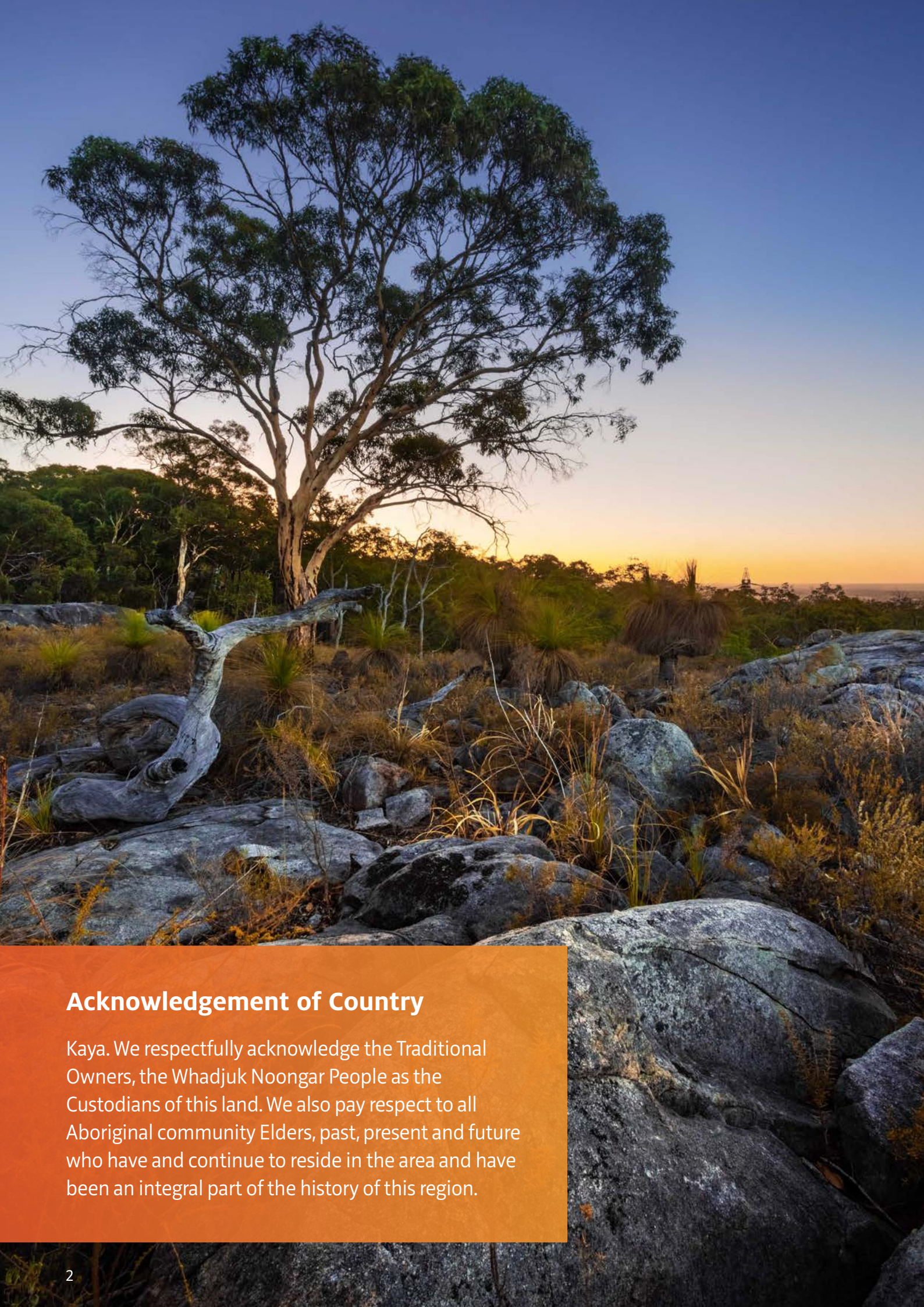




**City of Kalamunda**

# **Annual Report** **2024-2025**





## 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.

# Contents

About This Report .....	4
How We Measure Success .....	5
2024–25 Year in Review .....	6
Mayor’s Message .....	8
Chief Executive Officer’s Message .....	9
Councillor Attendance .....	10
Councillor Allowances .....	11
Priority 1: Kalamunda Cares and Interacts .....	12
1.1 To be a community that advocates, facilitates, and provides quality lifestyle choices .....	13
1.2 To provide safe and healthy environments for the community to enjoy .....	16
1.3 To support the active participation of local communities .....	21
A Year of Events, Celebration and Connection .....	25
Priority 2: Kalamunda Clean and Green .....	28
2.1 To protect and enhance the environmental values of the City .....	29
2.2 To improve environmental sustainability through effective natural resource management .....	33
2.3 To reduce the amount of waste produced and increase the amount of reuse and recycling of waste .....	35
2.4 To ensure contaminated sites are safe .....	37
Priority 3: Kalamunda Develops .....	38
3.1 To plan for sustainable population growth .....	39
3.2 To connect community to key centres of activity, employment and quality amenities .....	42
3.3 To develop and enhance the City’s economy .....	46
3.4 To be recognised as a preferred tourism destination .....	48
Priority 4: Kalamunda Leads .....	50
4.1 To provide leadership through transparent governance .....	51
4.2 To proactively engage and partner for the benefit of community in innovative ways .....	52
<b>Financial Report .....</b>	<b>59</b>
Statement by CEO .....	61
Primary Financial Report .....	62
Statement of comprehensive income .....	62
Statement of financial position .....	63
Statement of changes in equity .....	64
Statement of cash flows .....	65
Statement of financial activity .....	66
Notes to and forming part of the Financial Report .....	68
Independent auditor’s report .....	125



# About This Report

Connecting strategy, performance and community outcomes.

The City of Kalamunda Annual Report 2024–25 provides a transparent account of the City’s performance over the past financial year – highlighting progress, achievements and challenges across all areas of service delivery.

The report reflects the City’s commitment to good governance, accountability and continuous improvement, while celebrating the people, partnerships and projects that bring our vision for the Perth Hills to life.

Performance is reported against the four priorities of the City’s Strategic Community Plan 2022–2032 – **Kalamunda Cares and Interacts**, **Kalamunda Clean and Green**, **Kalamunda Develops**, and **Kalamunda Leads**.

The Corporate Business Plan translates these priorities into specific actions and measurable outcomes.

Together, they demonstrate how strategic direction becomes practical results that improve the quality of life for residents, businesses and visitors.

This Annual Report also highlights the City’s ongoing transformation through KalaPivot, KalaReshuffle and the Culture and Values program – initiatives that continue to strengthen how the City operates and serves its community.

# How We Measure Success

Turning vision into action, and action into results.

The City of Kalamunda measures success through a clear line of sight between community aspirations, strategic planning and day-to-day delivery. Our Strategic Community Plan (SCP) sets the long-term vision. The Corporate Business Plan (CBP) translates that vision into actions, targets and resources.

Each year, the Annual Report tracks progress across our four priorities:



Performance is measured through:



Strategic outcomes



Operational achievements



Community feedback (Community Scorecard)



Financial performance



Workforce and culture initiatives

Together, these measures ensure accountability, transparency and continuous improvement – helping us deliver a stronger, more connected City for everyone.





## 2024–25 Year in Review

The 2024–25 year was one of delivery, renewal and transformation for the City of Kalamunda.

Across every area of service, we made real progress toward our community's long-term vision – **strengthening connection, sustainability and liveability across the Perth Hills.**



**Connection**



**Sustainability**



**Liveability**

Major achievements included the rollout of the FOGO waste system to 23,000 households, completion of key road and facility upgrades, and continued advocacy for the High Wycombe Community Hub and Hartfield Park Stage 2.

Behind the scenes, the City's transformation journey – through KalaPivot, KalaReshuffle and the Culture and Values program, continued to empower our people and improve how we work.

Together, these milestones reflect a City focused on people, place and progress – **delivering for today while shaping a thriving future for tomorrow.**

# Delivering today. Transforming for tomorrow.





## Mayor's Message



It's been another year of meaningful progress for the City of Kalamunda – one defined by strong strategic direction, community collaboration, and a shared vision for the future of our City.

Across 2024–25, Council remained focused on delivering the goals set out in our Strategic Community Plan, ensuring every decision strengthened long-term sustainability, protected our environment, and enhanced the wellbeing of our people.

We've seen the benefits of planning and partnership. Advocacy for the High Wycombe Community Hub and Hartfield Park Stage 2 gained momentum, while our support for vibrant town centres, active transport, and environmental stewardship has shaped a more liveable and connected community.

This progress has been underpinned by the City's transformation journey – through initiatives such as KalaPivot and KalaReshuffle, we've evolved the way we work, ensuring our people, structure and culture are aligned with community needs.

On behalf of Council, I extend sincere thanks to my fellow Councillors for their leadership, and to Chief Executive Officer Anthony Vuleta and his dedicated team for the professionalism and passion they bring to serving our community every day.

Together, we continue to build a City that is caring, sustainable, prosperous and well-governed – a City that truly reflects the spirit of the Perth Hills.

**Cr Margaret Thomas JP**  
Mayor, City of Kalamunda

## Chief Executive Officer's Message



The 2024–25 year has been one of delivery, renewal and continued transformation for the City of Kalamunda.

Our focus remained on turning strategic intent into action – aligning our operations and people with the four priorities of the Strategic Community Plan.

This alignment has been driven by our internal transformation journey – KalaPivot – a deliberate shift toward a customer-first, high-performing organisation.

Through the KalaReshuffle, we realigned teams to strengthen collaboration and simplify processes, supported by our renewed Culture and Values framework which fosters accountability, creativity and care.

Across all service areas, our teams delivered tangible results: safer communities, improved parks and facilities, environmental leadership through FOGO and Climate Action, and major projects such as Hartfield Park upgrades, Norm Sadler Pavilion, and High Wycombe Community Hub planning.

Internally, digital transformation and workforce development have strengthened our capability and responsiveness.

I'm incredibly proud of our staff – the true Guardians of the Kalaxy – whose creativity, professionalism and care continue to drive Kalamunda forward.

I thank Mayor Margaret Thomas, Councillors, and our Executive and leadership teams for their partnership and support. Together, we are delivering a City that is efficient, future-focused, and community proud.


**Anthony Vuleta**  
Chief Executive Officer, City of Kalamunda



# Councillor Attendance

1 July 2024 to 30 June 2025

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



Thomas (2023-2027)

15 Total meetings attended out of 15

11

OCM

1

SCM

3

A&R



O'Connor (2021-2025)

13 Total meetings attended out of 15

10

OCM

1

SCM

2

A&R



Modolo (2023-2025)

15 Total meetings attended out of 15

11

OCM

1

SCM

3

A&R



Ritchie (2023-2027)

15 Total meetings attended out of 15

11


OCM

1

SCM

3

A&R



Cooper (2021-2025)

15 Total meetings attended out of 15

11


OCM

1

SCM

3

A&R



O'Donnell (2023-2027)

12 Total meetings attended out of 15

9

OCM

1

SCM

2

A&R



Cannon (2023-2027)

12 Total meetings attended out of 15

9


OCM

1

SCM

2

A&R



Stallard (2021-2025)

13 Total meetings attended out of 15

10

OCM

1

SCM

2

A&R



Giardina (2023-2027)

14 Total meetings attended out of 15

10

OCM

1

SCM

3

A&R

# Councillor Allowances

1 July 2024 to 30 June 2025

	Total	Travel Allowance	Telecommunications, Communication and Technology Allowance (City Device)	Telecommunications, Communication and Technology Allowance (Own Device)	Elected Member Meeting Allowance	Deputy Mayor Allowance	Mayor Allowance	Mayor Meeting Allowance	Councillor
Thomas (2023-2027)	109,530.00	100.00		3,500.00			70,950.00	34,980.00	Thomas (2023-2027)
O'Connor (2021-2025)	47,358.00	100.00		3,500.00	26,020.00	17,738.00			O'Connor (2021-2025)
Modolo (2023-2025)	29,620.00	100.00		3,500.00	26,020.00				Modolo (2023-2025)
Ritchie (2023-2027)	29,620.00	100.00		3,500.00	26,020.00				Ritchie (2023-2027)
Cooper (2021-2025)	28,420.00	100.00	2,300.00		26,020.00				Cooper (2021-2025)
O'Donnell (2023-2027)	29,620.00	100.00		3,500.00	26,020.00				O'Donnell (2023-2027)
Cannon (2023-2027)	29,620.00	100.00		3,500.00	26,020.00				Cannon (2023-2027)
Stallard (2021-2025)	28,420.00	100.00	2,300.00		26,020.00				Stallard (2021-2025)
Giardina (2023-2027)	28,420.00	100.00	2,300.00		26,020.00				Giardina (2023-2027)

## Councillor Summary

Age of Councillors	
18-24	-
25-34	-
35-44	2
45-54	-
55-64	-
64+	4
Aboriginal or Torres	1

As at 30/06/2025, we had 5 female elected members and 4 male elected members.



## Employee Remuneration over \$130,000

Salary Range 2024-2025	Employees
\$130-139K	3
\$140-149K	3
\$150-159K	8
\$160-169K	4
\$170-179K	2
\$200-219K	4
\$302K	CEO



# 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 entire community has access to information, facilities and services

The City continued to prioritise accessibility and inclusion, ensuring community members of all ages and abilities could access information, facilities, and services. Guided by the *Inclusive Kalamunda Plan (2021–2025)* and advice from the *Disability and Carers Advisory Group (DACAG)*, upgrades were delivered across key community hubs – including new tactile paving, accessible parking bays, and gopher charging stations.

Information access improved through clearer signage, online resources, and inclusive event planning. The *This Bay Is Someone's Day* campaign encouraged greater respect for accessible parking, using simple visual reminders to inspire empathy and awareness. Together, these initiatives reflect the City's commitment to ensuring everyone can participate fully in community life.

#### ★ This Bay Is Someone's Day

To mark International Day of People with Disability, the City hosted a community discussion exploring lived experiences of disability and inclusion. Attendees also received the new *Accessible Parking Map of Central Kalamunda*, designed with local input to improve movement and access.

The City's Disability and Carers Advisory Committee played a vital role in developing accessibility initiatives such as "This Bay is Someone's Day" decals and gopher charging stations. Together, these efforts promote understanding, accessibility, and everyday respect for people of all abilities.



1.1.2 Empower, support and engage all of the community

The City's *Community Development* team delivered a wide range of programs that empower local residents to connect, contribute and thrive. From neighbourhood projects and youth initiatives to volunteer recognition and community grants, these programs celebrate diversity and foster inclusion across every suburb.

Partnerships with schools, community groups and service organisations have strengthened local leadership and enhanced the sense of belonging that defines life in Kalamunda. The City also continued to deliver community capacity-building projects through small grants, workshops and leadership programs that equip residents with practical skills to run events, advocate for their communities and create positive change.

★ Young Voices, Strong Futures

Through *Youth Action Kalamunda* (YAK) and school partnerships, young people were empowered to shape projects that reflect their aspirations for a more inclusive and creative City. Initiatives such as barista workshops, the *Chill Out Zone* and the *Champions of Change* program provided safe spaces for connection, mentoring and leadership.

★ Community Pride and Connection

Events such as the *Legacy Lantern Ceremony* and *Carers Week: Art with Heart* celebrated compassion, belonging and the power of community. These activities continue to strengthen Kalamunda's reputation as a caring and connected place to live.

Outcomes and Highlights

- 25+ community-led initiatives supported through grants and partnerships.
- Youth programs delivered in schools and community hubs.
- Inclusive Kalamunda Plan actions progressed across multiple suburbs.
- Community leadership and volunteer recognition events held city-wide.
- Growing participation in neighbourhood and wellbeing programs.



1.1.3 Facilitate opportunities to pursue learning

The City's libraries remained vibrant learning hubs, welcoming 193,117 visitors and supporting 13,354 active members across the year. Through 1,463 programs – from early literacy and school holiday activities to digital skills, sustainability workshops and author talks – 18,735 participants found opportunities to learn, connect and discover.

Libraries continued to bridge the digital divide, with residents logging 204,008 internet hours and 71,810 Wi-Fi sessions, reinforcing strong demand for accessible technology and study spaces.

Service innovations such as LibCabinet and Princh mobile printing (650+ jobs processed) improved convenience and modernised the user experience.

More than book-lending spaces, the City's libraries are inclusive community hubs where curiosity thrives and lifelong learning is supported every day.

Outcomes and Highlights

- 193,117 visits and 13,354 members.
- 1,463 programs with 18,735 participants.
- 204,008 internet hours and 71,810 Wi-Fi sessions.
- 650+ mobile print jobs via Princh.
- Forrestfield led program attendance; Kalamunda remained the City's digital access hub.







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

### 1.2.1 Facilitate a safe community environment

The City's Community Safety team provided a reassuring presence across the district, delivering services that keep residents, visitors, and pets safe. The team includes *Ranger Services*, *Community Bushfire Preparedness and Compliance*, and *Emergency Management* – working together to build a safer, more resilient community.

Ranger Services responded to more than 2,131 parking matters, managed 4,445 dog and 531 cat issues, and investigated 144 dog attacks. Officers completed 3,438 routine patrols, issued 1,342 cautions and infringements, and supported the management of 9,649 registered dogs and 2,502 cats, including 21 declared dangerous dogs.

