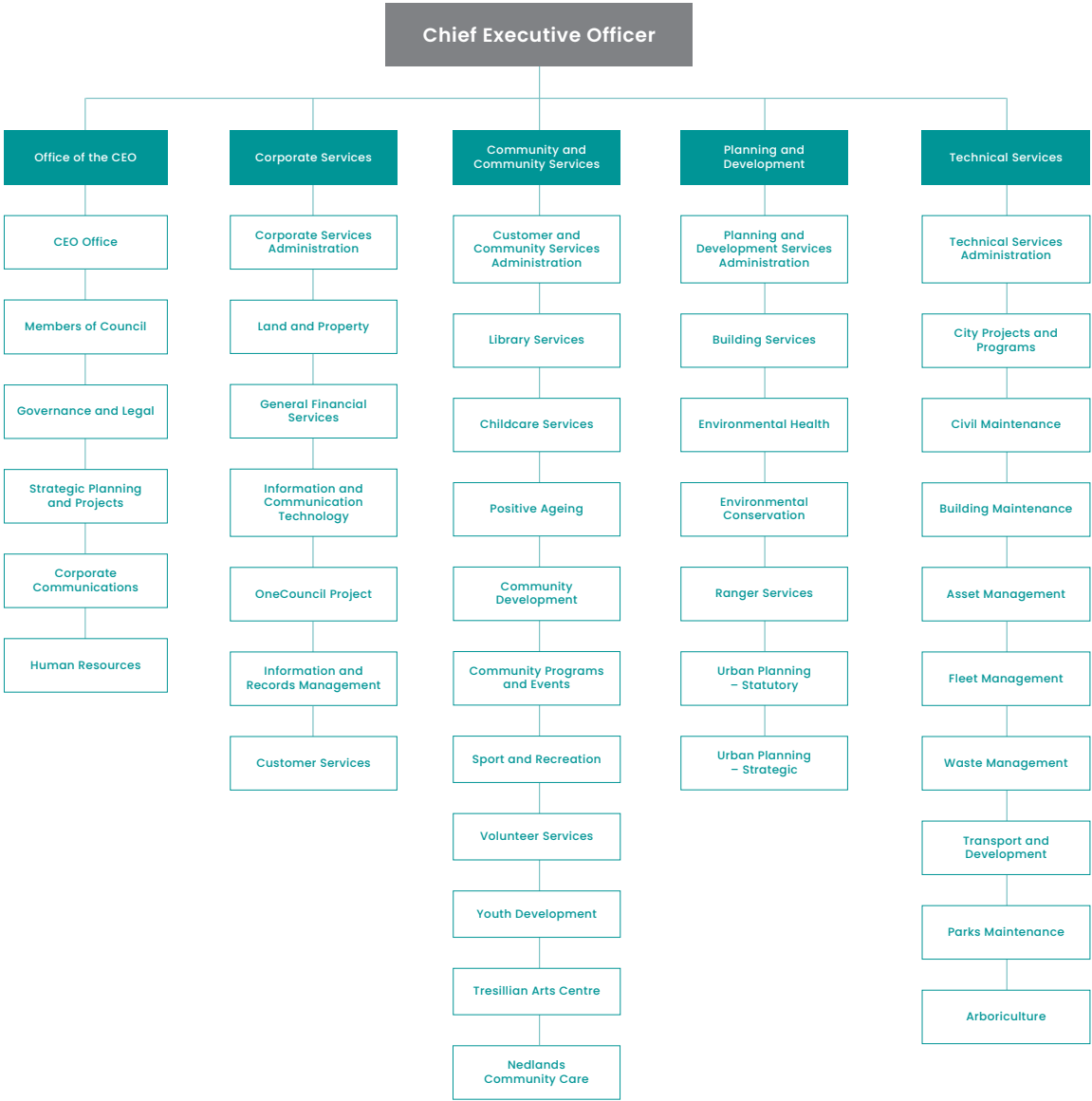
Director Technical Services

Appointment

3 January 2023 – 30 November 2024

Organisational Structure

Detailed below is the City of Nedlands organisational structure by Directorate and Service Team.



Source: "Our Plan for the Future - City of Nedlands - Council Plan 2023-24" page 52- 54

Workforce

Total number of employees on the payroll system as of 30 June 2024 was

162

Headcount

127 Full Time employees

24 Part Time employees

11 Casual employees

Employee Demographics (%)

Female employees
54.9%

Male employees
45.1%

Female employees in management
35.7%

Male employees in management
64.3%

First Nations People
0%

Employees with disability
1.2%

Employees from culturally diverse backgrounds
20.4%

Employees by age (%)

Under 25 4.3%

25-34 30.3%

35-44 25.9%

45-54 22.2%

55-64 14.8%

65 and over 2.5%

Please note: Percentages above are rounded up.

Our Council Plan for the Future

WA Local Governments are required to “plan for the future” (*Local Government Act 1995* Section 5.56). This plan comprises two parts: a strategic community plan and a corporate business plan (*Local Government (Administration) Regulations 1996* 19BA).

A Strategic Community Plan (SCP) sets out the long-term vision, aspirations and objectives of the community and the *Corporate Business Plan* (CBP) outlines a local government’s priorities to address these, in accordance with its capacities and resources, and through supporting services and actions (*Local Government (Administration) Regulations 1996* Part 5 Division 3).

The City of Nedlands undertook a major review of its SCP and CBP from December 2022 to November 2023. This involved extensive community and stakeholder engagement and resulted in Council adopting *Our Plan for the Future – City of Nedlands Council Plan 2023-34* (Council Plan) on the 28 November 2023.

The Council Plan addresses all the legislated requirements for a SCP and CBP, and integrates resourcing, finance, assets and workforce, with the first year of the Plan being 2023-2024.

Sustainable Development

The *City of Nedlands Council Plan 2023-2033* was developed within the broader framework of and reflects the City’s commitment to UN Sustainable Development Goals (OCM 27 September 2022), and a local government’s role to “promote economic, social and environmental sustainability” (*Local Government Act 1995* Section 3.1(1A)), also reflected in the City’s purpose below.

OUR PURPOSE

The City of Nedlands exists to meet the needs of current and future generations through an integration of environmental protection, social advancement and economic prosperity.





Our 10 year vision

To be sustainable and
responsible for a bright future.

Our Vision

The Council Plan reflects this sustainability commitment in the City’s vision and the 12 desired outcomes across the strategic pillars of people, planet, place, prosperity and performance.

People

We are a harmonious, inclusive, and healthy community where people enjoy living through different ages and life-stages.

Planet

We live sustainably within the natural environment, clean and green, with a healthy, growing urban forest.

Place

We are growing and developing responsibly to enhance our lifestyle, unique heritage and character, and beautiful parks and gardens.

Prosperity

We are a smart, connected community with access to quality life-long learning opportunities and vibrant town centres.

Performance

We have collaborative leadership, working with the community and key stakeholders to strengthen overall quality of life.

"Our Plan for the Future – City of Nedlands Council Plan 2023-2033" is available on the City of Nedlands website. It details the plans for 2023-2024 and outlines the major initiatives proposed to commence and continue in the next financial year and following years.

The City’s performance across 2023-2024 is presented against these five strategic pillars in the following section, "Delivering to Our Community".



Delivering to Our Community

Service Area Performance

The following pages provide an overview of the City's performance delivering the Council Plan services, projects and the City's leadership to the community over the 2023-2024 reporting period.

This section is set out according to the Council Plan strategic pillars – people, planet, place, prosperity and performance – with each part listing strategic pillar outcomes, objectives and services; setting out the services provided across 2023-2024* and finally an overview of service performance, measured through the Community Scorecard 2023** and progress with Council Plan Actions across 2023-2024***.

*City services are defined in the *Service Plans 2023-24*, available on the City's website.

**The Community Scorecard was published in the *City of Nedlands Council Plan 2023-33*, page 63, available on the City's website.

****Council Plan 2023-33 Report*, received by Council at the OCM on 23 April 2024.

People

We are a harmonious, inclusive, and healthy community where people enjoy living through different ages and life-stages.

Outcomes and Objectives

1. Art, culture and heritage are valued and celebrated

- 1.1 Grow participation in the arts, cultural activities, and community events.
- 1.2 Recognise and celebrate local First Nations peoples, places and stories.
- 1.3 Preserve and showcase local history and heritage.

2. A healthy, active and safe community

- 2.1 Facilitate community health and wellbeing.
- 2.2 Grow participation in sport and recreation activities.
- 2.3 Grow participation in volunteering.
- 2.4 Encourage the responsible ownership of pets.
- 2.5 Provide safe community spaces.

3. A caring and supportive community for all ages and abilities

- 3.1 Support the health and wellbeing of families and children.
- 3.2 Support young people to flourish.
- 3.3 Support people to age safely, happily, with dignity and respect.
- 3.4 Advance opportunities, community participation and quality of life for people with disability.

Services

- Community Development
- Community Programs and Events
- Sport and Recreation Services
- Volunteer Services
- Positive Ageing Program
- Nedlands Community Care (Service ceased Dec 2023)
- Youth Development
- Childcare Services
- Tresillian Arts Centre
- Environmental Health
- Ranger Services.

Services: Definition and Key Points 2023–24

Community Development

Service Definition 2023–24:

Develops, plans and implements a suite of projects and programs that lead, facilitate or advocate the development of strategic community partnerships. Builds capacity and empowerment within the community to develop and implement sustainable solutions that respond to local needs, and are aimed at improving social resilience, health and wellbeing of the City's community and its neighbourhoods.

Community Development sub-services include:

- Reconciliation
- Disability access and inclusion
- Public art.

KEY POINTS

- Ongoing work to ensure all internal team consider access and inclusion requirements in City strategies, projects and service delivery
- Installation of a sensory garden at the Jo Wheatley All Abilities Play Space
- The annual Emerge Youth Art Awards held in July 2023 and several students from DADAA, an organisation that provides access to arts and culture for people with a disability in Western Australia, submitted their work
- Installation of a universal shelter table at the Hollywood Tennis Courts to replace a rusted-out asset.

DISABILITY ACCESS AND INCLUSION PLAN 2023–2028

The *Disability Services Act 1993* requires all Local Governments to develop and implement a *Disability Access and Inclusion Plan* (DAIP). The City of Nedlands DAIP outlines the actions the City will undertake to improve inclusion and ensure access to facilities, services and resources for people living with disability.

In 2023, the City developed a revised DAIP for the 2023-2028 period. This was developed with input from the community and key stakeholders, and the plan was lodged with the Department of Communities.

Community consultation for the DAIP was conducted through several accessible methods, including online surveys, printed surveys, and two drop-in sessions held at the City's Nedlands and Mt Claremont libraries.

The primary focus of the DAIP is to provide equitable access and opportunity for people with disability. The plan also benefits other groups of people within our community such as seniors, youth, families, and people from minority groups who may face language or cultural barriers.



Community Program and Events

Service Definition 2023–24:

Strengthen local connections and community spirit by bringing people together at a wide range of local events, including those provided by the City and those provided by the community itself.

Community Programs and Events sub-services include:

- Community programs
- Community grants
- Community events
- External event approvals
- Citizenship services.

KEY POINTS

- Citizenship Ceremonies to welcome and celebrate new Australian Citizens were held in January, May and September
- 89 City of Nedlands residents were welcomed as Australian Citizens
- 300 community members attended the 2024 Anzac Day Ceremony held in partnership with the Nedlands RSL
- Community Grants were provided for several events including, Deaf Community Markets, Ability Heroes Friendship Group Meetings, Sporting Club Open Days, Local street parties.



Sport and Recreation Services

Service Definition 2023–24:

Provides point-of-contact for the City's sporting clubs, enables the City's 34 sporting clubs' orderly use of City facilities and secures grant funding for the upgrade of sporting facilities.

Sport and Recreation Services sub-services include:

- Reserve bookings
- Facility usage
- Sports club liaison
- Community Sport and Recreation Facilities Fund.

KEY POINTS

- Reserves and sporting clubs include: 3 cricket clubs, 2 rugby clubs, 3 AFL clubs, 2 hockey clubs, 2 soccer clubs, 3 tennis clubs, 2 yacht clubs, 2 golf courses, 2 bowls clubs, 1 croquet club, 1 surf lifesaving club, 1 futsal court, 1 sand volleyball court, 1 skate park, 1 bike pump track
- Outdoor fitness equipment provided at: Beaton Park – Jo Wheatley All Abilities Play Space, Charles Court Reserve, College Park and Melvista Park
- Charles Court Reserve in Dalkeith hosted several international teams to train for the 2024 HSBC World Rugby Sevens Series
- 3 Nedlands senior sporting teams were grand final winners in their respective competitions in 2023-2024.



Volunteer Services

Service Definition 2023–24:

Building a more self-reliant and connected community by involving volunteers in the delivery of Council-provided services. Decreases dependence on government services and builds local relationships.

Volunteer Services sub-services include:

- Volunteer services
- Volunteer appreciation event.

KEY POINTS

- Over 130 volunteers gave their time, knowledge and skills to extend services for our community
- Over 4,930 hours were contributed by City of Nedlands volunteers to extend crucial services to the local community
- Volunteers contributed to the delivery of services at Tresillian Arts Centre, Nedlands and Mt Claremont libraries, Bushcare, Local Studies archives, Nedlands Community Care, Positive Ageing, Audit and Risk Committee and the Public Art Committee.

TWO NEW FREEMAN OF THE CITY WELCOMED

Two eminent City of Nedlands residents were awarded the honorary status of Freeman of the City of Nedlands.

Christian Martineau and Christine Martineau were bestowed with the title at a formal ceremony at the Cottesloe Golf Club on the evening of Wednesday 22 November 2023.

The City of Nedlands Mayor, Fiona Argyle, said:

"The City is proud to have officially recognised Christian and Christine Martineau for their contribution to our community, and to officially bestow the honorary title of Freeman of the City."

"I am proud to have initiated the nominations for our new Freeman. They are each outstanding individuals who have contributed so much to the betterment of the community."

Mr and Mrs Martineau have served the community of the City of Nedlands, and the wider Perth community, for close to four decades. Their pride and joy, Martineau's Patisserie, offered more than just baked goods – it served as a meeting place where the community could connect.

Martineau's Patisserie opened in 1987 in the Captain Stirling Shopping Centre where it continued to operate until its recent closure.



In her speech at the formal ceremony, Mayor Argyle said:

"Martineau's [Patisserie] has been the anchor of the Nedlands community. It was one of the few cafes that remained open throughout the duration of the COVID-19 pandemic and became somewhat of a community centre for many generations over many years."

Mr and Mrs Martineau officially bring the City's total number of Freeman of the City to six, the maximum number of persons that may hold the honorary title at a given time.

Christian Martineau and Christine Martineau join the current Freeman of the City:

- Gordon Davies
- Sue Morey OAM FRCNA
- Mary 'Lennie' McCall AM
- Ruth Reid (deceased).

Youth Development

Service Definition 2023–24:

Provide events, activities and grants that connect local children, young people and their families with their local community.

Youth Development sub-services include:

- Youth events and activities
- Children's events and activities
- Youth grants
- School pools subsidy
- School holiday programs.

KEY POINTS

- Youth Grants supported YouthCare Chaplaincy services at Shenton College, and young people seeking funding to attend local, national and international programs in the areas of sports and community
- 172, a record number of young artists (12-25 years) submitted entries for the Emerge Youth Art Awards
- Pool Subsidy Program supported, and enabled broader community access to, the Hollywood Primary School swimming pool.



Childcare Services

Service Definition 2023–24:

Provide Commonwealth accredited, open plan (mixed-age groups) long day care for children from eight months to six years for residents and ratepayers in the City of Nedlands.

Childcare Services sub-services include:

- Childcare services
- Point Resolution Childcare Centre (PRCC).

KEY POINTS

- PRCC maintained an 87% capacity rate throughout 2023-2024
- PRCC received a 100% service satisfaction rate in the annual parent survey.

Positive Ageing Program

Service Definition 2023–24:

Provide a positive ageing program to support seniors in the City of Nedlands through the Affinity Club and Connected Seniors program. The Affinity Club provides activities and events for the well-aged 55+. The Connected Seniors program provides events and information sessions for all Nedlands' seniors and liaises with other agencies, NFP's and Government departments.

Positive Ageing Program sub-services include:

- Affinity Club
- Connected Seniors.

KEY POINTS

- The Affinity Club had 287 members as of June 2024
- The Positive Ageing Program provides 18 weekly activities for people aged 55+
- Waratah Walkers celebrated 15 years of walking and connecting.

Nedlands Community Care

The Nedlands Community Care Service (NCC), providing Commonwealth Home Support Programme Services, ceased in December 2023, in accordance with the City of Nedlands Workforces Plan and Council Resolution on 28 February 2023.

NEW LOOK FOR POSITIVE AGEING PROGRAM

Following the closure of the Nedlands Community Care in December 2023, the City of Nedlands undertook a review of the services and programs offered for seniors. The overall aim of this review was to consider how the City's services could provide further opportunities for collaboration with neighbouring Councils, increase accessibility for participants, and improve the service's financial sustainability.

Part of this review involved community consultation with service providers, service users, and the wider community to better understand community needs and expectations. We learned that our older people wanted more affordable activities, more variety, and more locations to participate in events and activities. This led to a 'new look' Positive Ageing Program. The City moved to a facilitation model in partnership with the tutors and instructors running services and activities for seniors.



We learned that our older people wanted more affordable activities, more variety, and more locations to participate in events and activities.

