City of Kalamunda

Annual Report 2023–2024



City of Kalamunda

Acknowledgement of Country

Kaya. We respectfully acknowledge the Traditional Owners, the Whadjuk Noongar People as the Custodians of this land. We also pay respect to all Aboriginal community Elders, past, present and future who have and continue to reside in the area and have been an integral part of the history of this region.

This document can be made available in alternative formats on request. Please contact the City of Kalamunda on 9257 9999

Contents

Message from the Mayor 3

Message from the Chief Executive Officer 4

Our City 5

Councillor Attendance 7

2023–2024 Financial Highlights 8

Operating Revenue Comparisons 9

Expenditure 9

Statement of Financial Position 10

Priority 1: Kalamunda Cares and Interacts 11

1.1 To be a community that advocates, facilitates, and provides quality lifestyle choices 11

1.2 To provide safe and healthy environments for community to enjoy 17

1.3 To support the active participation of local communities 27

Priority 2: Kalamunda Clean and Green 35

2.1 To protect and enhance the environmental values of the City 36

2.2 Manage the forecast impacts of a changed climate upon the environment 41

2.3 To reduce the amount of waste produced and increase the amount of reuse and recycling of waste 44

2.4 To ensure contaminated sites are safe and manged to ulitmate use 47

Priority 3: Kalamunda Develops 49

3.1 To plan for sustainable population growth 50

3.2 To connect community to quality amenities 59

3.3 To develop and enhance the City's economy 62

3.4 To be recognised as a preferred tourism destination 62

Priority 4: Kalamunda Leads 63

4.1 To provide leadership through transparent governance 64

4.2 To proactively engage and partner for the benefit of community 67

Record Keeping and Statutory Requirements 75

Councillor Allowance 77

Financial Report 78



Message from the Mayor

As Mayor, I am honoured to share an overview of the City of Kalamunda's achievements and strategic initiatives over the past year.

This has been a period of resilience and collaboration as we have worked to enhance the quality of life for our community. We were delighted to welcome Anthony Vuleta as our new CEO in June 2024. Anthony's extensive experience and dedication to community will be invaluable as we continue to progress toward our vision for Kalamunda.

I express my heartfelt thanks to our Acting CEOs Gary Ticehurst (July 2023 to December 2023) and Nathan Ritchie (January 2024 to May 2024), for providing steadfast leadership during this transitional period, ensuring continuity and stability in our services and programs. Additionally, we remember our former CEO, Rhonda Hardy, who, after many years of dedicated service to the City, sadly passed away earlier this year. Rhonda's legacy of commitment to public service will always be treasured, and her impact on Kalamunda will endure.

In 2023–2024, the City has made significant strides across key areas, including Approval Services, Strategic Planning, and Asset Maintenance. Our planning and approvals teams have continued to provide high-quality, efficient services, supporting our residents, businesses, and future development in alignment with Kalamunda's growth goals. This year, our strategic planning efforts have advanced long-term projects to secure sustainable, vibrant spaces that reflect our community's needs and aspirations.

Our focus on better understanding our asset renewal and maintenance programs will also ensure our parks, facilities, and public spaces remain safe, accessible, and enjoyable. Community programs and events, which remain a cornerstone of our City's identity, have continued to flourish, bringing people together and fostering the spirit of Kalamunda.

It is a privilege to lead this community, and I am deeply grateful to our Councillors, City staff, and residents for their commitment and support. I look forward to another successful year of collaboration and growth for the City of Kalamunda.

Mayor Margaret Thomas JP



Message from the Chief Executive Officer

An annual report provides a valuable opportunity to reflect on our achievements, challenges, and shared commitment to the community. As CEO of the City of Kalamunda, I am proud to present this report, which showcases the strides made over the past year in delivering critical projects and services to enhance our residents' quality of life.

This has been a year of growth, transition, and meaningful progress. I want to extend my gratitude to Gary Ticehurst and Nathan Ritchie, who served as Acting CEOs before my appointment in June 2024. Their steady leadership ensured continuity and success during a pivotal period for the City.

Gary's leadership was instrumental in delivering major infrastructure projects, including the opening of the new library at Hawaiian's Forrestfield Shopping Centre. This modern, welcoming space has quickly become a hub for the community, attracting a significant increase in patronage. He also oversaw the revitalisation of the Stirk Park Playground and the Rotary Kalamunda Skate Park, as well as the reopening of the much-loved slides at the Kalamunda Water Park. These facilities have become vibrant centres for recreation, connection, and enjoyment for residents of all ages.

Building on this momentum, Nathan successfully led the launch of the Fleming Reserve Playground, providing another exceptional recreational space for local families. His leadership also ensured the seamless progression of critical operational priorities, including refining the City's budget-setting process, advancing advocacy efforts, and streamlining the Capital Works program to align with strategic objectives.

This year also brought moments of deep reflection, particularly as we mourned the loss of the former CEO, Rhonda Hardy. Rhonda's legacy remains an enduring inspiration.

As I step into this role, I am energised by the City's potential and the shared commitment of our community, staff, and Councillors. Together, we will continue to focus on delivering high-quality services, maintaining and enhancing our assets, and strengthening the programs that make a thriving, connected community.

Anthony Vuleta
Chief Executive Officer

Our City

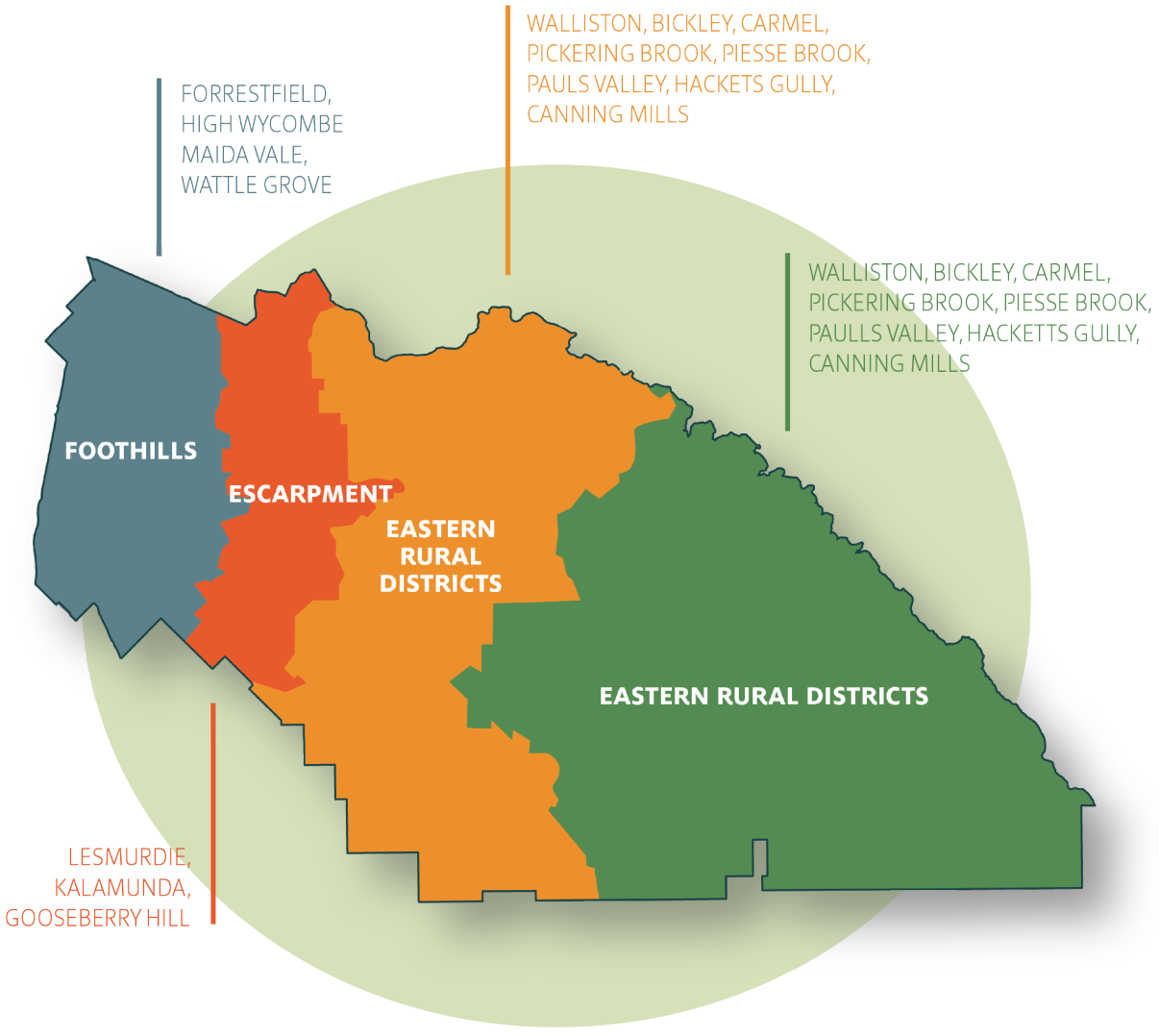
The City of Kalamunda is approximately 24 kilometres (under 30 minute drive) from Perth's CBD, located in the foothills of Perth's eastern suburbs and part of the Darling Ranges.

The area features natural bushland, amazing views and beautiful countryside. With a long history, proud artistic identity, fresh produce, and an abundance of recreational opportunities such as bush walks and mountain bike trails, the City of Kalamunda offers a unique lifestyle for its residents.

The City of Kalamunda is bounded by the City of Swan in the north, the Shire of Mundaring in the east, the Cities of Armadale and Gosnells in the south, and the Cities of Canning and Belmont in the west.



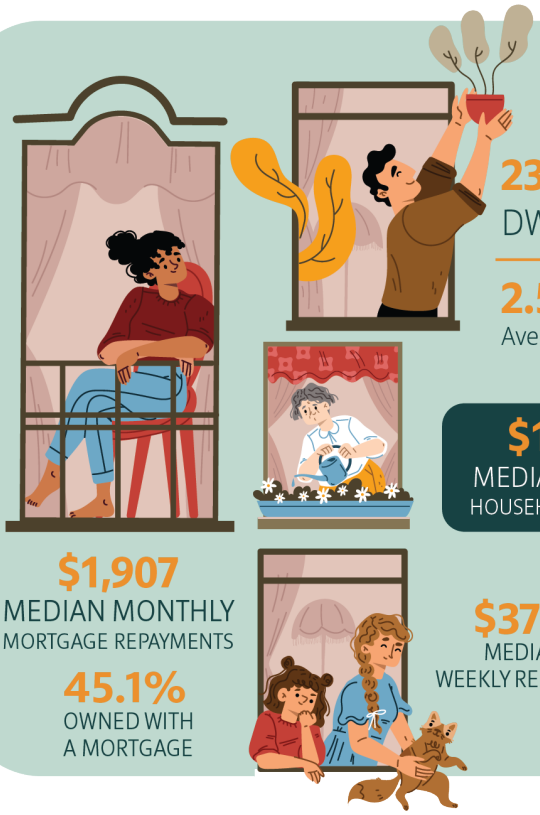
The name Kalamunda comes from local Aboriginal words Cala (home or fire) and Munnda (forest – also associated with Munday – the fire of Munday)



Population by birth



- 2.3% Identify as Aboriginal or Torres Strait Islander
- 3.3% New Zealand
- 2.1% India
- 67.4% Australia
- 1.2% South Africa
- 1.3% Phillipines
- 8.5% England



23,315 DWELLINGS

2.57 PEOPLE
Average household

$1,866
MEDIAN WEEKLY
HOUSEHOLD INCOME

$1,907
MEDIAN MONTHLY
MORTGAGE REPAYMENTS

45.1%
OWNED WITH
A MORTGAGE

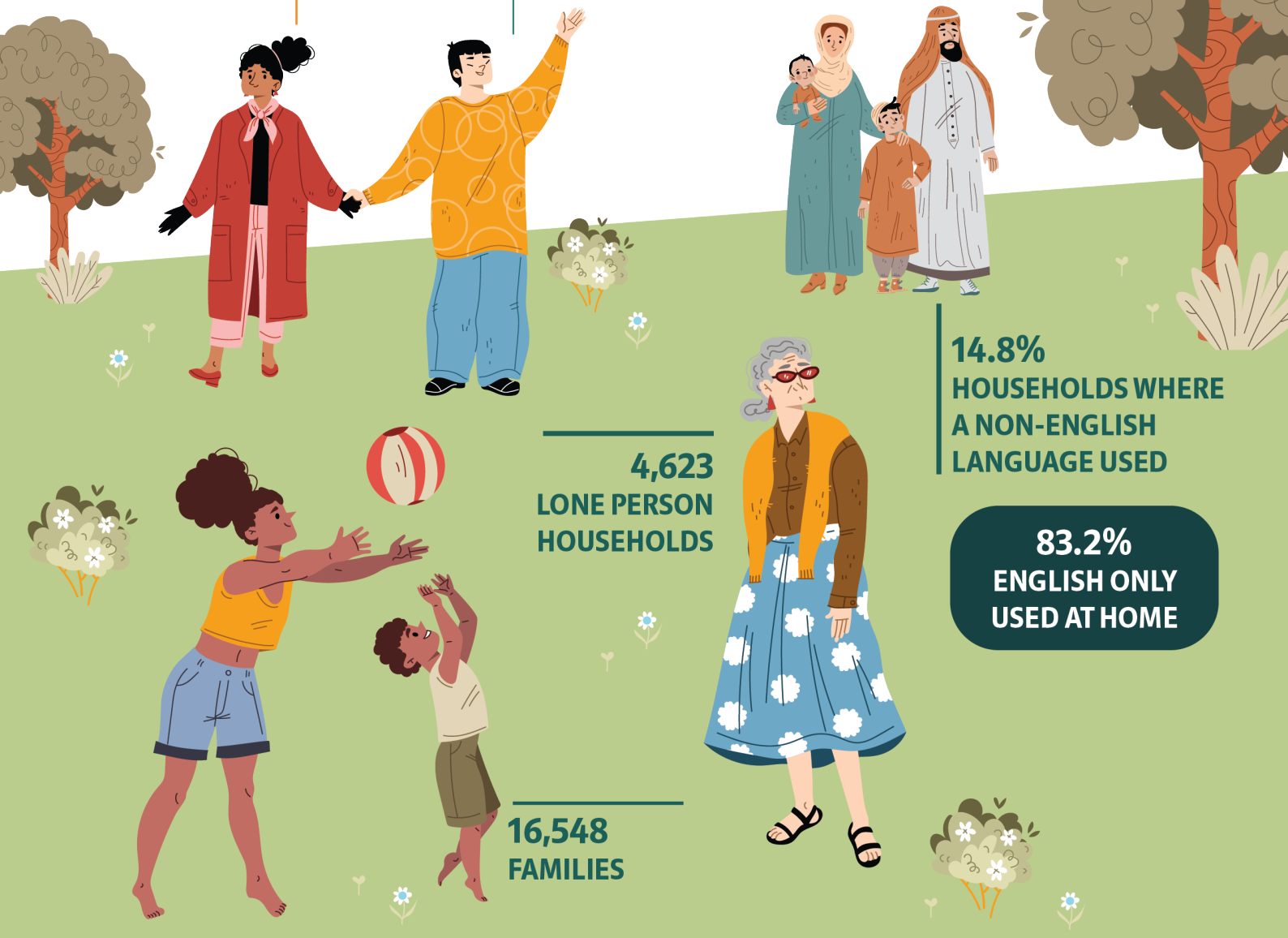
$370
MEDIAN
WEEKLY RENT

16.7%
RENTED
HOUSEHOLDS

MEDIAN AGE
40 YEARS

50.5%
FEMALE

49.5%
MALE



14.8%
HOUSEHOLDS WHERE A NON-ENGLISH LANGUAGE USED

4,623
LONE PERSON HOUSEHOLDS

83.2%
ENGLISH ONLY USED AT HOME

16,548
FAMILIES

Councillor Attendance 1 July 2023–30 June 2024



Mayor 2023–27

19	18
TOTAL MEETINGS	ATTENDED

3	11	4
A&R	OCM	SCM



O'Connor 2023–27

19	18
TOTAL MEETINGS	ATTENDED

3	10	5
A&R	OCM	SCM



Cooper 2021–25

19	19
TOTAL MEETINGS	ATTENDED

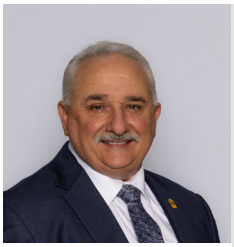
3	11	5
A&R	OCM	SCM



Cannon 2021–25

19	19
TOTAL MEETINGS	ATTENDED

3	11	5
A&R	OCM	SCM



Giardina 2023–27

19	18
TOTAL MEETINGS	ATTENDED

2	11	5
A&R	OCM	SCM



O'Donnell 2023–27

19	16
TOTAL MEETINGS	ATTENDED

2	10	4
A&R	OCM	SCM



Ritchie 2023–27

19	19
TOTAL MEETINGS	ATTENDED

3	11	5
A&R	OCM	SCM



Stallard 2021–25

19	19
TOTAL MEETINGS	ATTENDED

3	11	5
A&R	OCM	SCM



***Mondolo 2023–25**

15	15
TOTAL MEETINGS	ATTENDED

2	8	5
A&R	OCM	SCM



Bilich 2019–23

5	4
TOTAL MEETINGS	ATTENDED

1	3	0
A&R	OCM	SCM



Sewell 2019–23

5	5
TOTAL MEETINGS	ATTENDED

1	4	0
A&R	OCM	SCM

OCM Ordinary Council Meeting
SCM Special Council Meeting | **A&R** Audit and Risk

*elected to two year vacancy



2023–2024 Financial Highlights

Statement of Comprehensive Income – Surplus for the year $8.7 Million

Income

- The City ended the Financial Year with $71.2 million in Operating Revenue
- In comparison with actual results for 2022–2023, revenue increased by 3% .
- Revenue from Rates increased by 6% overall with 1.74% coming from interim rates.
- Operating Grants, Subsidies and Reimbursements reduced by $1.5 million. The variance is mainly due to:
  1. $820K decrease in Commonwealth Financial Assitance Grant Scheme (FAGS) received for 2023–2024
  2. The difference is made up of lower contributions and expenditure reimbursments
- Interest earnings increase by $1.3 million due to the higher interest rates offered in the market during the year and increased investment amounts available due to lower Capital Works spend.

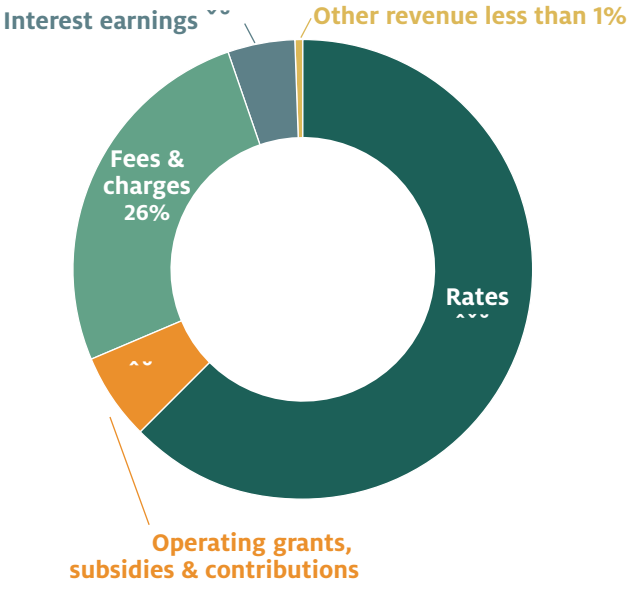


Figure 1. Operating Income for 2023–2024

Table 1. Operating Revenue Comparisons by Nature or Type comparison 2022–2023 to 2023–2024

Revenue from Ordinary Activities	Actual 2023 $	Budget 2024 $	Actual 2024 $
Rates	42,322,457	43,866,164	44,727,353
Operating grants, subsidies and contributions	5,816,673	2,883,830	4,348,284
Fees and charges	18,008,646	17,423,848	18,621,952
Interest earnings	1,995,594	880,529	3,285,422
Other revenue	963,342	127,500	294,777
Total	**69,106,712**	**65,181,871**	**71,277,788**

Expenditure

- The City ended the Financial Year with $78.8 million in Operating Expenditure
- Operating expenditure increased by 4% or $5.1 million, half of which was due to an increase in depreciation as a result of the revaluation of infrastructure assets and a further $2.6 million to asset disposal relating to infrastructure
- Materials and contract costs decreased by $3.1 million, the variance due to lower Waste collection charges of $600K, and various programs $2.1 million.
- Other Expenditure increased by $1.6 million, the increase was due to;
  a. Loss on discounting of Eastern Metropolitan Regional Council (EMRC) receivable on City's wihthdrawal from EMRC ($1.0 million), and
  b. Loss on prior year correction of Building Assets balance ($0.8 million).

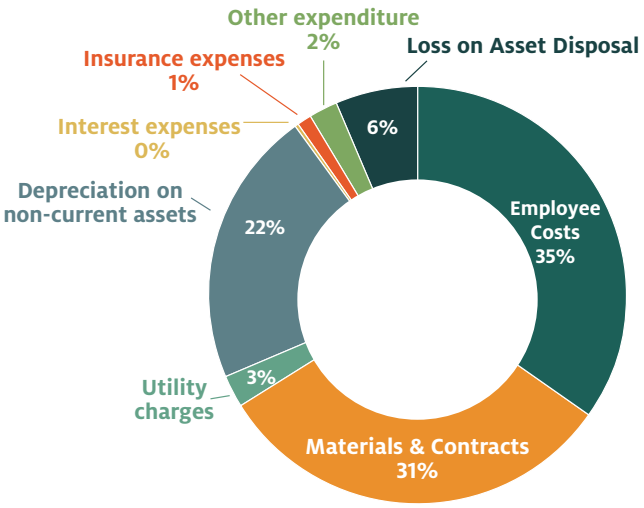


Figure 2. Operating Expenses 2023-2024

Table 2. Operating Expenses Comparisons by Nature or Type comparison 2022-2023 to 2023-2024

Expenses from Ordinary Activities	Actual 2023 $	Budget 2024 $	Actual 2024 $
Employee costs	26,093,369	27,807,178	27,559,877
Materials and contracts	27,702,293	23,994,581	24,586,015
Utility charges	2,015,613	2,436,817	2,027,109
Depreciation on non-current assets	14,349,530	13,684,765	16,875,730
Interest expenses	274,006	230,650	259,317
Insurance expenses	709,839	762,437	766,237
Other expenditure	178,460	211,306	1,813,505
Loss on Asset Disposal	2,331,446	-	4,901,126
Total	**73,654,556**	**69,127,734**	**78,788,916**

Non-operating Grants and Contributions

Non-operating grants increased by $10.8 million. The variance is due to the increase in gifted assets (by developers) -$5.6 million funding received for construction of Stirk Park; $2.5 million Developer Contributions from Cell 9 and Forrestfield Industrial Area of $1.5 million.

Net Surplus

The City has strengthened its financial position, achieving an $8.7 million surplus compared to the budget. This result was driven by higher Operating Results of $6.4 million, along with reduced Capital Works expenditure and Reserve transfers.



Statement of Financial Position – Net Assets of $671 Million Demonstrate Financial Strength

- Net Assets have increased by $7 million.
- Higher cash and cash equivalents increased by $10.4 million mainly due to lower Capital Works expenditure which is evident by reduced non-current assets position by $4.2 million.
- Capital expenditure during the year amounted to $19.5 million.
- Asset classes invested in during the year were as follows:

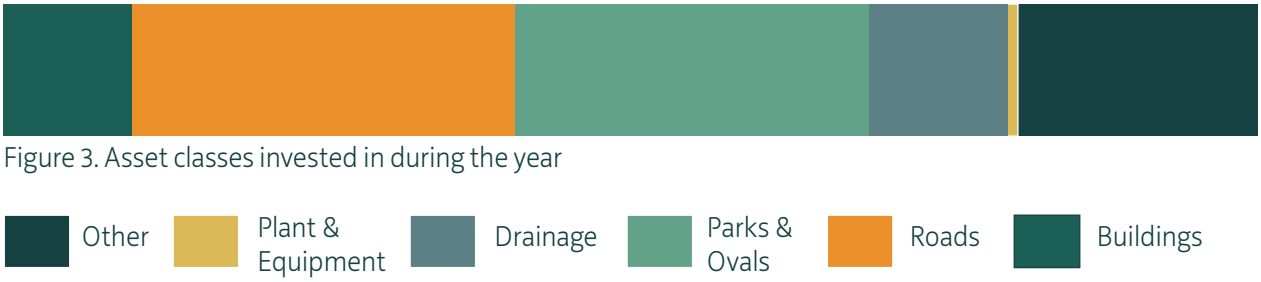


Figure 3. Asset classes invested in during the year

The value of the Property, Plant & Equipment and Infrastructure assets decreased by$4.4 million mainly due to the total disposals and deprecaition being higher than the amount spent on additions.

Conclusion

In 2023-2024 the City continued to deliver on key strategies adopted by Council and maintains a high level of services across all programs, while ensuring an increased focus on roads and associated infrastructure as well as renewing assets at sustainable levels.

Table 3. Capital Grants , Subsidies and Contributions Received for Replacing/Renewal of Assets 2020-2021 to 2023-2024

Revenue from Ordinary Activities	Actual 2021 $	Actual 2022 $	Actual 2023 $	Actual 2024 $
Capital Grants, subsidies and contributions	10,907,932	9,853,085	5,273,774	16,094,453

Note: Grants received each year are tied to specific projects and are only recognised in the financial statements once the associated project is completed.



Priority 1: Kalamunda Cares and Interacts

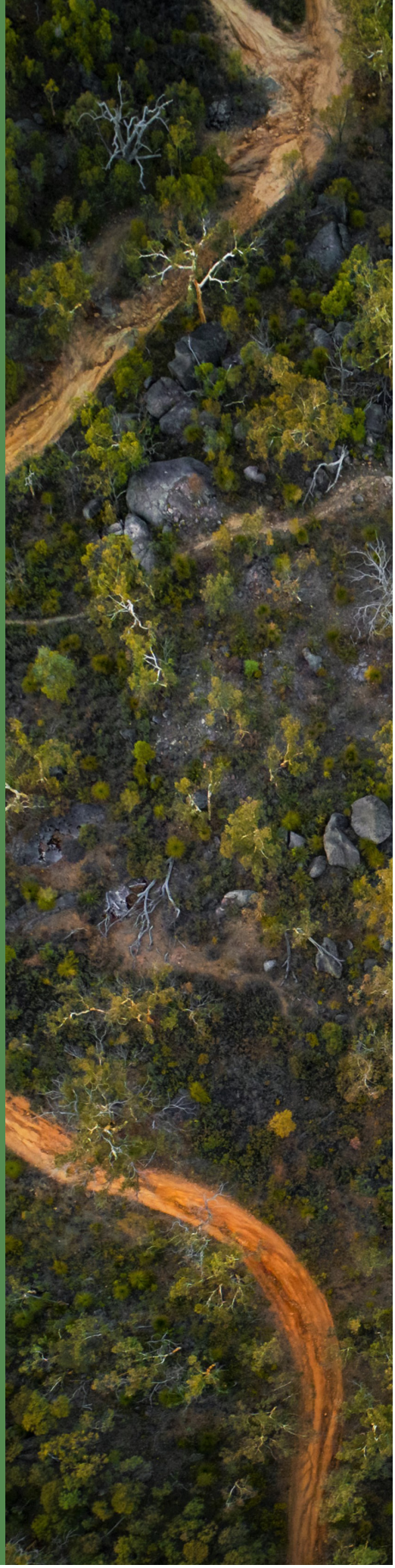
Looking after our people and providing the community with opportunities for social and cultural enjoyment

1.1
To be a community that advocates, facilitates, and provides quality lifestyle choices.

1.1.1 Ensure the community has access to information, facilities, and services.

1.1.2 Empower, support and engage all of the community

1.1.3 Facilitate opportunities to pursue learning



Social Inclusion Plan

The Inclusive Kalamunda - Social Inclusion Plan (2021-2025) includes initiatives to promote age-friendliness, inclusion, and accessibility across the City. The City is committed to continuously improving accessibility and inclusivity.