Rangers also responded to building alarms, assisted Police with aggressive animals, and provided emergency access for first responders.

The team continued its focus on proactive education, working with local Police on coordinated campaigns and sharing intelligence through regular monthly meetings. Rangers also attended community events to promote responsible pet ownership, bushfire readiness, and neighbourhood safety. Officers represented the City in court proceedings for compliance matters, demonstrating the professionalism and care that underpin this service.

#### ★ Keeping Kalamunda Safe and Connected

Education and engagement were central to the team's approach. Officers participated in community events, offering guidance on pet management, bushfire preparedness and everyday safety, ensuring residents had practical, accessible information when they needed it.

#### ★ Partners in Safety

A strong partnership with Forrestfield Police Station remained a cornerstone of community safety. Monthly briefings with the Senior Sergeant ensured emerging issues were identified early, responses were coordinated, and resources were used effectively – delivering real benefits for residents.

#### ★ Protecting Community Health, Every Day

The City's Environmental Health team plays a vital role in protecting the wellbeing of residents by monitoring, inspecting and managing risks to public health across Kalamunda. From food safety and water quality to noise management and asbestos awareness, the team's work ensures the community enjoys safe environments at home, at work and in public spaces.

In 2024–25, Environmental Health officers conducted 580 food safety assessments, 135 public building inspections and 31 skin-penetration assessments, while processing 440 permits to support safe operation of food businesses, markets, events and public trading. They also tested more than 350 water and pool samples to maintain high standards for public facilities and drinking water.

The team handled 346 health service requests and 47 on-site wastewater applications, while continuing to input more than 2,500 Aerobic Treatment Unit (ATU) reports into the City's Synergy system – ensuring full regulatory compliance and data accuracy. New late-fee charging processes and improved annual invoicing simplified administration for hundreds of businesses.

Training and professional development remained a strong focus, with all officers completing Asbestos Awareness sessions, and several gaining new authorisations under the Environmental Protection Act to enhance compliance capability. Officers also achieved specialist qualifications in Environmental Noise Management, strengthening the City's ability to respond to community concerns about noise and amenity.

At a national level, Environmental Health Officer Jasleen Kaur represented the City at the 47th Environmental Health Australia National Conference, presenting her research on the effectiveness of household disinfectants in managing mould – an extraordinary achievement within months of joining the organisation.







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

Health and wellbeing programs continued to grow in reach and diversity. The City promoted healthy, active lifestyles through recreation partnerships, seniors' fitness programs, and community walking groups. *Kidsport* funding supported nearly 700 children to participate in local sport, breaking down financial barriers to active living. Seniors Week activities and accessible recreation programs helped older residents remain socially and physically active. Initiatives like *Clubs 4 Life* gave local sporting clubs the tools to support inclusive participation and long-term sustainability.



#### ★ Inclusive Sport for All

The City converted a former storeroom at Forrestfield United Football Club into a Universal Access Toilet, ensuring everyone – regardless of ability – can take part in local sport. The upgrade reflects the City's dedication to inclusion through practical design.

#### ★ Caring for Carers

During National Carers Week, the City partnered with local organisations to host Art with Heart – a creative workshop and morning tea recognising the contribution of unpaid carers across the community. The event provided a welcoming space for connection and reflection, reinforcing the City's ongoing commitment to compassion and social wellbeing.

#### ★ Community Health in Action

At the 2024 Kalamunda Show, the Environmental Health team connected directly with the community through a lively pop-up stall featuring fresh smoothies, mosquito displays under a microscope, and practical tips on food safety and environmental health. It was a great opportunity to show the science – and the people – behind the City's public health efforts.

Behind the scenes, the team led the local response to a national food recall involving frozen prawns contaminated with *Listeria monocytogenes*, successfully coordinating investigations and confirming resolution through the distributor's recall process.

The team also strengthened the City's management of asbestos and safety compliance. A detailed submission under the Asbestos National Strategic Plan (ANSP) 2024–30 was provided to the Department of Local Government, Industry Regulation and Safety, outlining the City's initiatives in awareness, training, safe disposal and process improvement.

The team further supported the City's Work Health and Safety (WHS) Asbestos Response program by developing quick-reference signage and guidance for outdoor crews on safe handling procedures.

Finally, Environmental Health provided specialist technical advice to the planning team on the *Hatch Court* and *Stirling Crescent* Local Structure Plan and Developer Contribution Plan, ensuring that soil and groundwater conditions are managed safely as the area transitions to light industrial use.





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

A strong pipeline of capital works delivered improved public facilities and open spaces. Parks and reserves received turf renovations, irrigation upgrades and weed management innovations such as new weed-ball applicators. Facility upgrades, including new LED street lighting, CCTV systems and building maintenance programs, enhanced safety and usability. These efforts ensured that community spaces – from sports fields to playgrounds – remained welcoming, safe and sustainable.

★ Lighting the Way

New LED streetlights along Canning Road improved visibility, safety and energy efficiency. The project reflects how small infrastructure changes can have a big impact on residents' sense of safety and comfort.

Outcomes and Highlights

- Community Safety & Crime Prevention Plan delivery on track.
- Community Health and Wellbeing Plan actions advanced.
- Over 689 children supported through Kidsport.
- Ongoing improvements to lighting, facilities and park maintenance.
- Growing partnerships with not-for-profit and sporting organisations.



1.3 To support the active participation of local communities

1.3.1 Support local communities to connect, grow and shape the future of Kalamunda

Across the City, people of all ages came together through events, arts, sport and volunteering – demonstrating the community spirit that defines Kalamunda.

From neighbourhood gatherings to city-wide festivals, residents continue to shape a vibrant, inclusive community where everyone feels connected. Through programs like *Legacy Lanterns Light the Lake*, residents came together to celebrate connection and remembrance. The *Community Grants Program* supported grassroots initiatives, helping local organisations deliver projects that reflected community pride and creativity. Consultation through *Engage Kalamunda* enabled residents to shape local decisions, ensuring everyone had a voice in the City's future.

★ Legacy Lanterns Light the Lake

Hundreds of glowing lanterns floated across the lake as residents gathered to honour loved ones. The annual event captured the compassion and unity that define the Kalamunda community.

★ Community Leadership in Action

The *Student Leadership Program* and *Mock Council Meeting* at the Kalamunda Performing Arts Centre gave young leaders a hands-on understanding of local decision-making. The program continues to inspire civic awareness and collaboration among future community leaders.

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

Events across the City brought people together through shared experiences. From major festivals to local art exhibitions, the year celebrated community creativity and inclusion. The *Chill-Out Zone* was introduced at City events to provide sensory-friendly spaces, allowing everyone to participate comfortably. Through partnerships with schools, clubs and local artists, the City ensured that social and cultural life thrived across every suburb.

★ Creating Calm: The Chill-Out Zone

At large community events, the City introduced sensory-friendly spaces featuring low lighting and quiet areas. These zones provided a calm refuge for residents with sensory sensitivities, reinforcing the City's inclusive approach to event planning.







### ★ Kalamunda Performing Arts Centre – A Stage for the Community

The Kalamunda Performing Arts Centre (KPAC) flourished as the City's cultural hub in 2024–25, welcoming more than 98,000 visitors for performances, exhibitions, workshops and community events. Across its 257-seat theatre, black box space, and historic halls, the venue hosted 50 feature shows – a 38% increase on the previous year. Ticket sales rose 40% to 7,849, reflecting growing local and regional appeal.

Highlights included performances by Brian Cadd, Vince Jones, Wendy Matthews, and Ash Grunwald, alongside acclaimed WA productions such as *A Fortunate Life*, *Bogan Shakespeare's Romeo & Juliet*, and *Yirra Yaakin's Thirst*. The World Music Café transformed the Agricultural Hall into a space for food, culture and live performance.

In October 2024, KPAC was granted a permanent Special Facilities Liquor Licence, allowing the bar to showcase Western Australian wines, beers, and ciders – celebrating local producers and enhancing the visitor experience.

### ★ Spotlight on the Performing Arts

With audiences travelling from across Perth and beyond, KPAC is fast becoming a destination for high-quality entertainment in the Perth Hills. Two-thirds of visitors are local, but its growing reputation continues to boost tourism and business.



### ★ Celebrating Creativity in Every Corner

Public art and creativity continued to flourish across the City in 2024–25, strengthening Kalamunda's identity as a place where community, culture and the natural environment connect.

The City initiated several new public art projects, enhancing local parks, precincts and community hubs. Key locations included *Perth Sky*, the *New High Wycombe Community Art Project*, *Norm Sadler Pavilion*, *Scott Reserve* and *Wattle Grove Cell 9*.

In January 2025, the City delivered the *Community Youth Footpath Mural* through the RAC Ignite program, pairing emerging local artist Lauren Gissing with established mentor Leanne Bray. The mural, depicting native birds and flora, now brightens the northern side of Haynes Street and celebrates local youth creativity and pride of place.

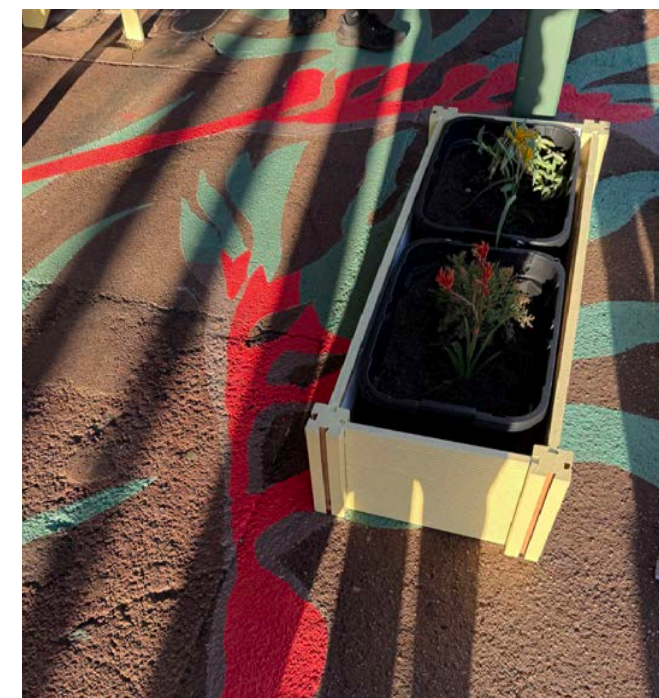
At *Hartfield Park*, the City engaged Artify and Nyoongar artist Dana Garlett, with cultural consultation from Traditional Owner Karen Morich, to co-design a play-based sculpture that weaves together story, movement and Country.

The City also reframed and restored 21 key works in its *Permanent Art Collection*, preserving important cultural assets for future generations.

Through the pilot Kalamunda Creative Residency Program, local artists were supported to embed creative practice within community life. *Muriel Hillion-Toucanon* developed a performance work to be featured at the *Fremantle Biennale 2025*, while *Jae Criddle* delivered a series of community ceramics workshops that brought residents together through hands-on artmaking.

### ★ Art that Connects Us

From public murals and community residencies to award-winning exhibitions, the City's investment in art continues to transform everyday spaces into places of inspiration. Creativity remains at the heart of Kalamunda's identity – shaping how residents see themselves and how visitors experience the Hills.



### ★ Zig Zag Gallery – A Space for Artists and Ideas

The City's *Zig Zag Gallery* continued to thrive as a cultural hub for the region, showcasing diverse exhibitions and attracting growing audiences. Over 2024–25, the gallery hosted 14 exhibitions, featuring more than 200 artists and welcoming 27,400 visitors. Art sales totalled \$65,211, reflecting strong public engagement and support for local creators.

The *City of Kalamunda Art Awards 2025* drew a record 252 entries – more than double the previous year – and reaffirmed the City's role as a champion of emerging and established talent.

Programming highlights included participation in the Indian Ocean Craft Triennial 2024 with a solo exhibition by ceramicist *Monia Allegre* (launched by *Alliance Française*), and a partnership with *North Midlands Project* to host the touring exhibition *Ebb + Flow*, featuring artists from every region of Western Australia. The gallery also presented a new solo exhibition by *Anaiwan* First Nations artist Lesley Murray, launched by Professor John Stanton from UWA.

The gallery's growing national profile included features in *Artguide Australia*, *Short Circuit*, *RTRFM* and *Kalamunda Community Radio*. The newly established Cultivate Award further strengthened the local arts ecosystem by providing professional development support and diversifying exhibition opportunities.



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

The City continued to strengthen relationships with community and sporting organisations through funding, training and facility support. Workshops and resources helped clubs improve governance, volunteer retention and inclusivity. Infrastructure upgrades – including Universal Access Toilets, improved lighting and ongoing maintenance – ensured community groups had safe, modern facilities to operate from.

★ Haynes Street Revival

In partnership with the RAC and Town Team Movement, local youth transformed Haynes Street through placemaking art and design. The project empowered young residents to shape their surroundings while activating a key civic space.



Outcomes and Highlights

- Legacy Lanterns and local event participation strengthened community cohesion.
- Growth in volunteering and club participation.
- Multiple facility upgrades for accessibility and safety.
- Continued support for small grants and capacity-building programs.



A Year of Events, Celebration and Connection

Throughout 2024–25, the City delivered a diverse and vibrant calendar of events designed to strengthen community connections, celebrate cultural identity and support local economic activity. Programs were refreshed and expanded across the year, attracting strong participation and reinforcing Kalamunda’s reputation as both a community hub and a creative destination.

The City also increased its engagement with the film and screen industry, positioning Kalamunda as an attractive location for productions and driving complementary benefits for local businesses, tourism and the arts.

NAIDOC Week

July 2024

NAIDOC Week once again brought the community together to honour the knowledge, history and ongoing contributions of Aboriginal and Torres Strait Islander peoples.

The 2024 program expanded on previous years with additional cultural workshops, yarning circles, language sessions, and intergenerational activities delivered with local Elders.

Growing attendance reflected the community’s strong interest in learning, listening and celebrating First Nations culture.

Completion Celebrations – Magnolia Reserve Playground

September 2024

In September, the City celebrated the opening of the new accessible playground at Magnolia Reserve in Forrestfield.

Designed to encourage sensory and creative play, the playground provides an inclusive space for children of all abilities. The launch brought together the Mayor, Councillors, project partners and local families, creating a lively celebration of a much-loved new community asset.



### Perth Hills Spring Festival

October 2024

The 2024 Perth Hills Spring Festival highlighted the region’s natural environment, creativity and thriving local industries.

This year’s festival introduced new sustainability initiatives, expanded market offerings and additional guided trails. Local growers, artisans and wineries again featured strongly, contributing to regional tourism, local spending and community pride.

### DFES Community Day – Bushfire Preparedness

October 2024

The City partnered with the Department of Fire and Emergency Services to deliver its first community bushfire preparedness event outside the Bushfire Centre of Excellence – and it proved a major success.

Hosted at the Kalamunda Community Centre, the event drew more than 2,500 people (well above the usual 800 at previous DFES events) and featured:

- Firefighting vehicles and equipment demonstrations
- BurnSmart displays
- Firewise gardening advice
- RAC helicopter fly-in
- Cultural Fire Program demonstrations
- A range of family-friendly activities

The event strengthened collaboration between DFES, local government and residents, increased community preparedness and prompted many families to create or update their bushfire plans.



### Thank a Volunteer Day

December 2024

Held at Lesmurdie Hall, Thank a Volunteer Day brought together around 120 volunteers, community leaders and staff to recognise the vital contributions of local volunteers.

The event honoured the generosity, resilience and community spirit that underpin many of the City’s programs, services and local initiatives.

### Australia Day Celebration – Kalamunda Water Park

January 2025

In partnership with Belgravia Leisure, the City hosted a vibrant Australia Day event at Kalamunda Water Park, coinciding with the facility’s 60th anniversary.

A Welcome to Country, smoking ceremony, live music and family activities created an inclusive celebration centred on cultural respect and community pride.



### Sunset Series

Summer 2024–25

The popular Sunset Series continued to be a highlight of the summer season, held in partnership with local schools.

Outdoor film screenings, food stalls and family activities drew large crowds across multiple evenings, with school P&Cs benefiting from successful fundraising opportunities.

Strong attendance and positive feedback reaffirm the series as a much-loved annual tradition.



### Completion Celebration – Forrestfield Men’s Shed

May 2025

The opening of the new Forrestfield Men’s Shed marked a major milestone for community connection and wellbeing.

The launch event brought together residents, Men’s Shed members, Councillors and project partners to celebrate a welcoming new space dedicated to skill-sharing, social connection and community support.

### Film Kalamunda

Engagement with the film and creative industries continued to grow over the year, with multiple productions seeking Kalamunda as a filming location.

The City expanded its promotional materials, streamlined permitting processes and built stronger relationships with industry partners – supporting economic diversification and showcasing Kalamunda’s natural landscapes and village charm as premier filming destinations.





## 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

The City maintained steady progress against the Local Environment Strategy, which guides how Kalamunda protects and manages its natural assets. In 2024–25, implementation focused on practical, measurable improvements to biodiversity, canopy cover and environmental education. The City continued to collaborate with community groups, schools and government partners to restore local ecosystems and enhance natural corridors, aligning with the broader objectives of sustainability and resilience.

#### ★ Caring for Our Parks

From turf renovations at Hartfield Park and Ray Owen Reserve to habitat pruning of heritage jarrahs, the City's Parks team worked tirelessly to keep public spaces in top condition.