The new look Positive Ageing Program replaces the pre-existing Affinity Club model and now provides seniors with access to an increased number and variety of activities without the need to pay a membership fee. Additionally, many activities are facilitated by City of Nedlands volunteers and are provided free of charge.

Providing the Positive Ageing Program to the local community continues to be a priority for the City of Nedlands and plays an important role in improving the quality of life of our residents through the different ages and stages of their lives.

Tresillian Arts Centre

Service Definition 2023–24:

Community art centre that brings people together and contributes to community wellbeing through participation in the arts.

Tresillian Arts Centre sub-services include:

- Exhibitions
- Courses
- Facility lease and hire.

KEY POINTS

- 3,500 community members attended courses at Tresillian Arts Centre
- Art History series presented by Emeritus Professor Richard Read covering Turner, Bonnard, three centuries of British and Italian art, Greek sculpture, contemporary sculpture and the reversed canvas
- 2023-24 program included:
 - Emerge Youth Art Awards, July 2023
 - Every Moment Counts, Valerie Glover, August 2023
 - Tresillian Student & Tutor Exhibition, September 2023
 - Connected Spirits – Group Exhibition, October 2023
 - Little Bit Longway, Angela Davis, November 2023
 - Tresillian Studio Artists – New Works, February 2024
 - Inspire – International Women’s Day Exhibition, March 2024
 - Unlocked – Abstract Artists Group show, April 2024
 - People in Places – joint exhibition by Portrait artists Steph Shephard and Johnny Qazilbash, May 2024.

Environmental Health

Service Definition 2023–24:

Protect the public from natural and built environmental factors that affect their health and well-being. To foster public health by performing functions and undertaking tasks in line with statutory requirements and City strategic directions.

Environmental Health sub-services include:

- Food businesses
- Public building
- Event management
- Personal appearance establishments
- Trading in public places
- Public health planning
- Mosquito and rodent control
- Noise assessment and monitoring
- Environmental protection
- Recreational water quality
- Aquatic facilities.



KEY POINTS

- Developed and published City's first Public Health Plan, aligned with the *Public Health Act 2016*
- Conducted over 430 health inspections to ensure the safety of the community
- Registered 22 new food businesses
- Continued collaboration with Western Suburbs Organisation of Council Local Governments to manage mosquitos via seasonal surveillance and public messaging.

PUBLIC HEALTH PLAN 2024-2028

The City successfully led the development of its first strategic document on public health – City of Nedlands Public Health Plan 2024-2028 – which was adopted by Council in July 2023. The plan provides a strategic framework for the health and wellbeing of the local community. It is the City's roadmap to continue to enable a healthy, active and safe community.

The Public Health Plan aligns with the requirements of the *Public Health Act 2016*, including the objectives and policy priorities of the State Public Health Plan, and is integrated with the City of Nedlands' Integrated Planning and Reporting Framework.

The plan identifies and addresses key health priorities within the community.

This achievement involved thorough research, stakeholder engagement, collaboration with North Metropolitan Health Service, and public consultation. The plan established strategic objectives aimed at inspiring, empowering and enabling healthy living, prevention and protection for a healthier future, and building resilient community health in a changing climate.

The City of Nedlands is committed to ensuring that we achieve our aspiration of having a healthy community where people enjoying living through the different ages and life-stages. The City of Nedlands Public Health Plan 2024-2028 documents our roles and responsibilities and sets goals to maintain community health now and into the future.



Ranger Services

Service Definition 2023–24:

Provide information and advice on City of Nedlands Local Laws and other relevant legislation to residents and visitors and where appropriate take enforcement action with relation to these laws. Assist with the control and reporting of issues related to events, permits and provide support during emergencies. Maintain a presence by providing a uniformed patrol of the City's parks, reserves, streets, and other facilities.

Ranger Services sub-services include:

- Parking compliance
- Animal management and control
- Local Law (various) compliance
- Emergency Management (prevention, preparedness, response and recovery).

KEY POINTS

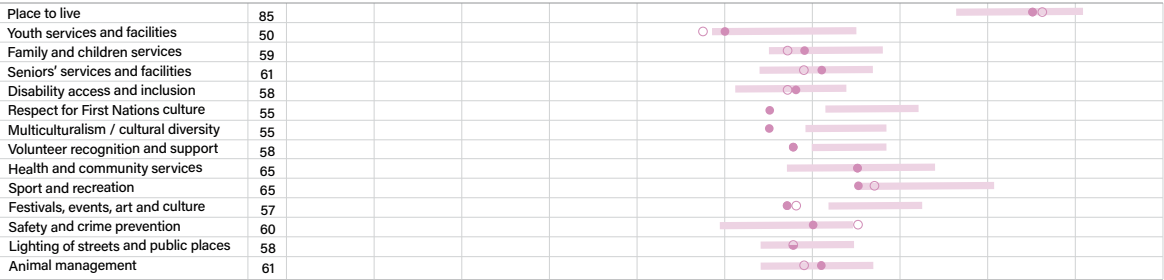
- Commenced the Aero Ranger License Plate Recognition (LPR) system for the enforcement of parking restrictions
- Arranged the Lions Club to provide parking services in City reserves during the Royal Show, and implemented parking restrictions to reduce impact on residents
- MOU signed with the City of Stirling allowing temporary accommodation of animals, at their Balcatta Animal Care Facility, in emergencies
- Donated \$1,000 to the Cat Haven and Shenton Park Dog Refuge, to support their work rehoming cats and dogs
- Worked collaboratively with Australia Post to educate their delivery staff about reporting, the investigation process and tips for preventing dog attacks.

Community Scorecard and Council Plan Actions

Community Scorecard: Service Performance Measures 2023



People



Legend

- City of Nedlands 2023 performance score
- City of Nedlands 2016 performance score
- ◐ No change in performance from 2016 to 2023
- Target Zone. Shading shows industry average to industry high from the MARKYT® Community Scorecard. For further information, visit catalyse.com.au

MARKYT
Community Scorecard

The City of Nedlands participates in the MARKYT® Benchmarking Excellence Program to monitor and benchmark service levels. Council aims to be above the MARKYT® industry average and strives to be the industry leader in all areas. This chart shows Council's Performance Index Score out of 100 compared to the MARKYT® Industry Standards. The preferred target zone is shown as shaded area.

Council Plan Actions: Status 2023-24 and Plans 2024-25

Status	Council Plan Actions
●	Completed
●	On Track
●	In Progress
●	Not Started
▶	Continue or start in 2024-25

No.	People – Actions: Status 2023–24 and Plans 2024–25**	Status 23–24	Plans 24–25
1.1.1	Develop a Public Art Strategy to articulate the direction for public art in the local area.	●	▶
1.1.2	Complete a review of the City's Events Program to deliver recommendations to activate the foreshore and local parks with a range of family friendly, inclusive activities and events. Community suggestions for consideration include activities that celebrate local history and cultural diversity (i.e. First Nations, Chinese New Year, Eid and Diwali), music and wine festivals, markets, food trucks, outdoor films and sculpture trails.	●	▶
1.2.1	Develop a Reflect: Reconciliation Action Plan (RAP), the first of four plans in Reconciliation Australia's RAP Framework.	●	▶
1.3.1	Update the Local Heritage Survey and list of places the City deems are, or may become, of heritage significance.	●	▶
1.3.3	Investigate and cost options for a Heritage Circuit with informative signage and plaques to raise awareness of local history and heritage. Consider opportunities to collaborate with neighbouring councils.		▶
1.3.4	Advocate for heritage and activation works to be completed at the Sunset Precinct, Jutland Parade.	●	▶
2.1.1	Develop a Local Public Health Plan in accordance with statutory requirements in the <i>Public Health Act 2016</i> .	●	▶
2.2.1	Finalise the Strategic Active Sports Facilities Plan.	●	▶
2.2.3	Support club plans to upgrade existing sporting facilities to provide appropriate change room facilities for all genders.		▶
2.2.4	Support the Claremont Junior Football Club to apply for State Government funding to upgrade reserve floodlighting at College Park to cater for growing demand for Girls AFL games.	●	▶
2.2.5	Finalise options to upgrade reserve floodlighting at David Cruickshank Reserve.		▶
2.2.6	Collaborate with the State Government and neighbouring councils to investigate suitable sites in Mt Claremont for mountain bike trails.	●	▶
2.3.1	Advertise volunteer opportunities across a broader range of communication channels and platforms to attract more volunteers of all ages.	●	▶

2.3.2	Provide an annual volunteer appreciation celebration to recognise and thank current volunteers.	●	▶
2.4.2	Review locations where dogs are permitted to be off leash.	●	▶
2.4.3	Review and improve the process for raising and addressing animal complaints, mediating disputes, and enforcing regulations.		▶
2.5.1	Provide a campaign to improve community awareness of safety and security initiatives.		▶
2.5.2	Investigate potential savings and capacity to improve service levels of street lighting through the City's ownership of streetlights.	●	▶
3.1.1	Map existing facilities, services, events and activities for children aged 0-14 years, identify local needs and gaps, and update the Council Plan at the next review with agreed recommendations. When completing this review, include a review of College Park Family Centre to understand current and future needs among users of this facility.		▶
3.2.1	Map existing facilities, services, events, activities and volunteer opportunities for young people aged 15-24 years, identify local needs and gaps, and update the Council Plan at the next review with agreed recommendations. When completing this review, consider access to mental health services, and investigate demand for a Youth Centre, new or upgraded skate parks, bike and pump tracks, and playground equipment for teenagers.		▶
3.3.1	Map existing facilities, services, events, activities and volunteer opportunities for seniors, identify local needs and gaps, and update the Council Plan at the next review with agreed recommendations. When completing this review, consider access to aged care accommodation, home support services, community transport, recreation and wellbeing services and facilities, and life-long learning opportunities.	●	▶
3.3.2	Extend the Positive Ageing Program to deliver more activities across the City of Nedlands.	●	▶
3.4.1	Review and update the Disability Access and Inclusion Plan.	●	▶
3.4.2	Identify opportunities to improve universal access to Council facilities and reserves (i.e. self-opening doors, ramps, sealing footpaths and accessways, parking, beach, and river access etc) and include specific actions when reviewing the Disability Access and Inclusion Plan and Capital Works Program.	●	▶

Planet

We live sustainably within the natural environment, clean and green, with a healthy, growing urban forest.

Outcomes and Objectives

4. Healthy and sustainable ecosystems

- 4.1 Conserve, restore and enhance local biodiversity and natural assets, including the river foreshore, coastline and remnant bushland.
- 4.2 Grow the urban forest.

5. Climate resilience

- 5.1 Encourage the adoption of sustainable practices to work towards zero waste and being carbon neutral.
- 5.2 Strengthen adaptive capacity to climate-related hazards and natural disasters.

Services

- Environmental conservation
- Sustainability
- Parks services
- Arboriculture
- Waste services.

Services: Definition and Key Points 2023–24

Environmental Conservation

Service Definition 2023–24:

Conserve the natural environment and protect and enhance biodiversity within the City.

Environmental Conservation sub-services include:

- Bushland management
- Volunteer programs
- Community engagement and events
- Bush fire risk management
- Feral animal management
- Water conservation
- Groundwater monitoring.



SWANBOURNE OVAL GREENWAY



This work has added approximately 0.5 hectares of new bushland to Allen Park, creating a more connected and resilient habitat for local fauna.

What was once a patch of reticulated lawn is now a flourishing extension of coastal bushland, thanks to the final stage of the Swanbourne Oval Greenway project — completed in June 2024 through a strong partnership between the City of Nedlands, the Swanbourne Coastal Alliance, and the Melon Hill Bushland Group.

The transformation began with the successful rehabilitation of the Swanbourne Reserve contaminated site in late 2023. Building on that momentum, the City and its partners set out to restore and reimagine the surrounding landscape. Invasive weeds were carefully removed, certified mulch was laid to protect and nourish the soil, and in June, 2,500 water-wise native shrubs and ground covers were planted — all species naturally occurring in the area.

This work has added approximately 0.5 hectares of new bushland to Allen Park, creating a more connected and resilient habitat for local fauna.

It also marks a shift in how the City manages green spaces, with a focus on sustainability, biodiversity, and climate resilience.

Jointly funded by the City and the Western Australian Planning Commission's Coastwest Grants Program, the Swanbourne Oval Greenway is more than just a landscaping project. It's a long-term investment in the health of our environment — reducing groundwater use, improving ecological connectivity, and helping the City absorb greenhouse gas emissions.

The project reflects the City's ongoing commitment to working with the community to protect and enhance our natural spaces for generations to come.

Sustainability

Service Definition 2023–24:

Provides a future planning and growth focus driving research and creating the vision and plans for a liveable, prosperous, and sustainable City, with a primary focus on sustainability and conservation.

Sustainability sub-services include:

- Sustainable living programs
- Community sustainability promotion
- Energy and greenhouse management.

KEY POINTS

- Electric Vehicle charging stations installed at Council Administration Building, Nedlands Library and Mt Claremont Community Centre.



Parks Services

Service Definition 2023–24:

Ensure the responsible provision, use and protection of the City of Nedlands formalised parks, gardens, reserves and groundwater resources through sustainable practices that provide and maintain healthy, aesthetically pleasing, and useable parks, gardens and reserves in line with community needs, standards and available financial resources.

Parks Services sub-services include:

- Turf services
- Landscape services
- Irrigation services.

KEY POINTS

- 211.17Ha – recreation
- 31.72Ha – natural areas
- 38 playgrounds
- Refurbished 14 garden beds at the Peace Memorial Rose Gardens
- Managed the infestation of Chill-Thrip and the Polyphagous Shot-Hole Borer in line with requirements from the DPIRD
- Remained within the regulatory groundwater allocation
- Established a Waterwise Gold Working Group, to pursue Waterwise Gold status.

Arboriculture

Service Definition 2023–24:

Ensure the responsible provision and protection of the City of Nedlands tree assets through conservation and sustainable practices that provide and maintain healthy, aesthetically pleasing, and safe trees within streetscapes, parks, gardens, and reserves in line with community standards and available financial resources.

Arboriculture sub-services include:

- Tree maintenance services
- Tree planting services.

KEY POINTS

- 24,040 urban trees
- Planted 536 street trees and 35 park trees.



Waste Services

Service Definition 2023–24:

Meet regulatory responsibilities to manage the collection of all residential waste volumes in a way that delivers positive outcomes environmentally, economically, and socially for the City of Nedlands. Offer a commercial waste management program that supports business, rate payer needs and delivers positive outcomes environmentally, economically, and socially for the City. Deliver to the community every day a clean and tidy City by utilising contemporary technologies to achieve the desired outcomes whilst allowing City businesses to operate unhindered by these activities. Proactively remove graffiti from public realm assets across the city.

Waste Services sub-services include:

- Residential and commercial waste collection
- Public bin management
- Waste education
- Graffiti removal.

KEY POINTS

- City among the top five local governments, with 63% of waste diverted from landfill across all City waste streams
- Collected a total of 11,117 tonnes of residential waste, including bulk waste
- Collected and recovered 2705 tonnes of recyclable materials
- Collected 4,725 tonnes of FOGO (Food Organics and Garden Organics) and processed it into Australian Standard AS4736 compost/soil conditioning products, supporting the circular economy
- Provided over 1 million dog waste bags at city parks and reserves
- Provided green waste bags, worm farms, compost bins, and bokashi buckets at discounted rates
- 1,278 residents utilised the JFR transfer station (Brockway Road, Shenton Park) community recycling and waste treatment at no charge
- Delivered waste education programs, including Clean Up events to schools
- Maintained a 48-hour graffiti removal service for public spaces and areas visible from public spaces.

No.	Planet – Actions: Status 2023–24 and Plans 2024–25*	Status 23–24	Plans 24–25
4.1.1	Prepare a Coastal Hazard Risk Management and Adaption Plan for the river foreshore and coastline.	●	▶
4.1.2	Review and update the City Greenway Policy.		▶
4.2.1	Review and update the Urban Forest Strategy (2024–34). This plan will include a major audit of trees on City managed lands (parks, verges, etc), the establishment of a tree asset register that is maintained regularly, and development of a plant pathogen management plan. When developing this plan, the City will set realistic canopy targets and develop a costed Tree Planting Program, with consideration for financial sustainability and whole-of-life costings.	●	▶
4.2.2	Implement the Tree Planting Program.	●	▶
5.1.1	Prepare a Sustainability Strategy to guide the City's adoption of sustainable practices, improve community awareness and adoption of sustainable practices, and report on progress against key performance indicators via a Sustainability Dashboard Report.		▶
5.1.2	Collaborate with key stakeholders to develop an Electric Vehicle Charging Network Plan.		▶
5.1.3	Improve water management practices to achieve Gold Waterwise Status by 2025/26.	●	▶
5.1.4	Assess and implement a new contract for improved bulk waste collection services.	●	
5.2.1	Develop a Stormwater Management Plan. This plan will determine drainage infrastructure requirements to minimise the risk of flooding, maximise stormwater infiltration at source, minimise pollutant discharge to the Swan River and recharge the aquifer.		▶
5.2.2	Deliver drainage remediation as planned in the Capital Works Program and keep the community informed about progress.	●	▶

Place

We are growing and developing responsibly to enhance our lifestyle, unique heritage, character, and beautiful parks and gardens.