Access and Inclusion Initiatives

Community Art Mural

Funded by International Day of People with Disability (WA), this mural, themed "My Life; Our Community," was co-designed by a local artist and a person with a disability. Over 40 community members contributed to its creation, fostering inclusivity and collaboration. The vibrant mural serves as a testament to Kalamunda's community spirit.

Charging Stations

Mobility device charging stations are available at Hartfield Park Recreation Centre and Kalamunda Library, offering free charging. Users should bring their own off-board charger, with a maximum charge time of two hours.

Accessible Events

An Accessible Events Guide was developed and distributed to all event organisers, ensuring improved accessibility at local events. During the annual Plants for Residents program, the City provided staff and volunteer support for residents with additional access needs.

Communication Boards

Chat with Me Communication Boards were installed at Stirk Park's junior section and the All-Abilities Playground at Magnolia Reserve to assist individuals with communication needs, allowing them to express choices and ideas during play.

Disability and Carers Advisory Committee

The Disability and Carers Advisory Group (DACAG meets quarterly to advise Council on improving access and inclusion. Notable achievements include enhancing footpaths, installing handrails at community facilities, and consulting on the development of the All-Abilities Playground.



Pictured: Legacy Portraits Art Opening



Pictured: Community Art Mural

Senior/Age-Friendly Services, Events, and Activities

The City collaborates with seniors, volunteers, community groups, and businesses to offer a variety of services and activities. These include:

Podiatry, Hairdressing, and the popular Coffee Lounge at the Woodlupine Family and Community Centre, with new volunteers always welcome.

Seniors' Events

Free information sessions and activities throughout the year, such as:

May 2024	Estate Planning Workshop (with simply Estate and Fourlion Legal)
April 2024	StrokeSafe Talk
Ongoing	Supported programs with Darling Range Hub
November 2023	Seniors Week Activities
October/November 2023 March/May 2024	All-ages Barista Workshops with Dome Kalamunda

Carers Event

To celebrate Carers Week, the City partnered with Kalamunda Kalability and Building Friendships to host a Carers Morning Tea, honouring unpaid carers. Students from Kalamunda Secondary Education Support Centre provided a delightful high tea, while carers engaged in flower-making activities for a mural.

Kalamunda Youth Plan

The Kalamunda Futures: Youth Plan 2023–2028 is designed to empower young people in the community, ensuring they feel connected, active, and represented.

Youth Engagement Initiatives

Barista Workshops

Dome Kalamunda continues its partnership with the City to offer free barista training workshops for local youth. These hands-on sessions provide participants with foundational hospitality skills.

Young Creatives Month – Medley of You

The Medley of You exhibition featured 150 young artists and highlighted the journey of self-expression and identity. An Overflow Exhibition at the Kalamunda Library allowed even more young artists to showcase their work.

Schools Out Event

The annual School's Out Pool Party at Kalamunda Water Park attracted 300 students and families, featuring the upgraded slides, music entertainment, a giant inflatable, and a sausage sizzle to celebrate the end of the school year.

Youth & Community Assistant Role

The City's Youth team continues to offer entry-level employment through the annual Youth & Community Assistant position, providing invaluable work experience for a recent local high school graduate.



Pictured: Barista Workshop



Pictured: Young Artist Awards

Community Engagement and Support

The City hosts and supports a range of community engagement events and programs:

Community Organisation Support

The Connecting Communities event at Hartfield Park featured over 70 stallholders and a live broadcast from Kalamunda Community Radio, with activities such as fire truck and RAC Helicopter visits and a free sausage sizzle.

Council Chambers Tours

The Youth team hosted a series of Council Chambers Tours for local students, giving them insight into local government operations and a chance to participate in a mock council meeting.

Careers Week

This year's Careers Week focused on STEM (Science, Technology, Engineering, and Mathematics) careers through a panel event featuring experts from various STEM fields. The week culminated with the launch of the SEED Young Entrepreneurs Program.

Student Leadership Program

The Student Leadership Day included a Local Government 101 session, leadership workshops, and a Mock Council Meeting. Students created and pitched their own Local Action Programs to a panel of the City's Councillors and Mayor.

City of Kalamunda Student Citizenship Awards

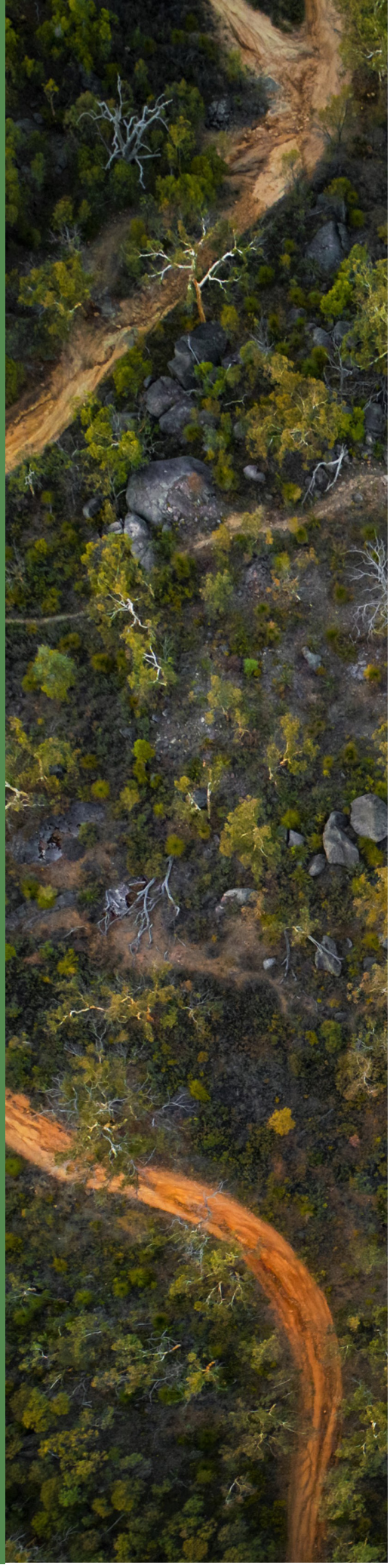
The 2023 City of Kalamunda Student Citizenship Awards recognized 25 students for exemplary citizenship. Students were nominated by their schools and awarded a certificate and $40 book voucher. The awards were presented by a Councillor during their school's end-of-year ceremony.

1.2
To provide safe and healthy environments for the community to enjoy

1.2.1 Facilitate a safe community environment.

1.2.2 Advocate and promote healthy lifestyle choices by encouraging the community to become more active citizens.

1.2.3 Provide high quality and accessible recreational and social spaces and facilities





Pictured: Kalamunda Water Park

Environmental Health

The City's Environmental Health team works to ensure environments are safe, promoting public health, safety, and well-being. Through services such as food contamination prevention, public health monitoring, and event safety assessments, the team plays a crucial role in protecting the community.

Achievements This Year

34 skin penetration assessments performed

90 public building assessments completed

168 water samples collected and analysed

398 health service requests addressed

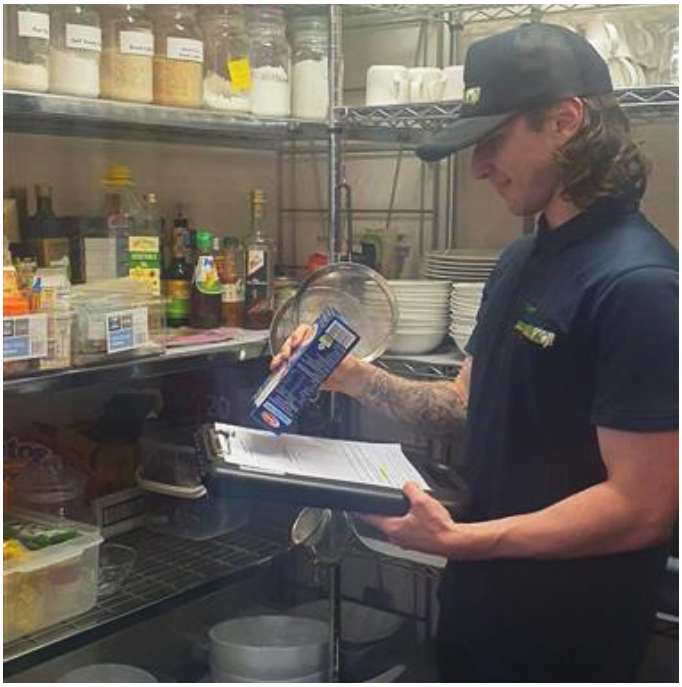
530 food safety assessments conducted

34 on-site wastewater applications processed

Health advice provided for **244** building and planning referrals

In addition, the Senior Project Officer presented at the International Environmental Health World Congress on a successful feral pig surveillance program, which helps detect mosquito-borne diseases like Japanese Encephalitis Virus (JEV).

The program has since been adopted in metropolitan areas to improve early detection of diseases.



Pictured: Health Safety Officer

Food Recall

This year, City Environmental Health Officers (EHOs) investigated a complaint regarding an imported noodle product with incorrect allergen labelling. This posed a health risk to consumers, leading to a national recall and removal of affected products from sale.

Illegal Dumping

In a significant illegal dumping case, the City discovered 13 tonnes (33m³) of waste dumped illegally on a City reserve. The City worked with state agencies to identify the perpetrators, who were ordered to remove the waste, and legal actions are being pursued for additional penalties.

Community Health and Wellbeing Plan Initiatives

The City's Community Health and Wellbeing Plan 2018–2022, which aims to enhance residents' health and wellbeing, is currently under review. Input from WAPOL, DoH, Healthy WA, and NGOs, along with extensive community feedback, will shape the updated plan, which is expected to be adopted by the Council soon.

Community Safety

The City's Community Safety team is dedicated to maintaining a positive environment for residents. This includes Rangers Services, Community Bushfire Preparedness & Compliance, and Emergency Management.





Pictured: City of Kalamunda Rangers

Rangers Services

Rangers ensure community safety through services such as parking management, animal control, and litter prevention. They also monitor CCTV, respond to alarms, assist with dangerous animals, and provide education on responsible pet ownership. Rangers attend court to provide evidence in compliance-related cases.

Ranger Services Key Statistics

1,438 parking related matters addressed

3,156 dog and **537** cat related matters resolved

173 dog attacks investigated

1,934 routine patrols conducted

3,658 notices issued

9,218 dogs and **2,005** cats registered

20 declared dangerous dogs

12 compliance matters listed for prosecution

Three Rangers were honoured with service awards at the WA Rangers Association Conference:

- Gary Melia (20 years)
- Angie House (15 years)
- Sarah Stampalia (10 years)

The City thanks its Rangers for their dedication to ensuring a safe community.

Community Bushfire Preparedness & Compliance

Bushfire is a serious threat to the community. Fire Control Officers (FCOs) have been instrumental in providing education and assistance through demonstrations, street meetings, and private property consultations. The City's social media campaigns and direct mailings further support bushfire awareness efforts.

This year, over 3,000 property inspections were carried out. A review of the Fire Hazard Reduction Plan led to the introduction of an updated 5-year plan with enhanced community education and engagement.

2023 Bushfire Community Day

The City partnered with the Department of Fire and Emergency Services (DFES) for the 2023 Bushfire Community Day at the Bushfire Centre of Excellence. The event focused on preparing for bushfire season and included engaging activities. Kalamunda will host the 2024 Bushfire Community Day at the Kalamunda Community Centre in Jorgensen Park.

2023/2024 Bushfire Key Statistics

4,247
property inspections conducted

88%
compliance on first inspection

12%
non-compliance on first inspection

406
work orders issued

165
burning permits issued

39
illegal burns reported (down by 13 vs. LY)

Emergency Management

The Local Emergency Management Committee (LEMC) meets quarterly, ensuring compliance with legislative requirements while enhancing community preparedness. The City secured funding through an AWARE Grant for electronic fire danger rating signs, which will provide real-time messaging in emergencies.

Bush Fire Advisory Committee (BFAC)

BFAC advises on matters related to bushfire prevention and control. Volunteer emergency services, including the Kalamunda Volunteer Bush Fire Brigade and the Kalamunda State Emergency Service, continue to provide exceptional service, with the Kalamunda Brigade contributing 13,373 volunteer hours.

Pickering Brook Fire Station

The Pickering Brook area is prone to fire risks, prompting advocacy for a new fire station. The City's efforts aim to build infrastructure to better serve this high-risk area.



Pictured: City of Kalamunda Bushfire team



Pictured: Skaters Meet and Greet

Community Development

Youth Week: Connecting Communities - Foothills Fiesta

The Youth Week program was a city-wide collaboration, featuring the Youth Zone as part of the Connecting Communities Event. The program, supported by a grant from the Department of Communities, included activities for all ages, Youth Artisan Stalls, and entertainment. Over 500 attendees enjoyed the festival, which included over 75 stalls from organisations like Reconciliation WA, Multicultural Futures, and the Darling Range Seniors Hub.

Find a Fairy and the Foothills Fairies Expansion

The 'Find a Fairy Kalamunda' Fairy Door Trail, established in 2017 in partnership with The Clip Joint, continues to grow in popularity. The trail map and clues are now available both online and at The Clip Joint and the Perth Hills Visitors Centre. A new 'Foothills Fairies' Trail has also been launched in collaboration with Hawaiian Forrestfield, the Woodlupine Family Centre, and Make it Special.

Kidsport

The City successfully facilitated the distribution of Kidsport funding, enabling junior participation in local sport and recreation clubs.
708 vouchers were processed for 574 children across participating clubs. To be eligible, participants must hold a Health Care Card or Pensioner Concession Card and register with a Kidsport-approved club.

Skaters Meet and Greets

The new Kalamunda Rotary Skatepark at Stirk Park hosted monthly skater meet-and-greets, fostering connections between skaters and City staff. Young skaters also provided input on skatepark etiquette, which is displayed on signage. Additionally, a 3-hour skate clinic led by Freestyle Now experts offered tips on skating, scootering, and BMX riding.

Working with Schools

Youth Services worked directly with schools, providing workshops, events, and assemblies to engage students. Highlights included a Careers Expo at Mazenod College and lunch-time engagement at local schools. The Principal's Forum, bringing together local primary and secondary schools, facilitated discussions on opportunities and shared information.

Key Infrastructure Projects

New Scott Reserve Pavilion and Norm Sadler Pavilion Redevelopment

In December 2023, Council endorsed the final designs for the Scott Reserve Pavilion and the redevelopment of the Norm Sadler Pavilion at Maida Vale Reserve. These projects aim to provide modern, accessible, and inclusive sports facilities. Key highlights include:

- Facilities for AFL, Cricket, Diamond Sports, and Football (Soccer)
- State Government support, including a $1.3 million grant from the Community Sporting and Recreation Facilities Fund for Scott Reserve Pavilion

Ray Owen Oval Expansion

In May 2024, Council adopted the final designs for the Ray Owen Oval Expansion. This significant project will include:

- New LED lighting
- Enhanced drainage and irrigation systems
- Additional space for football and cricket

Generous support has been received from the State Government through the Department of Local Government, Sport and Cultural Industries and the City of Kalamunda.

Ray Owen Pavilion Changeroom Upgrade

The Ray Owen Pavilion, a key facility for AFL and Cricket at Ray Owen Reserve, will see improvements to changeroom facilities, ensuring an inclusive and welcoming environment for all players. This project includes:

- Two new unisex changerooms
- A first aid room
- Additional storage facilities
- A universal toilet for accessibility

The upgrade is supported by the Department of Local Government, Sport and Cultural Industries and the City of Kalamunda.

Hartfield Park Master Plan (HPMP) Stage 2A

In April 2023, Council adopted a strategy to allocate $5.4 million in Federal Government funding to complete the Hartfield Park Master Plan Stage 2, which includes:

- A new AFL/Little Athletics Pavilion and upgraded parking
- Co-location of Bowls and Tennis facilities
- Unisex changerooms for Rugby League and Football (Soccer)
- New Foothills Men's Shed

This stage will also include new infrastructure for Little Athletics, completed in December 2023, and two new lit tennis courts.



Kalamunda Water Park

The 2023–2024 season of the Kalamunda Water Park was a success, with the reopening of the water slides and the completion of minor repairs and repainting of the 50m pool, wading, and toddler pools. With 45,000 visitors, the park remains a popular destination for local families and swimming clubs. Managed by Belgravia Leisure, the park continues to provide a fun, community-oriented space.

High Wycombe Community Hub

The City has secured $60 million in funding from the State and Federal Governments for the High Wycombe Community Hub. This comprehensive center will provide:

- Aquatic facilities
- Sports courts
- Fitness and community spaces

This funding ensures continued financial support.

Hockey Lighting at Hartfield Park

Thanks to funding from the Community Sporting and Recreation Facilities Fund and the Kalamunda Districts Hockey Club, new LED floodlights are being installed at Hartfield Park to improve visibility and energy efficiency.



Recreation Centres and Community Programs

The City's recreation facilities continue to offer a range of programs catering to diverse needs, including:

- Active Seniors classes
- Strength for Life 50+ gym program
- Social sports such as Volleyball, Squash, Badminton, Netball, Table Tennis, and Pickleball

2023–2024 Attendance Figures

116,728
Hartfield Park Recreation Centre Attendees

14,398
High Wycombe Recreation Centre Attendees

770
Ray Owen Sports Centre (Senior Classes) Attendees

Recent marketing campaigns have positively highlighted the health and community benefits of these programs.



Pictured: Hartfield Park Recreation Centre



Pictured: Stirk Park and Skate Park Opening Day Event

Playground and Park Upgrades

Significant upgrades have been made across various parks and playgrounds:

Stirk Park Playground and Skate Park (opened November 2023)

Funded by Lotterywest, Rotary of Kalamunda, the Federal Government, and the City of Kalamunda, this new facility includes an open bowl, junior skating area, and an intergenerational playground with accessible features.

Fleming Reserve Playground (opened May 2024)

A $265,000 project funded through the City's cash-in-lieu program, providing inclusive play elements like the Liberty Swing.

Magnolia Reserve All Abilities Playground (opened September 2024)

Funded by the State Government, this inclusive playground features sensory elements and family-friendly amenities.

Other park upgrades include improvements at Robert Hewson Park, Scott Reserve, and Maida Vale Recreational Reserve, with a focus on accessibility, safety, and enhanced community spaces.

Sustainable Water Management

The City allocated 957,475 KL of groundwater, with 806,002 KL used. Efforts to improve irrigation systems, including new installations at Flora Terrace, Pine Tree, Juniper, and Scott Reserves, have been implemented for optimised watering.

Kalamunda Tennis Club

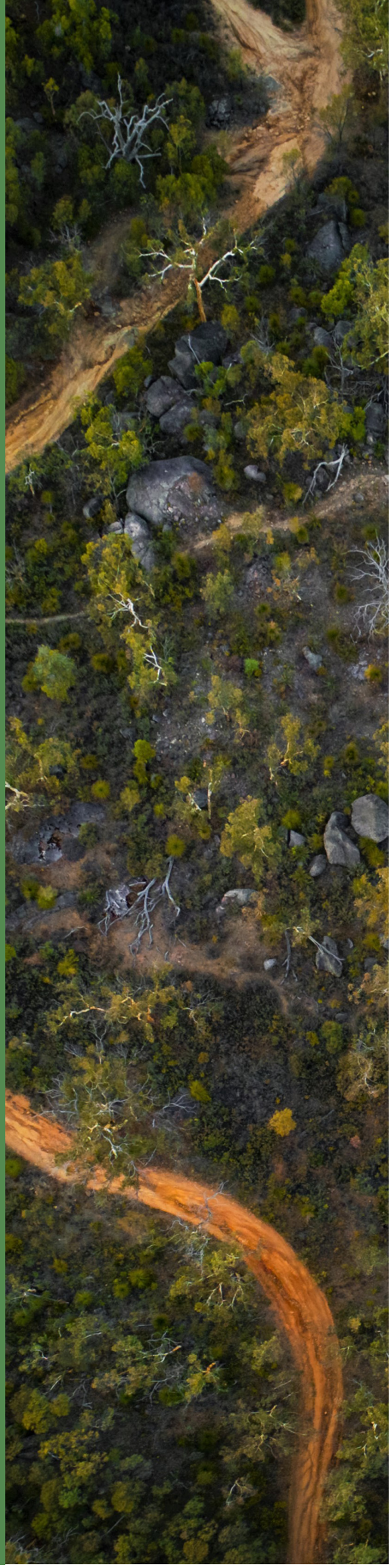
The City has replaced outdated fencing at the Kalamunda Tennis Club's front courts, enhancing both durability and aesthetics with new black powder-coated fencing.

1.3
Support the Active Participation of Local Communities

1.3.1 Support Local Communities to Connect, Grow, and Shape the Future of Kalamunda

1.3.2 Encourage and promote the active participation in social and cultural events in the City of Kalamunda

1.3.3 Empower community groups and sporting organisations to provide for their communities.





Pictured: In Conversation with Dianne Wolfer

Kalamunda Library Service

The Kalamunda Libraries are dedicated to engaging our community, promoting literacy, and fostering lifelong learning through a variety of programs and events. These initiatives create inclusive spaces to inspire people of all ages to explore new ideas, develop skills, and access valuable resources, fostering a sense of belonging and connection. Our activities—ranging from book clubs and workshops to author talks and children's storytimes—ensure the libraries remain relevant in the digital age, evolving into vibrant community hubs of knowledge, creativity, and social interaction.

Data from this year highlights the diverse impact of our programs across the Kalamunda region's libraries, showcasing our commitment to meeting the varied interests of the community.

Kalamunda Library hosted popular events, including author talks by Dianne Wolfer and Megan White, a Romantasy panel, and a comic workshop with Aska. Wildlife sessions, such as "Which Bird is That?" and "How to Attract Birds to Your Garden," were also well received. Kalamunda held a total of 287 sessions, with 2,887 attendees.

Forrestfield Library offered an array of activities, from the popular Knit N Yarn group to sustainability workshops like "Waste-Free Festivities." This location saw the highest attendance, with 383 sessions drawing 5,046 attendees. The Film Club was a notable favorite among patrons.

High Wycombe Library focused on mental health, parenting, and environmental topics. Highlights included Helping Minds sessions on social media's impact, parenting workshops by Lisa Henry, and birding and cultural workshops. High Wycombe held 364 sessions, attracting 3,055 attendees.

Lesmurdie Library contributed 82 sessions attended by 723 people, rounding out the network's community engagement efforts.

Across all four libraries, 1,116 sessions were held with a total attendance of 11,711, underscoring the libraries' role in community education, recreation, and social connection.

Through partnerships with local authors, environmental experts, mental health organisations, and cultural educators, as well as City departments such as Parks and Gardens, Waste Management, and Cultural Services, Kalamunda Libraries delivered a wide range of impactful programs. Events like the Dianne Wolfer talk, Romantasy panel, and birding and FOGO-related sessions benefited from these collaborations, enabling us to offer enriched, meaningful experiences tailored to the community.

Staff-led programs included a creative writing workshop, a gardening club, two book clubs, two philosophy groups, and a special Little Red Riding Hood Storytime that attracted 50 guests.

Technology Update

Forrestfield LibCabinet: Located at the Hawaiian Shopping Centre, this kiosk allows members to collect reserved items at their convenience using their library card. With daily courier deliveries and regular restocking by staff, members are notified by SMS or email when items are ready for collection. The full library catalogue is accessible through the kiosk, in-house, or online via the library app, maximizing access for members despite limited space at the Forrestfield Library.

Princh Mobile Printing Solution: Since its introduction in June, Princh has completed over 650 print jobs, enabling patrons to print securely and conveniently from their own devices. This self-service option reduces paper waste, minimises troubleshooting issues, and allows library staff to focus on other tasks. Plans to extend Princh and Envisionware CloudNine to the Kalamunda and High Wycombe libraries are underway.

Internet Hours

Kalamunda **115,790** hours (57%)

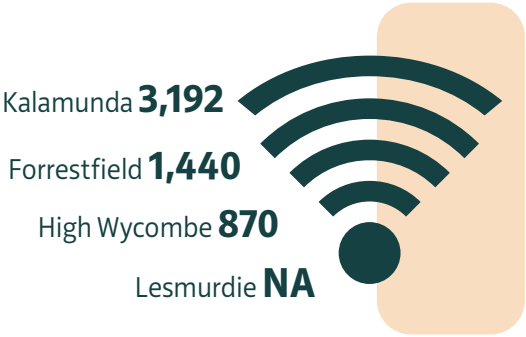
High Wycombe **30,626** hours (15%)



Forrestfield **34,822** hours (17%)

Lesmurdie **22,770** hours (11%)

Wi-Fi Data Usage (in GB)





Pictured: Kalamunda Performing Arts Centre, Theatre.



Pictured: Kalamunda SC Western Quoll Mural

Arts and Culture

The City of Kalamunda continues to successfully implement its 2023–2028 Arts and Culture Strategy, supporting creativity, nurturing local talent, preserving cultural heritage, and enriching our community. Through the Zig Zag Gallery, Kalamunda Performing Arts Centre, and other programs, the City remains dedicated to fostering a vibrant artistic landscape.

Public Art

In November 2023, the City adopted its inaugural Public Art Masterplan, designed to transform public spaces into vibrant galleries that celebrate Kalamunda's unique heritage, cultural diversity, and natural beauty. This plan outlines key areas where public art can enhance the urban landscape, build civic pride, and strengthen community connections. The Masterplan emphasises commissioning or acquiring art that resonates with local communities to ensure innovative, high-quality outcomes.

Alongside new installations, the Masterplan reaffirms the City's commitment to preserving its existing collection and educating the community on these pieces. Interpretive signage was added to notable sculptures including Kalamunda Library Stained Glass Window, Women's Pioneer, The Secret, and Family Group. These installations are part of the Kalamunda Public Art Trail, published in 2022.

Additionally, the City restored The Scarp 1 + 2, two jarrah timber screens created in 2011 from recycled purlins from the Midland Railway Workshop. These screens, featuring UV-coloured glass insets, mark the entrance and exit of the Zig Zag Cultural Centre.

Kalamunda Performing Arts Centre

The Kalamunda Performing Arts Centre (KPAC) is a key cultural hub with a 257-seat proscenium arch theatre, a black box theatre, Kalamunda Agricultural Hall, and the historic Lesser Hall. Over the past year, KPAC attracted more than 95,000 visitors, including attendees of markets, events, exhibitions, rehearsals, and performances.

The Centre hosted 38 performances and events, selling over 5,500 tickets. Highlights included Light House Girl by Theatre 180, a unique collaboration with the Kalamunda Library featuring an author talk with Dianne Wolfer, and a lively Ceilidh dance event by the Jarrah Celts in the Agricultural Hall. The monthly Morning Music series, a favourite social event with a tea and concert, continued to receive glowing reviews from regular patrons.