Crews trialled a new *weed-ball herbicide applicator* to minimise spray drift and reduce chemical use, demonstrating the City's commitment to safe and sustainable practices. *Fertiliser cabinets* were installed across key sites to improve nutrient management and water retention, while innovative turf renovation techniques helped maintain playing surfaces year-round.

The team also completed upgrades at *Maida Vale* and *Hartfield skateparks*, ensuring they remain welcoming and well-maintained spaces for young people and families. Fire mitigation works along *Welshpool Road* further enhanced community safety and amenity – a reminder that everyday excellence in maintenance plays a vital role in protecting and beautifying the City's open spaces.



★ **Fighting Dieback: Protecting Our Iconic Bushland**

The City treated more than 20 hectares of bushland and mapped 94 hectares of reserves affected by *Phytophthora cinnamomi*.

Working with Great Southern Bio Logic and supported by the WA State Natural Resource Management (NRM) Program, the team doubled its original target while installing 22 boot-cleaning stations, running Green Card training and school workshops, and equipping Friends Groups to identify and manage risk.

These efforts protect jarrah, banksia and sheoak forests and strengthen community stewardship of Kalamunda's natural heritage.

★ **Living Streams in Action**

Through the Department of Biodiversity, Conservation and Attractions (DBCA) Rivercare Program, the City and Friends Groups restored two key creek corridors.

At Kadina Brook, 42,000m<sup>2</sup> of weeds were removed, 960 native seedlings planted and four riffle structures installed. Along Spring Road Creek in Jorgensen Park, more than 20,000m<sup>2</sup> was treated for weeds and 1,010 seedlings planted.

Together, over 600 volunteer hours were contributed to weeding, planting and water-quality monitoring – proof that when community and council work side-by-side, our natural areas thrive.



★ **Students Grow the Future at Hartfield Park**

In partnership with North Metropolitan TAFE, the City's Natural Areas team restored a section of Hartfield Park by planting 1,500 native seedlings from 25 local species.

Twenty students gained hands-on conservation experience while enhancing biodiversity and improving habitat connectivity across the reserve.

The project removed invasive Victorian Tea Tree, re-establishing native vegetation and showcasing how education and environmental care can grow side-by-side.

*The City's Natural Areas team continued to work alongside more than a dozen Friends Groups across the district, providing plants, tools, training, and field support. This collaboration delivered tangible improvements to local bushland, enhanced biodiversity, and strengthened community connection to natural places.*

**2.1.2 Development and Implementation of the Urban Forest Strategy**

Urban forest actions progressed through the delivery of tree planting and canopy enhancement projects. More than 35,000 native seedlings were planted across reserves, verges and creek lines, strengthening Kalamunda's tree canopy and providing much-needed shade and habitat. The City continued to refine its Street Tree Masterplan, embedding tree planting into subdivision planning and verge improvement programs. These efforts contribute to long-term cooling and beautification of the City's suburbs.

★ **Greening the Suburbs**

With residents and school groups lending a hand, the City's annual planting season saw thousands of native trees and shrubs added to local streets and parks. These efforts not only beautify neighbourhoods but help offset urban heat, improve biodiversity and foster pride in local places.



**2.1.3 Development and Implementation of the Local Biodiversity Strategy**

The City continued its partnership approach to biodiversity protection through on-ground restoration projects and dieback management. Over 20 hectares of land received dieback treatment, with a further 94 hectares mapped for ongoing monitoring.

Restoration of riparian corridors such as Woodlupine Brook, Kadina Brook and Spring Road Creek delivered tangible biodiversity gains while engaging community volunteers. Together, these initiatives demonstrate a city-wide commitment to conserving native flora and fauna.

★ **Woodlupine Brook: From Erosion to Ecosystem**

Once a severely eroded section of waterway, Woodlupine Brook in Forrestfield has been transformed into a vibrant "living stream." Partnering with the Friends of Woodlupine Brook, Water Corporation, and SERCUL, the City realigned the creek, stabilised its banks, installed riffles and planted more than 30,000 local natives.

The project restored aquatic and terrestrial habitat, improved water quality and created new learning opportunities for local schools and volunteers. What was once barren ground is now a connected ecological corridor supporting wildlife, culture, and community pride.







### 2.1.4 Increasing and protecting local biodiversity and conservation through planning integration

Environmental protection remained a key focus in all levels of planning and development. The City worked to integrate biodiversity corridors, habitat retention and creek protection into local structure plans and subdivision approvals. Ongoing collaboration with the Department of Biodiversity, Conservation and Attractions ensured that planning instruments align with regional conservation goals, balancing growth with environmental care.

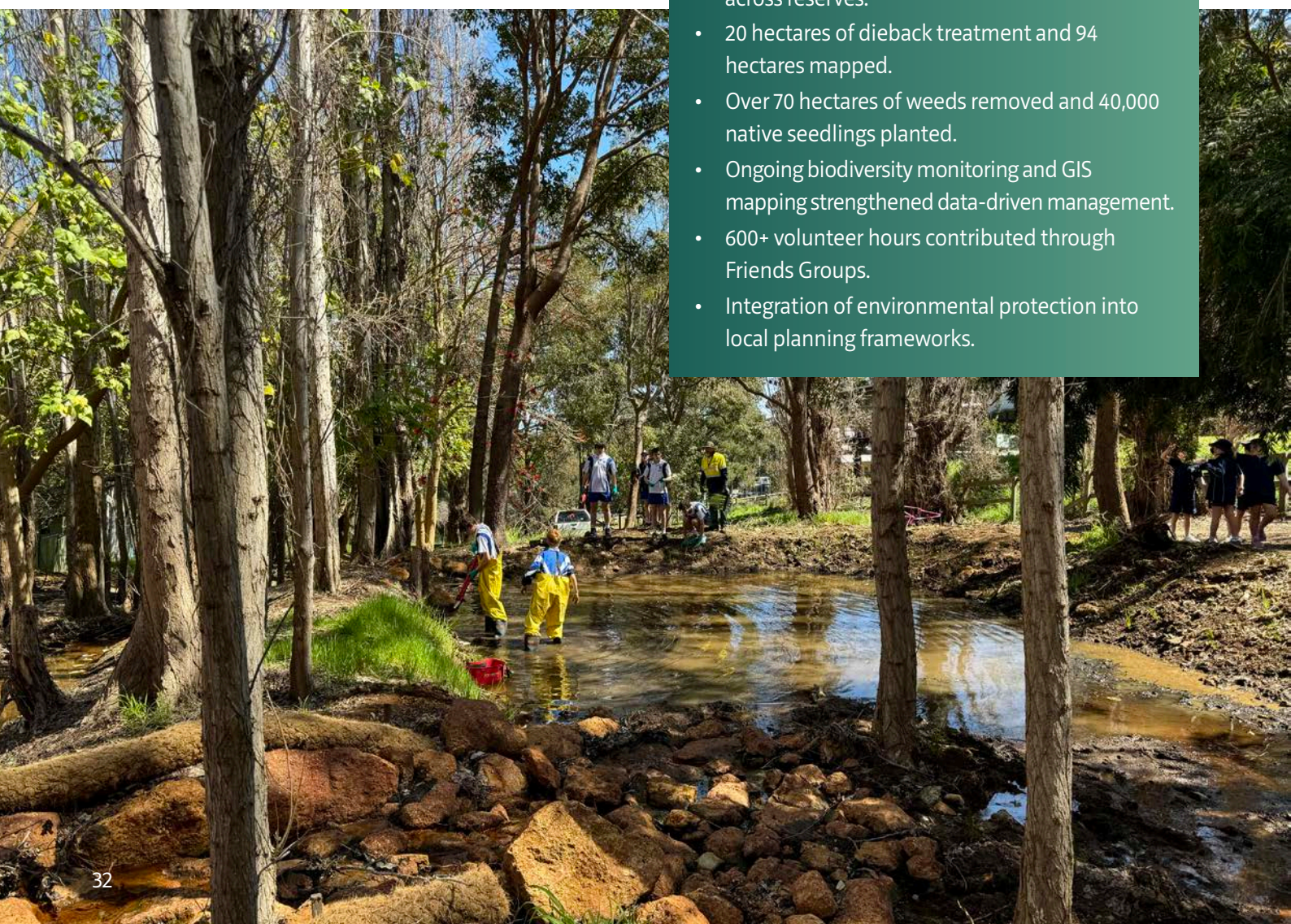
### 2.1.5 Community engagement and education in environmental management

Education and awareness remained at the heart of the City's sustainability efforts. Schools and community groups took part in environmental education sessions, waste reduction workshops and citizen science initiatives. Partnerships with organisations such as SERCUL, Water Corporation and local Friends groups amplified impact and participation. Through the Engage Kalamunda platform, residents were invited to share ideas on the City's upcoming Urban Forest Strategy refresh and environmental programs.

Education sessions and field days also equipped community members with hands-on conservation skills, from weed identification to planting and erosion control, building local capacity for long-term environmental stewardship.

#### Outcomes and Highlights

- 35,000 native trees and plants established across reserves.
- 20 hectares of dieback treatment and 94 hectares mapped.
- Over 70 hectares of weeds removed and 40,000 native seedlings planted.
- Ongoing biodiversity monitoring and GIS mapping strengthened data-driven management.
- 600+ volunteer hours contributed through Friends Groups.
- Integration of environmental protection into local planning frameworks.



## 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

Climate adaptation continued to shape the City's operational planning. Drainage upgrades, living stream projects and storm preparedness initiatives strengthened resilience to changing weather patterns. The *Climate Action Plan* guided mitigation and adaptation projects, with new measures embedded into maintenance and capital works programs. The City also increased its focus on canopy cover and water-sensitive design to manage future climate risks.

#### ★ Prepared for the Storm

Ahead of the winter storm season, the City's Infrastructure Maintenance team carried out extensive drainage inspections and cleaning. Works included removing debris and sediment from open drains and headwalls, replacing damaged manholes, and clearing blockages in key stormwater channels such as Stanhope Road and John Farrant Drive.

These routine works reduce flood risks, prevent erosion, and maintain water flow from roads to creeks – a crucial part of Kalamunda's resilience planning as weather events become more intense.

#### ★ Maintaining the Foundations

The City's Infrastructure Maintenance team delivered essential renewal and upkeep works across the district, ensuring roads, footpaths and drainage systems remained safe, functional and ready for all seasons.

More than 2.5 kilometres of paths were repaired or replaced, and 60+ bridges and culverts inspected to maintain structural integrity. Road resurfacing, kerb and channel cleaning and proactive vegetation management enhanced safety and amenity, while rural road shoulders were graded ahead of the wet season to improve stormwater flow.

The team also provided rapid-response support during severe weather events, clearing fallen trees, debris and blockages to restore safe access for residents and emergency services.

Together, these efforts demonstrate the City's ongoing commitment to maintaining the essential infrastructure that connects our communities and supports local resilience.



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

The City continued to explore cost-effective ways to reduce emissions from its operations. Solar performance monitoring was expanded, LED streetlight replacements reduced energy consumption, and a business case for electric fleet transition was developed. Building audits informed future investment in renewable energy generation and efficient asset management, reinforcing the City’s long-term goal of achieving net zero carbon emissions.

★ Lighting the Future

Upgrades to LED street lighting along Canning Road not only improved safety but also reduced energy use and maintenance costs. This simple infrastructure shift demonstrates how innovation can achieve both community and environmental benefits.



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

Water conservation remained a core sustainability focus, with the City retaining its Gold Waterwise Council accreditation. Eco-zoning and irrigation upgrades at parks and reserves reduced potable water use while supporting healthy landscapes. New plantings favoured native, drought-tolerant species, and smart irrigation systems ensured efficient watering aligned to real-time conditions.

Outcomes and Highlights

- Climate Action Plan actions progressed.
- LED street lighting upgrades and solar monitoring expanded.
- Gold Waterwise Council status maintained.
- Smart irrigation and eco-zoning projects implemented.
- EV and carbon reduction business cases under development.



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

The City continued to lead in sustainable waste management through innovation and community education. The *FOGO* system approached its first anniversary, with improved participation and reduced contamination rates. The *Second Chance Reuse Shop* diverted more than 100 tonnes of items from landfill, while infrastructure upgrades at the Walliston Transfer Station improved safety and efficiency. Public education campaigns during *Clean Up Australia Day*, *Plastic Free July* and *National Recycling Week* kept sustainability front of mind.

★ FOGO for a Cleaner, Greener Kalamunda

The City successfully rolled out its FOGO system to over 23,000 households, supported by the WA Government’s Better Bins programs.

Residents swapped bin lids, received new kitchen caddies, and took part in education sessions, community pop-ups, and fun “Let’s All FOGO” performances for children.

The initiative diverts food and garden waste from landfill, reduces methane emissions, and turns organics into valuable compost – a win for both residents and the environment.





#### ★ Teaching Waste-Wise Habits

The City's Waste Education team engaged over 700 students through school presentations, incursions, and visits to the Walliston Transfer Station.

Events like Clean Up Australia Day, Plastic Free July, and National Recycling Week encouraged the community to take practical action to reduce waste.

Through these programs, Kalamunda continues to build a culture of sustainability that starts early and lasts a lifetime.

#### ★ Walliston Transfer Station Upgrades

The Walliston Transfer Station received significant upgrades to improve safety, noise management, and site conditions.

New noise walls, fencing, and drainage works improved compliance and user experience, while the *Second Chance Reuse Shop* diverted over 100 tonnes of materials from landfill.

More than 4,000 residents visited the site each month, reflecting the community's strong commitment to reuse and recycling.

#### ★ Tackling Litter and Illegal Dumping

The City's Waste Team responded to over 520 reports of illegal dumping and littering, addressing all within five working days.

Crews monitored 60 hotspot areas and worked with the Department of Water and Environmental Regulation to support community reporting.

Combined with annual events like Clean Up Australia Day, these actions are reducing litter impacts and promoting civic pride.



#### ★ From Street Sweepers to Rhino Scratchers

In a creative twist on recycling, the City found a new purpose for its retired street sweeper brushes – as scratching posts for rhinos at Perth Zoo.

When a member of the City's waste services team spotted the potential to repurpose the brushes rather than send them to landfill, the idea quickly gained traction. The brushes were delivered to the Zoo in October, where resident rhinos Memphis and Bakari wasted no time testing out their new enrichment tools.

Mayor Margaret Thomas said the initiative was a win for sustainability and innovation.

"This clever idea not only supports the City's sustainability efforts but also contributes to the well-being of the animals at the Zoo," she said. "It's a fantastic example of our waste services team thinking outside the box – finding creative ways to reuse materials and deliver great outcomes."

The durable, pre-worn brushes now serve as safe and stimulating scratching posts, encouraging natural behaviours and providing daily enrichment for the Zoo's rhinos.

Following the success of the first donation, the City plans to continue supplying used brushes to Perth Zoo – giving these everyday items a second life while supporting animal care and reducing waste.

#### Outcomes and Highlights

- 8,743 tonnes of FOGO diverted from landfill from September 2024 to June 2025.
- FOGO rollout and education achieved strong results.
- 100+ tonnes diverted from landfill through reuse initiatives.
- Infrastructure upgrades improved transfer station safety.
- Waste education campaigns reached thousands of residents.
- Ongoing implementation of the *Waste Plan* under State alignment.



## 2.4 To ensure contaminated sites are safe

### 2.4.1 Identify, examine and manage risk associated with contaminated sites

The City continued to monitor and manage its known contaminated sites, ensuring compliance with Department of Health and Department of Water and Environmental Regulation requirements. Investigations and risk assessments informed appropriate mitigation and rehabilitation strategies, ensuring public safety and supporting future land use opportunities.

#### Outcomes and Highlights

- Ongoing site monitoring and risk management.
- Collaboration with regulators to confirm safe use outcomes.
- Contaminated sites management integrated into planning and asset frameworks.



# Priority 3: Kalamunda Develops

Supporting sustainable urban development that strengthens our local economy and community while protecting 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 City continued to shape a sustainable and liveable future for its growing community. Strategic planning efforts focused on balancing housing diversity, environmental protection and access to employment opportunities through clear, evidence-based frameworks.

The Local Planning Strategy progressed through further consultation and refinement, ensuring alignment with the State Government's Perth and Peel @ 3.5 Million frameworks and the City's vision for connected and resilient neighbourhoods. Planning for the High Wycombe Community Hub also advanced, supporting future development around the *METRONET* station and unlocking opportunities for new homes, open space and community infrastructure.

The City also continued to implement recommendations from the Pickering Brook and Surrounds Sustainability and Tourism Strategy (Part 2), guiding future land use in the rural and tourism precincts. These strategies reinforce the City's commitment to well-managed growth that reflects the character, environment and aspirations of Kalamunda's community.

#### Outcomes and Highlights

- Local Planning Strategy refined through community consultation.
- Planning frameworks advanced for *METRONET* and High Wycombe precincts.
- Implementation of Pickering Brook and Surrounds Strategy progressed.
- Sustainable planning principles embedded in local policy and structure plans.

#### ★ Revitalising the Heart of Kalamunda

A major milestone was reached with the approval of the *Kalamunda Activity Centre Precinct Structure Plan* by the Western Australian Planning Commission in May 2025.

The plan reimagines the town centre as a lively, connected destination with alfresco dining, improved pedestrian links, and enhanced civic and cultural spaces.