Outcomes and Objectives

6. Sustainable population growth with responsible urban planning

6.1 Responsible planning and development to enhance liveability and the area's unique character.

7. Attractive and welcoming places

7.1 Provide quality community buildings, halls and toilets.

7.2 Enhance playgrounds, parks and reserves.

7.3 Provide beautiful, well-maintained streetscapes.

8. A city that is easy to get around safely and sustainably

8.1 Encourage more people to walk, ride or use other forms of active transport.

8.2 Encourage greater use of public and shared transport.

8.3 Deliver an efficient, safe and sustainable road network.

8.4 Effectively manage parking supply and affordability.

Services

- Strategic Urban Planning
- Statutory Urban Planning
- Building Services
- Transport and Development
- Asset Management
- City Projects and Programs
- Civil Maintenance
- Building Maintenance.

Services: Definition and Key Points 2023–24

Strategic Urban Planning

Service Definition 2023–24:

Deliver holistic, integrated city-wide strategies, plans and policies, that set the direction for the sustainable growth of the City of Nedlands including land use, environmental sustainability, community infrastructure, and economic and cultural heritage outcomes. Ensure integration across all tiers of government and the private sector including management of government relations relating to the planning and development of the city.

Strategic Urban Planning sub-services include:

- Planning strategy and scheme
- Urban planning policy
- Precinct planning
- Heritage planning.

KEY POINTS

- Sustainable Development Local Planning Policy (LPP) adopted
- Tree Retention Local Planning Policy developed and advertised
- Public Open Space Strategy and Public Open Space Contributions LPP adopted
- Endorsement of the Nedlands Stirling Highway Activity Corridor (NSHAC) Strategy and progression of Scheme Amendment 13
- Revisions completed of the City's 'Removal of Occupancy Restrictions' and 'Exempt Development' Local Planning Policies.

DEVELOPING PLANNING STRATEGIES AND POLICIES

The City has made significant progress in delivering upon and aligning to the priorities outlined in the Council Plan, specifically in respect to responsible growth and the development and activation of the City's town centres.

Adoption of the Public Open Space Strategy and accompanying 'Local Planning Policy 7.7 Public Open Space Contributions' reinforces the City's commitment to preservation and sustainable management of the City's public realm. The Strategy and Policy provide the necessary framework and statutory mechanisms to ensure the City's public open space assets are adequately preserved, managed and enjoyed by the community and future generations.

Additionally, Council's adoption of the Nedlands Stirling Highway Activity Corridor Strategy (NSHAC) and the progression of Local Scheme Amendment 13, again demonstrates the City's alignment to upholding community priorities, providing further zoning and development guidance, and addressing the vision for Stirling Highway, built form and vehicle access.



The Strategy and Policy provide the necessary framework and statutory mechanisms to ensure the City's public open space assets are adequately preserved, managed and enjoyed by the community and future generations.

Statutory Urban Planning

Service Definition 2023–24:

Deliver assessment and compliance actions to ensure the City meets its land use planning and development control functions and obligations. Ensure land use planning outcomes are consistent with local and state planning policy and legislation and community expectation.

Statutory Urban Planning sub-services include:

- Development assessment
- Development compliance
- Statutory policy formulation
- Design Review Panel administration.

KEY POINTS

- 22 reviews conducted by the Development Review Panel.



Building Services

Service Definition 2023–24:

Provide quality, customer focussed advice and building approval and compliance services to the community including timely assessment and inputs into building permits and relevant applications. Undertake investigations and resolution of building compliance matters. Professionally represent the City of Nedlands on SAT as required. Undertake regular swimming pool safety inspections in line with statutory time frames. Provide sharing and provision of resource cover to other LGA building departments.

Building Services sub-services include:

- Shared services with other local governments
- Development compliance
- Building application assessment
- Swimming pool inspections.

KEY POINTS

- 99.7% of building applications were issued within statutory timeframes
- 142 dwellings were approved, including 88 dwellings within infill areas
- 345 building permits and 60 demolition permits granted
- 100% of properties, due for a pool inspection, were inspected on time
- Shared services collaboratively provided pool inspection programs for the Town of Claremont and Shire of Peppermint Grove visiting 441 properties
- Shared services collaboratively provided building application assessment for neighbouring councils, assessing 204 building applications.

Transport and Development

Service Definition 2023–24:

Provide holistic, integrated plans for the public realm to guide improvements to City of Nedlands streets, places, and spaces. Design the City's transport infrastructure to facilitate an integrated network that optimises transport movements and delivers function, safety, and access across the network. Review development and building applications and their impact on the City's transport network.

Transport and Development sub-services include:

- Technical review – planning and building applications
- Traffic and transport planning
- Traffic management plan review
- Road safety.

KEY POINTS

- Secured Federal Government funding for The Avenue Black Spot Project
- Developed an Integrated Transport Strategy (ITS) that addresses transport challenges and provides a clear framework for the future planning and upgrade of the City's transport system.



Asset Management

Service Definition 2023–24:

Proactively manage City of Nedlands assets to maximise community value, service utility and ensure that remedial and maintenance interventions deliver best value outcomes to our community.

Asset Management sub-services include:

- Asset management
- Capital works project planning
- Capital works project budgeting.

KEY POINTS

- 155km – road network
- 4,749 pits and 71.5km pipes – drainage
- 13.5km – laneways
- 34 – off-street carpark
- 137.1 km – footpath network
- 95 – buildings
- Condition audit and stocktake – building asset class
- Condition audit and stocktake – public open space asset class.

City Projects and Programs

Service Definition 2023–24:

Manage the design, planning and delivery of all infrastructure projects within the annual Capital Works Program. Ensure stakeholder consultation is undertaken where required.

City Projects and Programs sub-services include:

- Capital works planning
- Capital works design
- Capital works procurement
- Capital works construction.

KEY POINTS

- 4 kilometres of road surface renewed and repaired
- 65 new crossovers installed
- 59 new drainage pits installed to address storm water runoff
- 550 drainage pits cleaned and serviced
- 250 meters of footpath repaired
- 1,000 meters of concrete kerbing repairs.

Civil Maintenance

Service Definition 2023–24:

Maintenance of roads, right of ways, footpaths, parking signage, line marking and subsidiary street furniture to facilitate safe usage of the transport network by pedestrians, cyclists and vehicles. Maintenance of the drainage network to ensure the efficient removal of stormwater across the City of Nedlands during normal rainfall events. Street lighting infrastructure is owned and maintained by both the City and Western Power to deliver a safe environment to night-time visitors to our city.

Civil Maintenance sub-services include:

- Road network (including rights of way/laneways)
- Path network
- Drainage network
- Bus shelters
- Parking signs and lines.

KEY POINTS

- 1,100m² of Swanbourne Reserve remediated – removing medical and asbestos waste from the 1970s
- 3,930m of new concrete kerbing installed
- 240km² of road swept
- 35 drainage pits upgraded to increased capacity
- 2,300 linear meters of crack sealing to improve our road networks.

Building Maintenance

Service Definition 2023–24:

Maintaining the Building portfolio to support the delivery of a wide range of public services which fulfil the social, economic, and environmental needs of the community. Preventing further deterioration or failure that will not impact daily operations with planning work at predetermined intervals to meet Statuary, Health and Safety, and operational reliability. Provide quality customer focussed advice and service to Stakeholders and the Community.

Building Maintenance sub-services include:

- Building security
- Building maintenance
- Building capital works projects.

KEY POINTS

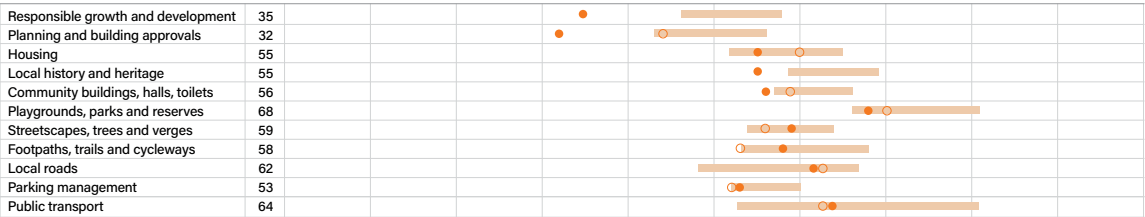
- New roof tiles and insulation to Point Resolution Child Care centre
- Refurbishment of Depot male toilets and locker room
- Refurbishment of Council Chamber
- Upgrades to Tresillian Arts Centre including new air conditioners to leased rooms, activity room upgrades, and refurbishment of front timber security doors
- Resurfacing and recoat of Depot veranda.

Community Scorecard and Council Plan Actions

Community Scorecard: Service Performance Measures 2023



Place



Legend

- City of Nedlands 2023 performance score
- City of Nedlands 2016 performance score
- No change in performance from 2016 to 2023
- Target Zone. Shading shows industry average to industry high from the MARKYT® Community Scorecard. For further information, visit catalyse.com.au

MARKYT
Community Scorecard

The City of Nedlands participates in the MARKYT® Benchmarking Excellence Program to monitor and benchmark service levels. Council aims to be above the MARKYT® industry average and strives to be the industry leader in all areas. This chart shows Council's Performance Index Score out of 100 compared to the MARKYT® Industry Standards. The preferred target zone is shown as shaded bars.

Council Plan Actions: Status 2023-24 and Plans 2024-25

Status	Council Plan Actions
●	Completed
●	On Track
●	In Progress
●	Not Started
▶	Continue or start in 2024-25

No.	Place – Actions: Status 2023-24 and Plans 2024-25*	Status 23-24	Plans 24-25
6.1.1	Review the Local Planning Framework in collaboration with the community and State Government to agree on an approach for responsible and sustainable development that meets local community needs. When reviewing the framework consider Nedlands town centre, local community hubs, housing needs, appropriate sites for high-density dwellings, and green spaces.	●	▶
6.1.2	Progress Scheme Amendment 13 - Stirling Highway and related policies to introduce limits on building heights.	●	▶
6.1.3	Develop a Planning Policy to mandate sustainable practices in new builds.	●	
6.1.4	Prepare the Mt Claremont Masterplan to resolve land use within and surrounding the Subiaco Wastewater Treatment Plant odour buffer and Graylands Hospital.		▶
6.1.5	Prepare an Integrated Transport Strategy, in consultation with the community and neighbouring councils to meet needs in relation to paths, cycleways, roads, parking, and public transport.	●	
6.1.6	Complete a customer experience review to improve the planning and building approval process through to building completion, for all stakeholders.		▶
7.1.1	Develop a Land Asset Optimisation Strategy to identify opportunities to improve, rationalise or share community assets to ensure sustainable and optimal use of Council assets and resources.	●	▶
7.1.2	Develop a business case for the future operations of the buildings in the Lawler Park precinct with consideration for sport, performing arts and culture, and community meeting space.	●	▶
7.2.1	Implement the preferred developer contribution model (cash in-lieu of land for public open spaces).	●	▶
7.2.3	Develop Foreshore Masterplan to improve social, economic and environmental outcomes.	●	▶
7.2.4	Upgrade the playground in front of the Shorehouse, Swanbourne.		▶
7.2.5	Prepare a Concept Plan for the Loreto Primary School site with consideration for the community's aspirations.	●	▶
7.3.1	Install underground power in Hollywood East, Nedlands West and Nedlands North precincts.	●	▶

7.3.2	Develop a Waterwise Nature-strip Program.		▶
7.3.3	Refer to the City's Urban Forest Strategy for further actions related to street trees.	●	▶
8.1.1	Advocate for an underpass, traffic trench or similar solution across Stirling Highway to improve connectivity and safety for pedestrians and cyclists.	●	▶
8.1.2	Implement planned improvements to footpaths and cycleways as listed in the Capital Works Program.	●	▶
8.2.1	Advocate for improvements in public transport services, and initiatives to increase commuter awareness and usage across the City of Nedlands.	●	▶
8.3.1	Undertake a comprehensive traffic modelling study to be used proactively with future developments, including proposed developments at the Captain Stirling site.	●	▶
8.3.2	Complete planned roadworks as described in the Capital Works Program.	●	▶
8.3.3	Progress plans and seek funding to upgrade lane ways systematically across the City of Nedlands.	●	▶
8.4.1	Develop a Parking Strategy to manage growing demand and traffic congestion.		▶



Prosperity

We are a smart, connected community with access to quality life-long learning opportunities and vibrant town centres.

Outcomes and Objectives

9. A vibrant local economy

9.1 Revitalise commercial areas to retain, support and attract businesses.

10. Active participation in education and life-long learning

10.1 Facilitate access to quality education and lifelong learning opportunities for all.

Services

- Library services
- Strategic urban planning (see Place).

Services: Definition and Key Points 2023–24

Library Services

Service Definition 2023–24:

Provide resources and activities to address information and learning needs of the community in the Nedlands and Mt Claremont libraries and through on-line access.

Library Services sub-services include:

- Library services
- Local studies.

Along with traditional library services, Nedlands and Mt Claremont libraries offer safe, multi-purpose spaces for a range of ongoing activities and events for all ages, including:

- Tech help sessions
- Baby Rhyme Time (ages 0-2)
- Music Time (ages 2-3) and Story Time (ages 3-5)
- Book clubs and 'Subjects of Note' for adults
- Language conversation groups
- Author talks and events
- Books on Wheels
- Library bus
- Justice of the Peace service.

KEY POINTS

- Over 6,500 community members attended 776 library hosted events
- 320,487 library transactions (resource issues, renewals, and reservations)
- 93,531 visits to the libraries
- 837 new members registered for the Nedlands Library Service
- On 1 July 2023 the Nedlands Library Service transitioned to a paperless loan system – all reservation notices, loan reminders, overdue notices and invoices are now delivered by email
- Family history database searches increased by 3,984, showing an increased interest in the City's Local Studies service
- Visits to the Nedlands and Mt Claremont libraries increased by 14,458
- Public PC usage increased by 582 hours, across both libraries.

BEYOND DOORWAYS

A tribute to learning at Nedlands Library

In May 2024, the City received a donated public artwork for permanent installation at the Nedlands Library. Beyond Doorways by artist Erica Zaino is the 20th artwork in the city's Public Art Collection. The mirrored panels with yellow doorways are a tribute to the learning possibilities offered by libraries. The artist says of the work:

"Within these doors lie the realms of reason and instinct, where minds journey through corridors of choices. Explore, discover, and embrace the wisdom that awaits within the sanctuary of knowledge."



Community Scorecard and Council Plan Actions

Community Scorecard: Service Performance Measures 2023



Council Plan Actions: Status 2023-24 and Plans 2024-25

Status	Council Plan Actions
●	Completed
●	On Track
●	In Progress
●	Not Started
▶	Continue or start in 2024-25

No.	Prosperity – Actions: Status 2023-24 and Plans 2024-25*	Status 23-24	Plans 24-25
9.1.1	Partner with the State Government and City of Perth to prepare a UWA-QEII Precinct Plan.	●	▶
9.1.2	Develop a Place Vision for the Nedlands Town Centre.		▶
10.1.1	Undertake a review of the City's library services and propose a costed improvement program to meet current and future needs.		▶



Performance

We have collaborative leadership, working with the community and key stakeholders to strengthen overall quality of life.

Outcomes and Objectives

11. Effective leadership and governance

11.1 Strengthen Council's leadership and governance.

12. A happy, well-informed and engaged community

12.1 Effectively inform and engage the community about local services and events, key projects, consultation outcomes, Council decisions, and budget allocations.

Services

- Governance and legal
 - Members of council
 - Strategic planning and projects
 - Corporate communications
 - Customer services
 - Human resources
- Financial services
 - Land and property
 - Information and communication technology
 - OneCouncil project
 - Information and records management
 - Fleet management.

Services: Definition and Key Points 2023–24

Governance and Legal

Service Definition 2023–24:

Establishes the framework of decision making, systems and processes that assist the organisation in enhancing its statutory compliance, legal and risk management responsibilities.

Governance and Legal sub-services include:

- Governance
- Risk management
- Legal services.

Members of Council

Service Definition 2023–24:

Coordinates communication and information between Councillors and the Administration. Primarily responsible for decision-making across the City of Nedlands.

Members of Council sub-services include:

- Council members support
- Council meeting support
- Local government elections.

Strategic Planning and Projects

Service Definition 2023–24:

Provides an integrated planning and reporting approach in accordance with s5.56 of the *Local Government Act 1995* and subsequent Regulations. Includes: Strategic Community Plan (SCP), Corporate Business (CBP) Plan, Long Term Financial Plan, Asset Management Strategy and Plans, Workforce Plan, Service Plans, Corporate Reporting. Undertakes Business Improvement projects as required.

Strategic Planning and Projects sub-services include:

- Corporate planning
- Corporate reporting
- Business improvement.

KEY POINTS

- The City undertook a major review of its SCP and CBP and the Council adopted "Our Plan for the Future – City of Nedlands Council Plan 2023-34" on November 28, 2023.

Corporate Communications

Service Definition 2023–24:

Provide clear, consistent and proactive messages aligned to the City's broader strategic direction to internal and external stakeholders applying traditional and contemporary media approaches.

Corporate Communications sub-services include:

- Community engagement
- Internal communications
- External communications
- Digital channels management
- Media.

Customer Services

Service Definition 2023–24:

Provide a high level of customer service to facilitate highly effective relationships with the City of Nedlands customers and stakeholders. Manage and promote the Customer Experience and Stakeholder Engagement Frameworks and provide support and advice to ensure a consistent and high standard of customer service and stakeholder engagement across the organisation. Monitor customer satisfaction and respond proactively to identified trends.