KPAC has seen audience growth, drawing both local residents and visitors from surrounding areas. The venue's success was further supported by a younger, more dynamic programming approach and exciting new genres added to its lineup.

Kalamunda Performing Arts Centre Completes Lighting Upgrade

The Kalamunda Performing Arts Centre completed a $300,000 lighting upgrade, significantly enhancing the venue's capabilities. With the installation of LED fixtures and DMX-controlled moving lights, KPAC has modernised from outdated incandescent bulbs to a more energy-efficient, cost-effective setup. This upgrade will reduce operational costs, lower the venue's carbon footprint, and improve comfort by minimising heat output during performances.

The updated lighting also enhances the theatre's appeal for touring productions and private events, offering the technical capabilities required for contemporary performances. This successful upgrade reinforces KPAC's commitment to providing a premier arts experience and secures its role as a cultural asset for Kalamunda.

Zig Zag Gallery

The Zig Zag Gallery remains a cherished venue, showcasing a range of exhibitions by community-based, emerging, and established artists from Kalamunda and the wider Perth region. Over the past year, the gallery hosted 13 exhibitions, generating over $65,000 in art sales.

The program featured four City of Kalamunda exhibitions (NAIDOC Community Exhibition, Senior Residents Exhibition, City of Kalamunda Art Awards, and Paper Treasures), as well as solo and group shows in diverse mediums.

As the gallery grows, it continues to support artists by facilitating talks and workshops, allowing them to engage with the community. The gallery also offers a residency space, enabling artists to work onsite, interact with visitors, and enrich the cultural experience.

A standout event was the City's Paper Treasures exhibition, a celebration of independent print and risography communities. Launched in May, the exhibition showcased works by collectives and artists from around the world, including Neighbourhood Press, Glom Press, RETRO JAM, and Risolana. Complementing the exhibition was a Zine Fair, which brought together artists like Ayamizu Konishi, Billie Bushby, and Carmen Selam, highlighting the diversity in independent printmaking.

The City extended its engagement through a series of risography and zine workshops held at the gallery and libraries, further connecting with the community.



Pictured: Paper Treasures Workshop



Pictured: Chill Out Zone

Youth Action Kalamunda (YAK)

The City of Kalamunda's Youth Services facilitates the Kalamunda Youth Advisory Council, known as Youth Action Kalamunda (YAK), for young people aged 12 to 20. YAK serves as a platform for youth to voice their opinions, propose initiatives, and deliver events and programs within their community, while also advocating for their needs within Council.

Over the past year, the two branches of YAK have continued to expand. The High School YAK group remains hosted at Kalamunda Senior High School, while the second branch, established in collaboration with the Kalamunda Secondary Education Support Unit, has grown from 10 to 20 members, enhancing opportunities and local impact for young people with disabilities. Plans are underway to launch a third branch for Primary School students in the 2024–25 financial year.

Zig Zag Early Years Partnership

The City of Kalamunda actively facilitates and provides administrative support for the Zig Zag Early Years Partnership. Notable highlights from the year include the Families Week Pop-Up Play Day, which featured a take-home flyer with ideas for replicating activities at home, as well as the continuation of the Teddy Bears Picnic Pop-Up Play Day and the Hills Healthy Bears Hub in collaboration with the UWA Teddy Bear Hospital.

Additionally, the City supports the presence of three Child Health Nurses in Kalamunda, High Wycombe, and Forrestfield, ensuring vital health services for our youngest residents.

Clubs 4 Life

The Club Development team successfully secured funding from the Department of Local Government, Sport and Cultural Industries through their 'Every Club' grant program. This funding enables the City to enhance support for local clubs by providing educational resources and motivational workshops.

In the 2023–2024 year, the City hosted two complimentary workshops for representatives from local sporting clubs and community groups. The first workshop featured five-time Paralympian Brad Ness OAM, who spoke on the significance of cultivating a positive club culture and promoting inclusivity. The second workshop, led by an expert from MAD Enterprises, focused on governance, effective committee operations, and tools for running successful clubs.

Both workshops received positive feedback and fostered networking opportunities, helping club representatives enhance their knowledge and skills for sustainable club management. The Clubs 4 Life program is essential for maintaining strong, sustainable clubs that provide our community with a diverse range of sporting and recreational activities.

Chill Out Zone

The Community Development team has introduced a "Chill Out Zone" activation for events, creating a sensory-friendly space for individuals who may feel overwhelmed or need a break during City events.

Community Events



July 2023

NAIDOC Week

The City celebrated NAIDOC Week with cultural performances, storytelling sessions, and art exhibitions, highlighting the rich history and contributions of Aboriginal and Torres Strait Islander peoples. Community workshops encouraged participation and education on Indigenous culture, drawing significant attendance and fostering greater awareness.



January 2024

Australia Day Celebration at Kalamunda Water Park

This vibrant event included a traditional smoking ceremony honouring Aboriginal culture, alongside a "How to Make the Best Damper Ever!" workshop. Temporary Dreamtime artworks added visual storytelling elements, drawing a large crowd and creating a festive celebration of the community's diverse heritage.



September 2023

Stirk Park Playground Opening

The new Stirk Park playground, designed for safety and accessibility, opened in September 2023 and has quickly become a favourite destination for families. With modern play equipment, a state-of-the-art skate bowl, and a basketball court, the playground was inaugurated by the Mayor, Councillors, local officials, and residents.



Summer 2023–2024

Sunset Series

For the first time, the Sunset Series of outdoor movies was held in partnership with local schools. Attracting over 2,000 attendees, this popular event featured family-friendly films, picnic areas, and kids' activities, creating a lively community atmosphere. Proceeds from the event supported local school P&Cs, reinforcing the City's commitment to education.



2023–2024

Film Kalamunda

The City worked closely with the film industry to attract a range of projects, including TV series, feature films, and advertisements. By promoting Kalamunda's unique landscapes, the initiative aims to boost tourism and local economic activity through increased exposure and collaboration with filmmakers.

City Sponsored Events



October 2023

Forest Festival

Celebrated the beauty of our natural spaces and demonstrated the City's commitment to local reserve stewardship.



October & April each year

Kalamunda Open Studios

Showcased the work of local artists in their studios, offering art enthusiasts a behind-the-scenes look at creative processes.

Various

Mary's Mount Twilight Market & Falls Road Primary School Moonlight Market

These events, held in partnership with the City's Sunset Movie Series, provided delightful evenings filled with community spirit.



First Sunday each Season

Kalamunda Garden Festival

This well-attended event attracted around 5,000 people and featured gardening expert Costa Georgiadis. Attendees enjoyed informative talks covering sustainable gardening practices and plant care techniques.

Local businesses reported increased sales during these events, highlighting their positive economic impact. Partnerships with local schools and organisations fostered community ownership, encouraging ongoing participation in City activities.

The City's events effectively engaged residents, celebrated local culture, and contributed to economic growth. Initiatives like Film Kalamunda, combined with ongoing investment in community programs, further elevated the City's profile.

Community Funding Program

The Community Funding Program supports local sporting clubs, community groups, and individuals who contribute positively to the City of Kalamunda. Funding is allocated for projects and activities designed to develop and enhance our community.

The Community Funding Program assisted 65 clubs, groups, and individuals, providing a total of $25,500 in grant funding. This support fosters the growth of sustainable local communities and ensures ongoing development of community initiatives.



Priority 2: Kalamunda Clean and Green

Delivering environmental sustainability and maintaining the integrity of the natural environment

2.1
To protect and enhance the environmental values of the City.

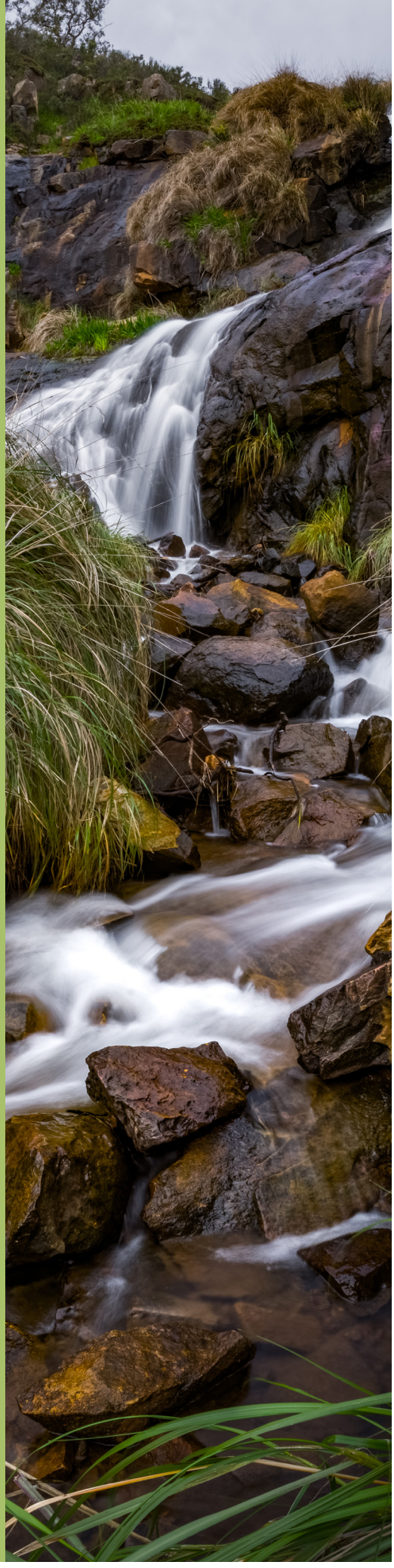
2.1.1 Implementation of the Local Environment Strategy.

2.1.2 Development and Implementation of the Urban Forest Strategy.

2.1.3 Development and implementation of the Local Biodiversity Strategy

2.1.4 Increasing and protecting local biodiversity and conservation, wherever possible, through integrating ecosystem and biodiversity protection into planning processes including schemes, policies and strategies.

2.1.5 Community engagement and education in environmental management.



DBCA Community River Grant – Kadina Brook

Now in its second year, the Kadina Brook River Care Project is a collaborative effort between the Friends of Kadina Brook and the Department of Biodiversity, Conservation, and Attractions (DBCA). With a total grant of $31,177.92 spread over four years (concluding in 2026), the project focuses on restoring Kadina Brook–a vital waterway that flows through Gooseberry Hill National Park and semi-rural areas, linking to the Swan River in Guildford.

This project prioritises ecological restoration through weed control, revegetation, and construction of leaky weirs to slow water flow and enhance the brook's ecosystem. Kadina Brook is ranked ninth out of 197 local natural areas for its ecological value in the Draft 2020 Kalamunda Local Biodiversity Strategy.

DBCA Community River Grant – Spring Road

The Spring Road River Care Project, launched this year with a grant budget of $28,068.85, is a partnership between the Friends of Jorgensen Park and DBCA. This ephemeral waterway flows through Jorgensen Park, a multi-use park managed by the City and Friends of Jorgensen Park. Through community efforts, 3,200 native sedges have been planted along the creek, and riffles have been created to reduce erosion.

This initiative supports the long-term health of the creek and surrounding parkland by addressing the impacts of erosion, invasive species, and land degradation.

Fire and Biodiversity Procedures Project (LES Action)

The City secured $43,449 from the State Government's Natural Resource Management Program to develop fire and biodiversity procedures for managing Local Natural Areas (LNAs). This project addresses the specific needs of fire-sensitive species and ecosystems, documenting best practices to mitigate fire risk while preserving biodiversity.

Kalamunda Dieback Management Program (LES Action)

With a grant of $56,363, the City is working to assess and manage dieback across 10 hectares of LNAs annually. The program includes training, treatments, signage, and hygiene stations to protect against the spread of this destructive disease, which poses a significant threat to the region's native flora.

Urban Greening Grant Program – 'Keeping It Cool'

The City's 'Keeping It Cool' project, funded by a $55,664.60 grant, aims to combat urban heat by planting 12,500 tube stock trees and understory plants with the help of local volunteers. The project, including the installation of irrigation and the planting of 85 Marri trees, promotes shade and cooling, benefiting both residents and the environment.



Pictured: Kadina Brook



Pictured: Friends Group

Friends Groups, Schools, and Commemorative Tree Planting

Friends Group Program

The Friends Group Program plays a pivotal role in supporting local community efforts to protect and enhance our natural areas. Various Friends Groups contributed significantly through activities such as weed control, planting, and environmental education. Some highlights of their key achievements:

Friends of Jorgensen Park

This group has made notable strides in removing woody weeds, such as Polygala and Acacia pycnantha, particularly around the granite rock area near the Bibbulmun Track. In March 2024, they celebrated their 12th year of volunteer efforts by planting 3,200 wetland species along Spring Road Creek, as part of their ongoing workdays.

Friends of Kadina Brook

As part of their Rivercare Grant project, the Friends of Kadina Brook successfully constructed a second riffle, helping to stabilise the Brook's banks and protect a large Marri tree. This project has improved the Brook's natural structure and encouraged sediment buildup, contributing to the health of the ecosystem.

Friends of Woodlupine Brook

Supported by an environmental grant from Komatsu Australia, this group planted native vegetation and removed waste along the Brook. Their efforts in stabilising the banks have bolstered local wildlife habitats and contributed to the overall ecological health of the area.

Friends of Gunbar Way

After their successful 2022 revegetation project, the Friends of Gunbar Way have continued their efforts to remove invasive weeds. They also installed interpretive signage about the Noongar six seasons, enriching the community's understanding of local biodiversity and culture.

Friends of John McLarty Park

This group worked diligently to plant native seedlings, spread mulch, and install interpretive signage. Their activities aim to educate the community about local biodiversity while enhancing the habitat for wildlife.

Friends of Robert Road (Crumpet Creek)

Focusing on the restoration of Crumpet Creek, this group has concentrated their efforts on planting native species and removing debris to maintain water flow, thus supporting the local Bandicoot population.



Friends of Piesse Brook

The Friends of Piesse Brook have made remarkable progress in weed control at Shipp Road Reserve. Their work in managing invasive species has led to a more stable and less erosive environment on the reserve's sloped areas.

Friends of Over Avenue

Focused on rubbish clean-ups and weed control, this group has achieved impressive results in regenerating the area following a controlled burn. Their efforts are helping to restore the local ecosystem and maintain the health of Over Avenue.

Friends of Spring Road

Working closely with the City of Kalamunda, this group planted along the roadside of Jorgensen Park, using soil wetters to ensure a higher survival rate for new plantings, thus enhancing the biodiversity of the area.

Friends of Kalamunda Railway Heritage Trail

This group dedicated their efforts to managing woody weeds and documenting the key values and threats to the Railway Heritage Reserve. Their work contributed to updating the Reserve's Action Plan, ensuring the trail remains a valuable community asset for years to come.

The ongoing commitment of these Friends Groups is invaluable in preserving and enhancing the natural beauty and biodiversity of the City of Kalamunda. Their collective efforts continue to make a lasting impact on our local environment.

Commemorative Tree Planting

In addition to ongoing conservation projects, the City facilitates Commemorative Tree Planting to honour significant local individuals and events. These plantings provide lasting tributes to the community while contributing to the City's broader urban greening goals. They help enhance the public landscape and provide ecological benefits, such as improved air quality, habitat creation, and increased canopy cover.

Commemorative tree planting programs offer residents and families a meaningful way to contribute to the community's environmental legacy, while also enhancing the City's natural beauty for future generations.

Schools

The Adopt-A-Patch Program continues to be a successful collaboration between the City and local schools. Six schools across Kalamunda participated in conservation activities that promoted environmental stewardship. This program included educational incursions, clean-up projects, and practical conservation efforts, providing students with the opportunity to engage in meaningful environmental action.

- Kalamunda Secondary Education Support College students participated in clean-ups and created Bandicoot Bungalows to support the Quenda population.
- Mary's Mount Primary School focused on reserve clean-ups and conservation action planning at Currawong Drive Reserve, while learning about the importance of nest boxes for wildlife.
- Mazenod College promoted environmental sustainability at the Kalamunda Show by encouraging recycling and offering native plants in exchange.

These school initiatives foster a deeper connection with nature, educating the next generation about the importance of preserving local biodiversity.



Pictured: Adopt-A-Patch Program



Pictured: Plants for Residents Program

Environmental Programs and Initiatives

Feral Animal Control – Foxes

Fox control remains a critical part of the City's biodiversity protection efforts, especially on City-managed lands. This year, the City worked with contractors to trap foxes in the Railway Heritage Reserve, addressing the negative impact of foxes on native wildlife. The City will continue to partner with DBCA and the Shire of Mundaring to implement further control measures.

Plants for Residents Program

The Plants for Residents event continues to be a beloved community initiative, celebrating over 25 years of providing free native plants to local residents. In May 2024, over 13,000 native plants were distributed to 1,000 residents, supporting local biodiversity and urban canopy expansion. The event's success was due to extensive planning, community coordination, and strong partnerships, particularly with APACE Nursery.

Fire Mitigation Program

The City's Fire Mitigation Program has faced challenges due to changing weather patterns, but efforts to manage fire risks through hazard reduction burns and Dead Flammable Material (DFM) removal continue. Collaborative efforts with local and state government teams, including the involvement of Aboriginal trainees, have focused on removing woody weeds and mitigating fire risks in vulnerable areas.

Street Tree Powerline Clearance Program

Each year, the City prunes trees to ensure they don't encroach on powerlines, helping to prevent power outages and improve safety. Across the City, 14,024 trees were pruned, contributing to both safety and the health of urban green spaces.

Street Tree Planting Program

The City planted 261 street trees to replace those lost to development or natural causes. New specifications for planting were introduced, increasing soil preparation to support healthier tree growth and improve survival rates. The focus was on suburbs with low canopy cover, including Forrestfield, High Wycombe, and Wattle Grove.

Roadside Clearance Pruning

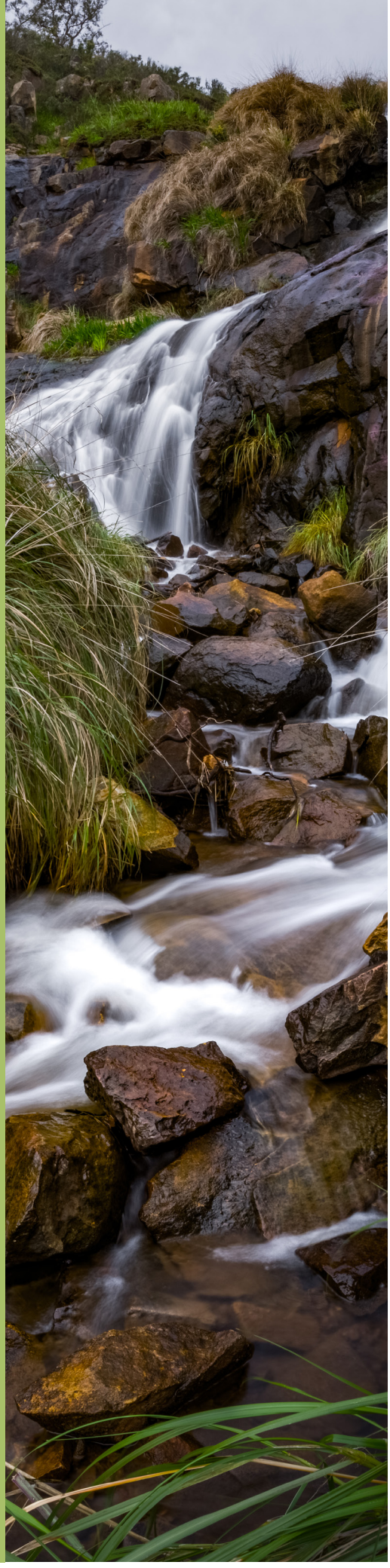
The Roadside Clearance Pruning project ensures safe passage for heavy-duty vehicles, cyclists, and pedestrians by maintaining clear zones along key roads. Work along Grove Road in Walliston improved safety and access by clearing vegetation along roadsides.

2.2
To improve environmental sustainability through effective natural resource management.

2.2.1 Manage the forecast impacts of a changed climate upon the environment

2.2.2 Work towards a Carbon Neutral Footprint of City-operated areas

2.2.3 Produce cost-effective solutions to reduce the reliance and volume of potable and ground water used by the City





Pictured: EV Charging Stations at Kalamunda Library

Climate Adaptation and Resilience Planning

The City is committed to adapting to climate change by enhancing the resilience of natural assets and mitigating the impacts of extreme weather events.
Key actions include improving biodiversity through strategic vegetation management, with a focus on species that thrive in changing climatic conditions, and ensuring green spaces can provide shade and cooling.

Carbon Neutrality Strategy

The City is actively working towards achieving carbon neutrality in its operations, focusing on energy-efficient practices, renewable energy sources, and carbon offset programs. Initiatives include transitioning to LED street lighting, implementing energy-efficient systems in City buildings, and investing in solar power solutions.

Tree Canopy and Shade Program

The City is increasing its tree canopy through strategic planting initiatives. In collaboration with the Green S Force community volunteers, the Environmental Team has planted 12,500 trees, contributing to shade and cooling, helping mitigate the urban heat island effect.
This is especially critical as temperatures rise due to climate change.

Electric Vehicle (EV) Integration:

The City is exploring the integration of electric vehicles into its fleet, reducing the carbon footprint from its transport operations. This aligns with broader sustainability goals and will contribute to a reduction in greenhouse gas emissions.

Sustainable Building Practices

All new City buildings and major renovations are being designed and constructed with sustainability in mind, adhering to green building standards and incorporating energy-efficient designs.

Water Efficiency Program

The City has implemented a range of initiatives to reduce its dependence on potable water. These include using recycled water for irrigation, enhancing water management systems, and promoting water conservation measures across City facilities and public spaces.

Stormwater Harvesting Projects

Several stormwater harvesting projects are underway, collecting and reusing rainwater for irrigation and other non-potable uses. These projects aim to reduce the demand on both potable and ground water, helping the City to manage water resources more sustainably.

Water-wise Landscaping

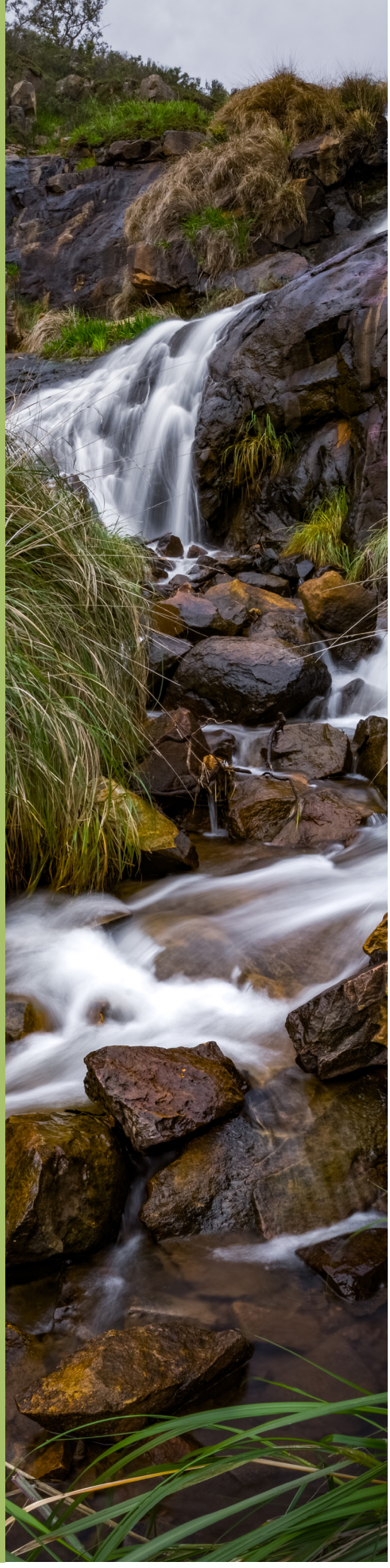
The City has incorporated drought-tolerant, native plants in its landscaping to reduce water usage and promote sustainable gardening practices. This includes the creation of water-efficient public gardens that demonstrate the benefits of using native species to local residents.



Pictured: Juniper Reticulation

2.3
To reduce the amount of waste produced and increase the amount of reuse and recycling of waste.

2.3.1 Implement the City's Waste Plan aligned to the State Waste Avoidance and Resource Recovery Strategy



Waste Reduction Initiatives

The City is committed to reducing waste through the implementation of its Waste Plan, which aligns with the State Waste Avoidance and Resource Recovery Strategy. This includes strategies to reduce the overall amount of waste generated, encourage better waste separation, and increase the volume of waste reused or recycled.

Kerbside Recycling and Green Waste Programs

The City offers kerbside collection services for recycling and green waste, ensuring materials such as paper, cardboard, plastic, and green waste are diverted from landfill. This contributes to the broader goals of reducing waste volumes and increasing the recovery of valuable materials.

Public Education Campaigns

To support the Waste Plan, the City runs educational campaigns to raise awareness about proper waste disposal practices and recycling. This includes distributing guides to residents on how to reduce household waste, recycle correctly, and compost.

Recycling Infrastructure and Facilities

The City is expanding its recycling infrastructure, by installing more recycling bins in public spaces and improving access to recycling points. This also includes collaborating with local businesses to increase recycling and reduce single-use plastics.

Community Recycling Hub

The City is working on establishing a community recycling hub where residents can drop off items harder to recycle through the standard kerbside service, such as e-waste, batteries, and textiles. This initiative will support the diversion of more materials from landfill.



Pictured: Cleanaway Incursion



Pictured: FOGO Bins Rollout

Waste-to-Energy and Circular Economy Initiatives

In alignment with the State's strategy, the City is exploring opportunities for waste-to-energy projects, where appropriate, to help turn waste into renewable energy. This includes investigating the feasibility of local waste-to-energy solutions and fostering partnerships with businesses to support the circular economy model, where waste is seen as a resource rather than a burden.

FOGO Rollout

We have successfully organised the logistics for a comprehensive FOGO (Food Organics and Garden Organics) rollout. This initiative involved securing over 23,000 140L general waste bins, kitchen caddies, and new lids for FOGO bins. Our efforts ensure that every aspect of the rollout is addressed, from bin distribution to providing essential accessories, facilitating a smooth and efficient implementation of the FOGO program. Additionally, we have launched a FOGO waste education program to inform and engage the community about the benefits and best practices of FOGO waste management.

Walliston Transfer Station

The damaged storage shed at the Walliston Transfer Station has been removed, and a new sea container installed. This upgrade is part of ongoing improvements to enhance the functionality of the site and support better waste management practices.

Clean Up Australia Day

In February, two successful Clean Up Australia Day events for local businesses were organised. The first cleanup took place near the City's Operations Centre on Laurence Road, Walliston, and the second around the Water Park/ Administration Building in Kalamunda. At the Walliston site, 11 volunteers collected eight full bags of waste, along with three tyres, wood, and rubble, totalling 129.2 kg of waste. At the Kalamunda site, eight volunteers gathered four full bags, a bike, metal items, and a box, weighing a total of 44.4 kg.