Developed with strong input from local residents and businesses, the plan sets out design and landscape guidelines that blend Kalamunda's heritage charm with modern amenity.

From an activated Haynes Street to a revitalised Central Mall, the plan provides a clear roadmap for future investment, ensuring the town centre remains the social and economic heart of the hills.

#### ★ Unlocking *METRONET*'s Potential

The *METRONET East High Wycombe* project continued to evolve from a transport hub into a future mixed-use precinct. With plans for up to 14,000 homes, retail and employment opportunities, the project positions the City of Kalamunda as a key player in Perth's east metropolitan growth corridor. Advocacy and forward planning remain vital as the City seeks State investment to bring this vision to life.

#### Outcomes and Highlights

- *Kalamunda Activity Centre Precinct Structure Plan* approved (May 2025).
- *METRONET East High Wycombe Structure Plan* approved (April 2025).
- Work underway on *Local Planning Strategy* and *Scheme No. 4*.
- Sustainable growth frameworks integrated with State policy priorities.







Approval Services

The City's Approval Services team delivers a wide range of statutory functions across the areas of Statutory Planning, Building Services, Development Compliance, Development Engineering and Swimming Pool Compliance. Throughout 2024–25, the team focused on timely processing, regulatory reforms, customer service improvements and supporting sustainable growth across the district.

Statutory Planning

The Statutory Planning team continued to manage development applications in line with the State's regulatory timeframes, achieving strong performance across all categories.

Processing performance compared with the previous year is outlined below:

Application Type	Statutory Timeframe	23/24	24/25
Basic (20 days)	20 days	69%	80%
Standard (60 days)	60 days	90%	87%
Complex (90 days)	90 days	94%	86%

The year saw a continued emphasis on early engagement with applicants, streamlined internal referrals and improved digital lodgement processes. These efforts supported more consistent turnaround times while ensuring development outcomes aligned with the City's planning framework.

Building Services

Building Permits and Development Trends

The City issued 1,023 building permits during 2024–25 – a 10.24% increase on the previous year.

Average processing times remained well within statutory limits:

- Certified applications: 6 working days
- Demolition permits: 5 working days
- Uncertified applications: 11 working days

Building activity reflected ongoing confidence in the local housing market:

- 169 permits for new homes
- 61 permits for additions

There was a 33.39% overall increase in permits issued (65 more permits than last year).

Residential development hotspots

Foothills suburbs:

- Forrestfield – 204
- High Wycombe – 154
- Maida Vale – 100
- Wattle Grove – 75

Escarpment suburbs:

- Kalamunda – 171
- Lesmurdie – 117
- Gooseberry Hill – 77
- A further 92 across Carmel, Bickley Valley, Hacketts Gully, Paulls Valley, Pickering Brook, Piesse Brook and Walliston

These figures demonstrate the City's ongoing role in supporting infill development and facilitating housing supply.

Demolition Permits

The City issued 33 demolition permits, compared with 36 in the previous year.

Most demolitions facilitated infill development or subdivision, consistent with development activity across the district.

Building Reform Program

The national Building Confidence Report (2018) initiated significant reforms across Australia's building industry. The City continued to navigate these reforms and apply updated standards across its regulatory processes.

Key reforms implemented in 2024–25 included:

Stage 1 – Implemented

- Registration of building engineers (commenced 1 July 2024)
- New Code of Conduct for Building Surveyors
- Building Services Audit Program led by Building and Energy

Stage 2 – Underway

- Completion of the Review of WA Building Regulations
- Development of new legislation aimed at improving construction standards, strengthening consumer confidence, and implementing national recommendations

Next steps for 2025

- Review of fire systems installers
- Review of building designers (non-engineers)

These reforms will continue to shape local regulatory processes and ensure safer, more compliant buildings across Western Australia.

Building Compliance

The City investigated 33 cases of unlawful building works during the year.

In instances where unauthorised structures were identified, the City supported landowners to obtain Building Approval Certificates – often requiring structural upgrades to meet compliance.

Swimming Pool and Spa Compliance

At the end of 2024–25, the City had 5,991 registered private pools and spas, an increase of 46 from the previous year.

- 120 permits were issued for new pools/spas
- 70 pools/spas were removed (due to disrepair or redevelopment)

To meet State Government requirements, the City conducts inspections on a four-year cycle.

A full-time Swimming Pool Fencing Compliance Officer inspects around 16 properties per day.

Compliance remained high, with:

- 85% of pools compliant at first inspection. In cases of ongoing non-compliance, the City may issue \$5,000 infringement notices.
- One entry warrant was required this year to complete an inspection where access had been denied.

As the number of private pools increases, additional resourcing may be required to maintain compliance levels.

Shared Services with Regional Shires

The City continued to support neighbouring local governments through existing Memoranda of Understanding with the Shires of:

- Corrigin
- Mukinbudin
- Narembeen
- Quairading
- Wandering
- West Arthur
- Williams
- Woodanilling

In 2024-25, the City processed 91 permits on a cost-recovery basis for these regional Shires.

The demand for shared services continues to grow, and the City is working to strengthen its service and governance model to ensure ongoing viability.



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

The City invested in maintaining and improving its extensive network of roads, drainage and public infrastructure to ensure safe, reliable connections across all suburbs. Road resurfacing and regrading works were delivered across multiple areas, while drainage upgrades enhanced stormwater capacity and improved environmental outcomes.

Preventative maintenance schedules kept community facilities and parks safe, accessible and welcoming for residents.

Working together, the City's Civil Works and Design teams delivered renewal programs across roads, footpaths, bridges, drainage and public spaces, improving connectivity and supporting long-term sustainability.

The ten-year Infrastructure Design and Renewal Program continued to guide priorities, ensuring projects are delivered based on community need, asset performance and future growth.

Asset Management

The City strengthened its asset management practices to ensure long-term sustainability, reliability and accuracy across its infrastructure portfolio. Key activities included:

- Completing condition assessments across major asset classes
- Prioritising renewal through lifecycle modelling
- Updating asset data for new and replaced infrastructure
- Applying industry-standard unit rates to ensure accurate valuations aligned with Australian Accounting Standards

As at 30 June 2025, the City's asset register included:

Asset Group	Quantity
Bridges	48
Buildings	230
Car parks	317
Footpaths	434,917 m
Parks & gardens	783,458 m²
Roads (IRIS)	628,763 m
Stormwater drains	231,559 m
Stormwater pits	20,247

These strong foundations support informed financial planning and responsible stewardship of community assets.



★ Building Better Connections

The City's Civil Works and Design teams delivered 38 projects valued at \$6.8 million, improving roads, drainage and public spaces across the district.

Works included drainage upgrades, footpath extensions on Hale Road and shoulder widening on Kalamunda Road to improve safety and traffic flow. Bus pad and kerb replacements enhanced accessibility for transit users, while bridge inspections and design reviews ensured future projects meet long-term engineering standards.

Concept design work progressed for major recreation projects including Ray Owen Reserve Oval Expansion and Pickering Brook Sports Lighting, ensuring future infrastructure meets community needs and sustainability standards.

Together, these investments demonstrate the City's ongoing commitment to reliable infrastructure that supports growth and connectivity.

★ Caring for the City's Facilities

The City's Facilities Maintenance team carried out a proactive program to improve safety and reliability across public buildings.

Highlights included new CCTV servicing, expanded pest control and solar infrastructure maintenance programs, and adjusted public toilet opening hours to reduce vandalism.

At the Kalamunda Community Centre, flooring was replaced after identifying moisture-related safety concerns, while faulty solar lighting at Jacaranda Springs Park was replaced under warranty.

A citywide asbestos removal program eliminated risks at seven facilities and removed 70 high-risk items – significantly improving safety across the district.

These improvements ensure that community spaces continue to meet growing needs while minimising reactive maintenance.





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

Major community facility upgrades continued across the City, guided by the *Community Infrastructure Strategy* and *10-Year Building Renewal Plan*. These programs ensure that every investment contributes to a more inclusive, resilient and sustainable network of community spaces.

#### ★ Facilities That Work for Everyone

The City's Facilities Maintenance team responded to more than 3,200 maintenance requests throughout the year and introduced a proactive maintenance schedule across all City-owned buildings.

Accessibility improvements included automatic doors, handrails and tactile signage in community venues, while HVAC (Heating, Ventilation, and Air Conditioning) upgrades at the Civic Centre and Hartfield Recreation Centre improved comfort and energy efficiency.

The team also completed LED lighting retrofits and solar-panel trials, contributing to the City's broader sustainability goals.

Each upgrade not only maintains City assets but also enhances the spaces where people connect, learn and celebrate community life.

#### ★ Hartfield Park: A Growing Sporting Destination

The next stage of Hartfield Park Redevelopment took shape through detailed design and funding advocacy. The expanded plan includes new playing fields, a sports pavilion and improved community infrastructure – a game-changing development for local sport and recreation in the Perth Hills.

### Outcomes and Highlights

- 38 civil and design projects delivered across the City.
- \$6.8 million invested in transport, drainage and open space renewal.
- 2.5 km of new and renewed pathways completed.
- 3,200 maintenance requests completed across community facilities.
- 10-Year Building Renewal Plan updated and Asset Management Framework review completed.
- Accessibility, HVAC and energy-efficiency upgrades delivered in key community buildings.

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

The City continued to collaborate with State agencies to improve safety and connectivity across the road network. Key projects included the Welshpool Road East / Lewis Road intersection upgrade and designs for the Kalamunda Road / Range Court / Hawkevale Road roundabout. A nomination for Black Spot funding was submitted for Welshpool Road East / Lewis Road to improve safety. The City also began preparations to update the Bicycle and Active Transport Plan to reflect emerging demand and connectivity priorities.

Through advocacy and detailed design, the City is ensuring its transport networks remain safe, efficient and responsive to population growth.

#### Traffic Engineering

The City progressed several key traffic engineering initiatives to improve safety, reduce congestion and enhance mobility across the district.

**Welshpool Road East / Lewis Road Intersection:** Identified as a high-priority Black Spot location, the City submitted a funding application to the 2026/27 Black Spot Program to support future safety upgrades.

**Kalamunda Road / Range Court / Hawkevale Road Intersection:** Designs were completed for a new roundabout and cul-de-sac treatment for Rangeview Road.

- Street-lighting upgrades are funded in the 2025/26 Capital Works Program.
- A grant application has been submitted to the MRRG Improvement Program for construction funding in 2026/27.

#### Bicycle Plan Review

To support active transport and cycling safety, the City applied for WA Bicycle Network funding to review and update the 2018 Bicycle Plan. The updated plan will:

- Assess feasibility of previous recommendations
- Reflect current cycling and micro-mobility trends
- Update project cost estimates
- Deliver a refined, costed implementation plan

The review will ensure cycling becomes an increasingly viable and safe transport choice across the district.

#### ★ Building Safer Roads

From intersections to neighbourhood roads, the City's 2024–25 Design Program invested in safer, more accessible streets. Projects included resurfacing works at Edney Road, Upwood Circle, and Strelitzia Avenue, along with intersection upgrades at Welshpool and Lewis Road.

Each project improved safety, drainage, and driving surfaces while extending asset life and reducing future maintenance.

The program reflects the City's commitment to building infrastructure that keeps people moving safely and efficiently – from daily commutes to school drop-offs and local sport travel.

#### ★ Safer Roads, Smoother Journeys

Upgrades to Welshpool Road East and Lewis Road are improving traffic flow and safety for local commuters. These works are part of the City's broader commitment to delivering reliable, connected transport routes that support both economic activity and daily community life.

### Outcomes and Highlights

- Intersection and roundabout upgrades improving network safety.
- Ten-year asset renewal program advanced.
- Hartfield Park Stage 2 design and funding advocacy progressed.
- Preparations commenced to review *Bicycle and Active Transport Plan*.





3.3 To develop and enhance the City’s economy

3.3.1 Facilitate and support the success and growth of businesses

Economic development efforts focused on supporting local business resilience, investment and innovation. The City strengthened relationships with the business community through events, mentoring and collaborative networks. Ongoing implementation of the *Economic Development Strategy* and *Industrial Development Strategy* guided initiatives that promote sustainable economic growth and employment.

The City’s acquisition of 23 Hatch Court in High Wycombe marked a strategic investment to catalyse industrial and employment land development. Engagement continued with key stakeholders to progress development contributions, design guidelines and servicing infrastructure to attract new industries.

★ Building a Strong and Connected Economy

The City of Kalamunda continues to play a leading role in shaping the economic and tourism landscape of the Perth Hills. By championing collaboration, investment and innovation, the City is ensuring a strong and diverse local economy that supports residents, businesses and visitors alike.

Through the Perth Hills Tourism Alliance (PHTA) – a partnership between the Cities of Kalamunda, Swan and Armadale, and the Shires of Mundaring and Serpentine Jarrahdale – the *Experience Perth Hills* brand has continued to grow as one of Western Australia’s most distinctive regional destinations for nature, produce and cultural experiences.

In October 2024, the PHTA launched the first *Experience Perth Hills Visitor Guide* – a 24-page showcase of trails, events, and road trip inspiration distributed across key visitor touchpoints. The brand’s growing profile was recognised when *Experience Perth Hills* won Gold at the 2024 Perth Airport WA Tourism Awards, receiving the *Excellence in Local Government Award for Tourism*. This accolade reflects the strength of regional collaboration and the City’s leadership in destination marketing.

The City also remains an active participant in Link WA, a partnership with the Cities of Belmont, Swan and Canning to advance the *Inland Freight and Logistics Hub and Corridor*. The alliance continues to work closely with Westport and State Government agencies to plan for the future of freight and logistics infrastructure across the eastern corridor – ensuring Kalamunda remains a key player in regional connectivity.



Driving Business Growth and Economic Strength

The local economy remains resilient, underpinned by more than 4,500 registered businesses, 98% of which are small enterprises. Construction, transport, professional services and retail continue to drive local activity, while the City’s *Gross Regional Product (GRP)* reached \$3.76 billion – a 5% increase on the previous year. Employment remained strong with 21,575 local jobs, reflecting continued business confidence and steady growth.

Through its partnership with the Kalamunda Chamber of Commerce, the City supported local enterprise through events such as the *Kalamunda Farmers and Night Markets*, *Business Awards*, and regular training and networking programs. The *Invest Kalamunda Prospectus* continued to attract interest from investors, showcasing key precincts and opportunities for growth.

The City also participated in the Small Business Friendly Approvals Program, mapping the customer journey to identify reforms that simplify approval processes and make it easier to establish a business in Kalamunda.

Tourism Growth and Digital Performance

Tourism remains a cornerstone of the City’s economy, contributing \$151.5 million in output and supporting around 650 local jobs. The *Perth Hills Kalamunda Visitor Centre* welcomed 40,839 visitors during 2024–25, highlighting sustained local and regional interest. Digital engagement through the *Experience Perth Hills* channels grew by more than 90% year-on-year, driven by high-quality regional marketing campaigns and strong storytelling that connected audiences to the Hills’ unique experiences.

★ Feature Story – Experience Perth Hills Wins Gold

The *Experience Perth Hills* brand took home Gold at the 2024 Perth Airport WA Tourism Awards for *Excellence in Local Government Tourism*. This recognition reflects the City’s leadership in regional collaboration and its commitment to creating authentic, memorable visitor experiences across the Perth Hills.

Visitor Servicing and Local Experience

The *Perth Hills Kalamunda Visitor Centre* continues to play a vital role in supporting tourism growth and providing exceptional service to visitors. Staff and volunteers maintained the accuracy and safety of the City’s extensive trail network, while merchandise sales of locally made products increased by 6.8%, reinforcing the City’s commitment to supporting local artisans and Australian-made goods.

Heritage tourism also thrived, with Kalamunda History Village welcoming 121 schools and 6,256 students through its education program, alongside 6,214 casual visits from regional, interstate and international guests. The site’s increasing bookings, media interest and reputation for authenticity continued to position it as one of Western Australia’s premier heritage attractions.

★ Stories That Shape Us

From school excursions to heritage enthusiasts, thousands of visitors experienced the charm of Kalamunda History Village this year. Its living museum of local stories continues to connect generations, preserving the region’s rich cultural identity and sense of place.

★ Building the Industrial Future

The acquisition of 23 Hatch Court will help unlock industrial land supply and create new employment opportunities in Perth’s eastern corridor. The City’s proactive approach demonstrates its commitment to stimulating local investment and diversifying the regional economy.

Outcomes and Highlights

- GRP reached \$3.76 billion (+5%).
- 21,575 local jobs supported.
- 4,500 registered businesses, 98% small enterprises.
- Experience Perth Hills Visitor Guide launched.
- Gold at the 2024 Perth Airport WA Tourism Awards.
- Ongoing participation in Link WA and Small Business Friendly Approvals Program.



3.4 To be recognised as a preferred tourism destination

3.4.1 Facilitate, support and promote activities and places to visit

Tourism continued to play a key role in positioning the Perth Hills as a must-visit destination. The City promoted local events, markets and trails through its *Experience Perth Hills* platform, celebrating the region's natural beauty and creative culture. Collaboration with local businesses and visitor centres enhanced the visitor experience, encouraging repeat visitation and extended stays.

★ Feature Story – Experience Perth Hills

The *Experience Perth Hills* brand continued to attract attention, promoting unique destinations from Lesmurdie Falls to the Zig Zag Scenic Drive. With new signage, events and online campaigns, the City is helping visitors discover what locals already know – the Hills are special.