Human Resources

Service Definition 2023–24:

Provide workforce supply, employee relations, employee management, workforce planning and workplace safety and health initiatives – to ensure effective service-based allocation of human resources to meet service and project needs, and a safe working environment to meet legislative obligations and deliver against the City of Nedlands Strategic Community Plan. Enable the effective management of the Employee Lifecycle in a safe work environment.

Human Resources sub-services include:

- Recruitment
- Employee relations
- Workplace Health and Safety.



Financial Services

Service Definition 2023–24:

Delivers accurate and timely transactional finance services using clearly articulated, visible financial processes that enable/support the City of Nedlands service units to deliver value for money outcomes to our community. Ensures that the City is financially accountable to its community whilst meeting all statutory financial obligations.

Financial Services sub-services include:

- Accounting services
- Rates and other revenue
- Procurement
- Payroll
- Internal audit.

Land and Property

Service Definition 2023–24:

Coordinate the strategic management of the City of Nedlands property portfolio embracing acquisition, commercial leasing, and disposal.

Land and Property sub-services include:

- Land asset optimisation
- Land asset investment
- Property management.

KEY POINTS

- 60 property agreements were managed by the City including:
 - 13 commercial
 - 5 residential
 - 12 management licences
 - 30 community community/sporting group leases.

Information and Communication Technology

Service Definition 2023–24:

Provides end-to-end information, communication and technological solutions to internal and external customers utilising City of Nedlands services. Ensure the delivery of the technology systems that enable our organisation in delivering excellence customer focussed service. Ensures the security and protection of Sensitive and Private Information from unauthorised access, and/or complete data loss.

Information and Communication Technology sub-services include:

- ICT services
- ICT support.

KEY POINTS

- 2300+ Information Technology support requests serviced.

OneCouncil Project

Service Definition 2023–24:

Capital project and resources to facilitate the transition to, and enablement of, the purchased OneCouncil suite from TechnologyOne.

OneCouncil Project sub-services include:

- OneCouncil project
- OneCouncil system support.

Information and Records Management

Service Definition 2023–24:

Coordinate the City of Nedlands records and information management activities including:

- Education and training for staff, elected members, and contractors regarding their obligations under record keeping, privacy and Freedom of Information
- Coordinate Freedom of Information (FOI) requests.

Information and Records Management sub-services include:

- Information management
- Records management
- Freedom of Information
- Information and records support
- Business continuity.

KEY POINTS

- Record management classification converted into an automated process
- 300,000 circa - records classified
- 20,000 records disposed of via retention process.

Fleet Management

Service Definition 2023–24:

Ensure that the City of Nedlands achieves best value and demonstrates social, economic, and environmental sustainability in the way in which it manages its fleet, mobile plant, and heavy plant equipment. Operate the depot workshop and responsibly manage stores and materials.

Fleet Management sub-services include:

- Fleet, plant and equipment management
- Fuel management
- Minor fabrication.

KEY POINTS

- Fleet includes: 11 trucks, 16 utilities, 19 cars, 3 tractors, 2 out-front mowers, 1 elevated work platform, 1 bus, 1 skid steer load, 1 x 8 tonne front end loader, 3 cricket wicket rollers, various light plants
- Installed 4 electric vehicle chargers - three for public use, at the Administration Centre, Nedlands Library and Mt Claremont Library, and one at the works depot
- City started its transition to hybrid electric and battery electric vehicle, comprising, 4 hybrids and 1 battery electric.

[illegible]

- City of Nedlands
2023 performance score
- City of Nedlands
2016 performance score
- No change in performance
from 2016 to 2023
- Target Zone.
Shading shows industry
average to industry high
from the MARKYT®
Community Scorecard.

For further information,
visit catalyse.com.au

MARKYT 
Community Scorecard

The City of Nedlands participates in the MARKYT[®] Benchmarking Excellence Program to monitor and benchmark service levels.

Council aims to be above the MARKYT[®] industry average and strives to be the industry leader in all areas. This chart shows Council's Performance Index Score out of 100 compared to MARKYT[®] Industry Standards.

The preferred target zone is shown as indicated below.

Status	Council Plan Actions
	Completed
	On Track
	In Progress
	Not Started
	Continue or start in 2024-25

No.	Performance – Actions: Status 2023–24 and Plans 2024–25*	Status 23–24	Plans 24–25
11.1.1	Support councillors to complete mandatory councillor training (i.e. Councillor Member Essentials Training modules with WALGA).	●	
11.1.2	Provide standardised Council meeting procedures, in accordance with the Local Government Reform process.	●	▶
11.1.3	Review the Council Plan annually. In accordance with statutory requirements, review Corporate Business Plan elements annually, and complete a minor desktop review of Strategic Community Plan elements once every two years, and a major review once every four years. The next major review is due in 2027/28.	●	▶
11.1.4	Update the Risk Management Framework to identify and mitigate risks.	●	▶
11.1.5	Develop an Advocacy Plan for Council to proactively partner with the State Government and other key stakeholders on issues of local significance.		▶
11.1.6	Review and update the Workforce Plan to ensure the City is sufficiently resourced to deliver services and projects to meet community needs.	●	▶
11.1.7	Undertake the Employee Culture Survey.		▶
11.1.8	Implement the OneCouncil Platform to centralise and integrate digital systems to improve business efficiencies, customer experiences, and timeliness of communication (i.e. providing improved access to time-sensitive, critical information relating to new developments).	●	▶
11.1.9	Develop a Strategic Project Development policy to guide the project inception and due diligence of City of Nedlands Strategic Projects.	●	
12.1.1	Develop a Community Engagement Charter in accordance with the Local Government Reform and as part of an overall Community Engagement Framework. The charter must set out how the City will engage with ratepayers and the community about the local government's proposed policies, initiatives, and projects.	●	▶
12.1.2	Develop a Communications Agreement, in accordance with the Local Government Reform. This agreement must address how council members may seek information and assistance from administration in carrying out their role.	●	▶

12.1.3	Prepare a Communications Plan, as part of an overall Community Engagement Framework, to raise awareness of the City's projects, facilities, services, events, and other issues of importance, with consideration for how to target communications to reach and engage different community groups.		▶
12.2.1	Complete an independent community survey to benchmark service levels and map community priorities, in accordance with best practice and the proposed Local Government Reform.		▶
12.2.2	Update the Service Plan for each team, on an annual basis, to continuously review and enhance customer service levels.	●	▶
12.2.3	Develop a Digital Transformation Strategy to improve delivery of City services on a device, time, and place of choice for customers.		▶

Statutory Reporting

The following section details the City of Nedlands reporting of statutory compliance requirements for the 2023-24 reporting period.

Employee remuneration

There were 18 employees entitled to an annual cash salary of \$130,000 or more in 2023-24. A summary is provided below:

Annual cash salary	Number of employees
\$130,000 - \$139,999	1
\$140,000 - \$149,999	4
\$150,000 - \$159,999	3
\$160,000 - \$169,999	4
\$170,000 - \$179,999	3
\$180,000 - \$189,999	0
\$190,000 - \$199,999	0
\$200,000 - \$209,999	0
\$210,000 - \$219,999	1
\$220,000 - \$229,999	0
\$230,000 - \$240,000	2
\$240,000 - \$250,000	0

CEO Remuneration

Across 2023-24 there were two CEOs, and one Acting CEO, with remuneration as follows:

Period	CEO Remuneration*
1 July 2023 – 1 December 2023	\$127,208
6 November 2023 – 12 May 2024	\$155,342
13 May 2024 – 30 June 2024	\$40,878

*As per the *Salaries and Allowances Act 1975* section 4(1) remuneration includes salary, allowances, fees, emoluments and benefits

Council Member Fees, Expenses and Allowances

In accordance with Regulation 19BD of the *Local Government (Administration) Regulations 1996*, the City reports annually on fees, expenses, and allowances paid to council members and the mayor. This information is also published on the City of Nedlands website, ensuring transparency and public accessibility.

Details for the 2023–24 financial year are presented in the table below.

Register of fees, expenses and allowances paid to elected members 2023–24

Local Government Act 1995 s 5.96A, Local Government (Administration) Regulations 1996 r 29C(f).
This register is updated to the City of Nedlands Website no later than 14 July of each financial year, pursuant to *Local Government Act 1995*, S5.96A and Regs 29C (2)(f) & (6) of the *Local Government (Administration) Regulations 1996*. The following register includes any fees, expenses or allowances paid to each council member during a financial year beginning on or after 1 July 2023 to 30 June 2024.

Elected Member	Mayoral Allowance	Deputy Mayor Allowance	Elected Members Allowance	ICT Allowance	Travel and Accommodation Allowance	Expenses that must be reimbursed*	Expenses that may be reimbursed	Conference	Training	Total
Fiona Argyle	\$65,915.00	-	\$32,410.00	\$3,500.00	\$100.00	-	-	-	\$4,987.00	\$106,912.00
Leo McManus		\$4,983.99	\$22,155.83	\$3,500.00	\$91.67	-	-	-	-	\$30,731.49
Hengameh Amiry	-	-	\$24,170.00	\$3,500.00	\$100.00	-	-	-	-	\$27,770.00
Kerry Smyth	-	\$11,030.14	\$24,170.00	\$3,500.00	\$100.00	-	\$25.00	-	\$2,787.00	\$41,612.14
Fergus Bennett	-	-	\$27,770.00	\$3,500.00	\$100.00	-	\$2,000.00	-	-	\$29,770.00
Noel Youngman	-	-	\$24,170.00	\$3,500.00	\$100.00	-	-	-	-	\$27,770.00
Ben Hodsdon	-	-	\$24,170.00	\$3,500.00	\$100.00	-	-	-	-	\$27,770.00
Blane Brackenridge	-	-	\$24,170.00	\$3,500.00	\$100.00	-	-	-	-	\$27,770.00
Rebecca Coghlan	-	-	\$23,592.00	\$3,500.00	\$100.00	-	-	-	\$5,085.00	\$32,277.00
Andrew Mangano	-	-	\$7,406.91	-	\$30.67	-	\$300.00	-	-	\$7,737.58
Rajah Senathirajah	-	-	\$7,406.91	-	\$30.67	-	-	-	-	\$7,437.58
Olinka Combes	-	-	\$7,406.91	-	\$30.67	-	-	-	-	\$7,437.58

Council Member Meeting Attendance

In accordance with Regulation 19B (2)(f) of the *Local Government (Administration) Regulations 1996*, the City reports annually on the number of council and committee meetings attended by each council member during the financial year.

ELECTED MEMBER MEETING ATTENDANCE														
Council/Committee Meetings FY 2023-24														
Date	Type	Mayor Argyle	Cr Smyth	Cr Amiry	Cr Hodsdon	Cr Brackenridge	Cr Coghlan	Cr Combes	Cr Senathirajah	Cr Mangano	Cr Bennett	Cr Youngman	Cr McManus	Cr Pollard
11.07.23	Agenda Forum	A	LOA					A						
25.07.23	OCM													
31.07.23	SCM													
08.08.23	Agenda Forum				LOA					A				
21.08.23	AUDIT&RISK		N/A	N/A	N/A	N/A	N/A			A	N/A	N/A		
22.08.23	OCM				LOA			A		A				
12.09.23	Agenda Forum		A					A		A				
26.09.23	OCM									A				
31.10.23	SCM									A			A	
14.11.23	SCM				A								A	
14.11.23	Agenda Forum												A	
20.11.23	AUDIT&RISK					A						N/A		
28.11.23	OCM													
5.12.23	Agenda Forum	A					A					LOA	A	
12.12.23	OCM	A										LOA		
30.01.24	SCM													
19.02.24	AUDIT&RISK	A											A	
27.02.24	OCM													
11.03.24	SCM				LOA							LOA		
20.03.24	SCM				LOA								A	
26.03.24	OCM				LOA								A	
08.04.24	AUDIT&RISK													
09.04.24	SCM	A											LOA	
22.04.24	AUDIT&RISK													
23.04.24	OCM												LOA	
30.04.24	SCM													
06.05.24	AUDIT&RISK												A	
17.05.24	SCM													
20.05.24	AUDIT&RISK										A	A	LOA	
27.05.24	PUBLIC ART	A		N/A		N/A	N/A						N/A	
28.05.24	OCM												A	
05.06.24	AUDIT&RISK										A	A		
12.06.24	FORESHORE						A					A		
17.06.24	AUDIT&RISK										A	A		
19.06.24	OCM													A

	Online Attendance
LOA	Leave of Absence
A	Apology
	Attended
N/A	Not on Committee



Local Government Standards Panel Payments

In accordance with Regulation 19B(2)(c) of the *Local Government (Administration) Regulations 1996*, the City reports any remuneration and allowances paid under Schedule 5.1, clause 9 during the financial year.

These payments relate to matters considered by the Local Government Standards Panel, which is responsible for determining allegations of minor breaches of the Rules of Conduct by council members. The Panel aims to uphold high standards of behaviour and deter conduct that disrupts the effective functioning of local government.

The amount ordered by the Local Government Standards Panel was \$0.

Council Member Complaints

In accordance with Section 5.53(2)(hb) of the *Local Government Act 1995* and Regulation 19B(2)(d) of the *Local Government (Administration) Regulations 1996*, the City provides details of complaints recorded in the register during the financial year, including:

- Number of complaints received,
- How each complaint was dealt with, and
- Any payments ordered to be made to the local government by individuals subject to complaints under sections 5.107(1), 5.109(1), or 5.114(1).

There were two complaints for the purpose of this Annual Report:

Complaint Number	Name of Councillor	Name of complainant	Description of the Minor Breach that the Standards Panel finds has occurred	Details of the action taken under s.5.110(6)	Date of complaint	Date of Panel Decision
20230228	Cr Andrew Mangano	Ms Nicole Ceric	A breach of regulation 20 of the <i>Local Government (Model Code of Conduct) Regulations 2021</i> and regulation 34D of the <i>Local Government (Administration) Regulations 1996</i> was found to have occurred.	Public apology.	31 Mar 2023	29 Sep 2023
20230248	Cr Andrew Mangano	Mr Paul McGarry	A breach of regulation 22 of the <i>Local Government (Model Code of Conduct) Regulations 2021</i> was found to have occurred.	Public apology. Undertake the training course for Elected Members Conflicts of Interests.	29 May 2023	29 Sep 2023

Modifications to Strategic Community Plan and Corporate Business Plan

The City of Nedlands undertook a major review of its Strategic Community Plan (SCP) and Corporate Business Plan (CBP) from December 2022 to November 2023. This involved extensive community and stakeholder engagement and resulted in Council adopting "*Our Plan for the Future – City of Nedlands Council Plan 2023-34*" (Council Plan) on the 28th of November 2023.

An overview of the Council Plan and key actions is provided in earlier sections of the Annual Report, 'Our Council Plan for the Future' and 'Delivering to Our Community'.

Disability Access and Inclusion

In accordance with Section 29(2) of the *Disability Services Act 1993* and Section 5.53(2)(ha) of the *Local Government Act 1995*, the City of Nedlands reports annually on the implementation of its *Disability Access and Inclusion Plan (DAIP)*. Further information on the City's DAIP is included in the section 'Delivering to Our Community' under the strategic pillar 'People'.

Trading Undertakings

In accordance with Regulation 19BB of the Local Government (Administration) Regulations 1996, the City reports on any trading undertakings conducted during the financial year.

No trading undertakings were undertaken by the City of Nedlands in 2023-24.

Land Transactions

In accordance with Regulation 19BC of the Local Government (Administration) Regulations 1996, the City reports on any major land transactions undertaken during the financial year.

No land transactions were undertaken by the City of Nedlands 2023-24.

Capital Grants, Subsidies and Contributions

In accordance with Regulation 19BE of the Local Government (Administration) Regulations 1996, the City reports on all capital grants, subsidies, and contributions received for the replacement or renewal of assets.

Capital grants, subsidies and contributions are reported in the Financial Statements under the 'Revenue and Expenses Note' and include the total amounts received during:

- The 2023-24 financial year, and
- The two preceding financial years.

National Competition Policy and Competitive Neutrality

In accordance with the Competition Principles Agreement, the City of Nedlands is committed to ensuring that its business activities operate in a transparent and fair manner, without enjoying any net competitive advantage due to public ownership.

During the 2023–24 financial year, the City reviewed its operations to assess compliance with competitive neutrality principles.

No complaints were received regarding non-compliance.

Record-Keeping Statement and Plan

Record-Keeping Statement

The City of Nedlands is committed to the reliable and systematic management of government records, in accordance with legislative requirements and best practice standards.

Record-Keeping Plan

In accordance with the *State Records Act 2000* and the City's approved Recordkeeping Plan (RKP2023), endorsed on 7 September 2023, the City of Nedlands is committed to maintaining effective and compliant recordkeeping practices.

The current Recordkeeping Plan is scheduled for review within five years and must be submitted to the State Records Office by 29 August 2028.

As required under SRC Standard 2, Principle 6, the following aspects of recordkeeping were addressed during the 2023–24 financial year:

- Principle 1: Proper and Adequate Records
- Principle 2: Policies and Procedures
- Principle 3: Language Control
- Principle 4: Preservation
- Principle 5: Retention and Disposal
- Principle 6: Compliance
- SRC Standard 6: Outsourced Functions.

These actions support the City's commitment to responsible information management and compliance with the State Records Commission's standards.

Information Management Systems

The City continues to review its business processes and various information systems to enhance the capture of business intelligence across the organisation.

Microsoft SharePoint 365 is currently utilised as the City's primary Records Management System. In addition, the City uses Enterprise Content Management (ECM), the recordkeeping module within the new financial system, TechOne, to manage records generated within the TechOne environment.