Walliston Transfer Station – Wood Recycling

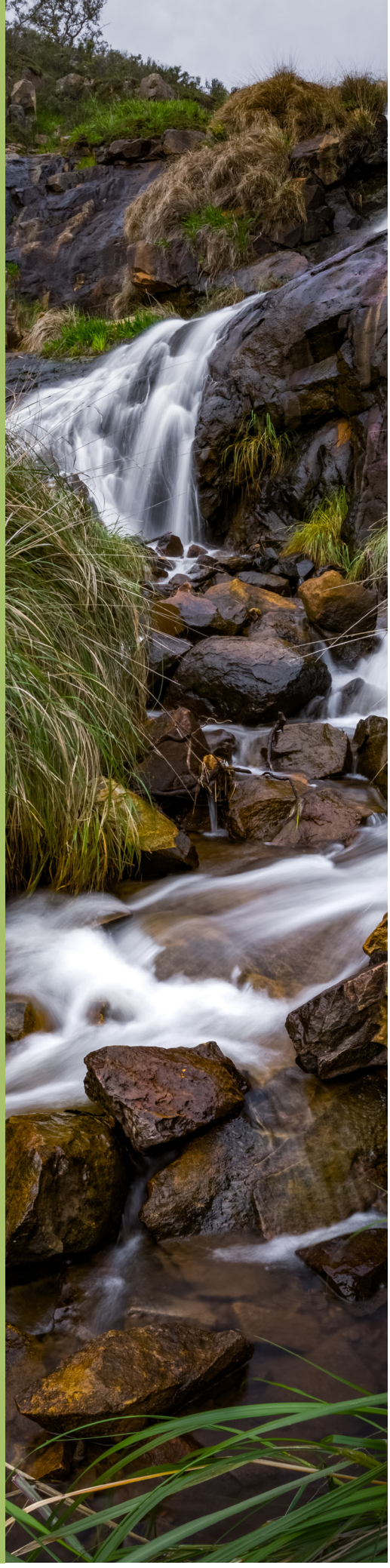
The Waste Team has begun collecting recyclable wood at the Walliston Transfer Station. Untreated and unstained wooden items, such as pallets, are now accepted for recycling, contributing to our ongoing efforts to reduce waste and increase material recovery.

Walliston Transfer Station – Battery Recycling

Ecocycle (Ecobatt) is now providing alkaline and lithium battery recycling services at no cost, funded by the Battery Stewardship Scheme. Initially, we received two steel galvanized safety boxes designed to minimise fire risks associated with mixed household batteries. This new service eliminates the disposal costs for battery recycling that were previously incurred through EMRC. Residents can now access recycling hubs around the City, which will be emptied into the Ecobatt storage, or visit the transfer station at no charge to dispose of their batteries.

2.4
To ensure contaminated sites are safe.

2.4.1 Identify, examine, and manage risks associated with contaminated sites





Pictured: Careers Day

The City remains committed to assessing and remediating contaminated sites in order to support future land use and meet the requirements of the *Contaminated Sites Act 2003*.

Former Brand Road and Dawson Avenue Landfill Sites

Investigations at the Brand Road Landfill site are focused on understanding the extent of soil, landfill gas, and groundwater contamination, which will guide future remediation efforts. Similarly, Detailed Site Investigations (DSIs) at the Dawson Avenue Landfill sites include groundwater and landfill gas sampling. These ongoing assessments are crucial in developing strategies for landfill gas extraction and leachate management to address potential contamination risks.

Site Safety Audits

Over 40 site safety audits were conducted to support these investigations. As a result, targeted safety improvements have been implemented, including the installation of signage, enhanced site security measures, CCTV, and staff education materials to ensure the safety of workers and the public.



Priority 3: Kalamunda Develops

Supporting sustainable urban development that strengthens our local economy and community and manages and protects our diverse natural environment.

3.1
To plan for sustainable population growth.

3.1.1 Plan for diverse and sustainable activity centres, housing, community facilities and industrial development to meet future growth, changing social, economic and environmental needs.



The Approval Services team at the City of Kalamunda is responsible for statutory functions across several critical areas, including Statutory Planning, Building, Pool Compliance, Development Compliance, and Development Engineering.

Statutory Planning

In the 2023–2024 period, the Statutory Planning team processed 633 development applications—a 3.5% decrease from the previous year. Below is a summary of the average processing times for various application categories and their compliance with statutory timeframes:

Application Type	22/23 Average	23/24 Average	22/23 Compliance	23/24 Compliance
Basic Application (20 days)	14 days	26 days	91%	69%
Standard Application (60 days)	27 days	45 days	91%	90%
Complex Application (90 days)	45 days	63 days	94%	94%

Note: The 20-day target for basic applications is not a statutory requirement, but it provides a benchmark for processing efficiency.

Although the compliance rate has been maintained, processing times increased significantly (+85% for basic applications, +67% for standard applications, and +40% for complex applications). This is largely due to updated Residential Design Codes, which have added considerable complexity to assessments without corresponding State Government planning reforms. Additionally, Kalamunda's unique planning constraints—such as topography, soil conditions, bushfire risks, and groundwater protection areas—often require more detailed technical information, further extending processing times.

Application Complexity	21/22	22/23	23/24	3-year complexity trend
Basic Application (20 days)	19%	11%	23%	4% increase
Standard Application (60 days)	52%	61%	46%	6% decrease
Complex Application (90 days)	29%	28%	31%	2% increase

Subdivision Applications



38
subdivision applications
(+58%)



28
subdivision clearance applications
(-33%)

Subdivision clearance applications are expected to stabilise, with potential increases in building permits anticipated for 2024–25 and further growth in 2025–26.

Development Assessment Panel (DAP) Applications

The Statutory Planning team processed four DAP applications and expects to reach seven by year's end. This trend mirrors the growth in strategic areas like the Maddington Kenwick Strategic Employment Area and Forrestfield industrial zones, as well as increasing demand for childcare facilities.



7
design review panel meetings



10
development proposals



29
planning advice requests
(+21%)



Pictured: Lenihan Corner, Wattle Grove

Reform

New R-codes

The State Government introduced amendments to *State Planning Policy 7.3* Residential Design Codes ('R-Codes') to deliver better housing choice across Perth to reflect our changing lifestyles and housing needs and create more vibrant communities. The changes enable the provision of new smaller and accessible housing to meet the changing needs of Western Australia's communities. The amendments to the R-Codes became operational in April 2024.

Residential Design Codes	Single Houses	Grouped Dwellings	Multiple dwellings (includes dwelling components of mixed-use developments)
Volume 1	All single house development	All grouped dwelling development	R60 and below residential component of mixed use development
Volume 2	N/A	N/A	R60 and above Residential component of mixed use development

Ancillary Dwellings

The State Government introduced reforms to the provisions relating to Ancillary Dwellings within the Residential Design Codes (R-Codes) to provide greater housing diversity, affordable housing options and more support for ageing in place.

The following changes were introduced to the Ancillary Dwelling provisions of the R-Codes:

- Removal of the minimum 350sqm lot size requirement and
- Permitted in grouped dwellings / strata lots for all density codes in Volume 1.

Therefore, ancillary dwellings can now be built on a property of any size, if it meets the deemed-to-comply requirements of the R-Codes.

The changes were released in March 2024 and became operational in April 2024.

The City received 18 applications for Ancillary Dwellings, compared to 20 in 2023 and 12 in 2022. Combined with the planning reform for Short Term Rental Accommodation the City expects the number of applications for Ancillary Dwellings to grown in the next 12 months.

Duty Planner Appointments

In June 2024, the City transitioned to an appointment-based system for duty planner consultations, enhancing service by:

- Reducing wait times,
- Improving service quality through pre-prepared information,
- Enabling better cross-departmental coordination, and
- Optimising workflow management for staff.

Revocation of LPP33

Local Planning Policy 33 was revoked in March 2024. The City now implements a range of development approval exemptions per the Planning and Development (Local Planning Schemes) Regulations 2015, while employing strategies like the Urban Forest Strategy and Local Biodiversity Strategy to maintain environmental standards.

Building Services

The City issued 928 building permits, marking a slight decrease of 1.69% from the previous year. The total permit value rose by over $43 million, indicating sustained demand and increased construction costs.

Average Permit Processing Times:

- Certified Applications: 5 working days
- Demolition Permits: 5 working days
- Uncertified Applications: 15 working days

Permits were issued for 165 new houses. This is a reduction of 8% (181). New house permits declined by 8%, attributed to the clearing of backlogged projects from the COVID-19 period. Permit numbers are expected to stabilise in the coming years.

The highest volume of new residential development in foothills suburbs was Forrestfield (202) followed by High Wycombe (152), Wattle Grove (96), and Maida Vale (72).

The highest volume of new residential development in escarpment suburbs was Kalamunda (151) followed by Lesmurdie (131), Walliston (16) and 108 across the remaining areas (Carmel, Bickley Valley, Gooseberry Hill, Piesse Brook).

The City issued 36 demolition permits, compared with 31 in 2022–2023. Most demolitions occur to facilitate infill development, which is consistent with the 38 subdivision applications (although not all are directly related).





Building Reforms

In the past 12 months, the State Government has introduced several significant reforms in the building industry, aimed at enhancing safety, transparency, and regulatory efficiency.

1. Building Commissioner's Enhanced Powers

The Building Commissioner now has broader authority, including the ability to issue directives on technical issues, enter construction sites, notify authorities about serious non-compliant work, and impose stricter penalties for offences. These changes are part of a broader effort to enforce higher standards in building practices and ensure better compliance with regulations.

2. Design and Documentation Improvements

New standards have been set for building design documentation, particularly for complex and high-risk buildings. This includes mandatory third-party reviews of structural and fire safety designs and new registration requirements for designers. The goal is to ensure that all critical aspects of building safety are thoroughly vetted before construction begins.

3. Mandatory Inspections

A phased introduction of mandatory inspections has been implemented, particularly targeting high-risk constructions such as multi-story apartments. This is intended to increase oversight and reduce the risk of structural failures or other safety issues.

4. Private Swimming Pools and Safety Barriers

The Building Amendment Regulations 2023 introduced changes specifically for private swimming pools and associated safety barriers. These include new compliance options for boundary barriers, clarification of responsibilities for safety during construction, and updated requirements for inspections of safety barriers. The regulations also introduced new fees and reporting requirements for local governments to ensure consistent enforcement across the state.

These reforms have been rolled out with significant industry consultation, ensuring that they are practical and gradually implemented to minimise disruption and allow local governments to adjust resourcing to provide these mandatory services.

Building Compliance

The Approval Services team handled 31 cases of unlawful building works. The *Building Act 2011* allows for Building Approval Certificates to be issued for existing structures, though this often requires structural modifications to meet compliance.

Private Swimming Pools and Spas

At the end of 2023–2024, the City had 5,945 registered private swimming pools and spas—an increase of 60.

Approval Services issued permits for 108 new pools and spas. As with much of the construction industry, the completion of these pools has been delayed due to limited availability of trades and materials.

During this period, 50 pools and spas were removed. Reasons for removal include disrepair or to make way for new developments, such as outbuildings or subdivisions.

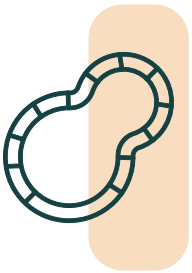
The State Government requires that all private pools and spas within local government boundaries are inspected at least once every four years. To meet this requirement, the City of Kalamunda employs a full-time Swimming Pool Fencing Compliance Officer, who inspects an average of 16 properties per day. As the number of pools increases, the

City will need to consider additional resources to continue meeting regulatory standards.

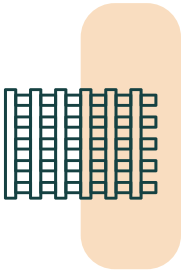
Most pool and spa owners in the City comply with safety regulations, although inspections often reveal non-compliant or deteriorating security fencing.
Despite these challenges, 86% of pools were found to have compliant barriers on the first inspection.

The City continues to work with landowners to address non-compliance. In cases where property owners fail to comply, Infringement Notices with a penalty of $5,000 may be issued. If standard access is not provided, Entry Warrants can be obtained to allow inspection. Although two Entry Warrants were secured this year, they were ultimately unnecessary as property owners granted access amicably.

2023–2024 Snapshot



5,945
total registered pools and spas



202
total non-compliant pool barriers



100%
compliance rate (within 4-year inspection cycle)



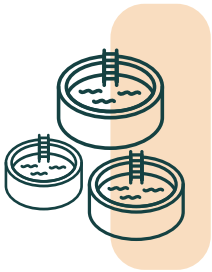
1,508
properties inspected



2,256
total inspections conducted (excludes drive-by)



1,306
pools compliant on first inspection



50
pools and spas removed



0
inspections conducted via Entry Warrant



Pictured: Pickering Brook

Development Compliance

While Approval Services deals with approving development, it has an equal responsibility under planning and building legislation to ensure ongoing compliance with those approvals, as well as a general responsibility to ensure that development is 'consistent with the Scheme'. This means that where approval is required, landowners obtain approval prior to commencing works or use of land. It also means that when landowners commence works or use land without necessary approval, that the land is brought back into compliance with the Scheme – either by obtaining the necessary approval, or by ceasing the works or use.

In 2023–2024 Approval Services Compliance Officers dealt with 327 incoming compliance matters, with a total of 348 resolved matters and the remainder subject to ongoing action.

The table below breaks down the broad categories of the compliance matters. Please note that the majority of tree removal requests were dealt with while LPP33 was active.

Unapproved Development	50
Tree Removal Requests/Investigations	19
Unapproved Use	21
Commercial Vehicle Parking	30
Breach to DA Condition	22
Home Business	27
Unkempt Property	7
Water Run-off issues	29
Builders Rubbish	24

Signage/Flagpole	11
Stock Issues	3
Sea Containers	4
DA Condition Follow-ups	55
Civil Matters Neighbour Disputes	11
Miscellaneous (access/easements/ crossovers/reserves issues)	35
TOTAL	348
PINS (fines) issued	11
Retro Planning Applications	25

The City received 25 Development Applications as a result of compliance investigations.

While most Compliance matters are dealt with directly with landowners either ceasing the unapproved works/use or seeking development approval for the existing works, the City in rare cases is required to pursue other means to ensure it is effectively implementing the Scheme.

For the City to pursue prosecution of a landowner, the matter will typically be significant, and it would be in the interests of the community to pursue resolution of the matter. The City does not advance to prosecution unless it exhausts all lesser options, and the landowner does not engage to resolve the issue. The City may proceed to prosecution if a landowner or business shows a reckless disregard for the planning framework and/or completes works which cannot be undone. This can be seen when the health and safety of the community is put at risk, or business interests are prioritised over impacts on the community and environment.

Of the 348 matters resolved, only one was addressed through prosecution, marking a significant decrease compared to the previous year. The City maintained a 100% success rate for prosecutions, with 11 Penalty Infringement Notices issued.

Development Engineering

Approval Services Development Engineering team continued to see significant development activity and continues to provide high quality advice and assessment services to developers, consultants, and to internal departments on matters relating to Stormwater Management Plan (SMP), District Water Management Strategy (DWMS), Local Water Management Strategy (LWMS), Uban Water Management Plan (UWMP), transport impact assessment, roads and crossover design, lighting, retaining walls, public open space design and related infrastructure assets.

Development Engineering dealt with 74 development applications, 15 JDAP applications, and 78 small and large subdivision matters. These were assessed (and approved where necessary) with engineering conditions for transport impact assessment, urban stormwater management, new roads and drainage construction, public open space and upgrading of existing roads. Of the 167 assessments, 98% were processed within a timeframe of 21 days – to meet regulatory and business timeframes.

A total of 91 Building Applications were assessed for stormwater and crossover locations, with 99% of assessments processed within three days, ensuring compliance with regulatory timeframes.

The Development Engineering team has been engaged to investigate and model 15 complex stormwater drainage matters and as a result has provided technical advice and solutions on those matters.

Additionally, the Development Engineering team achieved several key outcomes during the year:

Assessed and Approved Applications:
- 368 applications for third-party works, including those from the Water Corporation, Western Power, Telstra, NBN, and Alinta Gas.
- 83 crossover applications.
- 15 outstanding works applications, including POS and subdivision infrastructure, as well as defect liability bonds (specific to subdivisions, excluding asset protection bonds).

Stakeholder Support:
- Provided assistance through ICS, ECM, email, face-to-face interactions, and phone calls, ensuring responses within three days to meet customer service standards.

Traffic Management Plans:
- Processed and authorised 345 Traffic Management Plans (TMPs) to facilitate construction within the City's road reserves, achieving 100% compliance with the 14-day processing target.

Kalamunda District Activity Centre

The draft Kalamunda Activity Centre Plan (KACP) provides a long-term vision for town centre development. After extensive community and business engagement, the Council adopted the draft KACP in March 2020, pending modifications. Following statutory updates to Local Planning Scheme No. 3 (LPS3) and subsequent approvals, the WAPC endorsed the KACP (now the Kalamunda Activity Centre Precinct Structure Plan or KACPSP) in October 2023. Final adjustments are pending WAPC approval.

88 Hale Road, Forrestfield

In 2021, the City commissioned a study to explore strategic land use options for 88 Hale Road, Forrestfield. The site's redevelopment opportunities align with the Kalamunda Advancing – Strategic Community Plan. Amendment 109 to LPS3 was approved by the Minister for Planning in November 2023, rezoning the site as a District Centre and enabling community engagement on potential development scenarios.

High Wycombe South Residential Precinct Local Structure Plan

The Local Structure Plan (LSP) for High Wycombe South seeks to facilitate coordinated, high-density residential development near the High Wycombe Train Station. Amendment No. 1 to the LSP was approved in August 2023, establishing a planning framework for future infrastructure projects.



Pictured: Forrestfield

Development Contribution Plan

A Development Contribution Plan (DCP) will ensure equitable funding for essential infrastructure in the Residential Precinct. The City plans an advocacy campaign to reduce DCP-area infrastructure costs through pre-funding collaborations with the State Government and service agencies.

METRONET East High Wycombe Project Area

DevelopmentWA's Draft METRONET East High Wycombe Structure Plan envisions a community-focused hub, integrating residential, commercial, and community spaces and protecting key environmental areas, including central wetland and Poison Gully Creek.

Pickering Brook and Surrounds Sustainability and Tourism Strategy

The Pickering Brook Taskforce aims to sustainably expand Pickering Brook townsite and boost tourism in the surrounding rural areas. A Council request to rezone 14 hectares for residential expansion is under agency review, pending evaluations of geotechnical data and bushfire risks.

Urban Forest Strategy 2023–2043

Adopted in August 2023, the Urban Forest Strategy (UFS) provides a roadmap to achieve 30% canopy cover by 2043. It includes community engagement, public tree planting initiatives, and incentives for private land care to support a greener, healthier Kalamunda.

3.2
To connect community to key centres of activity, employment and quality amenities.

3.2.1 Ensure existing assets are maintained to meet community expectations

3.2.2 Develop improvement plans for City assets such as parks, community facilities, playgrounds to meet the changing needs of the community

3.2.3 Provide and advocate for improved transport solutions and better connectivity through integrated transport planning.





Pictured: KWP New Gelcoat Applied

The Facilities Maintenance team has consistently delivered on its scheduled maintenance programs while enhancing systems to better support the facilities under our care. This year saw a high volume of reactive maintenance activity. In addition to routine issues like blocked toilets, burst pipes, graffiti, and vandalism repairs, we managed several major incidents.

Dome Café Ceiling

In January, strong easterly winds caused a portion of the Dome Café ceiling to collapse into the dining area, resulting in extensive damage. Fortunately, no one was present at the time. The team quickly secured the area and coordinated with contractors to manage the cleanup. Thanks to efficient planning, the café resumed operations with just a one-day closure. All repairs, including painting and lighting, were handled with minimal disruption. The team's efficiency was further highlighted by the successful insurance claim, which fully covered the expenses.

Kalamunda Archery Club

During a routine inspection at the aging Kalamunda Archery Club, structural issues were identified. An engineer's assessment deemed part of the building unsafe, prompting immediate action. Working closely with Property Services, we implemented a temporary solution to allow the club to continue operating safely. Remediation work is ongoing, and we have maintained open communication with the club while preparing to present the matter to Council for further direction.

22 Falls Rd – Lightning Strike

In June, a lightning strike at 22 Falls Rd caused considerable damage to facilities used by the Lesmurdie Tennis Club, Kalamunda Men's Shed, and SKAMP Hall. The Tennis Club was particularly impacted, with its underground power lines severely damaged. The City responded promptly, restoring power within days and initiating repair work. The insurance claim for this incident is currently in progress.

Capital Works

The Facilities Maintenance team delivered several capital works projects this year, with the largest being the refurbishment of the Kalamunda Water Park slides and swimming pool. Additional projects included enhancements at Carmel Scout Hall, Kalamunda Performing Arts Centre, Zig Zag Cultural Centre, and Pickering Brook Sporting Club, among others.

Reactive Maintenance

Throughout the year, we addressed a range of reactive maintenance needs, including plumbing, electrical work, and pest control. Significant resources were dedicated to managing vandalism, break-ins, and roof leaks. Notably, vandalism at public toilets declined following the trial of earlier closing times. However, the extended rainy season resulted in an increase in roof leak issues. Facilities in Forrestfield faced multiple break-ins, requiring extensive repairs and security upgrades.

Planned Maintenance

Our planned maintenance program includes statutory and scheduled services to ensure safety, compliance, and quality across City facilities. Statutory maintenance covers essentials like fire equipment checks, RCD testing, and asbestos register management. Programmed maintenance encompasses general cleaning, gutter clearance, and air conditioner servicing, all contributing to safe and well-maintained facilities.

Infrastructure Maintenance

The Infrastructure Maintenance team conducted both planned and reactive work this year, including need assessments, permitting, material coordination, and repairs.

Drainage Lid Replacement

Proactively addressing drainage needs, the team replaced numerous rusted drainage lids and reinforced failing concrete structures with support bars to enhance durability.

Flood Rectification

Regular maintenance of open drains and swales helped manage stormwater flow. While blockages caused by debris remain challenging during intense weather, the team continues monitoring and clearing efforts to prevent localized flooding.

Road Shoulder Maintenance

Scheduled road shoulder maintenance on rural roads without curbing prevented erosion and safeguarded the road structure.

Crash Barriers and Wire Rope Repairs

To maintain road safety, crash barriers and wire ropes were installed and repaired along winding hillside roads that are prone to accidents.

Road and Footpath Repairs

Depending on the scope, repairs to roads and footpaths were handled by either contractors or our internal crew. Smaller footpath issues were efficiently addressed through grinding.

Regrading Gravel Roads

The City's gravel roads underwent annual inspections, with regrading performed as needed. Resident maintenance requests were also addressed promptly.

Bus Shelter Upgrades

In partnership with the Public Transport Authority, we upgraded bus shelters in Wattle Grove and Lesmurdie, improving safety and accessibility.

Asset Management

Throughout the year, the City continued its commitment to robust asset management practices. These included condition assessments, planning asset renewal projects, and systematically recording asset details for newly constructed or replaced infrastructure. Using industry-standard unit rates, the City achieved accurate asset valuations that align with accounting standards.

Traffic Engineering

The City has identified the intersection of Railway Road and Elizabeth Street as a candidate for the Blackspot Program following community feedback from the prior year. Likewise, the intersection of Welshpool Road East and Lewis Road, noted for frequent crashes and traffic flow issues, is slated for a safety upgrade that includes a comprehensive treatment plan.



Pictured: Ilex Way grate when clean

3.3
To develop and enhance the City's economy.

3.3.1 Facilitate and support the success and growth of businesses.

3.3.2 Attract and enable new investment opportunities

3.3.3 Plan for strong activity centres and employment areas to meet the future needs of the community, industry, and commerce.

3.4
To be recognised as a preferred tourism destination

3.4.1 Facilitate, support and promote, activities and places to visit

3.4.2 Advocate and facilitate Agri Tourism opportunities for rural properties to flourish



The City continues to lead in collaboration, proudly showcasing the unified Experience Perth Hills brand across five local governments: the City of Kalamunda, Shire of Mundaring, City of Swan, City of Armadale, and Shire of Serpentine Jarrahdale. A recent refresh of the regional website has boosted traffic and introduced a more dynamic search function, enabling quick and easy access to regional information. The website serves as an economic driver, highlighting the area's natural beauty.

The City is also an active participant in the regional network Link WA, partnering with the City of Belmont, City of Swan, and City of Canning. This collaboration focuses on promoting and developing the Inland Freight and Logistics Hub and Corridor, acknowledging the freight and logistics industry's economic significance. The City continues to work alongside Westport and the State Government in planning new port facilities and integrated road and rail freight systems.

Through a Memorandum of Understanding with the Kalamunda Chamber of Commerce, the City supports key business initiatives, including the Farmers and Night Markets, the Annual Kalamunda Business Awards, industry events, training opportunities, and networking. This partnership is vital in building business capacity, further supported by the Invest Kalamunda prospectus.

The KalaCash initiative continues to encourage the local community to support City businesses, with a new digital card in development to streamline purchases and promote local spending.



Pictured: *Isopogon Dubius*



Pictured: Lesmurdie Falls

Tourism is a vital sector for the Perth Hills, and the City-owned Perth Hills Kalamunda Visitor Centre continues to experience growth in visitation. Overall visitation increased by 4.57%, despite a 44% drop in international visits.

Encouragingly, intrastate visitation rose by 23.4%, reflecting the City and the Perth Hills Tourism Alliance's (PHTA) efforts to promote the Perth Hills as a desirable destination for WA residents.

Key regional partnerships remain essential to the Region's growth, with the PHTA working to position the Perth Hills as a major regional tourism precinct.

In June 2024, the Experience Perth Hills website was relaunched with a refreshed design and improved functionality. The PHTA also began developing the first Perth Hills Visitor Guide.

Additionally, social media engagement for Experience Perth Hills saw positive growth.

1.6 million
users

13,000
new followers

The Visitor Centre undertook a review of the City's walking trails, with all trails to be re-walked and maps updated. It remains committed to supporting Australian-made and locally crafted products for resale, with merchandise sales from local makers increasing by 5.61%.

The Visitor Centre's volunteer base has grown slightly over the year. These dedicated volunteers offer invaluable local knowledge, and the Centre continues to welcome community members interested in joining the team.

The City's economic development and tourism initiatives are having a positive impact, supporting local businesses and promoting the region as a key tourist destination.

The Kalamunda History Village continues to attract significant interest from regional visitors and schools across the metropolitan area, with increased numbers from both groups this year. The education programme has become an annual event for many participating schools, and requests to film in the Village have highlighted its historical value and authenticity.