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

The City worked closely with the State Government through the *Pickering Brook and Surrounds Sustainability and Tourism Strategy – Stage 2*, ensuring local advocacy remains central to decision-making. The project's long-term goal – to unlock sustainable agritourism opportunities in the region – moved forward through the State-led Working Group, with the City playing an active coordination and facilitation role. Rural landowners and producers continued to be supported through planning advice and development guidance, encouraging diversification of tourism ventures.

★ Feature Story – Growing Rural Tourism

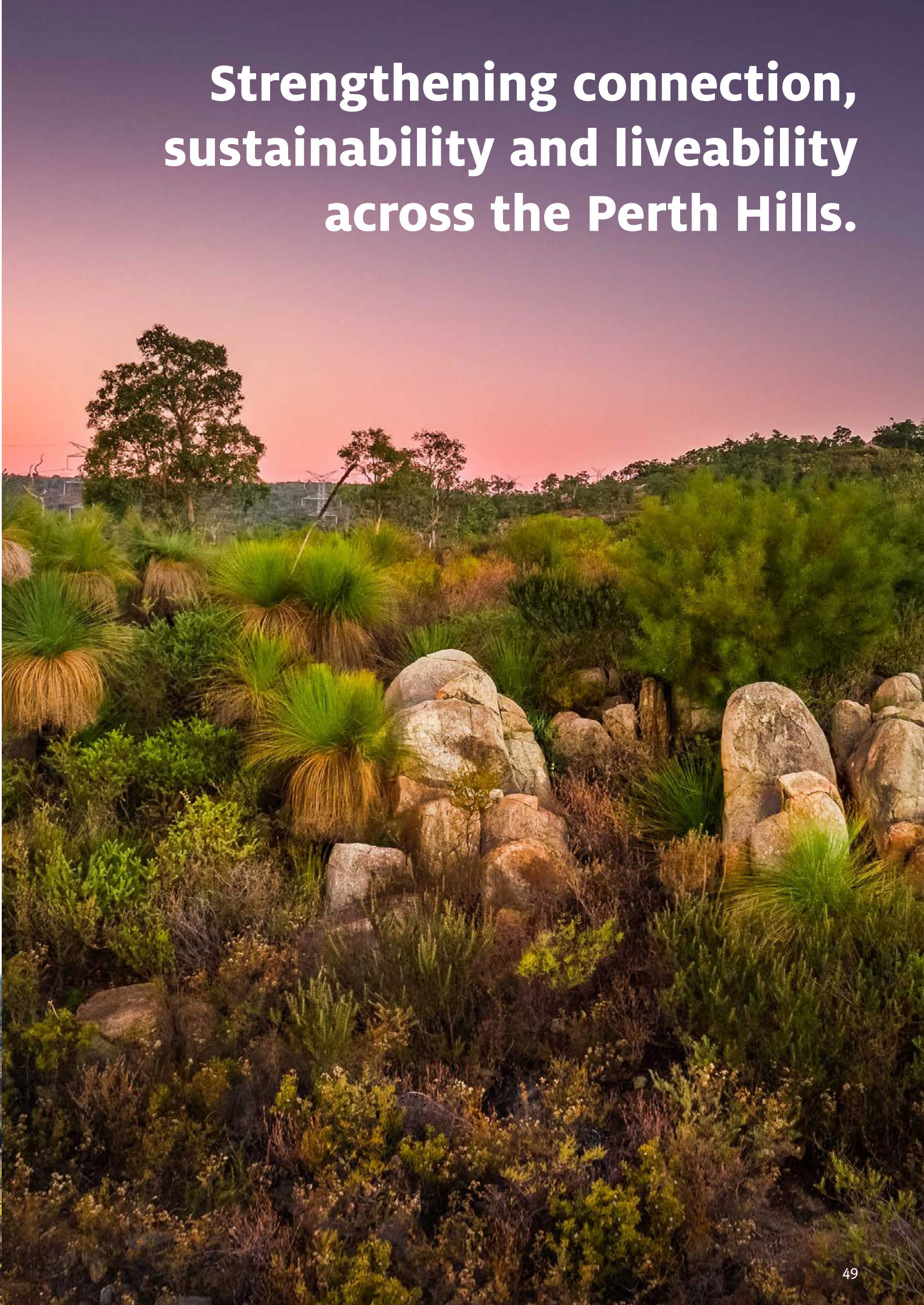
Through collaboration with the State's *Pickering Brook Working Group*, the City is helping shape a future where local growers, wineries and orchards can diversify their offerings. By supporting agritourism, the City is helping preserve the rural character that defines the Perth Hills.

**Outcomes and Highlights**

- *Experience Perth Hills* tourism marketing expanded.
- Ongoing collaboration with the State on *Pickering Brook & Surrounds Strategy*.
- Local events and visitor experiences supported across all townsites.
- Continued growth in visitor numbers and regional profile.



Strengthening connection, sustainability and liveability across the Perth Hills.







# Priority 4: Kalamunda Leads

Providing good government, transparent governance and leadership

## 4.1 To provide leadership through transparent governance

### 4.1.1 Provide good governance

The City continued to uphold strong governance and accountability through transparent decision-making, policy review and legislative compliance. Regular reporting to Council and the community ensured progress against key strategies was clearly communicated, including quarterly tracking of the Corporate Business Plan. The City's governance framework emphasised integrity and responsiveness, ensuring all operations adhered to State Government and local legislation.

Training for elected members and staff reinforced a shared commitment to ethical leadership and informed decision-making. Policy reviews, compliance audits and refreshed delegations ensured governance practices remained robust, transparent and community-focused.

#### ★ Governance in Action

The City's commitment to openness was reflected in improved online reporting and quarterly performance dashboards, giving residents an easy way to see progress against Council priorities – another step in making local government more accessible and accountable.

### 4.1.2 Build an effective and efficient service-based organisation

The City continued to evolve through internal transformation, investing in systems, people and culture. The *KalaReshuffle* program strengthened service delivery by aligning teams around shared outcomes, while the *KalaPivot* initiative focused resources on strategic priorities. Staff capability and engagement were supported through the GROW leadership and professional development program, while digital enhancements improved workflow efficiency and customer service responsiveness.

ICT and cybersecurity upgrades ensured the organisation's digital infrastructure remained secure, reliable and future-ready. Continued monitoring and reporting on key financial indicators, including positive ratios and tight budget management, demonstrated sound financial governance.

#### Outcomes and Highlights

- Quarterly *Corporate Business Plan* reporting maintained.
- Multiple policies and delegations reviewed.
- *KalaReshuffle* and *KalaPivot* initiatives embedded.
- *GROW* staff development and culture program delivered.
- ICT strategy implemented and cybersecurity strengthened.
- Financial management maintained within 5% of adopted budget.





4.2 To proactively engage and partner for the benefit of community in innovative ways

4.2.1 Actively engage with the community in innovative ways

The City continued to reimagine how it connects with its residents, using innovative engagement methods that met people where they are. Through the *Engage Kalamunda* platform, community members could share feedback on key projects, from planning strategies to park upgrades. Pop-ups, workshops, library sessions and youth forums ensured voices from all corners of the City were represented.

The City also broadened its inclusion practices by introducing sensory-friendly spaces at events and translating key consultation materials for culturally and linguistically diverse communities. Engagement analytics demonstrated steady growth in participation, with more residents contributing to shaping local decisions than ever before.

★ Engage Kalamunda: Conversations That Count

From kitchen tables to community halls, *Engage Kalamunda* sparked hundreds of conversations about the City’s future. Whether through pop-up stalls, online feedback, or creative arts engagement, residents had more ways than ever to be heard.



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

Advocacy remained a central focus in 2024–25 as the City pursued funding and partnerships to deliver on its strategic priorities. Major advocacy projects included the *High Wycombe Community Hub*, *Hartfield Park Stage 2 Redevelopment*, and transport infrastructure improvements across the district. Collaboration with State and Federal representatives, regional local governments and WALGA strengthened the City’s collective voice on issues such as housing, sustainability and local infrastructure funding.

The City’s proactive engagement with government agencies underpinned its reputation as a trusted partner and leader in local government innovation. Partnerships with local organisations, businesses and volunteers further enhanced the City’s capacity to deliver community outcomes that extend beyond municipal boundaries.

★ Partnerships for Progress

Advocacy efforts paid off as the City’s leadership engaged Ministers, local MPs and funding bodies to progress key projects such as the *High Wycombe Community Hub* and *Hartfield Park Stage 2*. These partnerships are helping secure long-term investment in the City’s growing communities.

**Outcomes and Highlights**

- Diverse community engagement activities delivered through *Engage Kalamunda*.
- Expanded sensory-friendly and inclusive engagement practices.
- Strong relationships maintained with State and Federal government agencies.
- Advocacy efforts advanced for *High Wycombe Community Hub* and *Hartfield Park Stage 2*.
- Ongoing participation in regional and WALGA-led collaboration initiatives.



Customer & Public Relations

Delivering authentic communication, transparent governance and exceptional customer experiences remained central to the City’s operations.

The Customer & Public Relations team leads the City’s engagement, communications, media, digital and customer service functions – connecting residents with information, services and spaces that make Kalamunda a great place to live, work and visit.

Communications and Media

The City maintained a strong and proactive media presence, issuing 53 media releases and responding to 43 media enquiries throughout the year.

Stories highlighted major capital works, environmental initiatives, community events and advocacy projects – helping residents stay informed and engaged with City priorities.

The team also supported campaigns for emergency preparedness, waste education, tourism and community participation, ensuring clear, consistent and timely messaging across all channels.

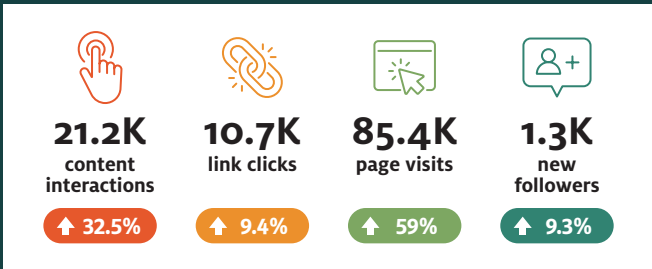


Social Media and Digital Engagement

The City’s social media channels continued to grow as powerful platforms for connection, transparency and community pride. Across Facebook, Instagram and LinkedIn, the City shared updates on major projects, events and opportunities, while showcasing the stories behind local people and places.

Facebook

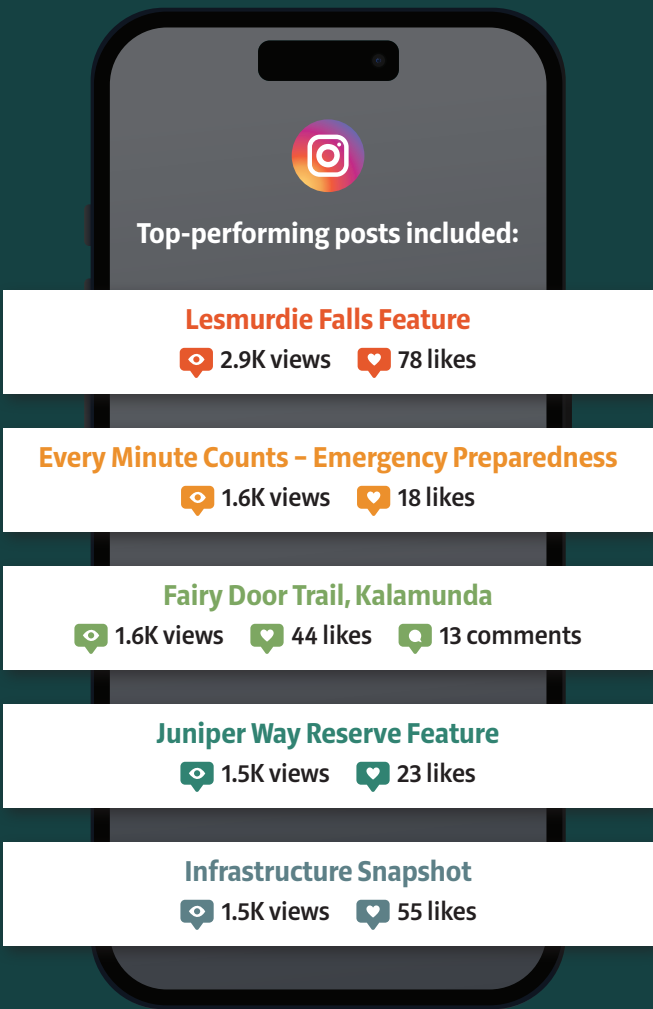
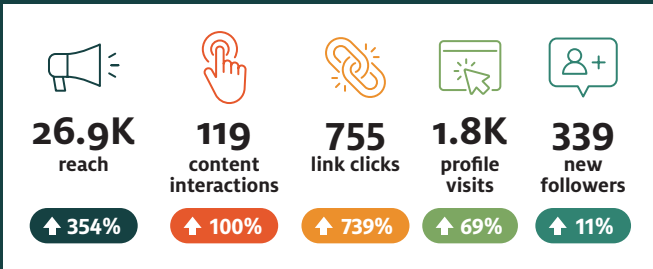
The City’s Facebook page continued to perform strongly, connecting with residents through timely updates, service alerts, and community stories.



These results show continued growth in engagement, particularly for health, infrastructure, and community event content – areas of strong public interest.

Instagram

Instagram saw significant year-on-year growth, fuelled by place-based storytelling, tourism promotion, and lifestyle content.



Top-performing posts showcased Kalamunda’s scenic assets and community experiences. Instagram continues to attract younger audiences and visitors, reinforcing the City’s reputation as the heart of the Perth Hills.

Website and Digital Services

The City’s website continues to deliver strong digital value to the community, serving as the primary platform for information, engagement and online services.

From July 2024 to June 2025, overall website performance improved across nearly all key engagement measures, reflecting the community’s growing trust and reliance on the site.

Traffic Sources

Organic Search remained the leading driver of website traffic, showing strong visibility in Google and alignment with residents’ online behaviour.

Direct traffic also grew significantly – evidence that more people are visiting the site intentionally and repeatedly.

Social media and referral traffic both increased steadily, reinforcing the success of cross-channel communications and the City’s expanding digital footprint.

Search Insights

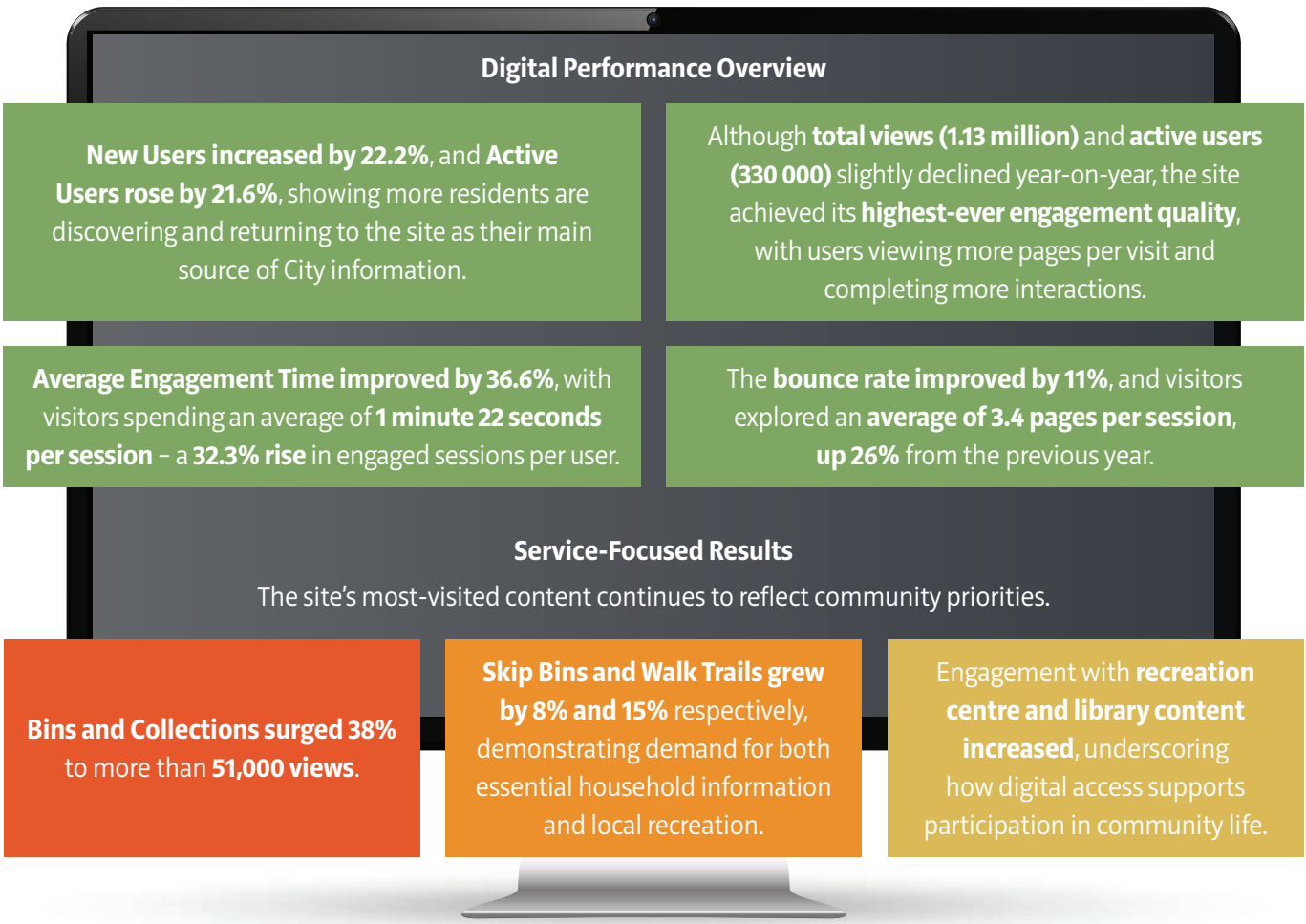
Organic Search performance remained strong for City-branded and service-related terms such as **waste, jobs** and **local tourism**.