Training and Awareness

Face-to-face recordkeeping inductions are conducted for all new employees upon commencement. These sessions cover their recordkeeping responsibilities and include desktop training on SharePoint 365.

Additionally, the City's Information Management team coordinates annual refresher training sessions, including:

- Copyright training delivered by the Copyright Agency, and
- Freedom of Information briefings facilitated by the Office of the Information Commissioner.

Freedom of Information

In accordance with Sections 96 and 97 of the *Freedom of Information Act 1992*, the City of Nedlands publishes an annual Information Statement. This statement outlines:

- The process for applying for access to documents under the Act, and
- The types of information the City makes available outside the formal FOI process.

The Information Statement is available on the City's website and at the City's administration offices.

Across 2023-24 the City received 15 valid Freedom of Information applications:

- 0 internally reviewed
- 0 externally reviewed
- 0 State consultation
- 7 Police CCTV requests
- 0 transferred to another agency
- 1 transferred from another agency
- 7 withdrawn by the applicant.





Financials

Understanding the Financial Statements

A guide to some of the terminology contained in the statutory financial statements.

Independent Auditor's Report

The auditor's opinion is a statement issued by the Office of Auditor General (OAG) that expresses the results of their examination of the City of Nedland's financial statements, which provides information regarding their authenticity and reliability. There are two main types of audit opinions:

- **Unmodified Opinion:** This opinion indicates that the financial statements are presented fairly, in all material respects, and comply with the applicable accounting standards
- **Modified Opinion:** This opinion is issued when there are reservations about the financial statements, which may include a departure from generally accepted accounting standards or a scope limitation

In 2022/23 the City received a Disclaimer of Opinion (the most serious type of modified opinion) due to the OAG not being able to obtain sufficient levels of information during the audit. In 2023/24 the City received a Qualified Opinion (the least serious type of modified opinion) due to the compromised comparability of the current year's figures and corresponding figures from the prior year. Full details of the qualified opinion can be found on page 48 of the Financial Report. The Introductory Statement by the Commissioner (at the beginning of this Annual Report) contains further insight to the City's preparation of its financial statements.

Statement of Comprehensive Income by Nature or Type (Operating Statement/Statement of Profit and Loss)

The 'Statement of Comprehensive Income' summarises the City of Nedlands' revenue and expenses for the year and identifies the profit or loss. It shows the operating revenue and expenditure items grouped by nature and type classification. The net result is calculated as Total Revenue less Total Expenditure. A positive result does not necessarily mean that there are extra funds available for spending, nor does a negative result mean that there are insufficient funds, providing the shortfall is made up from other sources, such as existing cash reserves or borrowings.

Statement of Financial Position (Balance Sheet)

The 'Statement of Financial Position' provides a snapshot of financial conditions at the end of the year. It shows what the City owns (assets) and what it owes (liabilities). 'Current Assets' are items that are expected to be converted into cash within 12 months. Any other assets, such as infrastructure, property and equipment, are classified as 'Non-Current' as they are held for generating economic benefits over time. Liabilities that are expected to be paid within the next 12 months are classified as 'Current Liabilities', whilst all other liabilities are 'Non-Current' and represent long-term debt and obligations.

Statement of Changes in Equity

The 'Statement of Changes in Equity' shows the results of financial activities over time (retained surplus) together with the movements in reserves and their closing balances. The amount held in Reserves Accounts identifies funds set aside by the City for future purchases. The Revaluation Reserves is the adjustments made to recognise increases in value of long-term assets, such as infrastructure and buildings.

Statement of Cash Flows

(Cash Flow Statement)

The 'Statement of Cash Flows' outlines how the City generated and used cash during the financial year. It provides insight into the City's liquidity and its capacity to meet future cash obligations. Cash flows can occur through:

- Operating Activities (receipt of rates, fees, interest, operating grants, or other revenue)
- Investing Activities (sale, purchase or construction of property, plant or equipment, capital grants)
- Financing Activities (repayment of borrowings or proceeds of new loans)

Statement of Financial Activity

(Rate Setting Statement)

The 'Statement of Financial Activity' demonstrates how the City raises and uses funding and infers the amount of revenue required to be derived from Rates. In effect, it considers the proposed expenditures then allows for funding from all sources, including Rates. Since the City intends to deliver a neutral closing position the Rates can be 'back solved' as the remaining portion of revenue to achieve this result.

Each of these major financial statements will have cross references to the 'Notes to the Accounts', which provides additional details on the composition of value shown in the financial statements.

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

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

Our City will be an environmentally-sensitive, beautiful, and inclusive place.

Principal place of business:
71 Stirling Highway
Nedlands WA 6009



CITY OF NEDLANDS
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 Nedlands 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 03 September 2025



Chief Executive Officer

Keri Shannon



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

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a),25	26,795,311	26,891,228	25,639,183
Grants, subsidies and contributions	2(a)	3,187,086	1,772,020	2,429,504
Fees and charges	2(a)	8,677,210	8,245,665	7,808,509
Service charges	2(a)	3,892	0	35,183
Interest revenue	2(a)	1,173,234	910,824	876,521
Other revenue	2(a)	165,486	309,706	1,034,831
		40,002,219	38,129,443	37,823,731
Expenses				
Employee costs	2(b)	(18,501,189)	(17,476,533)	(16,018,921)
Materials and contracts		(14,321,491)	(13,690,787)	(13,153,601)
Utility charges		(952,666)	(939,500)	(979,024)
Depreciation	10(a)	(10,559,530)	(6,537,872)	(6,819,721)
Finance costs	2(b)	(53,847)	(66,952)	(72,410)
Insurance		(456,671)	(536,291)	(458,136)
Other expenditure	2(b)	(934,842)	(533,138)	(964,260)
		(45,780,236)	(39,781,073)	(38,466,073)
		(5,778,017)	(1,651,630)	(642,342)
Capital grants, subsidies and contributions	2(a)	780,245	549,477	2,454,615
Profit on asset disposals		0	73,761	35,724
Loss on asset disposals		(25,028)	0	(12,912)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(3,740)	0	7,372
		751,477	623,238	2,484,799
Net result for the period	24(b)	(5,026,540)	(1,028,392)	1,842,457
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	0	0	152,707,410
Total other comprehensive income for the period		0	0	152,707,410
Total comprehensive (loss) income for the period		(5,026,540)	(1,028,392)	154,549,867

This statement is to be read in conjunction with the accompanying notes.
Refer to 29 for details regarding the restatement adjustments to 1 July 2023 balances.



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

	NOTE	2024 \$	2023 * \$
CURRENT ASSETS			
Cash and cash equivalents	3	13,403,740	15,333,447
Trade and other receivables	5	2,365,181	2,397,742
Other financial assets	4(a)	511,510	17,597
Inventories	6	13,627	56,650
Other assets	7	552,655	532,602
TOTAL CURRENT ASSETS		16,846,713	18,338,038
NON-CURRENT ASSETS			
Trade and other receivables	5	916,010	1,116,824
Other financial assets	4(b)	163,834	185,650
Property, plant and equipment	8	102,515,441	105,893,540
Infrastructure	9	244,810,907	247,962,310
Right-of-use assets	11(a)	470,861	53,138
TOTAL NON-CURRENT ASSETS		348,877,053	355,211,462
TOTAL ASSETS		365,723,766	373,549,500
CURRENT LIABILITIES			
Trade and other payables	12	3,616,785	5,041,432
Other liabilities	13	359,269	87,889
Lease liabilities	11(b)	161,257	53,100
Borrowings	14	515,037	647,117
Employee related provisions	15	2,651,605	2,961,935
TOTAL CURRENT LIABILITIES		7,303,953	8,791,473
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	320,985	107,644
Borrowings	14	410,319	925,356
Employee related provisions	15	495,935	359,357
Other provisions	15	0	78,905
TOTAL NON-CURRENT LIABILITIES		1,227,239	1,471,262
TOTAL LIABILITIES		8,531,192	10,262,735
NET ASSETS		357,192,574	363,286,765
EQUITY			
Retained surplus		81,939,385	87,506,875
Reserve accounts	28	8,093,900	7,885,892
Revaluation surplus	16	267,159,289	267,893,998
TOTAL EQUITY		357,192,574	363,286,765

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

* Refer to 29 for details regarding the restatement adjustments to 1 July 2023 balances.



**CITY OF NEDLANDS
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		85,287,166	8,263,144	115,186,588	208,736,898
Comprehensive income for the period					
Net result for the period		1,842,457	0	0	1,842,457
Other comprehensive income for the period	16	0	0	152,707,410	152,707,410
Total comprehensive income for the period		1,842,457	0	152,707,410	154,549,867
Transfers from reserve accounts	28	3,088,220	(3,088,220)	0	0
Transfers to reserve accounts	28	(2,710,968)	2,710,968	0	0
Balance as at 30 June 2023		87,506,875	7,885,892	267,893,998	363,286,765
Restatement adjustment*	29	(332,942)	0	(734,709)	(1,067,651)
Restated balance as at 1 July 2023		87,173,933	7,885,892	267,159,289	362,219,114
Comprehensive income for the period					
Net result for the period		(5,026,540)	0	0	(5,026,540)
Other comprehensive income for the period	16	0	0	0	0
Total comprehensive income for the period		(5,026,540)	0	0	(5,026,540)
Transfers from reserve accounts	28	1,500,658	(1,500,658)	0	0
Transfers to reserve accounts	28	(1,708,666)	1,708,666	0	0
Balance as at 30 June 2024		81,939,385	8,093,900	267,159,289	357,192,574

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

* Refer to 29 for details regarding the restatement adjustments to 1 July 2023 balances.



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

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		26,655,295	25,387,474
Grants, subsidies and contributions		3,888,121	2,162,206
Fees and charges		8,689,637	7,809,199
Service charges		3,892	35,183
Interest revenue		1,176,028	876,521
Goods and services tax received		2,030,206	2,189,975
Other revenue		251,856	1,034,831
		42,695,035	39,495,389
Payments			
Employee costs		(19,394,550)	(15,953,906)
Materials and contracts		(15,358,225)	(13,482,398)
Utility charges		(952,666)	(979,024)
Finance costs		(59,419)	(72,410)
Insurance paid		(456,671)	(458,136)
Goods and services tax paid		(2,107,562)	(2,294,495)
Other expenditure		(924,609)	(963,570)
		(39,253,702)	(34,203,939)
Net cash provided by operating activities	17(b)	3,441,333	5,291,450
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,242,797)	(3,134,817)
Payments for construction of infrastructure	9(a)	(3,815,942)	(5,898,420)
Capital grants, subsidies and contributions		692,991	1,915,485
Proceeds (payments) for financial assets at amortised cost		(493,434)	12,101,784
Proceeds from financial assets at amortised cost - self supporting loans		15,403	17,133
Proceeds from sale of property, plant & equipment		166,814	86,199
Net cash (used in) / provided by investing activities		(4,676,965)	5,087,364
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	27(a)	(647,117)	(1,136,520)
Payments for principal portion of lease liabilities	27(b)	(138,395)	(68,344)
Net cash (used in) financing activities		(785,512)	(1,204,864)
Net (decrease) increase in cash held		(2,021,144)	9,173,950
Cash at beginning of year restated*	29	15,424,884	6,159,497
Cash and cash equivalents at the end of the year	17(a)	13,403,740	15,333,447

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

* Refer to 29 for details regarding the restatement adjustments to 1 July 2023 balances.



Annual General Meeting of Electors | Minutes | 10 December 2025

CITY OF NEDLANDS 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	25	23,957,591	23,490,688	22,851,661
Rates excluding general rates	25	2,837,720	3,400,540	2,787,522
Grants, subsidies and contributions		3,187,086	1,772,020	2,429,504
Fees and charges		8,677,210	8,245,665	7,808,509
Service charges		3,892	0	35,183
Interest revenue		1,173,234	910,824	876,521
Other revenue		165,486	309,706	1,034,831
Profit on asset disposals		0	73,761	35,724
loss		(3,740)	0	7,372
		39,998,479	38,203,204	37,866,827
Expenditure from operating activities				
Employee costs		(18,501,189)	(17,476,533)	(16,018,921)
Materials and contracts		(14,321,491)	(13,690,787)	(13,153,601)
Utility charges		(952,666)	(939,500)	(979,024)
Depreciation		(10,559,530)	(6,537,872)	(6,819,721)
Finance costs		(53,847)	(66,952)	(72,410)
Insurance		(456,671)	(536,291)	(458,136)
Other expenditure		(934,842)	(533,138)	(964,260)
Loss on asset disposals		(25,028)	0	(12,912)
		(45,805,264)	(39,781,073)	(38,478,985)
Non cash amounts excluded from operating activities	26(a)	10,766,234	6,533,453	6,957,933
Amount attributable to operating activities		4,959,449	4,955,584	6,345,775
Inflows from investing activities				
Capital grants, subsidies and contributions		780,245	549,477	2,454,615
Proceeds from disposal of assets		166,814	332,456	86,199
Proceeds from financial assets at amortised cost - self supporting loans	27(a)	15,403	15,404	17,133
		962,462	897,337	2,557,947
Outflows from investing activities				
Right of use assets received - non cash	11(a)	(450,011)	0	0
Purchase of property, plant and equipment	8(a)	(1,242,796)	(3,440,839)	(3,134,817)
Purchase and construction of infrastructure	9(a)	(3,815,942)	(6,239,510)	(5,898,420)
		(5,508,749)	(9,680,349)	(9,033,237)
Non-cash amounts excluded from investing activities	26(b)	450,014	615,000	0
Amount attributable to investing activities		(4,096,273)	(8,168,012)	(6,475,290)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new leases - non cash	27(b)	450,006	615,000	0
Transfers from reserve accounts	28	1,500,658	3,098,825	3,088,220
		1,950,664	3,713,825	3,088,220
Outflows from financing activities				
Repayment of borrowings	27(a)	(647,117)	(647,117)	(1,136,520)
Payments for principal portion of lease liabilities	27(b)	(138,395)	(262,895)	(68,344)
Transfers to reserve accounts	28	(1,708,666)	(1,354,743)	(2,710,968)
		(2,494,178)	(2,264,755)	(3,915,832)
Non-cash amounts excluded from financing activities	26(c)	(450,006)	(615,000)	0
Amount attributable to financing activities		(993,520)	834,070	(827,612)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year *	26(d)	2,000,888	3,030,839	3,300,420
Amount attributable to operating activities		4,959,449	4,955,584	6,345,775
Amount attributable to investing activities		(4,096,273)	(8,168,012)	(6,475,290)
Amount attributable to financing activities		(993,520)	834,070	(827,612)
Surplus or deficit after imposition of general rates	26(d)	1,870,544	652,481	2,343,293

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

* Refer to 29 for details regarding the restatement adjustments to 1 July 2023 balances.



Financial Report

7/50

**CITY OF NEDLANDS
FOR THE YEAR ENDED 30 JUNE 2024
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CITY OF NEDLANDS 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 Nedlands which is a Class 2 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

- land and buildings classified as property, plant and equipment; or
- 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 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 - 8
 - Infrastructure - 9
- Expected credit losses on financial assets - 5
- Assets held for sale - 7
- Impairment losses of non-financial assets - 8 and 9
- Measurement of employee benefits - 15
- Measurement of provisions - 15

Fair value hierarchy information can be found in 23

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.

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

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 NEDLANDS 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

Revenue Recognition

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

Nature	Contracts with	Capital	Statutory	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	26,795,311	0	26,795,311
Grants, subsidies and contributions	3,187,086	0	0	0	3,187,086
Fees and charges	6,467,657	0	2,209,553	0	8,677,210
Service charges	0	0	3,892	0	3,892
Interest revenue	0	0	243,376	929,858	1,173,234
Other revenue	143,078	0	8,473	13,935	165,486
Capital grants, subsidies and contributions	0	780,245	0	0	780,245
Total	9,797,821	780,245	29,260,605	943,793	40,782,464

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	25,639,183	0	25,639,183
Grants, subsidies and contributions	2,429,504	0	0	0	2,429,504
Fees and charges	5,622,961	0	1,875,605	309,943	7,808,509
Service charges	0	0	0	35,183	35,183
Interest revenue	18,519	0	161,546	696,456	876,521
Other revenue	644,710	0	10,264	379,857	1,034,831
Capital grants, subsidies and contributions	0	2,454,615	0	0	2,454,615
Total	8,715,694	2,454,615	27,686,598	1,421,439	40,278,346

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

2. REVENUE AND EXPENSES (continued)

(a) Revenue (continued)

	2024	2023
	Actual	Actual
	\$	\$
Interest revenue		
Financial assets at amortised cost - self supporting loans	909	300
Interest on reserve account	441,628	305,158
Trade and other receivables overdue interest	242,468	160,898
Other interest revenue	488,229	410,165
	1,173,234	876,521
Fees and charges relating to rates receivable		
Charges on instalment plan	86,328	84,720

(b) Expenses

Auditors remuneration		
Office of the Auditor General		
- Audit of the Financial Report	214,689	59,775
Other auditors		
- Other services	9,130	152,857
	223,819	212,632
Employee Costs		
Employee benefit costs	18,082,489	16,018,921
Other employee costs	418,700	0
	18,501,189	16,018,921
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	53,847	72,410
	53,847	72,410
Other expenditure		
Impairment losses on trade receivables	10,235	690
Sundry expenses	924,607	963,570
	934,842	964,260

CITY OF NEDLANDS 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	2,769,778	4,821,076
Term deposits	10,633,962	10,512,371
Total cash and cash equivalents	13,403,740	15,333,447
Held as		
- Unrestricted cash and cash equivalents	3,628,192	4,637,273
- Restricted cash and cash equivalents	9,775,548	10,696,174
	13,403,740	15,333,447

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 (if any).