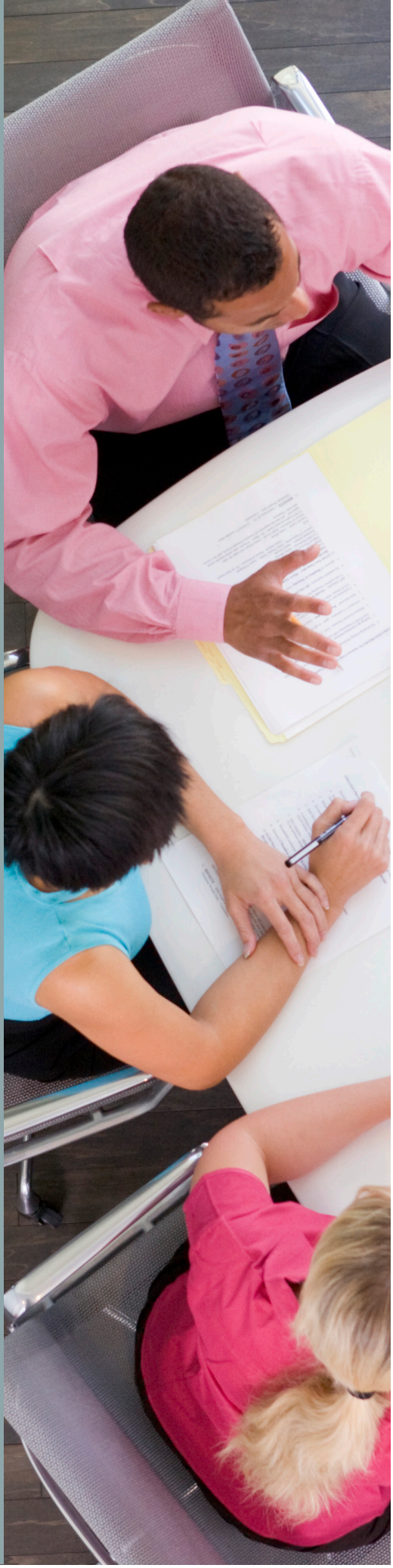
Priority 4: Kalamunda Leads

Providing good government/governance and leadership

4.1
To provide leadership through transparent governance.

4.1.1 Provide good governance.

4.1.2 Build an effective and efficient service based organisation



Risk Management

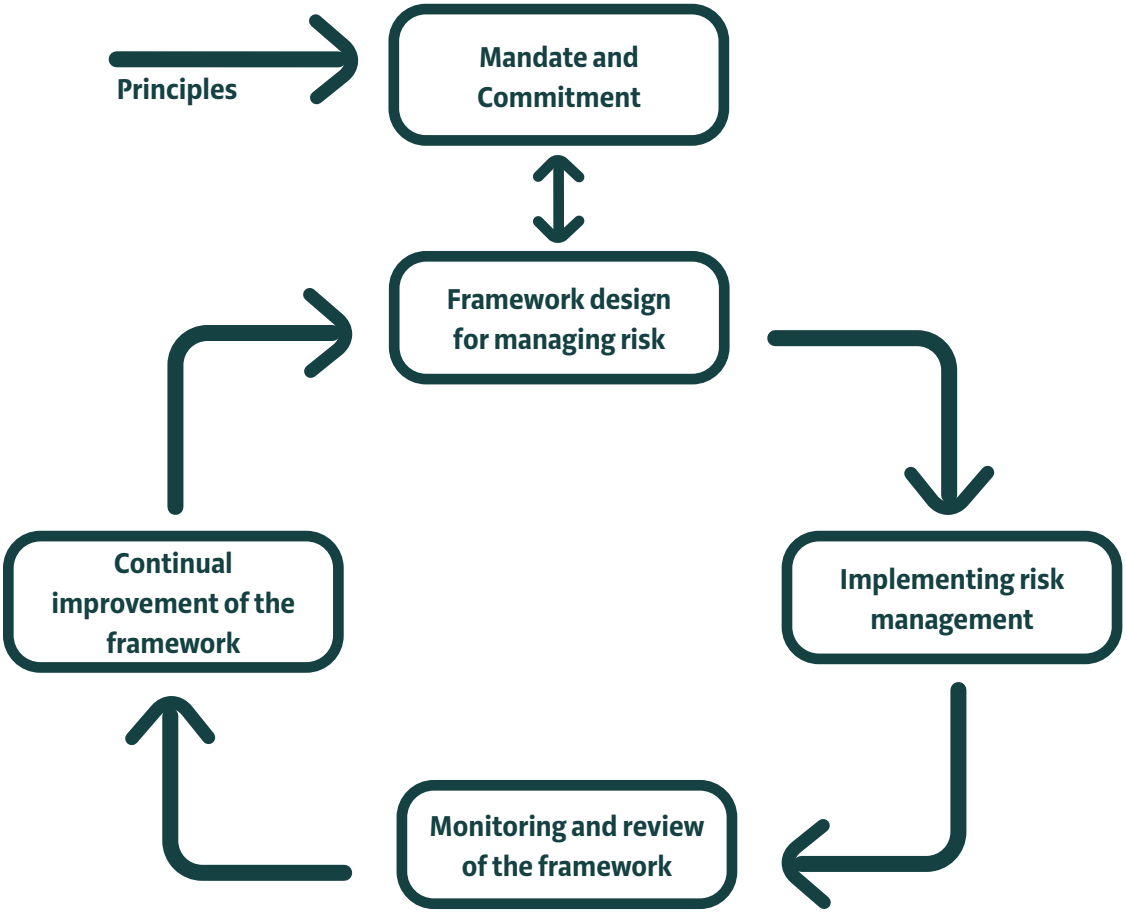
The City is committed to comprehensive, organisation-wide risk management, integrating risk assessment consistently and effectively into decision-making processes. The City updated its Risk Appetite Statement, reinforcing a "risk-averse" approach and re-evaluated key strategic risks to align with current priorities.

Ongoing efforts aim to embed risk management into daily operations and strategic planning, supporting well-informed decisions that consider both risks and opportunities. As the City's risk management practices continue to mature, we will further enhance our internal reporting and risk management processes to ensure a robust approach.

The City's Risk Management Framework, aligned with the Australian Standard for Risk Management (AS/NZ/ISO 31000:2018), prioritises:

- Upholding the integrity of City services
- Safeguarding the City's assets, including employees, elected members, finances, and property
- Ensuring compliance with legislative, regulatory, and professional standards, and codes of conduct
- Building a proactive risk management culture across all teams
- Demonstrating responsible, transparent risk management aligned with best practices to address uncertainties and drive continuous improvement

The Audit and Risk Committee reviews the Strategic Risk Register biannually and performs an annual assessment of the City's Internal Audit Plan to ensure ongoing accountability and risk management effectiveness.





Information, Communications, and Technology Services

The City's Digital Strategy 2022–2027 outlines five strategic objectives to support the Strategic Community Plan, focusing on strengthening digital capabilities, cybersecurity, and operational efficiency. Key initiatives include consolidating core systems and implementing a new enterprise resource planning (ERP) system, which is expected to improve both customer satisfaction and service efficiency.

Significant progress has been made, with recent digital infrastructure upgrades—including network enhancements and new data centre—providing stronger disaster recovery and business continuity capabilities. An ICT Governance Framework was also introduced, ensuring the Digital Strategy's benefits are fully realised and objectives remain in focus.

Cybersecurity remains a top priority. This year, the City conducted an initial assessment using the Essential Eight Maturity Model, part of our ongoing commitment to protect against cyber threats. The model aims to minimise risks associated with internet-connected systems, and we will continue to improve our maturity level over time to enhance our defences.

Building an Effective, Service-Driven Organisation

To deliver high-quality, responsive services to our community, the City is focused on creating a streamlined, service-oriented organisation which prioritises efficiency and customer satisfaction. Key initiatives driving this commitment include:

Process Optimisation

The City is actively reviewing and refining internal processes to eliminate redundancies, reduce wait times, and improve service delivery. By enhancing operational workflows and embracing automation where feasible, we aim to create a seamless experience for residents and stakeholders.

Empowering Our Workforce

Continuous professional development and skills training are central to equipping our staff to deliver effective, service-driven results. New training programmes ensure employees understand their role in enhancing community interactions and have the tools to meet diverse needs.

Performance Monitoring and Accountability

The City has implemented clear performance metrics and service benchmarks to guide decision-making and foster accountability. Regular assessments and feedback help identify areas for improvement and reinforce our commitment to delivering on our service promise.

Customer-Centric Technology

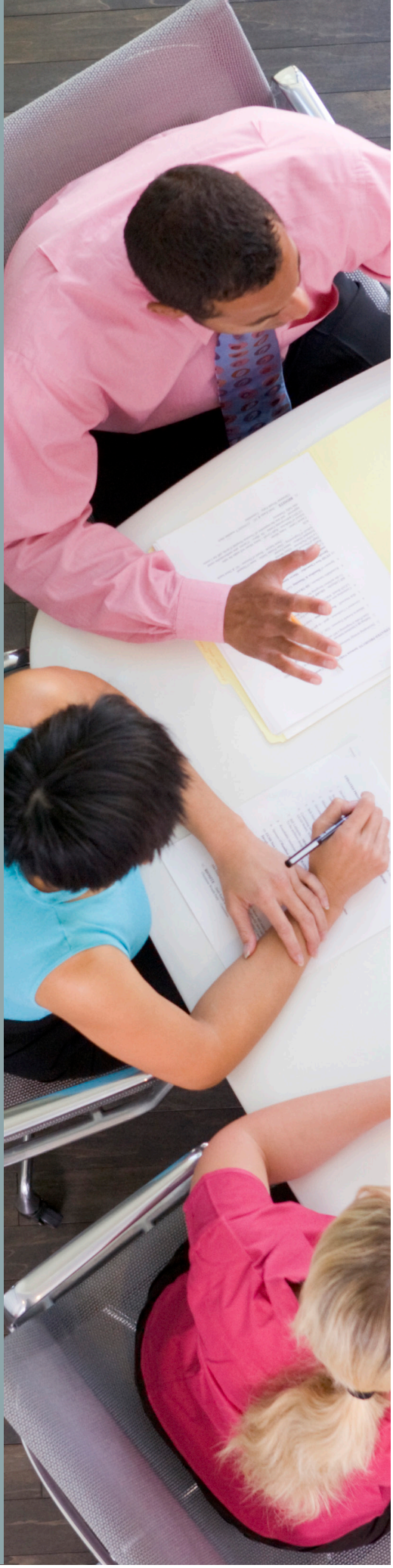
We are investing in new technologies to enhance service efficiency and accessibility, with a focus on digital solutions that simplify interactions, improve response times, and expand the range of services available online.

By embedding efficiency and service excellence into our organisational culture, the City strives to meet the community's evolving needs and set new standards in local government service delivery.

4.2
To proactively engage and partner for the benefit of the community.

4.2.1 Actively engage with the community in innovative ways.

4.2.2 Increase advocacy activities and develop partnerships to support growth and reputation





Pictured: FOGO Pop Up at Hawaiian's Forrestfield

The City continues to engage with the community in diverse and creative ways. Highlights include the launch of the Reconciliation Action Plan and a public naming competition for the eagerly anticipated Stirk Park Skate Park.

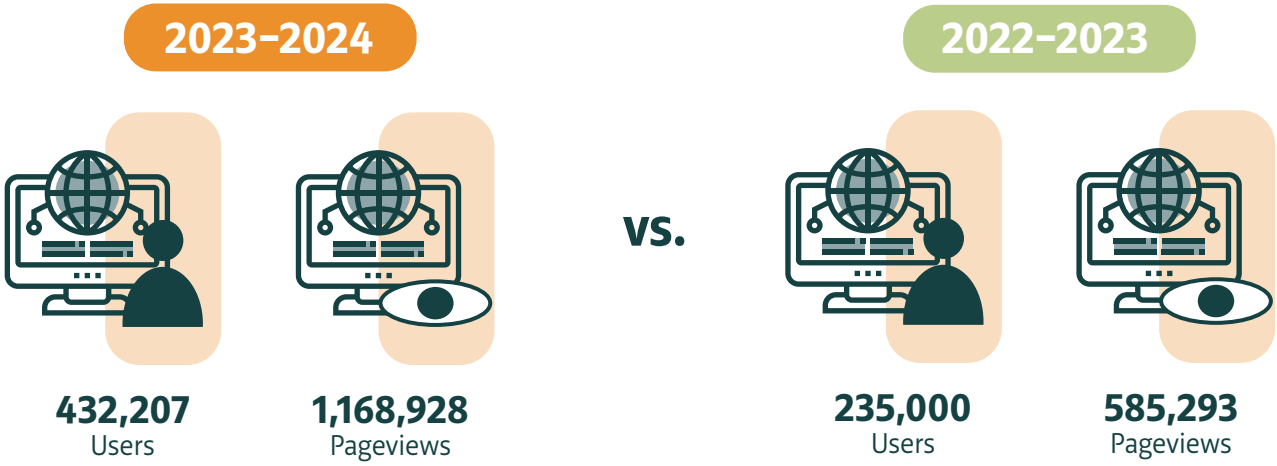
The City also advanced community consultation through the 'Big Picture' vision, which captures a long-term outlook on facilities spanning past, present, and future projects. Topics of particular interest included the Dog Exercise Area Management Plan, the Cat Local Law Amendment, and the City's Safe & Healthy Kalamunda Plan for community health and wellbeing.

Community engagement activities included drop-in sessions across City locations, such as libraries, recreation centres, and shopping centres. Additionally, the Community Engagement Team collaborated with the Waste Team on the FOGO (Food Organics, Garden Organics) three-bin system, hosting displays at events and drop-in sessions to prepare the community for the transition.

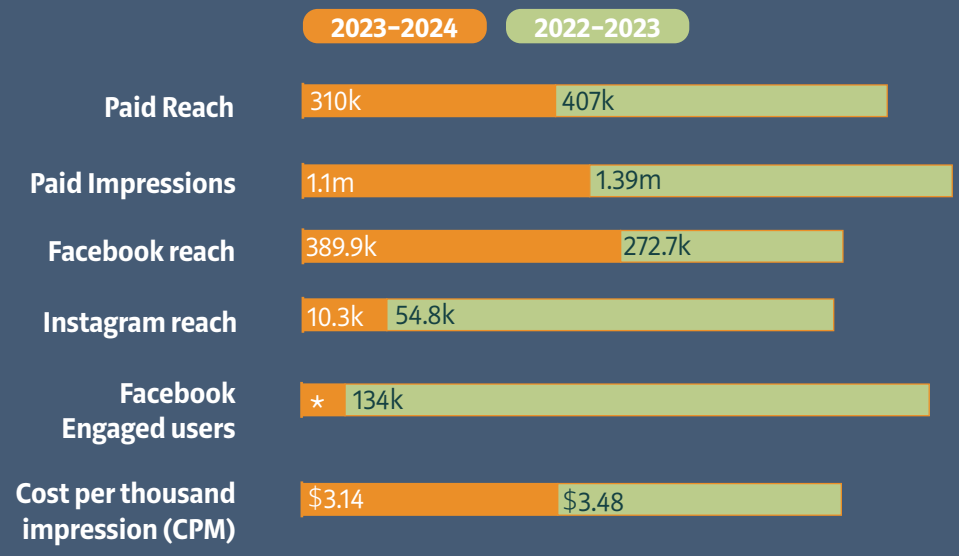
Digital Engagement

The City of Kalamunda experienced strong online engagement through its website and social media channels, as shown in the metrics below:

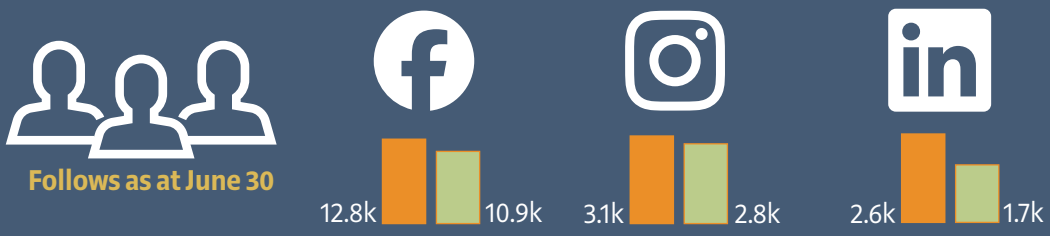
Website – kalamunda.wa.gov.au



Socials



*META reporting conventions changed, engaged users no longer captured.

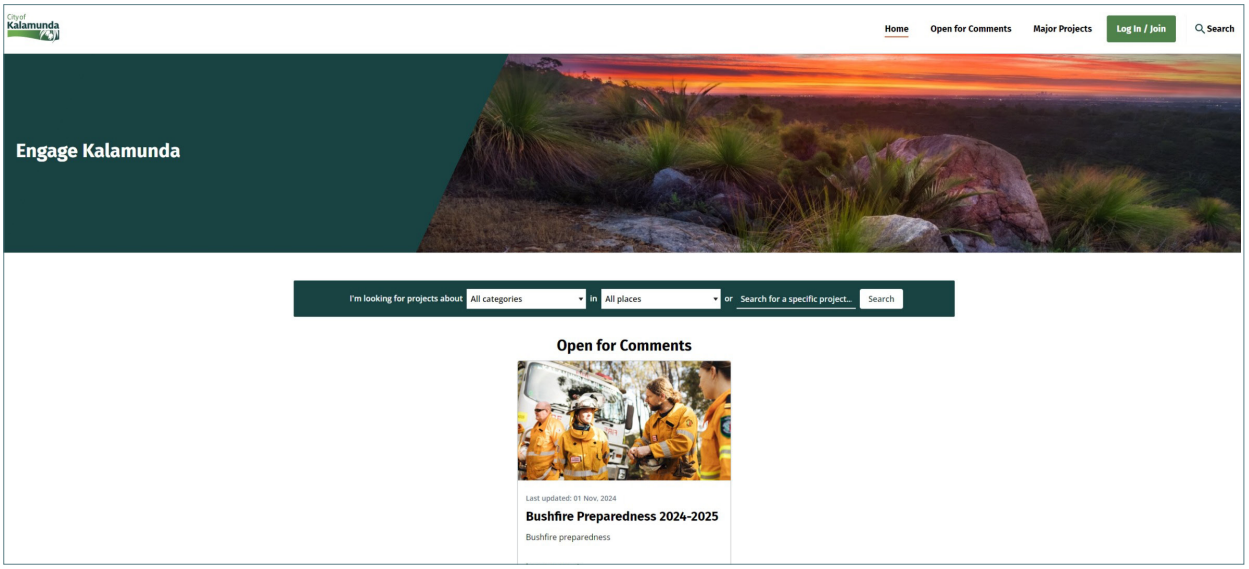


X (formerly Twitter): 2023-2022 followers 1,831 | 2023-2024 City ceased use of X (Twitter) in 2023.

Most Engaging Content

	2023-2024 Impressions^	2022-2023 Likes, comments, link clicks	
3 April Plants for Residents	35.4k	5.2k	Rollerama Announcement
13 March Connected Communities	26.3k	648	Rangers post: Miboi escape dog
20 May Fleming Reserve Opening	15k	529	Plants for Residents
Plants for Residents Photos	13k	382	Turtles in Stirk Park

^Impressions = how many times the content has been seen by a user.



Pictured: Engage Website Homepage

Engage.kalamunda

The City had a total of 41 projects open for public comment on the engage.kalamunda online portal. These projects spanned a wide variety of the City's services, policies, facility and amenity consultations.

Highlights

3,084
Engaged visits

14,498
Informed visitors



28,968
Aware visitors

26,090
Total visits

Top projects (survey responses)

Project	Visitors	Responses
Vote to Name the New Skate Park at Stirk Park	1,833	411
Safe & Healthy Kalamunda	2,314	207
Dog Exercise Area Management Plan	1,008	203
Development Proposal: Funeral Parlour and Office - Lot 192 (No. 326) Hale Road, Wattle Grove (DA23/0499)	2,976	162
Commemorative Planting Day 2024	269	127
Development Proposal Restaurant/Café – Lot 500 (2) Welshpool Road East, Lesmurdie (DA24/0024)	374	125
Kalamunda Art Awards 2024	135	112
Road Management Plan Review	209	103
Name the New Skate Park in Stirk Park	304	24
Draft Service 9 – Sporting and Community Group Leases Policy	395	23

Advisory Groups

The City sought public expressions of interest for five advisory groups, encouraging community members to self-nominate. These advisory groups were established to enhance collaboration and address specific community needs:

- Kalamunda Arts Advisory Group
- Kalamunda Economic and Tourism Development Advisory Group
- Strategic Sport and Recreation Advisory Group
- Disability and Carers Advisory Group
- Kalamunda Environmental and Sustainability Advisory Group

Awards & Recognition

The City was honoured with several award nominations and a notable win in 2023–2024:



Winner

Palliative Care WA Awards

Compassionate Community Award

November 2023

Awards	Category	Date	Status
Palliative Care WA Awards	Compassionate Community Award	November 2023	Won
Aware Super Warlang Award 2023	Workplace Wellbeing - GROW Kalamunda	November 2023	Nominated
IPWEA WA Excellence Award	Best Public Works Project - Connecting Community with Nature: Stirk Park Upgrade Project	January 2024	Nominated
IPWEA WA Excellence Award	Excellence in Environment & Sustainability - Diversion of Waste to Second Chance at Walliston Transfer Station	January 2024	Nominated
Planning Institute Awards 2023	Strategic Planning Project -High Wycombe South	May 2024	Nominated
Planning Institute Awards 2023	Climate Change and Resilience - Urban Forest Strategy	May 2024	Nominated
Planning Institute Awards 2023	Community Wellbeing and Diversity - Urban Forest Strategy	May 2024	Nominated
Planning Institute Awards 2023	Stakeholder Engagement - Urban Forest Strategy	May 2024	Nominated



Pictured: Wayfairers Conversation Cafe

Kalamunda WayFairers and Conversation Cafes

The Kalamunda WayFairer Project, funded by the Department of Communities and facilitated by Inclusion Solutions in partnership with the City of Kalamunda, is a five-year initiative aimed at fostering community connections and encouraging residents to actively contribute to local life. Focused on the involvement of older residents, this project seeks to build a stronger, more connected community.

The primary objective of the WayFairer Project is to align the knowledge, skills, and interests of residents aged 50 and above with community organisations in need of support. By engaging older residents in volunteer opportunities, the project helps address staffing gaps in these organisations while strengthening overall community resilience.

In response to a growing need for social connection following COVID-19, the City introduced Conversation Cafes as a welcoming space for people to gather and socialise over coffee. The first café, launched in Forrestfield, quickly grew in popularity, leading to additional locations in Kalamunda and High Wycombe. These cafes have successfully created new avenues for connection and community support. The project concluded on 30 June 2024.

SEED Young Entrepreneurs Program

The SEED Young Entrepreneurs Program—a collaboration between the City of Kalamunda, the Kalamunda Chamber of Commerce, and Hawaiian—supports aspiring young entrepreneurs aged 16-25. This year, the program expanded with the involvement of Curtin University and local businesses, further extending opportunities for participants.

The program connects young entrepreneurs with mentors from the Chamber of Commerce, guiding them through a series of Business Basics Workshops. The program culminates in a pitch competition where finalists present their business ideas to a panel, competing for seed funding. This year, the three finalists received a total of $2,500 in funding from Hawaiian to grow their ventures. Additionally, the winner was awarded a Curtin Ignition Program Scholarship valued at $3,500, providing further support for their entrepreneurial journey.



Pictured: SEED Young Entrepreneurs Program

Compassionate Communities

With funding from the Department of Health, the City of Kalamunda launched the Compassionate Communities Initiative to enhance understanding and foster supportive networks around end-of-life matters. Through meaningful events and programs, this initiative has brought residents together in supportive and compassionate ways:

Artist-in-Residence Program

Partnering with Kalamunda Hospital's Palliative Care Unit, artist Eleisha Pirouet created a series of eight portraits that capture the stories and experiences of patients, families, and staff, deepening empathy and understanding within the community.

Community Workshops

Facilitated by Eleisha Pirouet, these workshops provided safe, open spaces for discussing end-of-life topics, celebrating life, and fostering supportive community connections.

Forum – Living Well, Ending Well

Held on Dying to Know Day, this forum brought together experts and community members to discuss life, aging, and community support, fostering greater understanding around these topics.

Legacy Portraits Exhibition

The artist's work culminated in an exhibition of the legacy portraits, celebrating the lives and stories of community members.

Kalamunda Compassionate Communities Working Group

This newly formed group works to strengthen community bonds and organise supportive events. One highlight was the Legacy Lantern Ceremony, where participants wrote messages of love and remembrance on lanterns and released them onto Stirk Park Lake in memory of loved ones. This symbolic event reflects the unity and compassion that are at the heart of our city.



Pictured: Legacy Lantern Event



Pictured: Connecting Communities Event

Building Strong Local Partnerships

Over the past year, the City of Kalamunda has continued to strengthen connections with local organisations, working closely with groups like the Darling Range Hub, Gosnells Community Legal Centre through the Financial Wellbeing Collective, Woodlupine Family Centre, Meerilinga High Wycombe, and Make It Special. Kalamunda Senior High School and Kalamunda Secondary Education Support Centre have also hosted the City's Youth Advisory Committee meetings, enhancing youth engagement within the community.

We extend our gratitude to Dome Kalamunda and the Clip Joint Kalamunda for their community contributions. Dome facilitated community Barista Workshops, while the Clip Joint organised the Find A Fairy Kalamunda trail doors, enriching the community experience.

Our partnerships were further celebrated at the Connecting Communities event, which welcomed 70 stallholders, including groups like the Kalamunda Volunteer Bush Fire Brigade, Kalamunda Community Radio, Reconciliation WA, Kalamunda Community Learning Centre, Uthando Project, Head to Health, and many more. Special thanks go to the Rapid Relief Team Australia for their generous catering support, making the event a memorable gathering for the community.







Supplementary Information

Record keeping and statutory requirements



Statement on the City of Kalamunda Record Keeping Plan

The City of Kalamunda is dedicated to managing government records in alignment with legislative requirements and best practice standards. The City's Record Keeping Plan was approved by the State Records Commission on 8 April 2020, with a scheduled resubmission on 8 April 2025.

Electronic Document Records Management System

Altus ECM, the City's Enterprise Content Management System, serves as the official repository for records. To enhance document retention and disposal according to the General Disposal Authority for Local Government, the City has implemented Microsoft 365 Compliance for documents created in OneDrive, Teams, and SharePoint.

The City is also rolling out a new Electronic Document Records Management System as part of the broader Enterprise Resource Planning (ERP) implementation. This rollout will occur in stages over the next three years.

Data Protection and Information Privacy

The City of Kalamunda is developing policies and procedures in alignment with the Privacy Act and State Government guidance. Sensitivity labels are applied to secure records appropriately.

Training

The City provides ongoing records management training for all staff, including a comprehensive Records Induction Training. Training covers staff responsibilities in record keeping, identifying business emails, City-specific records business rules, and navigating the Records System. Altus ECM training videos are also available on the City's intranet.

The City uses Litmos as its Learning Management System, offering online courses on Records Management with quizzes to reinforce learning. These courses are designed to expire annually to ensure that all staff maintain a baseline knowledge.

KPI and Performance Management

Records and information staff undergo annual performance evaluations, with regular updates provided through daily meetings.

Freedom of Information Statement

The City of Kalamunda's Information Statement was updated in June 2024 and is available on the City's website and at the Administration Centre.

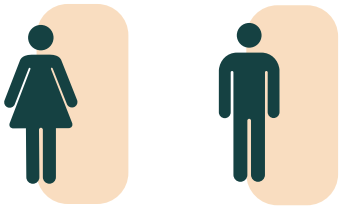
During the 2023-2024 financial year, the City received 27 Freedom of Information (FOI) requests, with 1 for personal information and 26 for non-personal information. The average time to process an FOI request was 18 days.