While total search volume declined slightly, visitors arriving via search engaged more deeply and completed more actions.

Future opportunities include expanding visibility for non-branded searches, particularly for events and community engagement content.

The City’s website continues to evolve into a high-performing service-delivery platform, effectively supporting daily resident needs, promoting City programs and enhancing user experience across all devices.

Residents are finding information faster, staying longer and engaging more meaningfully – clear signs that Kalamunda’s digital presence is growing stronger, smarter and more community-focused.

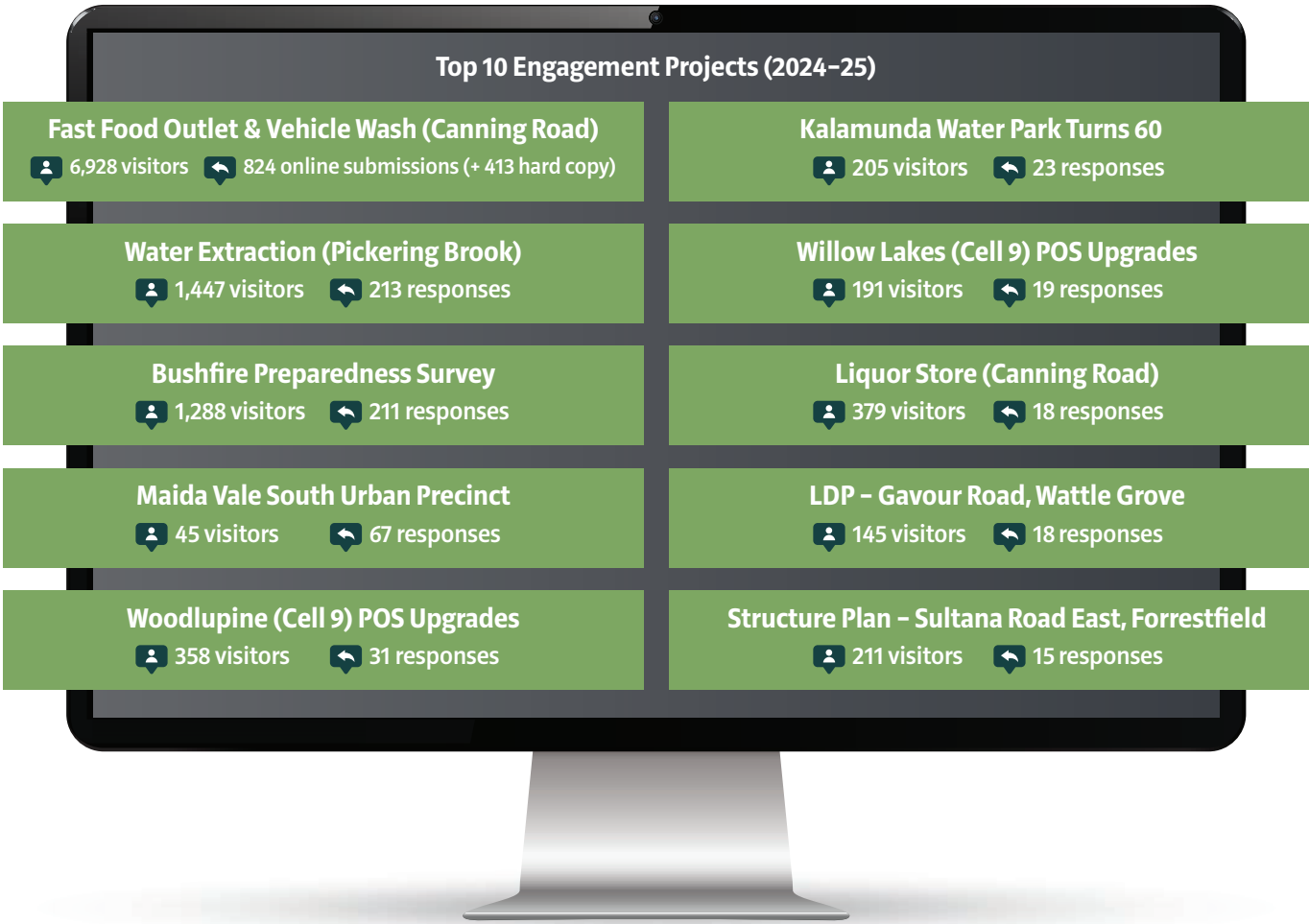




Community Engagement (Engage Kalamunda)

The Engage Kalamunda platform strengthened transparency and participation by hosting a diverse range of consultations – from planning proposals and public-open-space upgrades to policy development.

Across the 2024–25 period, the site attracted 24,308 visitors and 29,025 visits, reflecting strong community interest in City projects and decision-making. Of these, 19,861 visitors were informed and 1,439 were actively engaged, contributing feedback, ideas and submissions.



These projects highlight the community's active involvement in planning, environmental and place-making decisions.

The City also hosted multiple pop-ups, drop-ins and workshops across local centres to complement online engagement and ensure inclusive access.



Facility Bookings & Fee Waivers

The City's facility bookings team coordinated community access to halls, reserves and meeting spaces across the district.

More than 400 fee-waived bookings were approved for not-for-profit and volunteer groups, representing \$40,803.10 in community support.

Regular users included the Forrestfield Men's Shed, Gooseberry Hill Playgroup, AA Meetings, Forrestfield Senior Citizens Club, and Zig Zag Community Arts.

The Woodlupine Community Centre Main Hall was the most frequently booked venue, followed by the Anderson Road Community Hall, Jack Healey Centre, and Gooseberry Hill Multi-Use Facility.

This in-kind investment enabled hundreds of free or low-cost community sessions that strengthen local wellbeing and social connection.

Customer Service & Front Counter

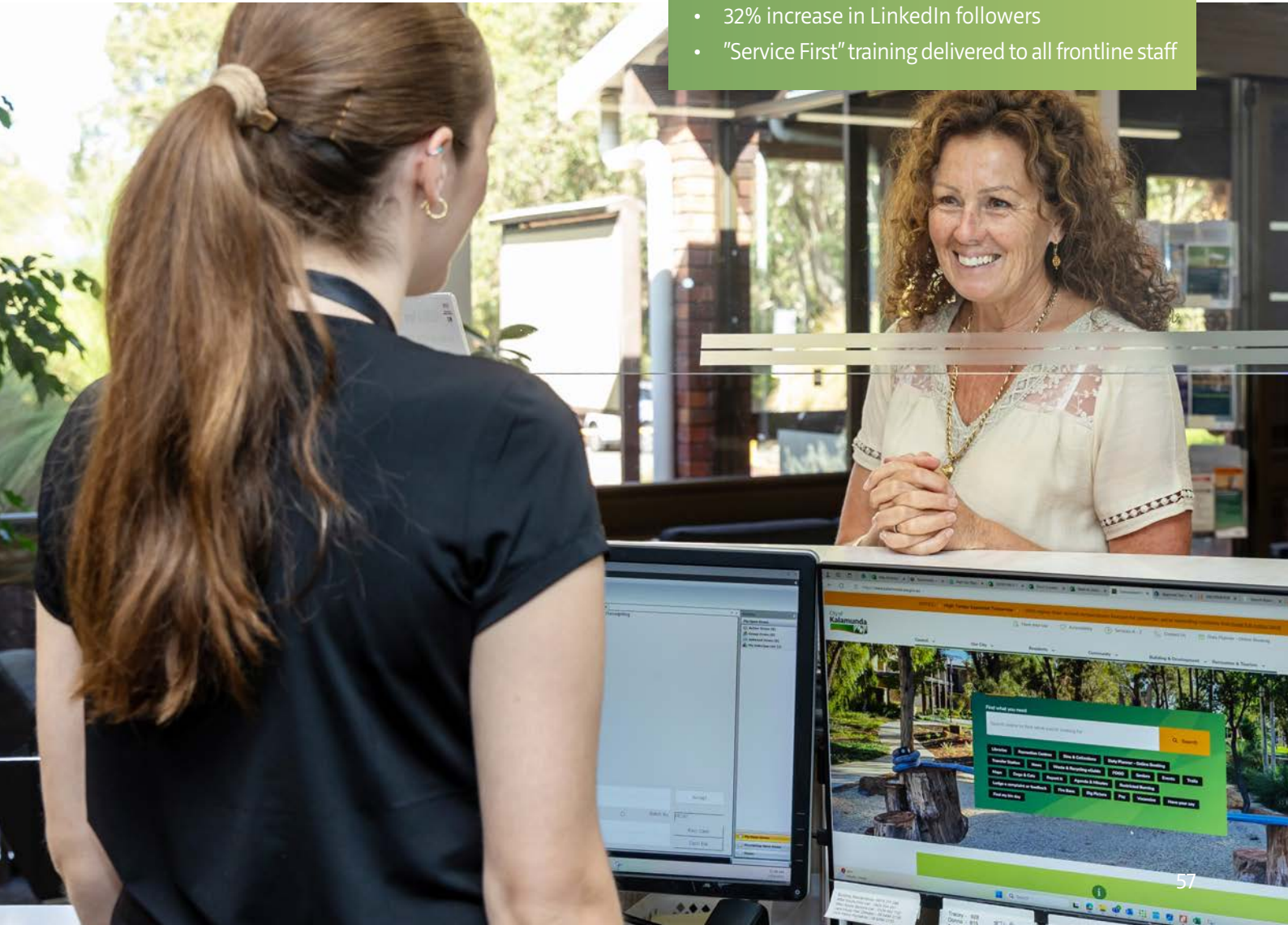
The City's Customer Service team assisted over 43,000 counter and phone enquiries and processed more than 6,000 online service requests.

A focus on first-contact resolution and improved internal workflows reduced response times and increased customer satisfaction ratings.

The introduction of a "Service First" refresher series reinforced empathy, professionalism and accountability in every customer interaction.

**Outcomes and Highlights**

- 43,000+ customer interactions managed across phone, email and counter
- 800,000+ website page views | 1,000+ social-media posts | 200+ media responses
- 24,308 website visitors | 2,566 active contributors (Engage Kalamunda) including all participation across the platform, with 1,439 contributors engaging directly in City-led consultation projects.
- \$40,803.10 in facility fee waivers supporting 400+ community bookings
- 32% increase in LinkedIn followers
- "Service First" training delivered to all frontline staff







### 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 submitted for approval to the State Records Commission on 4 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. It will be using TechnologyOne's ECM, and will be fully integrated with the rest of the ERP.

### Data Protection and Information Privacy

The City of Kalamunda is developing policies and procedures in alignment with the Privacy and Responsible Information Sharing Act 2024 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. Monthly reporting will be instituted by the end of 2025, using Power BI to report on Service Level Agreements within the Data & Information Framework.

### Freedom of Information Statement

The City of Kalamunda's Information Statement was updated in June 2025 and is available on the City's website and at the Administration Centre.

During the 2024–2025 financial year, the City received 32 Freedom of Information (FOI) requests, with 8 requests for personal information and 24 for non-personal information. The average time to process an FOI request was 20 days.

# City of Kalamunda

# Financial Report

For the year ended 30 June 2025

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





Financial Report  
for the year ended 30 June 2025

Contents

Statement by CEO ..... 61

Primary Financial Report..... 62

    Statement of comprehensive income ..... 62

    Statement of financial position ..... 63

    Statement of changes in equity..... 64

    Statement of cash flows ..... 65

    Statement of financial activity ..... 66

Notes to and forming part of the Financial Report ..... 68

Independent auditor’s report..... 125

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

Financial Report  
for the year ended 30 June 2025

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

Statement by CEO

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

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

Signed on the 11th day of November 2025.



Chief Executive Officer

Anthony Vuleta





## Statement of comprehensive income

for the year ended 30 June 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>Revenue</b>				
Rates	25,2a	47,826,877	47,751,765	44,727,353
Grants, subsidies and contributions	2a	4,053,796	3,150,415	4,348,284
Fees and charges *	2a	20,963,017	18,916,194	19,145,641
Interest revenue	2a	4,901,525	2,572,500	3,285,422
Other revenue	2a	249,360	118,900	266,234
		<b>77,994,575</b>	<b>72,509,774</b>	<b>71,772,934</b>
<b>Expenses</b>				
Employee costs	2b	33,089,341	31,536,135	27,559,877
Materials and contracts *		29,288,600	29,929,150	25,109,704
Utility charges		2,081,016	2,041,698	2,027,109
Depreciation	10a	17,057,410	17,140,236	16,875,730
Finance costs	2b	231,980	210,451	259,317
Insurance		769,689	840,371	766,237
Other expenditure	2b	288,139	322,324	1,813,505
		<b>82,806,175</b>	<b>82,020,365</b>	<b>74,411,479</b>
<b>Operating result from continuing operations</b>		<b>(4,811,600)</b>	<b>(9,510,591)</b>	<b>(2,638,545)</b>
Capital grants, subsidies and contributions	2a	15,744,985	26,632,701	16,094,453
Profit on asset disposals	10b	78,865	1,690,000	28,543
Loss on asset disposals	10b	(3,042,432)	–	(4,901,126)
		<b>12,781,418</b>	<b>28,322,701</b>	<b>11,221,870</b>
<b>Net result for the period</b>		<b>7,969,818</b>	<b>18,812,110</b>	<b>8,583,325</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	19,504,964	–	(1,416,177)
<b>Total other comprehensive income for the period</b>		<b>19,504,964</b>	<b>–</b>	<b>(1,416,177)</b>
<b>Total comprehensive income for the period</b>		<b>27,474,782</b>	<b>18,812,110</b>	<b>7,167,148</b>

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

(\*) Refer to note 23(d) for restatement of comparatives.



## Statement of financial position

as at 30 June 2025

	Note	2025 \$	2024 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	3	41,495,162	43,325,236
Trade and other receivables	5	37,482,521	4,330,692
Other financial assets	4a	11,265,826	10,716,382
Inventories	6	151,049	856,993
Other assets	7a	757,396	179,783
Non-current assets classified as held for sale	7b	1,376,067	–
<b>Total current assets</b>		<b>92,528,021</b>	<b>59,409,086</b>
<b>Non-current assets</b>			
Trade and other receivables	5	1,154,548	30,705,485
Other financial assets	4b	181,376	198,669
Inventories	6	4,011,293	844,918
Property, plant and equipment	8	142,322,300	116,037,134
Infrastructure	9	489,298,042	491,469,353
Right of use assets	11a	773,851	617,671
Other assets	7a	–	10,584
<b>Total non-current assets</b>		<b>637,741,410</b>	<b>639,883,814</b>
<b>Total assets</b>		<b>730,269,431</b>	<b>699,292,900</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	12	11,327,436	10,132,019
Capital grant/contributions liabilities	13	7,818,066	5,052,941
Lease liabilities	11b	226,505	108,852
Borrowings	14	1,104,249	1,230,983
Employee related provisions	15	5,476,981	4,812,535
Other provisions		–	9,281
<b>Total current liabilities</b>		<b>25,953,237</b>	<b>21,346,611</b>
<b>Non-current liabilities</b>			
Trade and other payables	12	23,660	17,824
Lease liabilities	11b	624,966	585,785
Borrowings	14	4,160,017	5,264,266
Employee related provisions	15	673,820	719,465
<b>Total non-current liabilities</b>		<b>5,482,463</b>	<b>6,587,340</b>
<b>Total liabilities</b>		<b>31,435,700</b>	<b>27,933,951</b>
<b>Net assets</b>		<b>698,833,731</b>	<b>671,358,949</b>
<b>Equity</b>			
Retained surplus		244,000,526	236,349,067
Reserve accounts	28	35,812,515	35,494,156
Revaluation surplus	16	419,020,690	399,515,726
<b>Total equity</b>		<b>698,833,731</b>	<b>671,358,949</b>