Term deposits are presented as cash equivalents if they have a maturity of twelve 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	511,510	17,597
	511,510	17,597
Other financial assets at amortised cost		
Self supporting loans receivable	18,076	17,597
Term deposits	493,434	0
	511,510	17,597
Held as		
- Unrestricted other financial assets at amortised cost	18,076	17,597
- Restricted other financial assets at amortised cost	493,434	0
	511,510	17,597
(b) Non-current assets		
Financial assets at amortised cost	4,595	22,671
Financial assets at fair value through profit or loss	159,239	162,979
	163,834	185,650
Financial assets at amortised cost		
Self supporting loans receivable	4,595	22,671
Term deposits	0	0
	4,595	22,671
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	162,979	155,607
Movement attributable to fair value increment	(3,740)	7,372
Units in Local Government House Trust - closing balance	159,239	162,979

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 23 (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 21.

CITY OF NEDLANDS
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		740,926	591,412
Trade receivables		936,878	1,364,659
Other receivables		137,541	0
GST receivable		287,980	316,378
Receivables for employee related provisions	15	152,421	0
Allowance for credit losses of trade receivables	21(b)	(25,183)	(14,948)
Underground power		68,643	85,570
Lease receivable		65,975	54,671
		2,365,181	2,397,742
Non-current			
Rates and statutory receivables		387,975	397,473
Underground power		207,526	385,463
Lease receivable		320,509	333,888
		916,010	1,116,824

Disclosure of opening and closing balances related to contracts with customers

		30 June 2024 \$	30 June 2023 \$
Information about receivables from contracts with customers along with financial assets and associated or construction of recognisable non financial assets is:			
Trade and other receivables from contracts with customers		936,878	906,863
Allowance for credit losses of trade receivables	21(b)	(25,183)	(14,948)
Total trade and other receivables from contracts with customers		690,218	891,915

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 21.

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

6. INVENTORIES

Current

Fuel and materials

2024	2023
\$	\$
13,627	56,650
13,627	56,650
56,650	40,738
(26,302)	0
30,348	40,738
(66,662)	(145,483)
49,941	161,395
13,627	56,650

The following movements in inventories occurred during the year:

Balance at beginning of year

Restatement adjustment *

Restated balance as at 1 July 2023 *

Inventories expensed during the year

Additions to inventory

Balance at end of year

* Refer to 29 for details regarding the restatement adjustments to 1 July 2023 balances.

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.

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

7. OTHER ASSETS

	2024	2023
	\$	\$
Other assets - current		
Prepayments	488,457	354,848
Accrued income	64,198	177,754
	552,655	532,602

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.

CITY OF NEDLANDS
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.

	Property					Plant and equipment				Total
	Land	Buildings - Non Specialised	Buildings - specialised	Vested Improvements	Buildings Work in Progress	Furniture and equipment	Plant and equipment	Plant and equipment WIP	Public artworks	
Balance at 1 July 2022	55,622,100	1,510,000	38,019,669	6,876,730	0	1,054,640	2,008,017	0	1,268,296	106,359,452
Additions	0	0	2,889,985	0	0	12,294	232,538	0	0	3,134,817
Disposals	0	0	0	0	0	0	(63,387)	0	0	(63,387)
Depreciation	0	(220,522)	(2,000,081)	(358,164)	0	(204,475)	(744,778)	0	(9,322)	(3,537,342)
Balance at 30 June 2023	55,622,100	1,289,478	38,909,573	6,518,566	0	862,459	1,432,390	0	1,258,974	105,893,540
Comprises:										
Gross balance amount at 30 June 2023	55,622,100	3,344,000	63,708,441	11,892,100	0	2,367,623	4,337,893	0	1,291,736	142,563,893
Accumulated depreciation at 30 June 2023	0	(2,054,522)	(24,798,868)	(5,373,534)	0	(1,505,164)	(2,905,503)	0	(32,762)	(36,670,353)
Balance at 30 June 2023	55,622,100	1,289,478	38,909,573	6,518,566	0	862,459	1,432,390	0	1,258,974	105,893,540
Restatement adjustment *	0	(256)	(791,642)	(423,669)	100,315	(475,671)	74,482	11,500	434,579	(1,070,361)
Restated balance as at 1 July 2023	55,622,100	1,289,222	38,117,931	6,094,897	100,315	386,788	1,506,872	11,500	1,693,553	104,823,179
Additions	0	96,472	0	89,717	289,105	175,153	592,350	0	0	1,242,796
Disposals	0	0	0	0	0	0	(266,712)	(11,500)	0	(278,212)
Depreciation	0	(80,878)	(2,220,828)	(305,306)	0	(96,065)	(534,083)	0	(35,162)	(3,272,322)
Transfers	0	389,420	0	0	(389,420)	0	0	0	0	0
Balance at 30 June 2024	55,622,100	1,694,236	35,897,103	5,879,308	0	465,876	1,298,427	0	1,658,391	102,515,441
Comprises:										
Gross balance amount at 30 June 2024	55,622,100	2,549,700	63,253,474	11,318,247	0	2,083,867	3,952,431	0	1,738,350	140,518,169
Accumulated depreciation at 30 June 2024	0	(1,341,356)	(26,870,479)	(5,438,939)	0	(1,617,991)	(2,654,004)	0	(79,959)	(38,002,728)
Balance at 30 June 2024	55,622,100	1,208,344	36,382,995	5,879,308	0	465,876	1,298,427	0	1,658,391	102,515,441

* Refer to 29 for details regarding the restatement adjustments to 1 July 2023 balances.

CITY OF NEDLANDS
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 using recent observed market data for similar properties	Independent registered valuer	June 2022	Sales evidence of similar assets
Buildings - non-specialised	2	Market approach using recent observed market data for similar properties	Independent registered valuer	June 2022	Sales evidence of similar assets
Buildings - specialised	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition (level 2) residential values, and remaining useful life assessments (level 3)
Buildings - Vested Improvements	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition (level 2) residential values, and remaining useful life assessments (level 3)
Public artworks	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition (level 2) residual values and remaining useful life
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.					
(ii) Cost					
Furniture and equipment		Cost approach	Cost	N/A	Purchase cost
Plant and equipment		Cost approach	Cost	N/A	Purchase cost

CITY OF NEDLANDS
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.

	Roads	Footpaths	Drainage	Parks and ovals	Street furniture	Work in progress	Total
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	50,233,391	11,562,632	14,102,084	14,149,429	2,538,660	0	92,586,196
Additions	2,759,464	59,172	321,324	280,589	0	2,477,871	5,898,420
revaluation surplus	116,355,173	6,727,518	19,367,675	8,389,445	1,867,599	0	152,707,410
Depreciation	(1,542,203)	(436,820)	(374,036)	(858,635)	(18,022)	0	(3,229,716)
Transfers	159,638	0	0	0	(159,638)	0	0
Balance at 30 June 2023	167,965,463	17,912,502	33,417,047	21,960,828	4,228,599	2,477,871	247,962,310
Comprises:							
Gross balance at 30 June 2023	210,615,262	32,919,463	49,918,227	28,417,970	5,690,016	2,477,871	330,038,809
Accumulated depreciation at 30 June 2023	(42,649,799)	(15,006,961)	(16,501,180)	(6,457,142)	(1,461,417)	0	(82,076,499)
Balance at 30 June 2023	167,965,463	17,912,502	33,417,047	21,960,828	4,228,599	2,477,871	247,962,310
Restatement adjustment*	887,421	0	0	(360,727)	(495,854)	145,382	176,222
Restated balance as at 1 July 2023	168,852,884	17,912,502	33,417,047	21,600,101	3,732,745	2,623,253	248,138,532
Additions	0	0	0	0	0	3,815,942	3,815,942
Depreciation	(4,381,206)	(763,531)	(745,991)	(1,076,035)	(176,804)	0	(7,143,567)
Transfers	3,376,819	0	71,504	85,244	0	(3,533,567)	0
Balance at 30 June 2024	167,848,497	17,148,971	32,742,560	20,609,310	3,555,941	2,905,628	244,810,907
Comprises:							
Gross balance at 30 June 2024	215,400,316	32,919,463	49,989,731	28,007,608	4,808,227	2,905,628	334,030,973
Accumulated depreciation at 30 June 2024	(47,551,819)	(15,770,492)	(17,247,171)	(7,398,298)	(1,252,286)	0	(89,220,066)
	167,848,497	17,148,971	32,742,560	20,609,310	3,555,941	2,905,628	244,810,907

*Refer to Note 29 for details regarding the restatement adjustments to 1 July 2023 balances.

CITY OF NEDLANDS
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	Valuation	Basis of Valuation	Date of Last	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition (level 2) residual values and remaining useful life assessments (level 3) inputs
Infrastructure - footpaths	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition (level 2) residual values and remaining useful life assessments (level 3) inputs
Infrastructure - drainage	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition (level 2) residual values and remaining useful life assessments (level 3) inputs
Infrastructure - parks and ovals	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition (level 2) residual values and remaining useful life assessments (level 3) inputs
Infrastructure - street furniture	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition (level 2) residual values and remaining useful life assessments (level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, the 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 NEDLANDS
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	10 - 100 years
Furniture and equipment	4 - 50 years
Plant and equipment	5 - 16 years
Roads - Pavement	100 - 121 years
Roads - Sub Grade	Not depreciated
Roads - Top surface	18 - 40 years
Stormwater - Pipes and pits	44 - 103 years
Stormwater - Plant	68 - 96 years
Bus Shelters	24 - 38 years
Roundabouts	50 - 96 years
Street Lights	21 - 43 years
Parks	10 - 25 years
Parks Reticulation	11 - 41 years
Public artworks	50 years
Street furniture	10 - 90 years
Right of use (plant and equipment)	Based on the remaining lease

CITY OF NEDLANDS 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 NEDLANDS
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 - land and buildings	Right-of-use assets - plant and equipment	Right-of-use assets Total
Balance at 30 June 2022		0	84,318	84,318
Additions		0	21,483	21,483
Depreciation		0	(52,663)	(52,663)
Balance at 30 June 2023		0	53,138	53,138
Gross balance amount at 30 June 2023		0	284,480	284,480
Accumulated depreciation at 30 June 2023		0	(231,342)	(231,342)
Balance at 30 June 2023		0	53,138	53,138
Restatement adjustment*		103,421	7,932	111,353
Restated balance at 1 July 2023		103,421	61,070	164,491
Additions		13,482	436,529	450,011
Depreciation		(17,985)	(125,657)	(143,642)
Balance at 30 June 2024		98,918	371,942	470,860
Gross balance amount at 30 June 2024		180,548	462,670	643,218
Accumulated depreciation at 30 June 2024		(81,630)	(90,728)	(172,358)
Balance at 30 June 2024		98,918	371,942	470,860

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

	2,024 Actual \$	2,023 Actual \$
Depreciation on right-of-use assets	143,642	52,663
Finance charge on lease liabilities	15,392	4,889
Total amount recognised in the statement of comprehensive income	159,034	57,552
Total cash outflow from leases	(153,787)	(73,233)

* Refer to Note 29 for details regarding the restatement adjustments to 1 July 2023 balances.

(b) Lease Liabilities

Current	161,257	53,100
Non-current	320,985	107,644
	27(b) 482,242	160,744

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.

CITY OF NEDLANDS
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
\$	\$
432,613	56,165
349,028	57,701
357,754	59,278
366,109	60,899
372,315	62,563
2,841,476	37,282
4,719,295	333,888

Amounts recognised in profit or loss for Property (under Fees and charges).

Rental income

370,971

246,561

The City leases properties to tenants with rental payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets to the lessee.

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 a 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 27(b).

Right-of-use assets - measurement

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

Refer to Note 10 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.

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 costs, 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 NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

12. TRADE AND OTHER PAYABLES

	Note	2024	2023
		\$	\$
Current			
Trade payables		1,440,814	2,187,346
Bonds and deposits held	17(a)	1,815,813	2,722,393
Accrued interest on borrowings		12,770	18,342
Prepaid rates		277,308	111,097
Other payables		70,080	2,254
		3,616,785	5,041,432

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.

Bonds

Bonds such as work bonds and building bonds are recognised as a restricted financial asset as shown in Note 17(a).

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 next financial year), refundable at the request of the ratepayer.

Rates received in advance are initially recognised as a financial liability.

When a taxable event occurs, the financial liability is extinguished, and the City recognises income for the prepaid rates that have not been refunded.

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

13. OTHER LIABILITIES

	2024	2023
	\$	\$
Current		
Contract liabilities	359,269	0
Capital grant/contributions liabilities	0	87,889
	359,269	87,889
Reconciliation of changes in contract liabilities		
Opening balance	0	30,856
Restatement Adjustment *	111,097	0
Restated balance as at 1 July 2023 *	111,097	30,856
Additions	359,269	0
Revenue from contracts with customers included as a contract liability at the start of the period	(111,097)	(30,856)
	359,269	0
Reconciliation of changes in capital grant/contribution		
Opening balance	87,889	559,739
Restatement Adjustment *	(636)	
Restated balance as at 1 July 2023 *	87,253	559,739
Additions	0	(471,850)
Revenue from capital grant/contributions held as a liability at the start of the period	(87,253)	0
	0	87,889

* Refer to Note 29 for details regarding the restatement adjustments to 1 July 2023 balances.

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 23(i)) due to the unobservable inputs, including own credit risk.

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

14. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Bank loans		515,037	410,319	925,356	647,117	925,356	1,572,473
Total secured borrowings	27(a)	515,037	410,319	925,356	647,117	925,356	1,572,473

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 Nedlands.

The City of Nedlands complied with the financial covenants of its borrowing facilities during 2024 and the prior year.

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 23(i)) due to the unobservable inputs, including own credit risk.

Risk
Information regarding exposure to risk can be found at Note 21. Details of individual borrowings required by regulations are provided at Note 27(a).

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

15. EMPLOYEE RELATED AND OTHER PROVISIONS

(a) Employee Related Provisions

	2024	2023
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	1,065,980	1,342,262
Long service leave	1,585,625	1,619,673
	2,651,605	2,961,935
Non-current provisions		
Employee benefit provisions		
Long service leave	495,935	359,357
Total non-current employee related provisions	495,935	359,357
Total employee related provisions	3,147,540	3,321,292

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave, 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
	\$	\$
	2,077,376	2,192,053
	1,070,164	1,129,239
	3,147,540	3,321,292

Expected reimbursements of employee related provisions from other WA local governments included within other receivables

5	(152,421)	(334,142)
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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 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 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.

(b) Other Provisions

	Make good provisions	Underground power deferred income	Total
	\$	\$	\$
Opening balance at 1 July 2023			
Non-current provisions	0	78,905	78,905
	0	78,905	78,905
Restatement Adjustment*		(78,905)	(78,905)
Balance at 30 June 2024	0	0	0
Comprises			
Non-current	0	0	0
	0	0	0

* Refer to Note 29 for details regarding the restatement adjustments to 1 July 2023 balances.

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

16. REVALUATION SURPLUS

	2024 Opening Balance	Total Movement on Revaluation	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	1 July 2023 Restatement adjustment *	Restated 1 July 2023 Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land	38,729,518	0	38,729,518	38,729,518	0	38,729,518	0	38,729,518
Revaluation surplus - Buildings - non-specialised	523,144	0	523,144	523,144	0	523,144	0	523,144
Revaluation surplus - Buildings - specialised	29,593,542	0	29,593,542	30,711,380	0	30,711,380	(1,117,838)	29,593,542
Revaluation surplus - Vested Improvements	2,027,516	0	2,027,516	2,027,516	0	2,027,516	0	2,027,516
Revaluation surplus - Plant and equipment	732,800	0	732,800	732,800	0	732,800	0	732,800
Revaluation surplus - Public Artworks	1,095,771	0	1,095,771	1,095,771	0	1,095,771	0	1,095,771
Revaluation surplus - Infrastructure - roads	145,481,228	0	145,481,228	28,141,668	116,355,173	144,496,841	984,387	145,481,228
Revaluation surplus - Infrastructure - footpaths	10,727,894	0	10,727,894	3,998,893	6,727,518	10,726,411	1,483	10,727,894
Revaluation surplus - Infrastructure - drainage	27,962,589	0	27,962,589	8,401,646	19,367,675	27,769,321	193,268	27,962,589
Revaluation surplus - Infrastructure - parks and ovals	8,118,019	0	8,118,019	28,728	8,389,445	8,418,173	(300,154)	8,118,019
Revaluation surplus - Infrastructure - street furniture	2,167,268	0	2,167,268	795,524	1,867,599	2,663,123	(495,855)	2,167,268
	267,159,289	0	267,159,289	115,186,588	152,707,410	267,893,998	(734,709)	267,159,289

* Refer to Note 29 for details regarding the restatement adjustments to 1 July 2023 balances.