Councillor Allowances: 1 July 2023 – 30 June 2024

Councillor	Mayor Meeting Allowance	Mayor Allowance	Deputy Mayor Allowance	Elected Member Meeting Allowance	Telecommunications, Communication and Technology Allowance (Own Device)	Telecommunications, Communication and Technology Allowance (City Device)	Travel Allowance	Total
Thomas (2023-2027)	32,410	65,915			3,500		100	101,925
O'Connor (2021-2025)			12,360	24,170	3,500		100	40,130
O'Donnell (2023-2027)			4,120	24,170	3,500		100	31,890
Bilich (2019-2023)				6,042.50	875		25	6,942.50
Cannon (2023-2027)				24,170	3,500		100	27,770
Cooper (2021-2025)				24,170	-	2,300	100	26,570
Giardina (2023-2027)				24,170	-	2,300	100	26,570
O'Donnell (2023-2027)				24,170	3,500		100	27,770
Sewell (2019-2023)				6,042.50	875		25	6,942.50
Stallard (2021-2025)				24,170	-	2,300	100	26,570
Ritchie (2023-2027)				24,170	3,500		100	27,770
Mondolo (2023-2025)				18,127.50	2,625		75	20,827.50

Councillor Summary

Age of Councillors	
18-24	-
25-34	-
35-44	1
45-54	2
55-64	-
64 +	1
Aboriginal or Torres	1



7 Councillors Female

4 Councillors Male



4 Australian linguistic/country of birth background of councillors

Employee Remuneration over $130,000

Salary Range $ 2022-2023	Number of Employees
130,000-139,999	2
140,000-149,999	4
150,000-159,999	5
160,000-169,999	2
190,000-199,999	1
200,000-209,999	3
Chief Executive Officer	$302k

City of Kalamunda

FINANCIAL REPORT

for the year ended 30 June 2024

Connected Communities, Valuing Nature and Creating our Future Together

City of Kalamunda

Financial Report
for the year ended 30 June 2024

Contents Page

Statement by Chief Executive Officer 2

Primary Financial Report

Statement of Comprehensive Income 3
Statement of Financial Position 4
Statement of Changes in Equity 5
Statement of Cash Flows 6
Statement of Financial Activity 7

Notes to and forming part of the Financial Report 9

Independent Auditor's Report 67

Content Overview

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

"Connected Communities, Valuing Nature and Creating our Future Together"

Principal place of business:
2, Railway Road
Kalamunda, 6076
Western Australia

City of Kalamunda

Financial Report
for the year ended 30 June 2024

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

Statement by Chief Executive Officer

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

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

Signed on the 7th day of Novermber 2024.

Chief Executive Officer

Anthony Vuleta

OAG AUDITED

Statement of Comprehensive Income

for the year ended 30 June 2024

	Note	2024 Actual $	2024 Budget $	2023 Actual $
Revenue				
Rates	26,2a	44,727,353	43,866,164	42,322,457
Grants, subsidies and contributions	2a	4,348,284	2,883,830	5,816,673
Fees and charges	2a	18,621,952	17,423,848	18,008,646
Interest revenue	2a	3,285,422	880,529	1,995,594
Other revenue	2a	266,234	127,500	150,258
		71,249,245	65,181,871	68,293,628
Expenses				
Employee costs	2b	27,559,877	27,807,178	26,093,369
Materials and contracts		24,586,015	23,994,582	27,702,293
Utility charges		2,027,109	2,436,817	2,015,613
Depreciation	10a	16,875,730	13,684,765	14,349,530
Finance costs	2b	259,317	230,650	274,006
Insurance		766,237	762,437	709,839
Other expenditure	2b	1,813,505	211,306	178,460
		73,887,790	69,127,735	71,323,110
Operating result from continuing operations		(2,638,545)	(3,945,864)	(3,029,482)
Capital grants, subsidies and contributions	2a	16,094,453	25,215,329	5,273,774
Profit on asset disposals	10b	28,543	–	11,689
Loss on asset disposals	10b	(4,901,126)	–	(2,331,446)
Share of net profit of associates accounted for using the equity method	21	–	–	801,395
		11,221,870	25,215,329	3,755,412
Net result for the period	25a,17b	8,583,325	21,269,465	725,930
Other comprehensive income for the period				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus	16	(1,416,177)	–	105,838,137
Share of other comprehensive income of associates accounted for using the equity method	16,21	–	–	45,317
Total other comprehensive income for the period		(1,416,177)	–	105,883,454
Total comprehensive income for the period		7,167,148	21,269,465	106,609,384

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

OAG AUDITED

Statement of Financial Position

as at 30 June 2024

	Note	2024 $	2023 $
Assets			
Current assets			
Cash and cash equivalents	3	43,325,236	32,935,495
Trade and other receivables	5	4,330,692	3,583,822
Other financial assets	4a	10,716,382	10,189,458
Inventories	6	856,993	116,736
Other assets	7a	179,783	366,228
Total current assets		59,409,086	47,191,739
Non-current assets			
Trade and other receivables	5	30,705,485	1,048,725
Other financial assets	4b	198,669	207,437
Inventories	6	844,918	930,278
Investment in associate	21	–	30,718,215
Property, plant and equipment	8	116,037,134	121,247,427
Infrastructure	9	491,469,353	490,638,413
Right of use assets	11a	617,671	532,922
Other assets	7a	10,584	182,485
Total non-current assets		639,883,814	645,505,902
Total assets		699,292,900	692,697,641
Liabilities			
Current liabilities			
Trade and other payables	12	10,132,019	11,369,788
Other liabilities	13	5,052,941	3,419,056
Lease liabilities	11b	108,852	59,965
Borrowings	14	1,230,983	1,258,442
Employee related provisions	15	4,812,535	4,848,028
Other provisions		9,281	–
Total current liabilities		21,346,611	20,955,279
Non-current liabilities			
Trade and other payables	12	17,824	14,546
Lease liabilities	11b	585,785	526,213
Borrowings	14	5,264,266	6,497,735
Employee related provisions	15	719,465	512,067
Total non-current liabilities		6,587,340	7,550,561
Total liabilities		27,933,951	28,505,840
Net assets		671,358,949	664,191,801
Equity			
Retained surplus		236,349,067	239,846,057
Reserve accounts	29	35,494,156	23,413,841
Revaluation surplus	16	399,515,726	400,931,903
Total equity		671,358,949	664,191,801

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

OAG AUDITED

City of Kalamunda

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		238,176,542	24,357,426	295,048,449	557,582,417
Comprehensive income for the period					
Net result for the period		725,930	–	–	725,930
Other comprehensive income for the period					
Increase/(decrease) in asset revaluation surplus		–	–	105,883,454	105,883,454
Other comprehensive income for the period *		–	–	105,883,454	105,883,454
Total comprehensive income for the period		725,930	–	105,883,454	106,609,384
Transfers from reserve accounts	29	9,004,505	(9,004,505)	–	–
Transfers to reserve accounts	29	(8,060,920)	8,060,920	–	–
Balance as at 30 June 2023		239,846,057	23,413,841	400,931,903	664,191,801
Balance as at 1 July 2023		239,846,057	23,413,841	400,931,903	664,191,801
Comprehensive income for the period					
Net result for the period		8,583,325	–	–	8,583,325
Other comprehensive income for the period					
Increase/(decrease) in asset revaluation surplus		–	–	(1,416,177)	(1,416,177)
Other comprehensive income for the period *		–	–	(1,416,177)	(1,416,177)
Total comprehensive income for the period		8,583,325	–	(1,416,177)	7,167,148
Transfers from reserve accounts	29	1,100,720	(1,100,720)	–	–
Transfers to reserve accounts	29	(13,181,035)	13,181,035	–	–
Balance as at 30 June 2024		236,349,067	35,494,156	399,515,726	671,358,949

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

(*) This includes correction of a prior year error of $1.28 million (refer to notes 8a and 16).

OAG AUDITED

Statement of Cash Flows

for the year ended 30 June 2024

	Note	Actual 2024 $	Budget 2024 $	Actual 2023 $
Cash flows from operating activities				
Receipts				
Rates		43,879,255	44,186,164	42,900,256
Grants, subsidies and contributions		5,974,026	2,883,830	4,679,811
Fees and charges		18,621,952	17,423,848	14,116,051
Interest revenue		3,285,422	880,529	1,995,594
Goods and services tax received		4,458,086	2,500,000	3,892,595
Other revenue		(9,395)	127,500	150,258
Total receipts		76,209,346	68,001,871	67,734,565
Payments				
Employee costs		(27,278,202)	(26,992,178)	(25,826,741)
Materials and contracts		(24,856,555)	(23,394,581)	(25,501,724)
Utility charges		(2,027,109)	(2,436,817)	(2,015,613)
Finance costs		(266,817)	(230,650)	(274,006)
Insurance paid		(766,237)	(762,437)	(709,839)
Goods and services tax paid		(4,024,995)	(2,500,000)	(418,438)
Other expenditure		(1,349,832)	(211,306)	(178,460)
Total payments		(60,569,747)	(56,527,969)	(54,924,821)
Net cash provided by operating activities	17b	15,639,599	11,473,902	12,809,744
Cash flows from investing activities				
Payments for financial assets at amortised cost		(534,530)	–	(10,175,569)
Payments for purchase of property, plant & equipment	8a	(3,703,465)	(17,343,720)	(3,534,877)
Payments for construction of infrastructure	9a	(15,877,461)	(22,932,990)	(8,995,385)
Payments for land held for sale		–	–	(544,211)
Capital grants, subsidies and contributions		16,094,453	24,223,919	5,795,555
Proceeds from financial assets at amortised cost - self supporting loans		16,374	13,890	13,131
Proceeds from sale of property, plant & equipment		91,573	–	171,748
Proceeds from financial assets at fair values through other comprehensive income		3,363	–	(7,372)
Net cash (used in) investing activities		(3,909,693)	(16,038,901)	(17,276,980)
Cash flows from financing activities				
Repayment of borrowings	28a	(1,260,928)	(1,258,442)	(1,229,486)
Payments for principal portion of lease liabilities	28c	(79,237)	(292,250)	(65,712)
Proceeds from new borrowings	28a	–	2,000,000	–
Net cash (used in) financing activities		(1,340,165)	449,308	(1,295,198)
Net increase /(decrease) in cash held		10,389,741	(4,115,691)	(5,762,434)
Cash at beginning of year		32,935,495	33,507,798	38,697,929
Cash and cash equivalents at the end of the year	17a	43,325,236	29,392,107	32,935,495

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

OAG AUDITED

City of Kalamunda

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	26	44,486,859	43,706,164	42,091,455
Rates excluding general rates	26	240,494	160,000	231,002
Grants, subsidies and contributions		4,348,284	2,883,830	5,816,673
Fees and charges		18,621,952	17,423,848	18,008,646
Interest revenue		3,285,422	880,529	1,995,594
Other revenue		266,234	127,500	150,258
Profit on asset disposals		28,543	–	11,689
Share of net profit of associates accounted for using the equity method	21	–	–	801,395
		71,277,788	65,181,871	69,106,712
Expenditure from operating activities				
Employee costs		27,559,877	27,807,178	26,093,369
Materials and contracts		24,586,015	23,994,581	27,702,293
Utility charges		2,027,109	2,436,817	2,015,613
Depreciation		16,875,730	13,684,765	14,349,530
Finance costs		259,317	230,650	274,006
Insurance		766,237	762,437	709,839
Other expenditure		1,813,505	211,306	178,460
Loss on asset disposals		4,901,126	–	2,331,446
		78,788,916	69,127,734	73,654,556
Adjustment for cash budget requirements:				
Non-cash amounts excluded from operating activities				
Non-cash amounts excluded from operating activities	27	24,039,658	14,079,765	18,017,965
Amount attributable to operating activities		16,528,530	10,133,902	13,470,122
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		16,094,453	25,215,329	5,273,774
Proceeds from disposal of assets		91,573	–	171,748
Proceeds from financial assets at amortised cost - self supporting loans	28a	16,374	13,890	13,131
		16,202,400	25,229,219	5,458,653
Outflows from investing activities				
Purchase of property, plant and equipment	8a	(3,703,465)	(17,343,720)	(3,534,877)
Purchase and construction of infrastructure	9a	(15,877,461)	(22,932,990)	(8,995,385)
Right of use assets received - non cash	11a	(193,962)	–	–
Payments for land held for sale		–	–	(544,211)
		(19,774,888)	(40,276,710)	(13,074,473)
Non-cash amounts excluded from investing activities	27	187,697	–	492,577
Amount attributable to investing activities		(3,384,791)	(15,047,491)	(7,123,243)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	28a	–	2,000,000	–
Transfers from reserve accounts	29	1,100,720	7,888,185	9,004,505
Proceeds from new leases - non cash	28c	187,697	–	–
		1,288,417	9,888,185	9,004,505
Outflows from financing activities				
Repayment of borrowings	28a	(1,260,928)	(1,258,442)	(1,229,486)
Payments for principal portion of lease liabilities	28c	(79,237)	(292,250)	(65,712)
Transfers to reserve accounts	29	(13,181,035)	(3,847,858)	(8,060,920)
		(14,521,200)	(5,398,550)	(9,356,118)
Non-cash amounts excluded from financing activities		(175,080)	–	–
Amount attributable to financing activities		(13,407,863)	4,489,635	(351,613)

City of Kalamunda

Statement of Financial Activity

for the year ended 30 June 2024

	Note	2024 Actual $	2024 Budget $	2023 Actual $
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	27	8,975,167	465,151	2,979,901
Amount attributable to operating activities		16,528,530	10,133,902	13,470,122
Amount attributable to investing activities		(3,384,791)	(15,047,491)	(7,123,243)
Amount attributable to financing activities		(13,407,863)	4,489,635	(351,613)
Surplus/(deficit) after imposition of general rates	27	8,711,043	41,197	8,975,167

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

City of Kalamunda

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Index of Notes to the Financial Report

Note 1	Basis of preparation	10
Note 2	Revenue and expenses	12
Note 3	Cash and cash equivalents	15
Note 4	Other financial assets	16
Note 5	Trade and other receivables	18
Note 6	Inventories	20
Note 7	Other assets	21
Note 8	Property, plant and equipment	22
Note 9	Infrastructure	24
Note 10	Fixed assets	26
Note 11	Leases	31
Note 12	Trade and other payables	33
Note 13	Other liabilities	34
Note 14	Borrowings	35
Note 15	Employee related provisions	36
Note 16	Revaluation surplus	38
Note 17	Notes to the statement of cash flows	39
Note 18	Contingent liabilities	41
Note 19	Capital commitments	42
Note 20	Related party transactions	43
Note 21	Investment in associates	45
Note 22	Financial risk management	47
Note 23	Events occurring after the end of the reporting period	50
Note 24	Other Material Accounting Policies	51
Note 25	Function and activity	53

Information required by legislation

Note 26	Rating information	56
Note 27	Determination of surplus or deficit	58
Note 28	Borrowing and lease liabilities	60
Note 29	Reserve accounts	64
Note 30	Trust funds	66

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 1. Basis of preparation

The financial report of the City of Kalamunda, 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
- infrastructure; or
- vested improvements that the local government controls*;*

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

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

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
- Property, plant and equipment - note 8
- Infrastructure - note 9
- Expected credit losses on financial assets - note 22
- Measurement of employee related provisions - note 15

Fair value hierarchy information can be found in Note 24.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 30 to these 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 policies).

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

- *AASB 2014-10 Amendments to Australian Accounting Standards-Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*

continued on next page ...

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 1. Basis of preparation (continued)

- *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.

Notes to and forming part of the Financial Report
for the year ended 30 June 2024

Note 2. Revenue and expenses

(a) Revenue

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/ warranties	Timing of revenue recognition
Grants, subsidies or contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service
Fee and charges for other goods and services	Library fees and reinstatements	Single point in time	Payment in full in advance	None	At point of service

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

continued on next page ...

City of Kalamunda

Notes to and forming part of the Financial Report
for the year ended 30 June 2024

Note 2. Revenue and expenses (continued)

(a) Revenue (continued)

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

Nature	Contracts with customers	Capital grant/ contributions	Statutory Requirements	Other	Total
For the year ended 30 June 2024					
Rates	–	–	44,727,353	–	44,727,353
Grants, subsidies and contributions	–	–	–	4,348,284	4,348,284
Fees and charges	1,353,842	–	15,180,741	2,087,368	18,621,951
Interest revenue	–	–	572,181	2,713,240	3,285,421
Other revenue	–	–	115,356	150,877	266,233
Capital grants, subsidies and contributions	128,175	9,126,645	–	6,839,634	16,094,454
Total	1,482,017	9,126,645	60,595,631	16,139,403	87,343,696
For the year ended 30 June 2023					
Rates	–	–	42,322,457	–	42,322,457
Grants, subsidies and contributions	–	–	–	5,816,673	5,816,673
Fees and charges	1,620,072	–	14,222,738	2,165,836	18,008,646
Interest revenue	–	–	383,742	1,611,852	1,995,594
Other revenue	–	–	149,789	469	150,258
Capital grants, subsidies and contributions	482,344	4,757,159	34,271	–	5,273,774
Total	2,102,416	4,757,159	57,112,997	9,594,830	73,567,402

	2024 Actual $	2024 Budget $	2023 Actual $
Interest revenue			
Interest on reserve account funds	1,147,490	187,500	717,528
Investments - other funds	872,376	363,029	594,857
Rates overdue interest	306,065	130,000	168,194
Rates instalment interest	188,809	175,000	177,889
Pensioner Deferred Interest	34,690	10,000	20,173
Financial assets at amortised cost - self supporting loans	2,765	3,029	3,778
Other interest revenue	733,227	11,971	313,175
Total	3,285,422	880,529	1,995,594

continued on next page ...

City of Kalamunda

Notes to and forming part of the Financial Report
for the year ended 30 June 2024

Note 2. Revenue and expenses (continued)

(b) Expenses

	Note	2024 Actual $	2024 Budget $	2023 Actual $
Auditors remuneration				
- Audit of the annual financial report *		125,300	134,000	70,000
- Other services - grant acquittals and internal audit		20,650	–	72,602
Total		145,950	134,000	142,602

(*) This amount includes $102,300 for the audit of annual financial report 2023-24 and remaining $23,000 represents additional audit fee for 2022-23. Therefore, the actual audit fee for 2022-23 was $93,000.

Employee costs				
Employee benefit costs		24,707,206	24,869,792	23,452,918
Other employee costs		2,852,671	2,937,386	2,640,451
Total		27,559,877	27,807,178	26,093,369
Finance costs				
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		222,886	230,650	256,578
Lease liabilities		36,431	–	17,428
Total		259,317	230,650	274,006
Other expenditure				
Sundry expenses		780,374	211,306	178,460
Loss on Eastern Metropolitan Regional Council (EMRC) divestment	5,21	1,033,131	–	–
Total		1,813,505	211,306	178,460

Notes to and forming part of the Financial Report
for the year ended 30 June 2024

Note 3. Cash and cash equivalents

	Note	2024 $	2023 $
Cash at bank and on hand		39,695,754	29,470,865
Term deposits		3,629,482	3,464,630
Total cash and cash equivalents	17a	43,325,236	32,935,495
Held as			
- Unrestricted cash and cash equivalents		13,484,875	16,278,166
- Restricted cash and cash equivalents	17a	29,840,361	16,657,329
Total		43,325,236	32,935,495

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.

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

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

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.

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 4. Other financial assets

	Note	2024 $	2023 $
(a) Current assets			
Financial assets at amortised cost		10,716,382	10,189,458
Total current financial assets		10,716,382	10,189,458
Financial assets at amortised cost			
Self supporting loans receivable		9,646	13,889
Term deposits	17a	10,706,736	10,175,569
		10,716,382	10,189,458
Held as			
- Unrestricted other financial assets at amortised cost		9,646	13,889
- Restricted other financial assets at amortised cost	17a	10,706,736	10,175,569
Total		10,716,382	10,189,458
(b) Non current assets			
Financial assets at amortised cost		32,327	44,458
Financial assets at fair value through other comprehensive income		166,342	162,979
Total non-current financial assets		198,669	207,437
Financial assets at amortised cost			
Self supporting loans receivable		32,327	44,458
		32,327	44,458
Financial assets at fair value through other comprehensive income			
Units in Local Government House Trust		166,342	162,979
		166,342	162,979

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 28(a) as self supporting loans. Fair value of financial assets at fair value through profit and loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at a mortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 24(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.

continued on next page ...

Note 4. Other financial assets (continued)

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 Council has not elected to recognise as fair value gains and losses through profit or loss.

Impairment and risk
Information regarding impairment and exposure to risk can be found at Note 22.

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 5. Trade and other receivables

	Note	2024 $	2023 $
Current			
Rates and statutory receivables		3,273,621	2,377,431
Trade receivables		534,137	419,903
GST receivable		240,899	673,990
Receivables for employee related provisions	15	282,035	112,498
		4,330,692	3,583,822
Non-current			
Rates and statutory receivables		1,154,816	1,048,725
Eastern Metropolitan Regional Council (EMRC) receivable		29,550,669	–
		30,705,485	1,048,725

EMRC receivable:
The City of Kalamunda was a participant in the Eastern Metropolitan Regional Council (EMRC) and had a share in the Net Assets of EMRC. The City's interest in the EMRC was calculated by the EMRC as of 30 June 2023 was 17.29% representing its share of Net Assets $30,718,215 (refer to Note 21(a)). On the 22 November 2022, the City issued its Notice of Withdrawal from the EMRC. The effective date of the withdrawal is after 30 June 2023. Consequently, the withdrawal took effect 1 July 2023. The City's equity entitlement is subject to a different valuation methodology and process prescribed in the Establishment Agreement for withdrawing participants. This process is ongoing and is planned to be finalised and paid by 31 July 2025 as such the nature of this investment has been transferred to non-current asset receivable (refer to note 5) and discounted to the present value of $29,550,669. The difference of $1,167,546 is accounted for as a loss on divestment (refer to not 2b) worth $1,033,131 and revaluation adjustment worth $134,416 (refer to note 16).

continued on next page ...

Notes to and forming part of the Financial Report
for the year ended 30 June 2024

Note 5. Trade and other receivables (continued)

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

	30 June 2024 Actual $	30 June 2023 Actual $	1 July 2022 Actual $
Trade and other receivables from contracts with customers	534,137	419,903	438,841
Allowance for credit losses of trade receivables	(4,601)	(3,275)	(2,547)
Total trade and other receivables from contracts with customers	529,536	416,628	436,294

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 and other receivables
Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

Other Receivables
Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement
Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement
Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the City measures them subsequently at amortised cost using the effective interest rate method.

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

Impairment and risk exposure
Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 22.

Notes to and forming part of the Financial Report
for the year ended 30 June 2024

Note 6. Inventories

	2024 $	2023 $
Current		
Fuel and materials	131,633	116,736
Land held for resale		
- Cost of acquisition	725,360	–
Total current inventories	856,993	116,736
Non-current		
Land held for resale		
- Cost of acquisition	828,872	914,232
- Development costs	16,046	16,046
Total non-current inventories	844,918	930,278

The following movements in inventories occurred during the year:

Balance at beginning of year	1,047,014	529,621
Additions to inventory	654,896	517,393
Balance at end of year	1,701,910	1,047,014

MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

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

City of Kalamunda

Notes to and forming part of the Financial Report
for the year ended 30 June 2024

Note 7. Other assets

	2024 $	2023 $
7a Other assets		
Other assets - current		
Prepayments	179,783	366,228
Total other assets - current	179,783	366,228
Other assets - non-current		
Prepayments	10,584	182,485
Total other assets - non-current	10,584	182,485

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.

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 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.

	Note	Assets not subject to operating lease		Improvements to Land - vested in and under the control of Council	Total Property		Total Property			Plant and equipment		
		Land	Buildings specialised		Land	Buildings specialised	Public Arts	Work in progress	Total Property	Furniture and equipment	Plant and equipment	Total property, plant and equipment
		$	$	$	$	$	$	$	$	$	$	$
Balance at 1 July 2022		31,649,795	76,450,235	4,884,853	31,649,795	76,450,235	1,152,900	1,020,088	109,120,118	358,071	6,914,107	122,430,049
Additions		–	1,142,332	–	–	1,142,332	–	1,529,535	2,671,867	19,012	843,998	3,534,877
Disposals		–	–	–	–	–	–	–	–	–	(269,903)	(269,903)
Depreciation	10a	–	(3,287,294)	(67,749)	–	(3,287,294)	–	–	(3,287,294)	(47,607)	(1,044,946)	(4,447,596)
Transfers from Work in Progress		–	907,594	–	–	907,594	–	(907,594)	–	–	–	–
WIP transfers to operating expenses	17b	–	–	–	–	–	–	–	–	–	–	–
Balance at 30 June 2023		31,649,795	75,212,867	4,817,104	31,649,795	75,212,867	1,152,900	1,642,029	108,504,691	329,476	6,443,256	121,247,427
Comprises:												
Gross balance amount at 30 June 2023		31,649,795	84,861,433	4,817,104	31,649,795	84,861,433	1,152,900	1,642,029	118,153,257	1,854,874	9,478,830	135,456,965
Accumulated depreciation at 30 June 2023		–	(9,648,566)	–	–	(9,648,566)	–	–	(9,648,566)	(1,525,398)	(3,035,574)	(14,209,538)
Balance at 30 June 2023		31,649,795	75,212,867	4,817,104	31,649,795	75,212,867	1,152,900	1,642,029	108,504,691	329,476	6,443,256	121,247,427
Balance at 1 July 2023		31,649,795	75,212,867	4,817,104	31,649,795	75,212,867	1,152,900	1,642,029	108,504,691	329,476	6,443,256	121,247,427
Additions		–	374,789	–	–	374,789	31,300	2,820,301	3,195,090	335,217	141,860	3,703,467
Disposals		–	(1,138,730)	–	–	(1,138,730)	–	–	(1,138,730)	(14,327)	(56,820)	(1,209,877)
Correction of prior year error *		–	(1,285,124)	–	–	(1,285,124)	–	–	(1,285,124)	–	–	(1,285,124)
Assets classified as held for sale		(640,000)	–	–	(640,000)	–	–	–	(640,000)	–	–	(640,000)
Depreciation	10a	–	(3,412,263)	–	–	(3,412,263)	–	–	(3,412,263)	(37,823)	(1,101,210)	(4,551,296)
Transfers from Work in Progress		–	1,621,374	–	–	1,621,374	8,930	(2,553,284)	(931,910)	–	–	(922,980)
WIP transfers to operating expenses	17b	–	–	–	–	–	–	(304,482)	(304,482)	–	–	(304,482)
Balance at 30 June 2024		31,009,795	71,372,913	4,817,104	31,009,795	71,372,913	1,193,130	1,604,564	103,987,272	612,543	5,427,086	116,037,135
Comprises:												
Gross balance amount at 30 June 2024		31,009,795	84,433,742	5,020,351	31,009,795	84,433,742	1,193,130	1,604,564	117,048,101	2,147,976	9,474,514	134,884,072
Accumulated depreciation at 30 June 2024		–	(13,060,828)	(203,247)	–	(13,060,828)	–	–	(13,060,828)	(1,535,433)	(4,047,430)	(18,846,938)
Balance at 30 June 2024		31,009,795	71,372,914	4,817,104	31,009,795	71,372,914	1,193,130	1,604,564	103,987,273	612,543	5,427,084	116,037,134

(*) The prior year error of $1.28 million was due to an overstatement of revaluation surplus and property, plant and equipment (buildings) during last year's infrastructure assets revaluation. The amount however is immaterial; therefore comparative figures have not been restated. Instead, the error has been corrected in the current financial year by reducing the buildings and revaluation surplus by $1.28 million (refer to note 16)

continued on next page ...

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 8. Property, plant and equipment (continued)

(b) Carrying Amount Measurements

Asset class	Fair value hierachy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair Value - as determined at the last valuation date					
Land	Level 2	Market approach using recent observable market data for similar assets	Independent registered valuer	June 2020	Average price for square meter / sales proceeds of comparable properties.
Improvements to Land - vested in and under the control of Council	Level 3	Improvements to land valued using cost approach using current replacement cost	Independent registered valuer	June 2020	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Buildings - specialised	Level 3	Improvements to building valued using cost approach using current replacement cost	Independent registered valuer	June 2020	Improvements to building using 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, 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.

Asset class	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(ii) Cost				
Furniture and equipment	Not Applicable	Cost	Not Applicable	Not Applicable
Plant and equipment	Not Applicable	Cost	Not Applicable	Not Applicable

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 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.

	Note	Infrastructure roads $	Infrastructure footpaths $	Infrastructure drains $	Infrastructure parks and ovals $	Infrastructure other $	Work in progress $	Total infrastructure $
Balance as at 1 July 2022		190,169,228	27,008,656	131,826,698	14,360,152	14,219,090	13,009,795	390,593,619
Additions *		3,564,442	1,124,493	386,894	813,153	535,646	2,570,757	8,995,385
(Disposals)		(13,200)	(62,899)	(1,810,570)	(40,774)	(294,159)	–	(2,221,602)
Revaluation increments transferred to revaluation surplus		31,292,093	3,514,215	47,093,588	3,607,599	20,323,270	–	105,830,765
Depreciation	10a	(4,820,571)	(1,064,060)	(1,722,657)	(1,073,814)	(1,118,881)	–	(9,799,983)
Transfers from Work in Progress		5,779,064	48,159	808,801	983,222	1,949,386	(12,328,403)	(2,759,771)
Balance at 30 June 2023		225,971,056	30,568,564	176,582,754	18,649,538	35,614,352	3,252,149	490,638,413
Comprises:								
Gross balance amount at 30 June 2023		225,971,057	30,568,564	176,582,755	18,649,538	35,614,351	3,252,148	490,638,413
Accumulated depreciation at 30 June 2023		–	–	–	–	–	–	–
Balance at 30 June 2023		225,971,057	30,568,564	176,582,755	18,649,538	35,614,351	3,252,148	490,638,413
Balance as at 1 July 2023		225,971,056	30,568,564	176,582,754	18,649,538	35,614,352	3,252,149	490,638,413
Additions *		3,036,962	794,401	1,776,007	232,892	593,281	9,443,918	15,877,461
(Disposals)		(2,154,608)	(286,269)	(102,831)	(406,534)	(804,037)	–	(3,754,279)
Depreciation	10a	(4,766,302)	(1,192,416)	(3,470,752)	(1,296,371)	(1,489,381)	–	(12,215,222)
Transfers from Work in Progress		2,905,382	512,365	385,957	5,277,403	1,840,999	(9,999,126)	922,980
Balance at 30 June 2024		224,992,490	30,396,645	175,171,135	22,456,928	35,755,214	2,696,941	491,469,353
Comprises:								
Gross balance amount at 30 June 2024		229,758,792	31,589,062	178,641,888	23,753,299	37,244,594	2,696,941	503,684,576
Accumulated depreciation at 30 June 2024		(4,766,302)	(1,192,417)	(3,470,753)	(1,296,371)	(1,489,380)	–	(12,215,223)
Balance at 30 June 2024		224,992,490	30,396,645	175,171,135	22,456,928	35,755,214	2,696,941	491,469,353

continued on next page ...

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 9. Infrastructure (continued)

(b) Carrying Amount Measurements

Asset class	Fair value hierachy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	Level 3	Cost approach using current replacement cost	Independent valuation	June 2023	Observable input based on depreciation replacement cost (Level 3)
Infrastructure - footpaths	Level 3	Cost approach using current replacement cost	Independent valuation	June 2023	Observable input based on depreciation replacement cost (Level 3)
Infrastructure - drains	Level 3	Cost approach using current replacement cost	Independent valuation / Management Valuation	June 2023	Observable input based on depreciation replacement cost (Level 3)
Infrastructure - parks and ovals	Level 3	Cost approach using current replacement cost	Independent valuation	June 2023	Observable input based on depreciation replacement cost (Level 3)
Infrastructure - other	Level 3	Cost approach using current replacement cost	Independent valuation	June 2023	Observable input based on depreciation replacement cost (Level 3)

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

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

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 10. Fixed assets

	Note	2024 Actual $	2024 Budget $	2023 Actual $
(a) Depreciation				
Improvements to Land - vested in and under the control of Council		–	–	67,749
Buildings - specialised	8a	3,412,263	3,331,241	3,287,294
Furniture and equipment	8a	37,823	55,784	47,607
Plant and equipment	8a	1,101,210	959,547	1,044,946
Infrastructure - roads	9a	4,766,302	4,715,349	4,820,571
Infrastructure - footpaths	9a	1,192,416	1,030,188	1,064,060
Infrastructure - drainage	9a	3,470,752	1,466,324	1,722,657
Infrastructure - parks and ovals	9a	1,296,371	1,065,939	1,073,814
Infrastructure - other	9a	1,489,381	948,482	1,118,881
Right-of-use assets - plant and equipment	11	57,831	60,530	67,060
Right of use assets - land and buildings	11	51,381	51,381	34,891
Total depreciation		16,875,730	13,684,765	14,349,530

continued on next page ...

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 10. Fixed assets (continued)

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 (Years)
Furniture and equipment	5 to 10
Plant and equipment	5 to 20

Buildings

Component	
Sub - structure	18 to 90
Super - structure	15 to 75
Roof Structure	8 to 30
Roof Cladding	10 to 38
Fitouts & Fittings	15 to 75
Fitouts (Floor Coverings)	12 to 60
Services (Mechanical)	10 to 38
Services (Electrical)	10 to 38
Services (Fire)	10 to 38
Services (Transport)	48 to 60
Services (Hydraulics)	10 to 38
Services (Security)	30 to 38
Site Infrastructure	40

Infrastructure

Category	Component	Material	Useful life (Years)
Roads	Surface	Cement	50
		Brick Paving	50
		Asphalt	25
		Single Seal	20
	Pavement Base	Laterite	60
		Rockbase	60
	Pavement Subbase	Limestone	120
Footpaths		Concrete	50
		Brick Paving	50
		Gravel	50
		Asphalt	25
		Timber	15
Drainage Pipes	Stormwater	Concrete	80
	Subsoil	PVC	60
Drainage Pits	Stormwater	Concrete	80
	Weirs	Stone mortared	100
Parks and Gardens	Including Playground Equipment		10 to 80

continued on next page ...

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 10. Fixed assets (continued)

(b) Disposal of assets

The following assets were disposed of during the year.

	Note	Net book value 2024 Actual $	Net book value 2024 Budget $	Net book value 2023 Actual $	Sales price 2024 Actual $	Sales price 2024 Budget $	Sales price 2023 Actual $	Profit 2024 Actual $	Profit 2024 Budget $	Profit 2023 Actual $	(loss) 2024 Actual $	(loss) 2024 Budget $	(loss) 2023 Actual $
By asset class													
Property, plant and equipment	8a												
Buildings - specialised		1,138,730	–	–	–	–	–	–	–	–	(1,138,730)	–	–
Plant and equipment		56,820	–	269,903	85,363	–	171,748	28,543	–	11,689	–	–	(109,844)
Furniture and equipment		14,327	–	–	6,210	–	–	–	–	–	(8,117)	–	–
Infrastructure	9a												
Infrastructure - roads		2,154,608	–	13,200	–	–	–	–	–	–	(2,154,608)	–	(13,200)
Infrastructure - footpaths		286,269	–	62,899	–	–	–	–	–	–	(286,269)	–	(62,899)
Infrastructure - drainage		102,831	–	1,810,570	–	–	–	–	–	–	(102,831)	–	(1,810,570)
Infrastructure - parks and ovals		406,534	–	40,774	–	–	–	–	–	–	(406,534)	–	(40,774)
Infrastructure - other		804,037	–	294,159	–	–	–	–	–	–	(804,037)	–	(294,159)
Total by asset class		4,964,156	–	2,491,505	91,573	–	171,748	28,543	–	11,689	(4,901,126)	–	(2,331,446)
By program													
Plant and equipment													
Law, order, public safety		–	–	71,535	–	–	–	–	–	–	–	–	(71,535)
Recreation and culture		–	–	3,600	–	–	5,183	–	–	1,583	–	–	–
Transport		–	–	4,188	–	–	1,259	–	–	–	–	–	(2,929)
Other property and services (loss)		14,327	–	153,801	6,210	–	118,420	–	–	–	(8,117)	–	(35,381)
Other property and services (profit)		–	–	36,780	–	–	46,886	–	–	10,106	–	–	–
Other Asset class													
Community amenities		56,820	–	2,104,728	85,363	–	–	28,543	–	–	–	–	(2,104,728)
Recreation and culture		1,545,264	–	40,774	–	–	–	–	–	–	(1,545,264)	–	(40,774)
Transport		3,347,745	–	76,099	–	–	–	–	–	–	(3,347,745)	–	(76,099)
Total By program		4,964,156	–	2,491,505	91,573	–	171,748	28,543	–	11,689	(4,901,126)	–	(2,331,446)

continued on next page ...

Note 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.

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, 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 *AASB136 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

continued on next page ...

Note 10. Fixed assets (continued)

recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 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	Land and buildings $	Plant & Equipment $	Total $
2023				
Balance at 1 July 2022		–	166,404	166,404
Additions		468,469	–	468,469
Depreciation	10a	(34,891)	(67,060)	(101,951)
Balance at 30 June 2023		433,578	99,344	532,922
Gross balance amount at 30 June 2023		468,469	247,686	716,155
Accumulated depreciation at 30 June 2023		(34,891)	(148,342)	(183,233)
Balance at 30 June 2023		433,578	99,344	532,922
2024				
Balance at 1 July 2023		433,578	99,344	532,922
Additions		–	168,594	168,594
Adjustments to right-of-use assets due to re-measurement of lease liability		25,368	–	25,368
Depreciation	10a	(51,382)	(57,831)	(109,213)
Balance at 30 June 2024		407,564	210,107	617,671
Gross balance amount at 30 June 2024		493,837	282,269	776,106
Accumulated depreciation at 30 June 2024		(86,273)	(72,162)	(158,435)
Balance at 30 June 2024		407,564	210,107	617,671

Amounts included in the statement of comprehensive income related to leases

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

	Note	2024 Actual $	2023 Actual $
Expenses			
Depreciation on right-of-use assets	10a	(109,213)	(101,951)
Finance charge on lease liabilities	28c	(36,431)	(4,165)
Total amount recognised in the statement of comprehensive income		(145,644)	(106,116)
Total cash outflow from leases		(115,669)	(69,877)

(b) Lease liabilities

Current	27	108,852	59,965
Non-current		585,785	526,213
Total lease liabilities	28c	694,637	586,178

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.

continued on next page ...

Notes to and forming part of the Financial Report
for the year ended 30 June 2024

Note 11. Leases (continued)

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 asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the 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 28(c).

Right-of-use assets - measurement

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

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

Right-of-use assets - depreciation

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

Notes to and forming part of the Financial Report
for the year ended 30 June 2024

Note 12. Trade and other payables

	2024 $	2023 $
Current		
Sundry creditors	4,622,444	5,176,303
Accrued interest on long term borrowings	60,737	68,237
Prepaid rates	2,756,546	2,602,363
Accrued payroll liabilities	585,151	475,381
Bonds and deposits held	1,772,680	1,986,876
Other	22,587	–
Public Open Space funds - received prior to 10 April 2006	13,661	148,045
Accrued expenses	297,690	901,353
Retention Money	523	11,230
Total current trade and other payables	10,132,019	11,369,788
Non-current		
Deferred Salary Scheme - Employee Contribution	17,824	14,546
Total non-current trade and other payables	17,824	14,546

MATERIAL ACCOUNTING POLICIES

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

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

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

Trade and other payables
Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

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

Notes to and forming part of the Financial Report
for the year ended 30 June 2024

Note 13. Other liabilities

	2024 $	2023 $
(a) Other liabilities		
Current		
Liabilities under transfers to acquire or construct non-financial assets to be controlled by the City	3,577,802	2,158,523
Forrestfield Industrial Area Scheme Stage 1	1,475,139	1,260,533
Total other liabilities	5,052,941	3,419,056

Reconciliation of changes in contract liabilities

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

Capital grants received from State and Commonwealth Government		
Balance at the start of the year	2,158,523	3,377,975
Net Movement during the financial year	1,419,279	(1,219,452)
Balance at the end of the year	3,577,802	2,158,523
Forrestfield Industrial Area Scheme Stage 1		
Balance at the start of the year	1,260,533	738,752
Net Movement during the financial year	214,606	521,781
Balance at the end of the year	1,475,139	1,260,533

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year	5,052,941	3,419,056
	5,052,941	3,419,056

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

MATERIAL ACCOUNTING POLICIES

Contract Liabilities
Contract liabilities represent the 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 24(i)) due to the unobservable inputs, including own credit risk.

City of Kalamunda

Notes to and forming part of the Financial Report
for the year ended 30 June 2024

Note 14. Borrowings

	Note	2024 Current $	2024 Non-current $	2024 Total $	2023 Current $	2023 Non-current $	2023 Total $
Secured							
Long Term Borrowings		1,230,983	5,264,266	6,495,249	1,258,442	6,497,735	7,756,177
Total secured borrowings	17d,28a	1,230,983	5,264,266	6,495,249	1,258,442	6,497,735	7,756,177

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 Kalamunda. Other loans relate to transferred receivables. Refer to Note 5.

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

MATERIAL ACCOUNTING POLICIES

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

Fair values of borrowings are not materiallly different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierachy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

Risk
Information regarding exposure to risk can be found at Note 22.

Details of individual borrowings required by regulations are provided at Note 28(a).

Note 15. Employee related provisions

	2024 $	2023 $
(a) Employee related provisions		
Current provisions		
Employee benefit provisions		
Annual leave	2,343,420	2,341,195
Long service leave	2,469,115	2,506,833
	4,812,535	4,848,028
Total current employee related provisions	4,812,535	4,848,028
Non-current provisions		
Long service leave	719,465	512,067
	719,465	512,067
Total non-current employee related provisions	719,465	512,067
Total employee related provisions	5,532,000	5,360,095

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	Note	2024 $	2023 $
Amounts are expected to be settled on the following basis:			
Less than 12 months after the reporting date		2,641,526	2,622,652
More than 12 months from reporting date		2,890,474	2,737,443
		5,532,000	5,360,095
Expected reimbursements of employee related provisions from other WA local governments included within other receivables	5	282,035	112,498

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

continued on next page ...

Note 15. Employee related provisions (continued)

in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 16. Revaluation surplus

	2024 Opening Balance $	2024 Revaluation Increment $	2024 Revaluation (Decrement) $	2024 Total Movement on Revaluation $	2024 Closing Balance $	2023 Opening Balance $	2023 Revaluation Increment $	2023 Revaluation (Decrement) $	2023 Total Movement on Revaluation $	2023 Closing Balance $
Revaluation surplus - Land - freehold land and improvements to Land - vested in and under the control of Council	32,334,929	–	–	–	32,334,929	32,334,929	–	–	–	32,334,929
Revaluation surplus - Buildings - specialised	59,896,897	–	–	–	59,896,897	59,896,897	–	–	–	59,896,897
Revaluation surplus - Plant and equipment	570,671	–	–	–	570,671	570,671	–	–	–	570,671
Revaluation surplus - Public Art Works	1,152,904	–	–	–	1,152,904	1,152,904	–	–	–	1,152,904
Revaluation surplus - Infrastructure *	306,679,105	–	(1,285,124)	(1,285,124)	305,393,981	200,848,340	105,830,765	–	105,830,765	306,679,105
Revaluation surplus - Local Government House Investment	162,981	3,363	–	3,363	166,344	155,609	7,372	–	7,372	162,981
	400,797,487	3,363	(1,285,124)	(1,281,761)	399,515,726	294,959,350	105,838,137	–	105,838,137	400,797,487
Revaluation surplus - Share from investments in associates	134,416	–	(134,416)	(134,416)	–	89,099	45,317	–	45,317	134,416
	400,931,903	3,363	(1,419,540)	(1,416,177)	399,515,726	295,048,449	105,883,454	–	105,883,454	400,931,903

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

Vested land no longer required to be recognised. Land under golf courses, showgrounds, racecourses or any other sporting or recreational facility of State, or regional, significance should no longer be recognised

(*) The prior year error of $1.28 million was due to an overstatement of revaluation surplus and property, plant and equipment (buildings) during last year's infrastructure assets revaluation. The amount however is immaterial; therefore comparative figures have not been restated. Instead, the error has been corrected in the current financial year by reducing the buildings and revaluation surplus by $1.28 million (refer to note 8a)

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 17. Notes to the statement of cash flows

(a) Reconciliation of cash

For the purposes of the Statement of Cash Flows, cash includes cash on hand 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	43,325,236	32,935,495
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	29,840,361	16,657,329
- Financial assets at amortised cost	4	10,706,736	10,175,569
		40,547,097	26,832,898
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	29	35,494,156	23,413,842
Capital grant liabilities	13	5,052,941	3,419,056
Total restricted financial assets		40,547,097	26,832,898

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

Net result		8,583,325	725,930
Non-cash items:			
Capital WIP reclassifed to operating expenses	8a	304,481	2,765,263
Depreciation/amortisation	10a	16,875,730	14,349,530
(Profit)/loss on sale of asset	10b	4,872,583	2,319,757
Share of profits of associates		–	(801,395)
Adjustment to Forrestfield Industrial Area Scheme Stage 1		214,605	521,781
EMRC Divestment Loss	5,21	1,033,131	–
Cashflow impact of lease remeasurement		(6,265)	–
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		(852,962)	383,422
(Increase)/decrease in inventories		(14,897)	(517,393)
(Increase)/decrease in other assets		358,346	(244,176)
Increase/(decrease) in trade and other payables		(1,226,991)	(387,620)
Increase/(decrease) in accrued interest payable		(7,500)	–
Increase/(decrease) in other provisions		9,281	–
Increase/(decrease) in employee related provisions		171,905	187,872
Increase/(decrease) in other liabilities		1,419,280	(697,671)
Capital grants, subsidies and contributions		(16,094,453)	(5,795,555)
Net cash provided by/(used in) operating activities		15,639,599	12,809,745

continued on next page ...

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 17. Notes to the statement of cash flows (continued)

	2024 Actual $	2023 Actual $
(c) Undrawn borrowing facilities credit standby arrangements		
Bank overdraft limit	3,000,000	3,000,000
Credit card limit	85,000	85,000
Credit card balance at balance date	(3,470)	(825)
Total amount of credit unused	3,081,530	3,084,175

	Note	2024 $	2023 $
(d) Loan facilities			
Loan facilities - current	14	1,230,983	1,258,442
Loan facilities - non-current	14	5,264,266	6,497,735
Total facilities in use at balance date		6,495,249	7,756,177

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 18. Contingent liabilities

In compliance with the *Contaminated Sites Act 2003* Section 11, the City has listed the following sites to be possible sources of contamination.

Alan Anderson Reserve
180, Lawnbrook Road, Walliston, WA, 6076

Ledger Road Reserve
42, Ledger Road, Gooseberry Hill, WA, 6076

Old Quarry Dam
Lot 1879 on plan 168945, Piesse Brook, WA, 6076

Brand Road
65, Brand Road, High Wycombe, WA, 6057
101, Brae Road, High Wycombe, WA, 6057
29, Smokebush Place, High Wycombe, WA, 6057
39, Smokebush Place, High Wycombe, WA, 6057
Road Reserve, High Wycombe, WA, 6057 adjacent to;
39, Smokebush Place, High Wycombe, WA, 605
29, Smokebush Place, High Wycombe, WA, 6057
65, Brand Road, High Wycombe, WA , 6057
101, Brae Road, High Wycombe, WA, 6057
51, Brand Road, High Wycombe, WA , 6057

Dawson Avenue
155, Dawson Avenue, Forrestfield, WA, 6058
191, Dawson Avenue, Forrestfield, WA, 6058

Pioneer Park
120, Dawson Avenue, Forrestfield, WA, 6058
170, Dawson Avenue, Forrestfield, WA, 6058

Maida Vale Reserve
20, Ridge Hill Road, Maida Vale, WA, 6057

Transfer Station (Including Pistole & Riffle Club)
155, Lawnbrook Road, Walliston, WA, 6076

Hartfield Park Reserve
199, Hale Road, Forrestfield, WA, 6058

East Terrace Reserve
24, East Terrace, Kalamunda, WA, 6076

The City is in the process of conducting investigations to determine the presence and extent of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation of any confirmed unacceptable risk. The City is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Water and Environmental Regulation Guidelines.
The City uses the funds in the Waste Avoidance and Resource Recovery reserve (Note 29) to facilitate the evaluation and annual maintenance of contaminated sites and any future remediation work.

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 19. Capital commitments

	2024 $	2023 $
(a) Capital expenditure commitments		
Contracted for:		
- capital expenditure projects	1,776,506	3,723,122
- other	–	474,959
Total capital expenditure commitments	1,776,506	4,198,081
Payable:		
- not later than one year	1,776,506	4,198,081
Total capital expenditure commitments	1,776,506	4,198,081

At the end of each financial year the City reviews the position of its incomplete capital expenditure projects and the position of unexpended specific purpose grants. The City recognises the costs of major capital projects to be carried forward to the next financial year and transfers adequate funds to the unexpended capital works and specific purpose grants reserve. The reserve is fully cash backed and categorised under restricted cash.

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 20. Related party transactions

	Note	2024 Actual $	2024 Budget $	2023 Actual $
(a) Council Member Remuneration				
Fees, expenses and allowances to be paid or reimbursed to elected council members.				
Mayor's meeting attendance fees		32,373	32,410	31,928
Mayor's annual allowance for ICT expenses		3,496	3,500	3,500
Mayor's annual allowance for travel and accommodation expenses		100	100	50
All other council member's meeting attendance fees		176,221	175,233	226,205
All other council member's annual allowance for ICT expenses		21,920	25,375	29,650
All other council member's annual allowance for travel and accommodation expenses		729	735	475
Mayor's annual allowance		65,839	65,915	64,938
Deputy Mayor's annual allowance		16,461	16,480	16,234
Deputy Mayor's meeting attendance fees		24,170	24,170	23,811
Deputy Mayor's annual allowance for ICT expenses		3,500	3,500	3,500
Deputy Mayor's annual allowance for travel and accommodation expenses		100	100	50
Total	20b	344,909	347,518	400,341

	Note	2024 Actual $	2023 Actual $
(b) Key management personnel			
Key Management Personnel (KMP) Compensation			
The total of compensation paid to KMP of the City during the year are as follows:			
Short-term employee benefits		1,106,441	1,155,043
Employee - other long-term benefits		341,533	374,404
Post-employment benefits		121,331	116,936
Employee - termination benefits		73,949	–
Council member costs	20a	344,909	400,341
Total		1,988,163	2,046,724

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 estimated cost of providing for 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

continued on next page ...

Note 20. Related party transactions (continued)

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.

(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.

	2024 Actual $	2023 Actual $
In addition to KMP compensation above the following transactions occurred with related parties:		
Purchase of goods and services	–	4,228,542
	–	4,228,542
Amounts payable to related parties:		
Trade and other payables	–	410,338

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 entity, directly or indirectly, including any council member, are considered key management personnel and are detailedin Notes 20(a) and 20(b).

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

iii. Entities subject to significant influence by the City
There were no such entities requiring disclosure during the current or previous year.

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 21. Investment in associates

(a) Investment in associates

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

Name of entity	% of ownership interest 2024	% of ownership interest 2023	2024 Actual $	2023 Actual $
Eastern Metropolitan Regional Council (EMRC)	-	17.29%	-	30,718,215
Total equity-accounted investments			-	**30,718,215**

Eastern Metropolitan Regional Council

The City of Kalamunda was a participant in the Eastern Metropolitan Regional Council (EMRC) and had a share in the Net Assets of EMRC. The City's interest in the EMRC, calculated by the EMRC as of 30 June 2023, was 17.29% representing its share of Net Assets $30,718,215. On the 22 November 2022, the City issued its Notice of Withdrawal from the EMRC. The effective date of the withdrawal is after 30 June 2023. Consequently, the withdrawal took effect 1 July 2023. The City's equity entitlement is subject to a different valuation methodology and process prescribed in the Establishment Agreement for withdrawing participants. This process is ongoing and is planned to be finalised and paid by 31 July 2025 as such the nature of this investment has been transferred to non-current asset receivable (refer to note 5) and discounted to the present value of $29,550,669. The difference of $1,167,546 is accounted for as a loss on divestment (refer to not 2b) worth $1,033,131 and revaluation adjustment worth $134,416 (refer to note 16).

	2024 Actual $	2023 Actual $
Summarised statement of comprehensive income		
Revenue	–	51,844,081
Interest revenue	–	2,376,427
Finance charge	–	(254,430)
Depreciation	–	(3,969,028)
Profit/(loss) from continuing operations	–	6,279,143
Profit/(loss) for the period	**–**	**6,279,143**
Other comprehensive income	–	635,245
Total comprehensive income for the period	–	6,914,388
Summarised statement of financial position		
Cash and cash equivalents	–	35,624,162
Other current assets	–	49,371,020
Total current assets	–	84,995,182
Non-current assets	–	129,024,122
Total non-current assets	–	129,024,122
Current financial liabilities	–	8,937,898
Other current liabilities	–	21,000,517
Total current liabilities	–	29,938,415
Non-current financial liabilities	–	6,407,147
Total non-current liabilities	–	6,407,147
Net assets	–	177,673,742

continued on next page ...

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 21. Investment in associates (continued)

	2024 Actual $	2023 Actual $
Reconciliation to carrying amounts		
Opening net assets 1 July	–	170,759,354
Profit/(loss) for the period	–	6,279,143
Other comprehensive income	–	635,245
Closing net assets 1 July	–	177,673,742
Carrying amount at 1 July	–	29,871,503
- Share of associates net profit/(loss) for the period	–	801,395
- Share of associates other comprehensive income arising during the period	–	45,317
- Distribution of equity by associate	–	–
- Contribution to equity in associate	–	–
Carrying amount at 30 June	–	30,718,215

MATERIAL ACCOUNTING POLICIES

Investments in associates

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

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

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 22. Financial risk management

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

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

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

(a) Interest rate risk

Cash and cash equivalents

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

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

	Weighted average interest rate %	Carrying amounts $	Fixed interest rate $	Variable interest rate $	Non interest bearing $
2024					
Cash and cash equivalents	4.35%	43,325,236	3,629,482	34,059,150	5,636,604
Financial assets at amortised cost - term deposits	5.10%	10,706,736	10,706,736	–	–
2023					
Cash and cash equivalents	3.99%	32,935,495	3,464,630	21,499,544	7,971,321
Financial assets at amortised cost - term deposits	3.66%	10,175,569	10,175,569	–	–

continued on next page ...

Note 22. Financial risk management (continued)

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 *	340,592	214,995

(*) 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 28(a).

(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 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade and other receivables. To measure the expected credit losses, receivables from grants, contributions and reimbursements are separated from other trade receivables due to the difference in payment terms and security.