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

17. 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	13,403,740	15,333,447
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	9,775,548	10,696,174
- Financial assets at amortised cost	4	493,434	0
		10,268,982	10,696,174
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	8,093,900	7,885,892
Contract liabilities	13	359,269	0
Capital grant liabilities	13	0	87,889
Retentions, and bonds and deposits held		1,815,813	2,722,393
Total restricted financial assets		10,268,982	10,696,174

(b) Reconciliation of Net Result to Net Cash Provided

Net result	(5,026,540)	1,842,457
Non-cash items:		
Adjustments to fair value of financial assets at fair value through profit or loss	3,740	(7,372)
Depreciation/amortisation	10,559,530	6,819,721
(Profit)/loss on sale of asset	111,398	(22,812)
Changes in assets and liabilities:		
(Increase)/decrease in trade and other receivables	258,754	(401,286)
(Increase)/decrease in other assets	(89,378)	(487,855)
(Increase)/decrease in inventories	16,721	(15,912)
Increase/(decrease) in trade and other payables	(1,568,530)	(20,500)
Increase/(decrease) in employee related provisions	(292,290)	70,480
Increase/(decrease) in other provisions	0	(67,280)
Increase/(decrease) in other liabilities	160,919	(502,706)
Capital grants, subsidies and contributions	(692,992)	(1,915,485)
Net cash provided by/(used in) operating activities	3,441,332	5,291,450

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Credit card limit	30,000	76,000
Credit card balance at balance date	(22,197)	(1,904)
Total amount of credit unused	7,803	74,096

Loan facilities

Loan facilities - current	515,037	647,117
Loan facilities - non-current	410,319	925,356
Total facilities in use at balance date	925,356	1,572,473

Unused loan facilities at balance date	Nil	Nil
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CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

18. CONTINGENT LIABILITIES

Under the Contaminated Sites Act 2003, the City is required to report known and suspected contaminated sites to the Department of Water and Environmental Protection (DWER).

In accordance with the Act, DWER classifies these sites on the basis of the risk to human health, the environment and and environmental values. Where sites are classified as “contaminated – remediation required” or “possibly contaminated – investigation required”, the City may have a liability in respect of investigation or remediation expenses.

The City has identified Swanbourne Reserve as possibly contaminated. Until the City conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with DWER on the need and criteria for remediation, the City is unable to estimate the potential costs and timing of outflows associated with remediation of this site.

19. CAPITAL COMMITMENTS

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	1,088,482	1,189,908
- plant & equipment purchases	61,680	221,083
	1,150,162	1,410,991
Payable:		
- not later than one year	1,150,162	1,410,991

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

20. 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	65,915	65,915	64,938
Mayor's meeting attendance fees	32,410	32,410	31,928
Mayor's annual allowance for ICT expenses	3,500	3,500	3,500
Mayor's training and development expenses	6,334	2,000	0
Mayor's travel and accommodation expenses	100	100	50
	108,259	103,925	100,416
Deputy Mayor's annual allowance	16,014	16,479	16,300
Deputy Mayor's meeting attendance fees	31,577	24,170	23,811
Deputy Mayor's ICT expenses	3,500	3,500	3,500
Deputy Mayor's training and development expenses	2,559	2,000	0
Deputy Mayor's travel and accommodation expenses	131	100	50
	53,781	46,249	43,661
All other council member's meeting attendance fees	181,420	193,360	254,933
All other council member's ICT expenses	24,500	28,000	38,186
All other council member's training and development expenses	4,927	16,000	0
All other council member's travel and accommodation expenses	654	832	544
	211,501	238,192	293,663
20(b)	373,541	388,366	437,740

(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	863,555	2,759,748
Post-employment benefits	93,078	305,166
Employee - other long-term benefits	121,776	69,138
Employee - termination benefits	0	64,179
Council member costs	373,541	437,740
20(a)	1,451,950	3,635,971

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

20. RELATED PARTY TRANSACTIONS (continued)

(c) Transactions with related parties

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

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

The following transactions occurred with related parties:

	2024 Actual \$	2023 Actual \$
Payment of council member costs (Refer to Note 20(a))	373,541	437,740
Purchase of goods and services	2,000	0
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 20(a) and 20(b).
20(b) 2023 Key Management Personnel includes persons performing the CEO, Director, Senior Manager and Coordinator roles.
20(b) 2024 Key Management Personnel includes persons performing the CEO and Director roles only.
- ii. Other Related Parties
Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the City.
- iii. Entities subject to significant influence by the City
An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence.

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

21. 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 as at 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 Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2024					
Cash and cash equivalents	4.74%	13,403,740	10,633,962	2,769,778	0
Financial assets at amortised cost - term deposits	3.84%	493,434	493,434	0	0
2023					
Cash and cash equivalents	1.95%	15,333,447	10,512,371	4,821,076	0
Financial assets at amortised cost - term deposits	0.00%	0	0	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*	27,698	48,211

* 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 27(a).

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

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

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2024					
Trade receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.08%	
Gross carrying amount	\$ 568,347	\$ 48,478	\$ 103	\$ 319,949	\$ 936,878
Loss allowance	\$ 0	\$ 0	\$ 0	\$ 25,183	\$ 25,183
30 June 2023					
Trade receivables					
Expected credit loss	0.00%	0.00%	0.00%	4.56%	
Gross carrying amount	\$ 0	\$ 0	\$ 0	\$ 327,845	\$ 327,845
Loss allowance	\$ 0	\$ 0	\$ 0	\$ 14,948	\$ 14,948

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

21. FINANCIAL RISK MANAGEMENT (continued)

(b) Credit risk (continued)

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

	Trade receivables		Other receivables		Contract Assets	
	2024 Actual	2023 Actual	2024 Actual	2023 Actual	2024 Actual	2023 Actual
	\$	\$	\$	\$	\$	\$
Opening loss allowance as at 1 July	14,948	14,258	0	0	0	0
Increase in loss allowance recognised in profit or loss during the year	10,235	690	0	0	0	0
Closing loss allowance at 30 June	25,183	14,948	0	0	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.

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

21. 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 17(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	3,616,785	0	0	3,616,785	3,616,785
Borrowings	515,037	410,319	0	925,356	925,356
Lease liabilities	179,098	325,413	10,306	514,817	482,242
	4,310,920	735,732	10,306	5,056,958	5,024,383
2023					
Trade and other payables	4,876,700	0	0	4,876,700	5,041,432
Borrowings	691,145	968,184	0	1,659,329	1,572,473
Lease liabilities	57,375	89,836	28,308	175,519	160,744
	5,625,220	1,058,020	28,308	6,711,548	6,774,649

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

On 23 October 2024 the City received a loan of \$4,257,158 from the Western Australian Treasury Corporation (WATC) repayable over 5 years in quarterly instalments incurring interest at a rate of 4.38%p.a. related to the funding of the Nedlands North underground power project.

Under the Local Government Act 1995, Commissioners can be appointed to fulfil the role of the Council and exercise its powers if more than half of the Council becomes vacant. Following the resignation of four councillors on 7 July 2025, and as required by the Act, the remaining four Councillor positions, including the Mayor, were declared vacant by the Governor with effect from Friday 25 July 2025. The Honourable Hannah Beazley MLA, Minister for Local Government (and Minister for Disability Services, Volunteering, Youth and Gascoyne) has appointed three Commissioners to lead the City of Nedlands. The Commissioners will replace the Council of the City of Nedlands and fulfil its responsibilities to the community until a special election is held on 28 March 2026.

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

23. 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 NEDLANDS NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

24. 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 elected members and ratepayers on matters which do not concern specific council services.
General purpose funding To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
Health To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.
Housing To provide and maintain elderly residents housing.	Provision and maintenance of elderly residents housing.
Community amenities To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
Recreation and culture To establish and effectively manage infrastructure and resource which will help the social wellbeing of the community.	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, 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 City and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.
Other property and services To monitor and control City of Nedlands's overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

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

24. FUNCTION AND ACTIVITY (continued)

(b) Income and expenses

	2024 Actual	2023 Actual
	\$	\$
Income excluding grants, subsidies and contributions		
Governance	10,764	15,517
General purpose funding	28,095,103	26,630,616
Law, order, public safety	447,769	410,504
Health	113,875	85,398
Education and welfare	1,100,286	1,267,783
Community amenities	4,460,206	4,087,737
Recreation and culture	910,538	888,594
Transport	69,662	740,571
Economic services	1,114,642	883,587
Other property and services	492,288	427,017
	36,815,133	35,437,324
Grants, subsidies and contributions and capital grants,		
General purpose funding	929,952	1,186,924
Law, order, public safety	7,075	0
Health	566	283
Education and welfare	663,587	973,433
Community amenities	180,500	247,193
Recreation and culture	72,449	114,834
Transport	2,034,957	1,062,669
Economic services	66,862	65,173
Other property and services	11,383	1,233,609
	3,967,331	4,884,118
Total Income	40,782,464	40,321,442
Expenses		
Governance	(2,752,305)	(2,592,779)
General purpose funding	(367,638)	(704,574)
Law, order, public safety	(1,053,412)	(1,091,290)
Health	(940,326)	(922,183)
Education and welfare	(3,317,733)	(4,115,003)
Community amenities	(5,296,192)	(6,166,286)
Recreation and culture	(11,745,591)	(11,789,749)
Transport	(6,407,691)	(5,494,772)
Economic services	(2,338,503)	(2,337,891)
Other property and services	(11,589,613)	(3,264,458)
Total expenses	(45,809,004)	(38,478,985)
Net result for the period	(5,026,540)	1,842,457
(c) Total Assets		
Governance	66,392,544	61,150,149
Health	0	546,512
Education and welfare	2,850,946	8,706,203
Community amenities	41,111,004	3,245,761
Recreation and culture	23,194,479	55,374,892
Transport	224,215,223	234,443,295
Other property and services	857,344	3,661,047
Unallocated	7,102,227	6,421,641
	365,723,767	373,549,500

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

25. RATING INFORMATION

(a) General Rates

RATE TYPE				2023/24 Actual Rateable Value*	2023/24 Actual Rate Revenue	2023/24 Actual Interim Rates	2023/24 Actual Total Revenue	2023/24 Budget Rate Revenue	2023/24 Budget Interim Rate	2023/24 Budget Total Revenue	2022/23 Actual Total Revenue
Rate Description	Basis of valuation	Rate in \$	Number of Properties	\$	\$	\$	\$	\$	\$	\$	\$
Residential	Gross rental valuation	0.058459	6,877	319,702,970	18,689,460	269,552	18,959,012	18,585,517	580,000	19,165,517	18,105,110
Residential Vacant	Gross rental valuation	0.077330	187	12,008,160	928,587	(23,164)	905,423	4,032,652	0	4,032,652	818,275
Non- Residential	Gross rental valuation	0.072116	422	56,330,723	4,062,329	30,827	4,093,156	872,519	0	872,519	3,928,276
Total general rates		0	7,486	388,041,853	23,680,376	277,215	23,957,591	23,490,688	580,000	24,070,688	22,851,661
Minimum payment		Minimum Payment \$									
Residential	Gross rental valuation	1,521	1,482	31,410,840	2,254,122	(715)	2,253,407	2,213,055	0	2,213,055	2,158,773
Residential Vacant	Gross rental valuation	1,849	171	3,391,500	316,179	1,506	317,685	334,669	0	334,669	362,597
Non- Residential	Gross rental valuation	2,006	132	2,401,240	264,792	1,836	266,628	272,816	0	272,816	266,152
Total minimum payments		0	1,785	37,203,580	2,835,093	2,627	2,837,720	2,820,540	0	2,820,540	2,787,522
Total general rates and minimum payments			9,271	425,245,433	26,515,469	279,842	26,795,311	26,311,228	580,000	26,891,228	25,639,183
Rate instalment interest							112,893			125,000	106,863
Rate overdue interest							117,162			70,000	54,034

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

26. DETERMINATION OF SURPLUS OR DEFICIT

Note	2023/24 (30 June 2024 Carried Forward)	2023/24 Budget (30 June 2024 Carried Forward)	2023/24 (1 July 2023 Brought 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 Financial Management Regulation 32.				
Adjustments to operating activities				
Less: Profit on asset disposals	86,370	(73,761)	(35,724)	(35,724)
Less: Fair value adjustments to financial assets at fair value through profit or loss	3,740	0	(7,372)	(7,372)
Add: Loss on disposal of assets	25,028	0	12,912	12,912
Add: Impairment of Plant and Equipment	8(a) 0	0	0	0
Add: Depreciation	10(a) 10,559,530	6,537,872	6,819,721	6,819,721
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates	9,494	30,749	52,004	52,004
Employee benefit provisions	82,072	38,593	(4,887)	(4,887)
Other provisions	0	0	(11,069)	(11,069)
Service charge receivable	0	0	77,677	77,677
Lease receivable	0	0	54,671	54,671
Non-cash amounts excluded from operating activities	10,766,234	6,533,453	6,957,933	6,957,933
(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				
Adjustments to investing activities				
Right of use assets received - non cash	11(a) 450,014	615,000	0	0
Non-cash amounts excluded from investing activities	450,014	615,000	0	0
(c) Non-cash amounts excluded from financing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.				
Adjustments to financing activities				
Non cash proceeds from new leases	27(b) (450,006)	(615,000)	0	0
Non-cash amounts excluded from financing activities	(450,006)	(615,000)	0	0
(d) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with Financial Management Regulation 32 to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	28 (8,093,900)	(7,043,504)	(7,885,892)	(7,885,892)
Less: Financial assets at amortised cost - self supporting loans	4(a) (18,076)	(15,404)	(17,597)	(17,597)
Less: Current assets not expected to be received at end of year	(236,534)	294,938	0	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14 515,037	515,037	647,117	647,117
- Current portion of lease liabilities	11(b) 161,257	161,257	53,100	53,100
Total adjustments to net current assets	(7,672,216)	(6,087,676)	(7,203,272)	(7,203,272)
Net current assets used in the Statement of Financial Activity				
Total current assets	16,846,713	12,530,659	18,338,038	18,338,038
Less: Total current liabilities	(7,303,953)	(5,790,504)	(9,133,878)	(8,791,473)
Less: Total adjustments to net current assets	(7,672,216)	(6,087,676)	(7,203,272)	(7,203,272)
Surplus or deficit after imposition of general rates	1,870,544	652,479	2,000,888	2,343,293

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

27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		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 30 June 2024	Principal at 1 July 2023	New Loans During 2023-24	Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Underground Power Project		512,598	0	(512,598)	0	0	0	0	0	0	0	0
Underground Power Project		446,816	0	(68,955)	377,861	0	(71,072)	306,789	377,861	0	(71,072)	306,789
Underground Power Project		65,260	0	(10,071)	55,189	0	(10,381)	44,808	55,190	0	(10,381)	44,809
Underground Power Project		46,346	0	(7,153)	39,193	0	(7,372)	31,821	39,193	0	(7,372)	31,821
Buildings & Infrastructures		537,226	0	(174,138)	363,088	0	(179,029)	184,059	363,088	0	(179,029)	184,059
Buildings & Infrastructures		519,065	0	(142,589)	376,476	0	(147,090)	229,386	376,476	0	(147,090)	229,386
Buildings & Infrastructures		245,662	0	(67,484)	178,178	0	(69,614)	108,564	178,178	0	(69,614)	108,564
Road Infrastructures		285,748	0	(138,592)	147,156	0	(147,156)	0	147,155	0	(147,155)	0
Total		2,658,721	0	(1,121,580)	1,537,141	0	(631,714)	905,427	1,537,141	0	(631,713)	905,428
						0	0	0	0	0	0	0
Self Supporting Loans												
Buildings & Infrastructures		50,272	0	(14,940)	35,332	0	(15,403)	19,929	35,332	0	(15,404)	19,928
Total Self Supporting Loans		50,272	0	(14,940)	35,332	0	(15,403)	19,929	35,332	0	(15,404)	19,928
Total Borrowings	14	2,708,993	0	(1,136,520)	1,572,473	0	(647,117)	925,356	1,572,473	0	(647,117)	925,356

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost.

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
					\$	\$	\$
Underground Power Project	187	WATC*	2.64%	1/03/2023	0	0	(5,678)
Underground Power Project	188	WATC*	3.07%	31/08/2027	(9,787)	(11,600)	(11,954)
Underground Power Project	189	WATC*	3.07%	31/08/2027	(1,429)	(1,694)	(1,745)
Underground Power Project	190	WATC*	3.07%	31/08/2027	(1,015)	(1,203)	(1,240)
Buildings & Infrastructures	183	WATC*	2.80%	4/05/2025	(7,454)	(8,238)	(12,367)
Buildings & Infrastructures	184	WATC*	3.12%	19/10/2025	(9,116)	(10,036)	(13,645)
Buildings & Infrastructures	185	WATC*	3.12%	19/10/2025	(4,314)	(4,750)	(6,458)
Road Infrastructures	179	WATC*	6.04%	15/05/2024	(4,462)	(5,597)	(13,092)
Total					(37,577)	(43,118)	(66,179)
Self Supporting Loans Finance Cost Payments							
Buildings & Infrastructures	186	WATC*	3.07%	7/09/2025	(878)	(908)	(1,342)
Total Self Supporting Loans Finance Cost Payments					(878)	(908)	(1,342)
Total Finance Cost Payments					(38,455)	(44,026)	(67,521)

* Western Australian Treasury Corporation

CITY OF NEDLANDS
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FOR THE YEAR ENDED 30 JUNE 2024

27. BORROWING AND LEASE LIABILITIES (continued)

(b) Lease Liabilities

		Actual									Budget			
Purpose	Note	Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Restatement adjustment	Restated balance as at 1 July 2023 *	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$			\$	\$	\$	\$	\$	\$	\$
Land		122,768	0	(15,744)	107,024	2,035	109,059	13,482	(17,477)	105,064	107,978	0	(15,193)	92,785
Photocopier		84,838	0	(50,717)	34,121	4,264	38,385	0	(38,385)	0	24,378	0	(3,786)	20,592
Plotter Printer		0	21,483	(1,883)	19,600	3,587	23,187		(5,093)	18,094	34,121	0	(34,121)	0
Laptops		0	0	0	0	0	0	436,524	(77,440)	359,084	0	615,000	(209,795)	405,205
Total Lease Liabilities	11(b)	207,606	21,483	(68,344)	160,745	9,886	170,631	450,006	(138,395)	482,242	166,477	615,000	(262,895)	518,582

* Refer to Note 29 regarding the restatement adjustments to 1 July 2023 balances.