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

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

	Current $	More than 30 days past due $	More than 60 days past due $	More than 90 days past due $	Total $
30 June 2024					
Trade receivables					
Expected credit loss	0.04%	0.05%	0.05%	0.86%	
Gross carrying amount	463,464	19,855	18,620	32,199	534,138
Loss allowance	185	10	9	277	481
Other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	–	–	–	–	–
Loss allowance	–	–	–	–	–
30 June 2023					
Trade receivables					
Expected credit loss	0.07%	0.08%	0.09%	0.74%	
Gross carrying amount	298,936	41,354	7,462	72,151	419,903
Loss allowance	209	33	7	534	783

continued on next page ...

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 22. Financial risk management (continued)

	Current $	More than 30 days past due $	More than 60 days past due $	More than 90 days past due $	Total $
Other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	–	–	–	–	–
Loss allowance	–	–	–	–	–

(c) Liquidity risk

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 balances, 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 values $
2024					
Trade and other payables	10,132,019	–	–	10,132,019	10,132,019
Borrowings *	1,431,432	4,469,332	1,357,514	7,258,278	6,495,249
Lease liabilities	144,241	521,918	162,446	828,605	694,637
	11,707,692	4,991,250	1,519,960	18,218,902	17,321,905
2023					
Trade and other payables	11,369,788	–	–	11,369,788	11,369,788
Borrowings *	1,491,312	5,840,884	1,357,514	8,689,710	8,689,710
Lease liabilities	59,965	526,213	–	586,178	586,178
	12,921,065	6,367,097	1,357,514	20,645,676	20,645,676

(*) Borrowings include the principal and interest repayments due.

City of Kalamunda

Notes to and forming part of the Financial Report
for the year ended 30 June 2024

Note 23. Events occurring after the end of the reporting period

There have been no significant events after the reporting period that are to be included in 2023-24 Financial Report.

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 24. 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 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

continued on next page ...

Note 24. Other Material Accounting Policies (continued)

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 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.

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 25. Function and activity

(a) Service objectives and descriptions

City operations as disclosed in these financial statements encompass the following service orientated functions and activities.

NAME AND OBJECTIVES	DESCRIPTION
GOVERNANCE To provide a decision-making process for the efficient allocation of scarce resources.	Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting council members and ratepayers on matters which do not concern specific local government services.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home care programs and youth services.
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 resources 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 local government 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 operating accounts.	Private works operation, plant repair and costs.

continued on next page ...

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 25. Function and activity (continued)

(b) Income and expenses

	2024 Actual $	2023 Actual $
Income excluding grants, subsidies and contributions		
General purpose funding	48,303,016	44,727,650
Law, order, public safety	324,462	336,545
Health	967,204	932,623
Education and welfare	17,450	47,824
Community amenities	15,116,683	14,530,831
Recreation and culture	1,550,271	1,322,001
Transport	–	1,446
Economic services	385,504	391,944
Other property and services	264,916	999,175
	66,929,506	63,290,039
Grants, subsidies and contributions		
Governance	–	8,495
General purpose funding	2,898,398	3,718,140
Law, order, public safety	179,835	701,559
Education and welfare	8,908	6,011
Community amenities	154,871	157,854
Recreation and culture	5,014,160	2,351,438
Transport	8,188,709	2,704,138
Other property and services	2,815,914	1,442,812
	19,260,795	11,090,447
Total income	86,190,301	74,380,486
Expenses		
Governance	(2,596,455)	(3,054,364)
General purpose funding	(924,242)	(923,469)
Law, order, public safety	(2,531,512)	(2,350,096)
Health	(1,986,868)	(1,976,471)
Education and welfare	(426,582)	(396,236)
Community amenities	(16,779,206)	(16,049,757)
Recreation and culture	(24,251,678)	(23,491,651)
Transport	(17,665,327)	(16,680,072)
Economic services	(1,168,175)	(1,297,298)
Other property and services	(9,276,931)	(7,435,142)
	(77,606,976)	(73,654,556)
Net result for the period	8,583,325	725,930

continued on next page ...

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 25. Function and activity (continued)

(c) Total assets

	2024 Actual $	2023 Actual $
Governance	8,825,417	8,707,819
General purpose funding	28,519,904	29,483,365
Law, order, public safety	1,281,711	1,281,711
Health	3,650,820	3,825,654
Education and welfare	2,743,831	2,743,831
Community amenities	114,325,337	110,781,246
Recreation and culture	108,543,599	103,856,837
Transport	420,445,987	422,852,332
Economic services	2,425	2,425
Other property and services	10,953,869	9,162,423
Total assets	699,292,900	692,697,643

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 26. Rating information

Rates type	Basis of valuation	Rate in $	Number of properties	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	2022/23 Actual Total revenue
			$	$	$	$	$	$	$
General Rates									
Rates Description									
General GRV	Gross rental valuation	0.06361	21,359	476,165,400	30,285,664	152,707	30,438,371	30,278,722	28,748,485
Industrial/Commercial GRV	Gross rental valuation	0.07609	590	137,866,003	10,490,376	662,603	11,152,979	10,490,377	10,304,306
Vacant GRV	Gross rental valuation	0.09590	408	11,275,880	1,015,243	(38,507)	976,736	1,018,311	1,082,843
General UV	Unimproved valuation	0.00366	285	202,765,000	741,106	989	742,095	741,106	718,932
Industrial/Commercial UV	Unimproved valuation	0.00438	50	37,915,000	166,068	–	166,068	166,068	161,450
Total general rates			22,692	865,987,283	42,698,457	777,792	43,476,249	42,694,584	41,016,016
Minimum payment									
General GRV	Gross rental valuation	970.00	711	10,030,310	689,670	–	689,670	690,640	807,525
Industrial/Commercial GRV	Gross rental valuation	1,220.00	48	570,157	58,560	–	58,560	58,560	53,498
Vacant GRV	Gross rental valuation	770.00	336	1,420,080	258,720	–	258,720	258,720	278,920
General UV	Unimproved valuation	970.00	–	–	–	–	–	–	–
Industrial/Commercial UV	Unimproved valuation	1,220.00	3	288,557	3,660	–	3,660	3,660	3,489
Total minimum payments			1,098	12,309,104	1,010,610	–	1,010,610	1,011,580	1,143,432
Total general rates and minimum payments			23,790	878,296,387	43,709,067	777,792	44,486,859	43,706,164	42,159,448
Ex-gratia rates									
Ex-gratia Rates		–	–	–	240,494	–	240,494	160,000	231,002
Total amount raised from rates (excluding general rates)			–	–	240,494	–	240,494	160,000	231,002
							44,727,353		42,390,450
Exempt Properties									
General GRV							–		(67,993)
Total rates							44,727,353		42,322,457
Rates instalment interest							188,809		177,889
Rates overdue interest							306,065		168,194

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

continued on next page ...

Note 26. Rating information (continued)

(*) Rateable Value at time of raising of rates.

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 27. Determination of surplus or deficit

	Note	30 June 2024 Carried Forward	Budget 30 June 2024 Carried Forward	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	10b	(28,543)	–	(11,689)
Less: Share of net profit of associates and joint ventures accounted for using the equity method		–	–	(801,395)
Add: Loss on disposal of assets	10b	4,901,126	–	2,331,446
Add: Depreciation	10a	16,875,730	13,684,765	14,349,530
Add: Capital WIP transferred to expenses	8a	304,481	–	2,765,263
Add: Loss on EMRC divestment	2b	1,033,131	–	–
Pensioner deferred rates		–	(20,000)	(110,441)
Non-cash movements in non-current assets and liabilities:				
Employee benefit provisions		207,398	415,000	187,872
Other liabilities		–	–	(697,671)
Inventory		725,360	–	–
Bad debts written off		20,975	–	5,050
Non-cash amounts excluded from operating activities		24,039,658	14,079,765	18,017,965
(b) Non-cash amounts excluded from investing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32.*				
Adjustments to investing activities				
Movement in non-current capital grant/contribution liability		–	–	492,577
Right of use assets received - non cash	11a	193,962	967,000	–
Non-cash amounts excluded from investing activities		193,962	967,000	492,577
(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	28c	(187,697)	(967,000)	–
Infrastructure opening balance variance adjusted		12,617	–	–
Non-cash amounts excluded from financing activities		(175,080)	(967,000)	–
(d) Surplus/(deficit) after imposition of general rates				

continued on next page ...

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 27. Determination of surplus or deficit (continued)

	Note	30 June 2024 Carried Forward	Budget 30 June 2024 Carried Forward	30 June 2023 Carried Forward
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	29	(35,494,156)	(17,931,166)	(23,413,840)
Less: Financial assets at amortised cost - self supporting loans	4a	(9,646)	(12,131)	(13,889)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	1,230,983	1,233,468	1,258,442
- Current portion of lease liabilities	11	108,852	367,000	59,965
- Employee benefit provisions		4,812,535	5,100,000	4,848,028
Other liabilities		–	1,934,971	–
Land held for sale		–	(536,500)	–
Total adjustments to net current assets		(29,351,432)	(9,844,358)	(17,261,294)
Net current assets used in the Statement of Financial Activity				
Total current assets		59,409,086	34,288,477	47,191,740
Less: Total current liabilities		(21,346,611)	(24,402,922)	(20,955,279)
Less: Total adjustments to net current assets		(29,351,432)	(9,844,358)	(17,261,294)
Surplus or deficit after imposition of general rates		8,711,043	41,197	8,975,167

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 28. Borrowing and lease liabilities

(a) Borrowings

Purpose	Note	Principal at 1 July 2022	New loans During 2022-23	Principal repayments During 2022-23	Actual Principal at 30 June 2023	New loans During 2023-24	Principal repayments During 2023-24	Actual Principal at 30 June 2024	Budget Principal at 1 July 2023	Budget New Loans During 2023-24	Budget Principal repayments	Budget Principal at 30 June 2024
Depot Waste Trucks		702,941	–	(57,776)	645,165	–	(61,075)	584,090	645,165	–	(61,075)	584,090
Forrestfield North Development Project - Loan 1		268,638	–	(50,566)	218,072	–	(52,099)	165,973	218,071	–	(52,100)	165,971
Wattle Grove South Planning Study		60,443	–	(19,999)	40,444	–	(20,147)	20,297	40,444	–	(20,147)	20,297
High Wycombe Roads - testing and design		30,221	–	(9,999)	20,222	–	(10,074)	10,148	20,222	–	(10,074)	10,148
Forrestfield North Structure Planning		145,062	–	(47,997)	97,065	–	(48,353)	48,712	97,065	–	(48,353)	48,712
MKSEA Kalamunda Wedge - Development Contribution Plan		24,177	–	(8,000)	16,177	–	(8,059)	8,118	16,177	–	(8,059)	8,118
MKSEA - Preliminary investigations and consultation		42,310	–	(13,999)	28,311	–	(14,103)	14,208	28,311	–	(14,103)	14,208
Foothills Netball Association		47,235	–	(6,058)	41,178	–	(6,456)	34,722	41,178	–	(6,456)	34,722
Kalamunda Swimming Pool		1,130,819	–	(92,944)	1,037,875	–	(98,251)	939,624	1,037,875	–	(98,250)	939,625
Future Aquatic facility study (Needs analysis)		60,443	–	(19,999)	40,444	–	(20,147)	20,297	40,444	–	(20,147)	20,297
Operations Centre		1,178,329	–	(115,327)	1,063,002	–	(123,267)	939,735	1,063,002	–	(123,267)	939,735
Fleet - Major Plant Replacement Program		1,818,187	–	(295,376)	1,522,811	–	(298,397)	1,224,414	1,522,810	–	(298,397)	1,224,413
Fleet - Light Plant Replacement Program		104,213	–	(51,927)	52,286	–	(52,286)	–	52,286	–	(52,286)	–
New road Project - Kalamunda Town Centre Upgrade Stage 1		404,883	–	(48,448)	356,435	–	(49,050)	307,385	356,435	–	(49,050)	307,385
Fleet - Minor Plant Replacement Program		237,547	–	(58,764)	178,783	–	(59,177)	119,606	178,827	–	(59,177)	119,650
Fleet - Major Plant Replacement Program		632,937	–	(87,278)	545,659	–	(88,305)	457,354	545,796	–	(88,305)	457,491
Fleet - Light Plant Replacement Program		103,779	–	(34,406)	69,373	–	(34,593)	34,780	69,475	–	(34,593)	34,882
New road Project - Kalamunda Town Centre Upgrade Stage 1		906,326	–	(95,026)	811,300	–	(96,398)	714,902	811,541	–	(96,398)	715,143
Female Change Rooms		815,694	–	(85,524)	730,170	–	(86,758)	643,412	730,386	–	(86,758)	643,628
Forrestfield North Development Project - Loan 2		200,000	–	(16,942)	183,058	–	(17,558)	165,500	183,058	–	(17,558)	165,500
Total		8,914,184	–	(1,216,355)	7,697,830	–	(1,244,553)	6,453,277	7,698,568	–	(1,244,553)	6,454,015
Self Supporting Loans												
Forrestfield United Soccer Club		59,749	–	(8,644)	51,105	–	(9,132)	41,973	51,105	–	(9,132)	41,973
Maida Vale Tennis Club		11,730	–	(4,487)	7,243	–	(7,243)	–	7,243	–	(4,758)	2,485
Total Self Supporting Loans		71,479	–	(13,131)	58,348	–	(16,375)	41,973	58,348	–	(13,890)	44,458
Total Borrowings	14	8,985,663	–	(1,229,486)	7,756,178	–	(1,260,928)	6,495,250	7,756,916	–	(1,258,443)	6,498,473

continued on next page ...

Notes to and forming part of the Financial Report
for the year ended 30 June 2024

Note 28. Borrowing and lease liabilities (continued)

(a) Borrowings

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
Depot Waste Trucks	228	WATC	5.63%	14/09/31	34,448	35,475	37,802
Forrestfield North Development Project - Loan 1	230	WATC	3.01%	28/04/27	5,886	6,175	7,442
Wattle Grove South Planning Study	231	WATC	0.74%	19/05/25	245	262	393
High Wycombe Roads - testing and design	232	WATC	0.74%	19/05/25	122	131	197
Forrestfield North Structure Planning	233	WATC	0.74%	19/05/25	587	629	943
MKSEA Kalamunda Wedge - Development Contribution Plan	234	WATC	0.74%	19/05/25	98	105	157
MKSEA - Preliminary investigations and consultation	235	WATC	0.74%	19/05/25	171	183	275
Foothills Netball Association	216	WATC	6.37%	10/11/28	2,462	2,522	2,858
Kalamunda Swimming Pool	227	WATC	5.63%	14/09/31	55,417	57,069	60,812
Future Aquatic facility study (Needs analysis)	236	WATC	0.74%	19/05/25	245	262	393
Operations Centre	221	WATC	6.77%	15/01/30	66,467	69,914	74,521
Fleet - Major Plant Replacement Program	237	WATC	1.02%	19/05/28	14,415	14,774	17,439
Fleet - Light Plant Replacement Program	238	WATC	1.02%	19/05/24	228	271	587
New road Project - Kalamunda Town Centre Upgrade Stage 1	239	WATC	1.24%	19/05/30	4,197	4,268	4,800
Fleet - Minor Plant Replacement Program	240	WATC	0.70%	10/06/26	1,128	1,152	1,542
Fleet - Major Plant Replacement Program	241	WATC	1.17%	10/06/29	6,084	6,143	7,112
Fleet - Light Plant Replacement Program	242	WATC	0.54%	10/06/25	318	329	505
New road Project - Kalamunda Town Centre Upgrade Stage 1	243	WATC	1.44%	10/06/31	11,246	11,326	12,619
Female Change Rooms	244	WATC	1.44%	10/06/31	10,121	10,193	11,357
Forrestfield North Development Project - Loan 2	245	WATC	3.60%	05/05/32	6,340	6,439	6,959
Total					220,225	227,622	248,713
Self Supporting Loans Finance Cost Payments							
Forrestfield United Soccer Club	214	WATC	5.56%	30/05/28	2,623	2,667	3,104
Maida Vale Tennis Club	217	WATC	5.95%	12/11/24	38	361	596
Total Self Supporting Loans Finance Cost Payments					2,661	3,028	3,700
Total Finance Cost Payments					222,886	230,650	252,413

(*) WA Treasury Corporation

continued on next page ...

City of Kalamunda

Notes to and forming part of the Financial Report
for the year ended 30 June 2024

Note 28. Borrowing and lease liabilities (continued)

(b) New Borrowings - 2023/24

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed Actual	Amount Borrowed Budget	Amount (Used) Actual	Amount (Used) Budget	Total Interest & Charges	Actual Balance Unspent
				%	$	$	$	$	$	$
Scott Reserve Redevelopment *	WATC	Fixed Term	5 Years	4.25%	–	2,000,000	–	–	–	–
					–	2,000,000	–	–	–	–

Unspent borrowings balance:
The City had no unspent borrowings as of 30 June 2024 neither did the City borrow any money during the year.

continued on next page ...

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 28. Borrowing and lease liabilities (continued)

(c) Lease liabilities

		Actual								Budget		
Purpose	Note	Principal at 1 July 2022 $	New leases During 2022-23 $	Principal repayments During 2022-23 $	Principal at 30 June 2023 $	New leases and Re-measurement 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 $
Photocopiers and printers lease		56,196	–	(44,915)	11,281	–	(11,281)	–	11,281	–	(11,281)	–
Cardio equipment lease		110,127	–	(21,127)	89,000	–	(21,953)	67,047	89,000	–	(21,953)	67,047
Forrestfield library building lease *		–	485,897	–	485,897	26,312	(26,552)	485,657	–	350,000	(70,000)	280,000
Photocopiers lease		–	–	–	–	127,907	(14,036)	113,871	–	160,000	(36,719)	123,281
Body Bike Lease		–	–	–	–	33,478	(5,416)	28,062	–	217,000	(32,297)	184,703
Computers Lease		–	–	–	–	–	–	–	–	240,000	(120,000)	120,000
Total lease liabilities	11b	166,323	485,897	(66,042)	586,178	187,697	(79,238)	694,637	100,281	967,000	(292,250)	775,031

(*) The Forrestfield Library building lease was re-measured in the FY 2023-24 due to rent increase. The lease liability has increased by $26,312. Refer Note. 11a for ROU impact.

Purpose	Lease number	Institution	Lease interest rate	Date final payment is due	Actual for year ending 30 June 2024 $	Budget for year ending 30 June 2024 $	Actual for year ending 30 June 2023 $	Lease term
Photocopiers and printers lease	1	Vestone Capital Pty Ltd	0.74%	30/09/23	(14)	(14)	(263)	36 Months
Cardio equipment lease	2	MAIA Financial	3.95%	09/05/27	(3,076)	(3,076)	(3,902)	60 Months
Forrestfield library building lease	3	Hype Park Management Ltd	5.20%	09/10/32	(26,792)	(24,464)	–	120 Months
Photocopiers lease	4	MAIA Financial	7.67%	31/12/27	(4,485)	–	–	48 months
Body Bike Lease	5	MAIA Financial	9.24%	30/09/27	(2,063)	–	–	48 months
Total Finance Cost Payments					(36,430)	(27,554)	(4,165)	

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 29. Reserve accounts

	2024 Opening Balance Actual $	2024 Transfer to Actual $	2024 Transfer (from) Actual $	2024 Closing Balance Actual $	2024 Opening Balance Budget $	2024 Transfer to Budget $	2024 Transfer (from) Budget $	2024 Closing Balance Budget $	2023 Opening Balance Actual $	2023 Transfer to Actual $	2023 Transfer (from) Actual $	2023 Closing Balance Actual $
Restricted by legislation/agreement												
(a) Waste Avoidance and Resource Recovery Reserve	1,588,716	73,315	(248,149)	1,413,882	1,118,828	569,906	(918,040)	770,694	1,217,374	1,086,651	(715,309)	1,588,716
(b) Forrestfield Industrial Scheme Stage 1 Reserve	1,260,533	501,850	(287,244)	1,475,139	986,552	1,008,419	(60,000)	1,934,971	738,752	566,262	(44,481)	1,260,533
(c) Forrestfield Industrial Area Reserve	128,743	5,975	–	134,718	127,131	1,085	–	128,216	125,049	3,694	–	128,743
(f) Public Open Space Funds Reserve - High Wycombe	240,229	10,693	–	250,922	266,894	2,277	–	269,171	182,849	57,380	–	240,229
(g) Public Open Space Funds Reserve - Maida vale	2,167	96	–	2,263	66,754	569	–	67,323	65,660	2,007	(65,500)	2,167
(h) Public Open Space Funds Reserve - Kalamunda	131,520	171,031	(131,079)	171,472	129,053	1,101	–	130,154	55,135	76,385	–	131,520
(i) Public Open Space Funds Reserve - Forrestfield	243,865	79,013	(121,662)	201,216	239,290	2,042	–	241,332	121,074	122,791	–	243,865
(j) Public Open Space Funds Reserve - Lesmurdie	–	–	–	–	–	–	–	–	–	–	–	–
	3,595,773	841,973	(788,134)	3,649,612	2,934,502	1,585,399	(978,040)	3,541,861	2,505,893	1,915,170	(825,290)	3,595,773
Restricted by council												
(k) Waste Management Reserve	5,346,986	2,226,300	–	7,573,286	5,400,033	46,082	(2,255,135)	3,190,980	5,514,203	425,722	(592,939)	5,346,986
(l) Long Service Leave Reserve	2,486,534	116,482	–	2,603,016	2,461,574	521,007	–	2,982,581	1,759,278	727,256	–	2,486,534
(m) Land and Property Enhancement and Maintenance Reserve	1,373,607	2,242,745	–	3,616,352	1,266,927	10,812	(192,000)	1,085,739	1,941,103	51,419	(618,915)	1,373,607
(n) EDP IT Equipment Reserve	1,718,880	2,830,521	–	4,549,401	1,701,808	1,114,522	(680,000)	2,136,330	877,200	841,680	–	1,718,880
(o) Local Government Elections Reserve	105,412	117,598	–	223,010	103,448	100,883	(100,000)	104,331	72,245	33,167	–	105,412
(p) Insurance Contingency Reserve *	191,155	8,927	(200,082)	–	188,749	1,611	–	190,360	185,658	5,498	–	191,156
(q) Revaluation Reserve *	107,513	4,991	(112,504)	–	106,327	907	–	107,234	104,585	2,928	–	107,513
(r) Nominated Employee Leave Provisions Reserve	2,213,057	103,670	–	2,316,727	2,187,014	218,664	–	2,405,678	2,102,010	111,046	–	2,213,056
(s) Asset Enhancement Reserve	2,386,882	2,742,497	–	5,129,379	1,798,772	215,350	(63,985)	1,950,137	4,201,413	115,071	(1,929,602)	2,386,882
(t) Unexpended Capital Works and Specific Purpose Grants Reserve	3,661,771	1,563,017	–	5,224,788	3,619,025	30,884	(3,619,025)	30,884	4,923,362	3,756,168	(5,017,759)	3,661,771
(u) Environmental Reserve	9,657	451	–	10,108	9,194	79	–	9,273	9,044	614	–	9,658
(v) Public Art Reserve	216,614	381,863	–	598,477	194,121	1,657	–	195,778	161,433	55,181	–	216,614
(x) Cambridge Reserve Development	–	–	–	–	–	–	–	–	–	20,000	(20,000)	–
	19,818,068	12,339,062	(312,586)	31,844,544	19,036,992	2,262,458	(6,910,145)	14,389,305	21,851,534	6,145,750	(8,179,215)	19,818,069
	23,413,841	13,181,035	(1,100,720)	35,494,156	21,971,494	3,847,857	(7,888,185)	17,931,166	24,357,427	8,060,920	(9,004,505)	23,413,842

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:

(*) Discontinued reserve as at 30 June 2024

continued on next page ...

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 29. Reserve accounts (continued)

Name of reserve	Purpose of the reserve
Restricted by legislation/agreement	
(a) Waste Avoidance and Resource Recovery Reserve	Any surplus raised in the year for the purpose of managing the contaminated sites will be placed in the reserve for utilisation in future years
(b) Forrestfield Industrial Scheme Stage 1 Reserve	The reserve is established to meet the City's reporting obligation under clause 6.5.16 of the City of Kalamunda Local Planning Scheme No. 3. The funds that were managed under the Trust for the scheme were transferred to the newly established reserve on 23rd June 2015. The reserve will be maintained to reflect all transactions related to the scheme for the benefit of the scheme members.
(c) Forrestfield Industrial Area Reserve	To fund infrastructure requirements for the Forrestfield area.
(d) Public Open Space Funds Reserve	To hold money received for the development and maintenance of Public Open Spaces
(e) Public Open Space Funds Reserve - Goosebery Hil	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the Planning and Development Act 2005
(f) Public Open Space Funds Reserve - High Wycombe	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the Planning and Development Act 2005
(g) Public Open Space Funds Reserve - Maida vale	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the Planning and Development Act 2005
(h) Public Open Space Funds Reserve - Kalamunda	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the Planning and Development Act 2005
(i) Public Open Space Funds Reserve - Forrestfield	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the Planning and Development Act 2005
(j) Public Open Space Funds Reserve - Lesmurdie	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the Planning and Development Act 2005
Restricted by council	
(k) Waste Management Reserve	To fund financing operations for the development of the City's sanitation service
(l) Long Service Leave Reserve	To provide cash-backing for all long service leave entitlements.
(m) Land and Property Enhancement and Maintenance Reserve	To fund land and property purchases, upgrade and maintenance of existing properties.
(n) EDP IT Equipment Reserve	To fund the upgrade / replacement of the City's computer hardware and software requirements.
(o) Local Government Elections Reserve	To fund the cost of future elections.
(p) Insurance Contingency Reserve	To fund insurance premium variations and potential call backs.
(q) Revaluation Reserve	To fund triennial rating revaluations.
(r) Nominated Employee Leave Provisions Reserve	To fund future nominated staff leave entitlements.
(s) Asset Enhancement Reserve	To fund future replacement of City's' Infrastructure and plant and equipment needs.
(t) Unexpended Capital Works and Specific Purpose Grants Reserve	To carry forward available funding for uncompleted projects and specific purpose grants, that will be completed and expended in ensuing financial years.
(u) Environmental Reserve	To fund environment strategies and projects.
(v) Public Art Reserve	To fund future Public Art projects.
(w) Strategic Sport and Recreation Reserve	To fund future Strategic Sport and Recreation capital projects.
(x) Cambridge Reserve Development	To fund transactions related to the Cambridge Reserve development.

City of Kalamunda

Notes to and forming part of the Financial Report

for the year ended 30 June 2024

Note 30. Trust funds

	1-Jul-2023 $	Amounts received $	Amounts paid $	30 June 2024 $
Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:				
Wattle Grove - Cell 9 *	6,824,076	287,669	(1,330,224)	5,781,521
Cash-in-lieu of public open space	699,565	161,538	(629,759)	231,344
NBN Tower Pickering Brook	44,818	24,132	(13,755)	55,195
	7,568,459	473,339	(1,973,738)	6,068,060

(*) The Wattle Grove CELL 9 Trust includes an amount of $3.9 million payable to the Department of Education for their contribution to the Trust in the form of the Wattle Grove Primary School land.

Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

City of Kalamunda

To the Council of the City of Kalamunda

Opinion

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

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the City for the year ended 30 June 2024 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

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

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

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial report and my auditor's report.

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

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

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

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 Kalamunda 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.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
8 November 2024

City of
Kalamunda

2 Railway Road, Kalamunda WA 6076
PO Box 42, Kalamunda WA 6926
T 9257 9999
E enquiries@kalamunda.wa.gov.au

kalamunda.wa.gov.au