Lease Finance Cost Payments

Purpose	Lease Number	Interest Rate	Date final payment is due	Institution	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023	Lease Term
Land	K855915	2.50%	01/14/30	Dept Planning, Lands and Heritage	\$ 3,136	\$ 2,688	\$ (3,292)	21 years
Photocopier	CUAPCS20	1.10%	02/28/24	Kyocera	159	141	(631)	36 months
Plotter Printer	AGR-13122	6.60%	12/19/27	Kyocera	139	1,446	(966)	60 months
Laptops		5.20%	12/01/26	HP	11,958	15,205		36 months
Total Finance Cost Payments					15,392	19,480	(4,889)	

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

28. 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													
(a)	Cash-in-lieu of Public Open Space	110,500	110,500	0	221,000	110,500	114,596	0	225,096	0	110,500		110,500
		110,500	110,500	0	221,000	110,500	114,596	0	225,096	0	110,500	0	110,500
Restricted by council													
(b)	Plant Replacement	370,728	15,467	(93,800)	292,395	246,511	139,138	(379,056)	6,593	284,528	127,145	(40,945)	370,728
(c)	City Development	991,683	176,008	(268,004)	899,687	1,718,279	63,695	(386,400)	1,395,574	1,439,111	303,110	(750,538)	991,683
(d)	North Street	140,827	18,124	0	158,951	139,372	9,166	(148,538)	0	136,636	4,191	0	140,827
(e)	Welfare	674,655	75,883	(290,897)	459,641	726,151	26,918	(400,000)	353,069	826,605	23,289	(175,239)	674,655
(f)	Services	16,888	12,080	0	28,968	12,846	476	0	13,322	12,590	4,298	0	16,888
(g)	Insurance	65,464	2,475	0	67,939	66,764	2,475	0	69,239	65,457	7	0	65,464
(h)	Underground Power	2,585,872	539,842	0	3,125,714	2,596,193	529,760	(103,322)	3,022,631	2,189,974	994,675	(598,777)	2,585,872
(i)	Waste Management	1,167,774	170,293	(205,532)	1,132,535	1,091,398	95,457	(329,145)	857,710	1,290,573	97,201	(220,000)	1,167,774
(j)	Building Replacement	582,521	159,953	(39,415)	703,059	562,571	20,854	(241,035)	342,390	562,932	367,463	(347,874)	582,521
(k)	City development - Swanbourne	130,832	10,658	(13,000)	128,490	138,087	5,119	(140,000)	3,206	135,378	4,847	(9,393)	130,832
(l)	Public Art	45,709	1,625	0	47,334	43,836	1,625	0	45,461	73,213	3,337	(30,841)	45,709
(m)	Business System	97,551	20,592	(4,000)	114,143	65,000	2,409	(65,000)	2,409	243,141	151,410	(297,000)	97,551
(n)	All Ability Play Space	427,355	39,895	0	467,250	421,827	15,637	0	437,464	413,557	13,798	0	427,355
(o)	Major projects	338,642	59,297	(397,939)	0	704,505	26,115	(718,258)	12,362	589,449	364,193	(615,000)	338,642
(p)	Riverwall Maintenance	0	150,000	0	150,000	0	150,000	0	150,000	0	0	0	0
(q)	Point Resolution Childcare Centre	138,891	145,974	(188,071)	96,794	143,746	151,303	(188,071)	106,978		141,504	(2,613)	138,891
		7,775,392	1,598,166	(1,500,658)	7,872,900	8,677,086	1,240,147	(3,098,825)	6,818,408	8,263,144	2,600,468	(3,088,220)	7,775,392
		7,885,892	1,708,666	(1,500,658)	8,093,900	8,787,586	1,354,743	(3,098,825)	7,043,504	8,263,144	2,710,968	(3,088,220)	7,885,892

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:

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

	Name of reserve account	Purpose of the reserve account
	Restricted by legislation/agreement	
(a)	Cash-in-lieu of Public Open Space	To fund Public Open Space
	Restricted by council	
(b)	Plant Replacement	To fund replacement of plant and equipment so the cost is spread over a number of years.
(c)	City Development	To fund improvement and purchases of property, plant and equipment and infrastructure.
(d)	North Street	To fund operational and capital costs of community and recreational facilities at Mt Claremont and Swanbourne, and infrastructure generally.
(e)	Welfare	To fund the operational and capital costs to welfare services.
(f)	Services	To fund purchase of property, purchase of land and for parking areas, expense of streets, depots, town planning schemes, valuation and legal costs, items of works of an urgent nature such as drainage.
(g)	Insurance	To fund any excess that may arise from having a performance based workers compensation premium.
(h)	Underground Power	To fund replacement of rubbish bin stock so that the cost is spread over a number of years.
(i)	Waste Management	To fund the upgrade and/or replacement of council buildings.
(j)	Building Replacement	To fund capital works in the Swanbourne area associated with the Swanbourne Masterplan. Set-up with proceeds of the insurance claim arising from the fire of council property in Swanbourne.
(k)	City development - Swanbourne	To fund works of art in the City of Nedlands.
(l)	Public Art	To fund councils business system.
(m)	Business System	To fund the annual operating and maintenance cost of the All Abilities Play Space.
(n)	All Ability Play Space	To fund underground power projects.
(o)	Major projects	To fund capital works from proceeds from sale of major assets.
(p)	Riverwall Maintenance	To receive from the Hackett Civic Association to fund the specific requests of the Association within Lawler Park, the specific request are for covered seating, an item of exercise equipment and a plaque acknowledging the donation.
(q)	Point Resolution Childcare Centre	To fund PRCC

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

29. Restatement of assets, liabilities, and equity as at 1 July 2023

In the prior year the City submitted its financial report for audit purposes without complete and accurate underlying records and consequently received a disclaimer of opinion on the financial report for the year ended 30 June 2023. During the 2024 financial year, the City has undertaken a work project to develop more complete and accurate underlying records for the 2023 financial year and has identified the errors in the tables set out below. In undertaking this work project, the City has determined that the unavailability of certain historic records, changes in ERP system, and changes in key management personnel and key finance staff, among other factors, results in it being impracticable to determine the period-specific effects of the errors identified. Accordingly, the City has restated the opening balances of affected assets, liabilities and equity for the earliest period for which retrospective restatement is practicable, being 1 July 2023.

AS AT 30 JUNE 2023	STATEMENT OF FINANCIAL POSITION			Explanatory note
	As presented 30 June 2023	Restatement	Restated 1 July 2023	
	\$	\$	\$	
CURRENT ASSETS				
Cash and cash equivalents	15,333,447	91,437	15,424,884	1
Trade and other receivables	2,397,742	72,054	2,469,796	2
Other financial assets	17,597	0	17,597	
Inventories	56,650	(26,302)	30,348	3
Other assets	532,602	(69,325)	463,277	4
TOTAL CURRENT ASSETS	18,338,038	67,864	18,405,902	
NON-CURRENT ASSETS				
Trade and other receivables	1,116,824	(46,674)	1,070,150	2
Other financial assets	185,650	0	185,650	
Property, plant and equipment	105,893,540	(1,070,361)	104,823,179	5
Infrastructure	247,962,310	176,222	248,138,532	6
Right-of-use assets	53,138	111,353	164,491	7
TOTAL NON-CURRENT ASSETS	355,211,462	(829,460)	354,382,002	
TOTAL ASSETS	373,549,500	(761,596)	372,787,904	
CURRENT LIABILITIES				
Trade and other payables	5,041,432	146,075	5,187,507	8
Other liabilities	87,889	110,461	198,350	8
Lease liabilities	53,100	5,908	59,008	7
Borrowings	647,117	0	647,117	
Employee related provisions	2,961,935	64,032	3,025,967	9
TOTAL CURRENT LIABILITIES	8,791,473	326,476	9,117,949	
NON-CURRENT LIABILITIES				
Lease liabilities	107,644	3,978	111,622	7
Borrowings	925,356	0	925,356	
Employee related provisions	359,357	54,506	413,863	9
Other provisions	78,905	(78,905)	0	10
TOTAL NON-CURRENT LIABILITIES	1,471,262	(20,421)	1,450,841	
TOTAL LIABILITIES	10,262,735	306,055	10,568,790	
NET ASSETS	363,286,765	(1,067,651)	362,219,114	

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

29. Restatement of assets, liabilities, and equity as at 1 July 2023 (continued)

	As presented 30 June 2023	Restatement	Restated 1 July 2023	Explanatory note
EQUITY	\$	\$	\$	
Revaluation surplus	267,893,998	(734,709)	267,159,289	11
Reserve accounts	7,885,892	0	7,885,892	12
Retained surplus	87,506,875	(332,942)	87,173,933	
TOTAL EQUITY	363,286,765	(1,067,651)	362,219,114	

	As presented 30 June 2023	Restatement	Restated 1 July 2023
STATEMENT OF CASH FLOWS	\$	\$	\$
Cash and cash equivalents	15,333,447	91,437	15,424,884

	As presented 30 June 2023	Restatement	Restated 1 July 2023
STATEMENT OF FINANCIAL ACTIVITY	\$	\$	\$
Surplus or deficit at the start of the financial year	2,343,293	(342,405)	2,000,888

Explanatory note: The adjustments relate to corrections of the following identified errors for assets and liabilities:

- 1· Incorrect reconciliation of bank balances resulting in an increase to cash and cash equivalents.
- 2· Incorrect reconciliations of trade and other receivables resulting in an increase to trade and other receivables.
- 3· Review of the existence and valuation of inventory resulting in the decrease of inventory.
- 4· Incorrect reconciliations of other assets resulting in a decrease to other assets.
- 5· Incorrect reconciliations of property, plant & equipment and errors in the identification of indicators of impairment resulting in the decrease to property, plant & equipment.
- 6· Incorrect reconciliations of infrastructure assets resulting in an increase in infrastructure assets.
- 7· Incorrect reconciliations of right of use assets and lease liabilities resulting in increases in right of use assets and lease liabilities.
- 8· Incorrect reconciliations of trade and other payables and other liabilities resulting in an increase to trade and other payables and other liabilities.
- 9· Incorrect reconciliations and errors in the computation of employee related provisions resulting in an increase in employee related provisions.
- 10· Incorrect calculation of other provisions resulting in a decrease to other provisions.

The consequence of correcting for the above errors also results in:

- 11· The decrease in Revaluation surplus resulting from the reversal of previous revaluation increments.
- 12· The decrease to retained surplus, being the accumulated effect of the corrections to assets and liabilities noted above, other than those affecting the revaluation surplus.



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

CITY OF NEDLANDS

To the Council of the City of Nedlands

Qualified Opinion

I have audited the financial report of the City of Nedlands (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, except for the possible effects of the matter described in the Basis for Qualified Opinion section of my report, 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 Qualified Opinion

Financial report comparative information not supported with complete and accurate underlying records

I was unable to obtain sufficient and appropriate audit evidence regarding the prior year financial report, as the financial report was submitted for audit purposes without complete and accurate underlying records. My opinion on the financial report for the year ended 30 June 2023 was modified accordingly. My opinion on the current year financial report is also modified because of the possible effect of this matter on the comparability of the current year's figures and the corresponding figures.

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 qualified opinion.

7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

Financial Report

48/50

Emphasis of Matter - Restatement of assets, liabilities and equity as at 1 July 2023

I draw attention to Note 29 of the financial report which states that historical errors in assets, liabilities and equity amounts reported have been corrected in opening balances as at 1 July 2023 in this financial report. My opinion is not modified in respect of this matter.

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 Nedlands 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
5 September 2025





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City of Nedlands



4.2 Questions Submitted on the Annual Report 2023/24 by Electors prior to the meeting

Leonie Browner, 41 Tyrell Street Nedlands

Question 1

On page 60 of the Annual Report, it states that the City of Nedlands will develop a land optimisation strategy in 2024-25. Could you please advise the status of this work and when the strategy will be released publicly?

Response: Coordinator Governance, Legal and Risk

This plan has not started and is on hold due to budget implications but is planned to commence next financial year and is due completion 2027-28.

5:05pm Commissioner Caddy departed the meeting.

5:05pm Commissioner Caddy returned to the meeting.

Question 2

There has been commentary in the media about the City of Nedlands having a large asset maintenance back log (in the order of \$40 million). Is the asset maintenance back log reported in the annual report, or can the City of Nedlands provide a current estimate?

Response: Director Technical Services

I am not aware of any recent mainstream media coverage specifically referencing a figure of a \$40 million maintenance backlog. Commentary on this topic may have appeared within social media and community discussion forums, where broader asset management challenges are often debated.

The City does acknowledge that there is a significant backlog of work across maintenance, renewal and strategic planning activities. This backlog did not occur in a single reporting year but is the result of many years of underinvestment and deferred works, rather than being solely attributable to the 2023/24 financial year.

At present, the City continues to refine its data and modelling to ensure the most current and accurate picture of asset condition and funding requirements. Any updated estimates are considered through the annual budget process and are reported to Council through formal financial reporting.

Rebecca Coghlan, 37 Bulimba Road Nedlands

Question 1

Page 86 of the annual report refers to during the financial year there were three separate Chief Executive Officers, but only two are referenced on page 22, and who is the third Chief Executive Officer.



Response: Commissioner Caddy

The third CEO was the acting CEO Mr Tony Free for a period of time.

Question 2

The impact and cost of the disastrous audit disclaimer in FY 23 continues to be felt including the delay in finalising the 2023/2024 Annual Report, and have the Commissioners developed a strategic plan to address the high turnover of administrative staff to ensure financial reporting timelines and OneCouncil implementation deadlines will be met by the Finance and ICT departments.

Response: Commissioner Sandri

Some of the issues that lead to the audit disclaimers in the 22/23 financial year are still being worked through and these are systemic problems and resolving them will take time likely beyond our tenure. The Commissioners are focused on implementing stable foundations to place the organisation in good stead moving forward and move through that work effectively. We have been advised that staff turnover in the 2024/25 financial year was 64.4%, since our appointment we prioritised restoring stability, confidence and good governance and we are already seeing improvements in this area. The Commissioners do remain committed to strengthening the City and putting those foundations in place.

Question 3

Page 82 of the annual report refers to fleet Management and can the Commissioners provide an overview of the number of light vehicles in the fleet used by administrative staff after hours for personal commuter use, the amounts recouped from the staff for personal usage, and is the amount recouped in line with local government benefit guidance?

Response: Director Technical Services

There are 23 light vehicles within the fleet used by administrative staff, comprising of 4 vehicles with approved private use, and 19 vehicles approved for commuter use only.

The amounts recouped from staff for approved private use of fleet vehicles are administered through Payroll and are recorded as follows:

- Three staff members: \$101.58 per fortnight each
- One staff member: \$130.04 per fortnight

A review of the relevant Fleet and Employee Benefits Procedures located within the City of Nedlands internal document management system indicates that the current arrangements reference the appropriate legislative and policy frameworks. On this basis, it is understood that the current practice is aligned with local government benefit guidance.



5 GENERAL BUSINESS

5.1 General business submitted by Electors prior to the meeting and during the meeting.

A period of 15 minutes was allocated for questions by members of the public.

5.1.1 Mr Louis Proksch, 7 Martin Avenue Nedlands

Louis Proksch, Nedlands

Question 1

A news item on the ABC website dated 24 July 2025 referred to an investigation by the Department of Local Government into the Nedlands Council that had been running since May and was "now finished but not finalised". Minister Beazley was quoted as saying that the investigation was examining "the functioning of the council, how they were operating, the behaviours that were on display and how that was affecting good governance at the council". Minister Beazley was reported as saying that the results of such investigations were not usually made public but would be provided to the commissioners.

The ABC news item further reported that at a later press conference Minister John Carey, when asked whether the ratepayers had a right to see the results of the Departmental investigation before the next election, said that the decision would be left to the commissioners, adding that he was "not going to second-guess what the commissioners will do, what they release, what their findings are, but I do have confidence in their ability. They are high calibre".

My question is: have the Commissioners received this report and, if so, will they make it available to the ratepayers before the forthcoming election?

Response: Commissioner Caddy

No, we have not received a report into that investigation as has been reported in the media.

6 MOTIONS

During this part of the agenda, electors may put motions to the electors present.

Any motions arising from the meeting requiring action will be presented to the next available Ordinary Council Meeting for consideration.

6.1 Mr Louis Proksch, 7 Martin Avenue Nedlands

That Council ENQUIRE of the Department of Local Government whether the report has been finalised and if it is not when do they propose to release it to the Commissioners given the election is impending.

Moved: Mr Louis Proksch

Seconded: Mr Benedict Hodsdon



CARRIED 4 VOTES TO 0

7 DECLARATION OF CLOSURE

There being no further business, the Presiding Member declared the meeting closed at 5:20pm.