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





## Statement of changes in equity

for the year ended 30 June 2025

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total Equity \$
Balance as at 1 July 2023		239,846,057	23,413,841	400,931,903	664,191,801
<b>Comprehensive income for the period</b>					
<b>Net result for the period</b>		8,583,325	—	—	8,583,325
<b>Other comprehensive income for the period</b>					
Increase/(decrease) in asset revaluation surplus		—	—	(1,416,177)	(1,416,177)
<b>Other comprehensive income for the period *</b>		—	—	(1,416,177)	(1,416,177)
<b>Total comprehensive income for the period</b>		<b>8,583,325</b>	<b>—</b>	<b>(1,416,177)</b>	<b>7,167,148</b>
Transfers from reserve accounts	28	1,100,720	(1,100,720)	—	—
Transfers to reserve accounts	28	(13,181,035)	13,181,035	—	—
<b>Balance as at 30 June 2024</b>		<b>236,349,067</b>	<b>35,494,156</b>	<b>399,515,726</b>	<b>671,358,949</b>
Balance as at 1 July 2024		236,349,067	35,494,156	399,515,726	671,358,949
<b>Comprehensive income for the period</b>					
<b>Net result for the period</b>		7,969,818	—	—	7,969,818
<b>Other comprehensive income for the period</b>					
Increase/(decrease) in asset revaluation surplus		—	—	19,504,964	19,504,964
<b>Other comprehensive income for the period</b>		—	—	19,504,964	19,504,964
<b>Total comprehensive income for the period</b>		<b>7,969,818</b>	<b>—</b>	<b>19,504,964</b>	<b>27,474,782</b>
Transfers from reserve accounts	28	20,328,527	(20,328,527)	—	—
Transfers to reserve accounts	28	(20,646,886)	20,646,886	—	—
<b>Balance as at 30 June 2025</b>		<b>244,000,526</b>	<b>35,812,515</b>	<b>419,020,690</b>	<b>698,833,731</b>

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)



## Statement of cash flows

for the year ended 30 June 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>Cash flows from operating activities</b>				
<b>Receipts</b>				
Rates		47,107,026	47,626,765	43,879,255
Grants, subsidies and contributions		4,053,796	3,150,415	5,974,026
Fees and charges		20,041,934	18,916,194	18,621,952
Interest revenue		3,733,978	2,572,500	3,285,422
Goods and services tax received		4,422,004	3,955,000	4,458,086
Other revenue		255,675	118,900	(9,395)
<b>Total receipts</b>		<b>79,614,413</b>	<b>76,339,774</b>	<b>76,209,346</b>
<b>Payments</b>				
Employee costs		(32,470,540)	(30,259,468)	(27,278,202)
Materials and contracts		(32,150,134)	(30,124,141)	(24,856,555)
Utility charges		(2,081,016)	(2,041,698)	(2,027,109)
Finance costs		(237,972)	(210,449)	(266,817)
Insurance paid		(769,689)	(840,371)	(766,237)
Goods and services tax paid		(5,220,730)	(3,955,000)	(4,024,995)
Other expenditure		(288,162)	(322,324)	(1,349,832)
<b>Total payments</b>		<b>(73,218,243)</b>	<b>(67,753,451)</b>	<b>(60,569,747)</b>
<b>Net cash provided by operating activities</b>	17b	<b>6,396,170</b>	<b>8,586,323</b>	<b>15,639,599</b>
<b>Cash flows from investing activities</b>				
Payments for financial assets at amortised cost		(539,254)	—	(534,530)
Payments for purchase of property, plant & equipment	8a	(11,916,109)	(30,849,330)	(3,703,465)
Payments for construction of infrastructure	9a	(12,968,844)	(15,636,512)	(15,877,461)
Payments for development of land held for resale		—	(60,000)	—
Proceeds from sale of land held for resale		—	1,750,000	—
Proceeds from capital grants, subsidies and contributions		18,510,110	25,077,054	16,094,453
Proceeds from financial assets at amortised cost - self supporting loans		—	9,646	16,374
Proceeds from sale of property, plant & equipment		110,228	—	91,573
Proceeds from financial assets at fair values through other comprehensive income		—	—	3,363
<b>Net cash (used in) investing activities</b>		<b>(6,803,869)</b>	<b>(19,709,142)</b>	<b>(3,909,693)</b>
<b>Cash flows from financing activities</b>				
Repayment of borrowings	27a	(1,230,983)	(1,330,983)	(1,260,928)
Payments for principal portion of lease liabilities	27c	(191,392)	(209,473)	(79,237)
Proceeds from new borrowings	27a	—	4,454,000	—
<b>Net cash (used in) financing activities</b>		<b>(1,422,375)</b>	<b>2,913,544</b>	<b>(1,340,165)</b>
<b>Net increase /(decrease) in cash held</b>		<b>(1,830,074)</b>	<b>(8,209,275)</b>	<b>10,389,741</b>
Cash at beginning of year		43,325,236	39,268,275	32,935,495
<b>Cash and cash equivalents at the end of the year</b>	3	<b>41,495,162</b>	<b>31,059,000</b>	<b>43,325,236</b>

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





Statement of financial activity  
for the year ended 30 June 2025

		2025 Actual \$	2025 Budget \$	2024 Actual \$
	Note			
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	25	47,567,173	47,500,315	44,486,859
Rates excluding general rates	25	259,704	251,450	240,494
Grants, subsidies and contributions		4,053,796	3,150,415	4,348,284
Fees and charges		20,963,017	18,916,194	19,145,641
Interest revenue		4,901,525	2,572,500	3,285,422
Other revenue		249,360	118,900	266,234
Profit on asset disposals		78,865	1,690,000	28,543
		<b>78,073,440</b>	<b>74,199,774</b>	<b>71,801,477</b>
<b>Expenditure from operating activities</b>				
Employee costs		33,089,341	31,536,135	27,559,877
Materials and contracts		29,288,600	29,929,150	25,109,704
Utility charges		2,081,016	2,041,698	2,027,109
Depreciation		17,057,410	17,140,236	16,875,730
Finance costs		231,980	210,449	259,317
Insurance		769,689	840,371	766,237
Other expenditure		288,139	322,324	1,813,505
Loss on asset disposals		3,042,432	—	4,901,126
		<b>85,848,607</b>	<b>82,020,363</b>	<b>79,312,605</b>
<b>Adjustment for cash budget requirements:</b>				
<b>Non-cash amounts excluded from operating activities</b>				
Non-cash amounts excluded from operating activities	26	17,098,935	15,701,903	24,039,658
<b>Amount attributable to operating activities</b>		<b>9,323,768</b>	<b>7,881,314</b>	<b>16,528,530</b>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions		15,744,985	26,632,701	16,094,453
Proceeds from disposal of assets		110,228	1,750,000	91,573
Proceeds from financial assets at amortised cost - self supporting loans	27a	9,643	9,646	16,374
		<b>15,864,856</b>	<b>28,392,347</b>	<b>16,202,400</b>
<b>Outflows from investing activities</b>				
Acquisition of property, plant and equipment	8a	(11,916,109)	(30,849,330)	(3,703,465)
Acquisition of infrastructure	9a	(12,968,844)	(15,636,512)	(15,877,461)
Right of use assets received - non cash	11a	(348,228)	(335,655)	(193,962)
Payments for intangible assets		—	(60,000)	—
		<b>(25,233,181)</b>	<b>(46,881,497)</b>	<b>(19,774,888)</b>
Non-cash amounts excluded from investing activities	26	335,655	335,655	187,697
<b>Amount attributable to investing activities</b>		<b>(9,032,670)</b>	<b>(18,153,495)</b>	<b>(3,384,791)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from borrowings	27a	—	4,454,000	—
Transfers from reserve accounts	28	20,328,527	20,951,528	1,100,720
Proceeds from new leases - non cash	27c	348,228	335,655	187,697
		<b>20,676,755</b>	<b>25,741,183</b>	<b>1,288,417</b>
<b>Outflows from financing activities</b>				
Repayment of borrowings	27a	(1,230,983)	(1,330,983)	(1,260,928)
Payments for principal portion of lease liabilities	27c	(191,392)	(209,473)	(79,237)
Transfers to reserve accounts	28	(20,646,886)	(13,597,148)	(13,181,035)
		<b>(22,069,261)</b>	<b>(15,137,604)</b>	<b>(14,521,200)</b>
Non-cash amounts excluded from financing activities		(335,655)	(335,655)	(175,080)
<b>Amount attributable to financing activities</b>		<b>(1,728,161)</b>	<b>10,267,924</b>	<b>(13,407,863)</b>

Statement of financial activity  
for the year ended 30 June 2025

		2025 Actual \$	2025 Budget \$	2024 Actual \$
	Note			
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	26	<b>8,711,043</b>	<b>40,990</b>	<b>8,975,167</b>
Amount attributable to operating activities		9,323,768	7,881,314	16,528,530
Amount attributable to investing activities		(9,032,670)	(18,153,495)	(3,384,791)
Amount attributable to financing activities		(1,728,161)	10,267,923	(13,407,863)
<b>Surplus/(deficit) after imposition of general rates</b>	26	<b>7,273,980</b>	<b>36,732</b>	<b>8,711,043</b>

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



Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Index of Notes to the Financial Report

Note 1.	Basis of preparation	69
Note 2.	Revenue and expenses	71
Note 3.	Cash and cash equivalents	74
Note 4.	Other financial assets	75
Note 5.	Trade and other receivables	77
Note 6.	Inventories	79
Note 7.	Other assets	80
Note 8.	Property, plant and equipment	81
Note 9.	Infrastructure	83
Note 10.	Fixed assets	85
Note 11.	Leases	90
Note 12.	Trade and other payables	92
Note 13.	Other liabilities	93
Note 14.	Borrowings	94
Note 15.	Employee related provisions	95
Note 16.	Revaluation surplus	97
Note 17.	Notes to the statement of cash flows	98
Note 18.	Contingent liabilities	100
Note 19.	Capital commitments	101
Note 20.	Related party transactions	102
Note 21.	Financial risk management	104
Note 22.	Events occurring after the end of the reporting period	107
Note 23.	Other Material Accounting Policies	108
Note 24.	Function and activity	110
<b>Information required by legislation .....</b>		<b>113</b>
Note 25.	Rating information	113
Note 26.	Determination of surplus or deficit	115
Note 27.	Borrowing and lease liabilities	117
Note 28.	Reserve accounts	122
Note 29.	Trust funds	124

Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

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 21
- Measurement of employee related provisions - note 15

Fair value hierarchy information can be found in Note 23.

**The local government reporting entity**

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 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 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*
- *AASB 2023-3 Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2024-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements: Tier 2 Disclosures*
- *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*

continued on next page ...



Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 1. Basis of preparation (continued)

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 certain non-financial assets on revaluation. The impact has not been quantified as it is not considered practicable to determine the amount of the difference in fair value attributable to the change in the standard.

New accounting standards for application in future years

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

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

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 2025

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.



## Notes to and forming part of the Financial Report

for the year ended 30 June 2025

### Note 2. Revenue and expenses (continued)

#### (a) Revenue (continued)

##### Revenue Recognition

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

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
<b>For the year ended 30 June 2025</b>					
Rates	–	–	47,826,877	–	47,826,877
Grants, subsidies and contributions	148,387	–	–	3,905,409	4,053,796
Fees and charges *	1,500,828	–	16,072,571	3,389,618	20,963,017
Interest revenue	–	–	596,792	4,304,733	4,901,525
Other revenue	–	–	107,570	141,790	249,360
Capital grants, subsidies and contributions	–	10,492,700	–	5,252,285	15,744,985
<b>Total</b>	<b>1,649,215</b>	<b>10,492,700</b>	<b>64,603,810</b>	<b>16,993,835</b>	<b>93,739,560</b>
<b>For the year ended 30 June 2024</b>					
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	2,611,057	19,145,640
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
<b>Total</b>	<b>1,482,017</b>	<b>9,126,645</b>	<b>60,595,631</b>	<b>16,663,092</b>	<b>87,867,385</b>

(\*) Refer to note 23(d) for restatement of comparatives

	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>Interest revenue</b>			
Interest on reserve account	1,525,211	1,267,500	1,147,490
Investments - other funds *	2,258,590	200,000	872,376
Rates overdue interest	304,126	200,000	306,065
Rates instalment interest	201,962	189,000	188,809
Pensioner Deferred Interest	48,444	35,000	34,690
Financial assets at amortised cost - self supporting loans	1,146	3,000	2,765
Other interest revenue	562,046	678,000	733,227
<b>Total</b>	<b>4,901,525</b>	<b>2,572,500</b>	<b>3,285,422</b>

(\*) Includes interest on investments include \$1,167,546 interest from unwinding of EMRC receivable (refer note 5)

continued on next page ...

## Notes to and forming part of the Financial Report

for the year ended 30 June 2025

### Note 2. Revenue and expenses (continued)

#### (b) Expenses

Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>Auditors remuneration</b>			
- Audit of the annual financial report <sup>1, 2</sup>	115,055	100,000	125,300
- Other services - grant acquittals and internal audit	22,248	50,000	20,650
<b>Total</b>	<b>137,303</b>	<b>150,000</b>	<b>145,950</b>

(1) The 2024-25 amount \$115,055 includes \$109,205 for the audit of annual financial report 2024-25 and remaining \$5,850 represents additional audit fee for 2023-24.

(2) The 2023-24 amount \$125,300 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 2023-24 was \$108,150 (including \$5,850 mentioned at 1 above).

#### Employee costs

Employee benefit costs	29,573,233	28,072,165	24,707,206
Other employee costs	3,516,108	3,463,970	2,852,671
<b>Total</b>	<b>33,089,341</b>	<b>31,536,135</b>	<b>27,559,877</b>

#### Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	192,079	210,450	222,886
Lease liabilities	39,901	–	36,431
<b>Total</b>	<b>231,980</b>	<b>210,450</b>	<b>259,317</b>

#### Other expenditure

Sundry expenses	281,847	322,324	780,374
Loss on Eastern Metropolitan Regional Council (EMRC) divestment	–	–	1,033,131
Allowance for expected credit loss on trade receivables	6,292	–	–
<b>Total</b>	<b>288,139</b>	<b>322,324</b>	<b>1,813,505</b>



Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 3. Cash and cash equivalents

		2025	2024
	Note	\$	\$
Cash at bank and on hand		32,549,052	39,695,754
Term deposits		8,946,110	3,629,482
Total cash and cash equivalents	17a	41,495,162	43,325,236
Held as			
- Unrestricted cash and cash equivalents		9,115,323	13,484,875
- Restricted cash and cash equivalents	17a	32,379,839	29,840,361
Total		41,495,162	43,325,236

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.

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.

Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 4. Other financial assets

		2025	2024
	Note	\$	\$
(a) Current assets			
Financial assets at amortised cost		11,265,826	10,716,382
Total current financial assets		11,265,826	10,716,382
Financial assets at amortised cost			
Self supporting loans receivable		15,081	9,646
Term deposits	17a	11,250,745	10,706,736
		11,265,826	10,716,382
Held as			
- Unrestricted other financial assets at amortised cost		15,081	9,646
- Restricted other financial assets at amortised cost	17a	11,250,745	10,706,736
Total		11,265,826	10,716,382

(b) Non current assets

Financial assets at amortised cost	22,137	32,327
Financial assets at fair value through other comprehensive income	159,239	166,342
Total non-current financial assets	181,376	198,669
Financial assets at amortised cost		
Self supporting loans receivable	22,137	32,327
	22,137	32,327
Financial assets at fair value through other comprehensive income		
Units in Local Government House Trust	159,239	166,342
	159,239	166,342

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 27(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 23(i)) due to the observable market rates.)

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



Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

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 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 21.

Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 5. Trade and other receivables

		2025	2024
	Note	\$	\$
<b>Current</b>			
Rates and statutory receivables		2,554,038	3,273,621
Trade receivables		2,052,568	534,137
Allowance for credit losses of trade receivables	21b	(6,315)	–
GST receivable		1,039,625	240,899
Other receivables		722,420	–
Receivables for employee related provisions	15	401,970	282,035
Eastern Metropolitan Regional Council (EMRC) receivable		30,718,215	–
		<u>37,482,521</u>	<u>4,330,692</u>
<b>Non-current</b>			
Rates and statutory receivables		1,154,548	1,154,816
Eastern Metropolitan Regional Council (EMRC) receivable		–	29,550,669
		<u>1,154,548</u>	<u>30,705,485</u>

**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. 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 final amounts is payable after July 2025 under the agreement. As such the nature of receivable, it has been transferred from non-current to current receivable (refer to note 5) and discounted value \$29,550,669 had been unwound to \$30,718,215. The difference of \$1,167,546 is accounted for as interest income of the year. (refer to note 2a).

continued on next page ...



Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

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 2025 Actual \$	30 June 2024 Actual \$	1 July 2023 Actual \$
Trade and other receivables from contracts with customers	2,052,568	534,137	419,903
Allowance for credit losses of trade receivables	(6,315)	(4,601)	(3,275)
Total trade and other receivables from contracts with customers	2,046,253	529,536	416,628

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 21.

Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 6. Inventories

	Note	2025 \$	2024 \$
Current			
Fuel and materials		151,049	131,633
Land held for resale			
- Cost of acquisition		–	725,360
Total current inventories		151,049	856,993
Non-current			
Land held for resale			
- Cost of acquisition		3,995,247	828,872
- Development costs		16,046	16,046
Total non-current inventories		4,011,293	844,918

The following movements in inventories occurred during the year:

Balance at beginning of year		1,701,910	1,047,014
Movement in Stock (Fuel / Consumables)		19,417	–
Reclassification of land inventory to Non-Current Asset Held for Sale	7b	(1,026,067)	–
Additions to inventory		3,467,082	654,896
Balance at end of year		4,162,342	1,701,910

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.



Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 7. Other assets

	2025	2024
	\$	\$
7a Other assets		
Other assets - current		
Prepayments	757,396	179,783
Total other assets - current	757,396	179,783
Other assets - non-current		
Prepayments	-	10,584
Total other assets - non-current	-	10,584

Note	2025	2024
	\$	\$

7b Non-current assets held for sale

Non-current assets held for sale - current

Land transferred from Property, plant & Equipment	8	350,000	-
Land reclassified from Inventory	6	1,026,067	-
Total Non-current assets held for sale - current		1,376,067	-

Land classified as non-current assets held for sale

The City has decided to dispose of some vacant land parcels. The land is currently being marketed for sale and expected to be sold in the next 12 months. In last years financial statements such land assets were reported as inventory under AASB 102. The management has undertaken a review of this treatment and found that such land assets held for sale should be reported under AASB 5 as Non-current assets held for sale and have reclassified these assets accodingly.

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.

Non-current assets held for sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

Non-current assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.

The fair value of land and buildings was determined using the sales comparison approach using comparable properties in the area. This is a level 2 measurement as per the fair value hierachy set out in Note 23(i).

Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

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			Total property, plant and equipment		
		Land			Buildings specialised			Land			Buildings specialised			Public Arts				Furniture and equipment	Plant and equipment
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
Measurement basis																			
<b>Balance at 1 July 2023</b>																			
		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							
	10b	-	374,789	-	-	374,789	31,300	2,820,301	3,195,090	335,217	141,860	3,703,467							
		-	(1,138,730)	-	-	(1,138,730)	-	-	(1,138,730)	(14,327)	(56,820)	(1,209,877)							
	7b	(640,000)	(1,285,124)	-	-	(1,285,124)	-	-	(1,285,124)	-	-	(1,285,124)							
	10a	-	(3,412,263)	-	-	(3,412,263)	-	-	(3,412,263)	(37,823)	(1,101,210)	(4,551,296)							
	17b	-	1,621,374	-	-	1,621,374	8,930	(2,553,284)	(931,910)	-	-	(922,980)							
		-	-	-	-	-	-	(304,482)	(304,482)	-	-	(304,482)							
		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							
<b>Comprises:</b>																			
		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							
		-	(13,060,828)	(203,247)	-	(13,060,828)	-	-	(13,060,828)	(1,535,433)	(4,047,430)	(18,846,938)							
	8b	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							
<b>Balance at 1 July 2024</b>																			
	16	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							
		6,191,205	13,320,862	-	6,191,205	13,320,862	-	-	19,512,067	-	-	19,512,067							
	10b	-	192	-	-	192	85,000	7,176,972	7,177,164	521,796	4,132,148	11,916,108							
	7b	-	(166,168)	-	-	(166,168)	-	-	(166,168)	-	(76,844)	(243,012)							
	10a	(350,000)	(3,409,463)	-	(350,000)	(3,409,463)	-	-	(350,000)	-	-	(350,000)							
		-	639,908	-	-	639,908	-	(982,054)	(3409,463)	(37,373)	(984,777)	(4,431,613)							
	17b	-	-	-	-	-	-	-	(342,146)	223,761	-	(118,385)							
		36,851,000	81,758,244	4,817,104	36,851,000	81,758,244	1,278,130	7,799,482	126,408,726	1,320,727	8,497,613	142,322,300							
<b>Comprises:</b>																			
		36,851,000	81,758,244	5,020,351	36,851,000	81,758,244	1,278,130	7,799,482	126,408,726	2,893,533	13,293,113	148,893,853							
		-	-	(203,247)	-	-	-	-	-	(1,572,805)	(4,795,501)	(6,571,553)							
	8b	36,851,000	81,758,244	4,817,104	36,851,000	81,758,244	1,278,130	7,799,482	126,408,726	1,320,728	8,497,612	142,322,300							

(\*) In 2023-24, the prior year error of \$1.28 million was due to an overstatement of revaluation surplus and property, plant and equipment (buildings) during previous year's infrastructure assets revaluation (refer to Note 16)



Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 8. Property, plant and equipment (continued)

(b) Carrying Amount Measurements						
Asset class	Note	Carrying amount 2025	Carrying amount 2024	Valuation technique	Basis of valuation	Date of last valuation
(i) Fair Value - as determined at the last valuation date						
Land and buildings						
Land		36,851,000	31,009,795	Level 2	Market approach using recent observable market data for similar assets	June 2025
Total land		36,851,000	31,009,795			
Buildings - specialised	8a	81,758,244	71,372,914	Level 3	Improvements to building valued using cost approach using current replacement cost	June 2025
Total buildings		81,758,244	71,372,914			
					Independent registered valuer	Average price for square meter / sales proceeds of comparable properties.
					Independent registered valuer	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 2025

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
		\$	\$	\$	\$	\$	\$	\$
10a	<b>Balance as at 1 July 2023</b>	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	(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
	<b>Balance at 30 June 2024</b>	<b>224,992,490</b>	<b>30,396,645</b>	<b>175,171,135</b>	<b>22,456,928</b>	<b>35,755,214</b>	<b>2,696,941</b>	<b>491,469,353</b>
	<b>Comprises:</b>							
	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)
	<b>Balance at 30 June 2024</b>	<b>224,992,490</b>	<b>30,396,645</b>	<b>175,171,135</b>	<b>22,456,928</b>	<b>35,755,214</b>	<b>2,696,941</b>	<b>491,469,353</b>
10a	<b>Balance as at 1 July 2024</b>	224,992,490	30,396,645	175,171,135	22,456,928	35,755,214	2,696,941	491,469,353
	Additions	1,182,960	412,119	3,937,428	13,346	1,176,380	6,246,612	12,968,845
	(Disposals)	(1,085,840)	(63,323)	(1,250,211)	(69,428)	(361,981)	–	(2,830,783)
	Depreciation	(4,770,659)	(1,200,030)	(3,506,389)	(1,446,367)	(1,504,311)	–	(12,427,756)
	Transfers from Work in Progress	3,912,057	151,455	113,694	991,879	728,548	(5,779,250)	118,383
	<b>Balance at 30 June 2025</b>	<b>224,231,008</b>	<b>29,696,866</b>	<b>174,465,657</b>	<b>21,946,358</b>	<b>35,793,850</b>	<b>3,164,303</b>	<b>489,298,042</b>
	<b>Comprises:</b>							
	Gross balance amount at 30 June 2025	233,767,969	32,089,314	181,442,799	24,689,096	38,787,542	3,164,303	513,941,023
	Accumulated depreciation at 30 June 2025	(9,536,961)	(2,392,448)	(6,977,142)	(2,742,738)	(2,993,692)	–	(24,642,981)
	<b>Balance at 30 June 2025</b>	<b>224,231,008</b>	<b>29,696,866</b>	<b>174,465,657</b>	<b>21,946,358</b>	<b>35,793,850</b>	<b>3,164,303</b>	<b>489,298,042</b>

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Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 9. Infrastructure (continued)

(b) Carrying Amount Measurements					
Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	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.

City of Kalamunda

Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 10. Fixed assets

		2025 Actual \$	2025 Budget \$	2024 Actual \$
Note				
(a) Depreciation				
Buildings - specialised	8a	3,409,463	3,386,253	3,412,263
Furniture and equipment	8a	37,372	38,567	37,823
Plant and equipment	8a	984,777	1,099,743	1,101,210
Infrastructure - roads	9a	4,770,659	4,807,766	4,766,302
Infrastructure - footpaths	9a	1,200,031	1,192,196	1,192,416
Infrastructure - drainage	9a	3,506,390	3,481,424	3,470,752
Infrastructure - parks and ovals	9a	1,446,368	1,379,723	1,296,371
Infrastructure - other	9a	1,504,311	1,540,106	1,489,381
Right-of-use assets - plant and equipment	11	146,948	46,821	57,831
Right of use assets - land and buildings	11	51,091	167,637	51,381
Total depreciation		17,057,410	17,140,236	16,875,730



Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

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
		Concrete	50
		Brick Paving	50
		Gravel	50
		Asphalt	25
Footpaths		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

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City of Kalamunda

Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 10. Fixed assets (continued)

(b) Disposal of assets

The following assets were disposed of during the year.

By asset class	Note	Net book value				Sales price				Profit		(loss)	
		2025		2024		2025		2024		2025		2025	
		Actual	Budget	Actual		Actual	Budget	Actual		Budget		Actual	Budget
Property, plant and equipment													
Buildings - specialised	8a	166,168	-	1,138,730	-	-	-	-	-	-	-	(166,468)	-
Plant and equipment		76,844	-	56,820	110,228	85,363	-	85,363	-	-	-	(45,181)	-
Furniture and equipment		-	-	14,327	-	6,210	-	6,210	-	-	-	-	(8,117)
Infrastructure													
Infrastructure - roads	9a	1,085,840	-	2,154,608	-	-	-	-	-	-	-	(1,085,840)	-
Infrastructure - footpaths		63,323	-	286,269	-	-	-	-	-	-	-	(63,323)	-
Infrastructure - drainage		1,250,211	-	102,831	-	-	-	-	-	-	-	(1,250,211)	-
Infrastructure - parks and ovals		69,428	-	406,534	-	-	-	-	-	-	-	(69,428)	-
Infrastructure - other		361,981	-	804,037	-	-	-	-	-	1,690,000	-	(361,981)	-
Total by asset class		3,073,795	-	4,964,156	110,228	91,573	-	78,865	28,543	1,690,000	(3,042,432)	-	(4,901,126)
By program													
Plant and equipment													
Other property and services (loss)		-	-	14,327	-	6,210	-	-	-	-	-	-	(8,117)
Other Asset class													
Community amenities		76,844	-	56,820	110,228	85,363	-	85,363	28,543	1,690,000	(45,481)	-	-
Recreation and culture		235,596	-	1,545,264	-	-	-	-	-	-	(235,596)	-	(1,545,264)
Transport		2,761,355	-	3,347,745	-	-	-	-	-	-	(2,761,355)	-	(3,347,745)
Total By program		3,073,795	-	4,964,156	110,228	91,573	-	78,865	28,543	1,690,000	(3,042,432)	-	(4,901,126)

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Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

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 ...

Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

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 2025

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 \$
<b>2024</b>				
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
<b>2025</b>				
Balance at 1 July 2024		407,564	210,107	617,671
Additions		–	335,655	335,655
Adjustments to right-of-use assets due to re-measurement of lease liability		18,564	–	18,564
Depreciation	10a	(51,091)	(146,948)	(198,039)
Balance at 30 June 2025		375,037	398,814	773,851
Gross balance amount at 30 June 2025		512,401	617,924	1,130,325
Accumulated depreciation at 30 June 2025		(137,364)	(219,110)	(356,474)
Balance at 30 June 2025		375,037	398,814	773,851

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	2025 Actual \$	2024 Actual \$
<b>Expenses</b>			
Depreciation on right-of-use assets	10a	(198,039)	(109,213)
Finance charge on lease liabilities	27c	(39,901)	(36,431)
Total amount recognised in the statement of comprehensive income		(237,940)	(145,644)
Total cash outflow from leases		(231,295)	(115,669)

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Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 11. Leases (continued)

(b) Lease liabilities

Current	26	226,505	108,852
Non-current		624,966	585,785
Total lease liabilities	27c	851,471	694,637

Secured liabilities and assets pledged as security

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

MATERIAL ACCOUNTING POLICIES

Leases

At inception of a contract, the City assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified 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 27(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 2025

### Note 12. Trade and other payables

	2025 \$	2024 \$
<b>Current</b>		
Sundry creditors	5,126,509	4,622,444
Accrued interest on long term borrowings	52,368	60,737
Prepaid rates	2,926,353	2,756,546
Accrued payroll liabilities	1,236,899	585,151
Bonds and deposits held	1,558,059	1,772,680
Public Open Space funds - received prior to 10 April 2006	14,245	13,661
Accrued expenses	389,893	297,690
Retention Money	523	523
Other	22,587	22,587
<b>Total current trade and other payables</b>	<b>11,327,436</b>	<b>10,132,019</b>
<b>Non-current</b>		
Deferred Salary Scheme - Employee Contribution	23,660	17,824
<b>Total non-current trade and other payables</b>	<b>23,660</b>	<b>17,824</b>

### 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.

#### Statutory liabilities

Statutory liabilities, are amounts owed to regulatory authorities due to statutory obligations such as FBT and PAYG. GST payable is offset against GST receivable and any net GST payable is included as a statutory liability.

#### 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 2025

### Note 13. Other liabilities

	2025 \$	2024 \$
<b>(a) Other liabilities</b>		
<b>Current</b>		
<b>Capital grant/contributions liabilities</b>		
Liabilities under transfers to acquire or construct non-financial assets to be controlled by the City	4,800,774	3,577,802
Forrestfield Industrial Area Scheme Stage 1	3,017,292	1,475,139
	<b>7,818,066</b>	<b>5,052,941</b>
<b>Total other liabilities</b>	<b>7,818,066</b>	<b>5,052,941</b>

#### 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	3,577,802	2,158,523
Net Movement during the financial year	1,222,972	1,419,279
<b>Balance at the end of the year</b>	<b>4,800,774</b>	<b>3,577,802</b>

#### Forrestfield Industrial Area Scheme Stage 1

Balance at the start of the year	1,475,139	1,260,533
Net Movement during the financial year	1,542,153	214,606
<b>Balance at the end of the year</b>	<b>3,017,292</b>	<b>1,475,139</b>

#### Expected satisfaction of capital grant/contribution liabilities

Less than 1 year	7,818,066	5,052,941
	<b>7,818,066</b>	<b>5,052,941</b>

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



## Notes to and forming part of the Financial Report

for the year ended 30 June 2025

### Note 14. Borrowings

	Note	2025			2024		
		Current \$	Non-current \$	Total \$	Current \$	Non-current \$	Total \$
<b>Secured</b>							
Long Term Borrowings		1,104,249	4,160,017	5,264,266	1,230,983	5,264,266	6,495,249
<b>Total secured borrowings</b>	17d,27a	<u>1,104,249</u>	<u>4,160,017</u>	<u>5,264,266</u>	<u>1,230,983</u>	<u>5,264,266</u>	<u>6,495,249</u>

#### 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 2025 and 2024 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 materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

#### Risk

Information regarding exposure to risk can be found at Note 21.

Details of individual borrowings required by regulations are provided at Note 27(a).

## Notes to and forming part of the Financial Report

for the year ended 30 June 2025

### Note 15. Employee related provisions

	2025 \$	2024 \$
<b>(a) Employee related provisions</b>		
<b>Current provisions</b>		
<b>Employee benefit provisions</b>		
Annual leave	2,547,308	2,343,420
Long service leave	2,929,673	2,469,115
	<u>5,476,981</u>	<u>4,812,535</u>
<b>Total current employee related provisions</b>	<u>5,476,981</u>	<u>4,812,535</u>
<b>Non-current provisions</b>		
<b>Employee benefit provisions</b>		
Long service leave	673,820	719,465
	<u>673,820</u>	<u>719,465</u>
<b>Total non-current employee related provisions</b>	<u>673,820</u>	<u>719,465</u>
<b>Total employee related provisions</b>	<u>6,150,801</u>	<u>5,532,000</u>

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:

	2025 \$	2024 \$
<b>Amounts are expected to be settled on the following basis:</b>		
Less than 12 months after the reporting date	4,735,268	2,641,526
More than 12 months from reporting date	1,415,533	2,890,474
	<u>6,150,801</u>	<u>5,532,000</u>

Expected reimbursements of employee related provisions from other WA local governments included within other receivables	5	401,970	282,035
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### MATERIAL ACCOUNTING POLICIES

#### Employee benefits

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

#### Short-term employee benefits

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

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

#### Other long-term employee benefits

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

continued on next page ...



Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

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.

City of Kalamunda

Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 16. Revaluation surplus

	2025			2025			2025			2024			2024		
	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Total Movement on Revaluation	Closing Balance	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Total Movement on Revaluation	Closing Balance	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Total Movement on Revaluation	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land and improvements to Land - vested in and under the control of Council	32,334,929	6,191,205	-	6,191,205	38,526,134	32,334,929	-	-	-	32,334,929	32,334,929	-	-	-	32,334,929
Revaluation surplus - Buildings - specialised	59,896,897	13,320,862	-	13,320,862	73,217,759	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	570,671	-	-	-	570,671
Revaluation surplus - Public Art Works	1,152,904	-	-	-	1,152,904	1,152,904	-	-	-	1,152,904	1,152,904	-	-	-	1,152,904
Revaluation surplus - Infrastructure	305,393,981	-	-	-	305,393,981	306,679,105	-	-	-	305,393,981	306,679,105	-	(1,285,124)	(1,285,124)	305,393,981
Revaluation surplus - Local Government House Investment	166,344	-	(7,103)	(7,103)	159,241	162,981	3,363	-	3,363	166,344	162,981	3,363	-	3,363	166,344
	<b>399,515,726</b>	<b>19,512,067</b>	<b>(7,103)</b>	<b>19,504,964</b>	<b>419,020,690</b>	<b>400,797,487</b>	<b>3,363</b>	<b>(1,285,124)</b>	<b>(1,281,761)</b>	<b>399,515,726</b>	<b>400,797,487</b>	<b>3,363</b>	<b>(1,285,124)</b>	<b>(1,281,761)</b>	<b>399,515,726</b>
Revaluation surplus - Share from investments in associates	-	-	-	-	-	134,416	-	(134,416)	(134,416)	-	134,416	-	(134,416)	(134,416)	-
	<b>399,515,726</b>	<b>19,512,067</b>	<b>(7,103)</b>	<b>19,504,964</b>	<b>419,020,690</b>	<b>400,931,903</b>	<b>3,363</b>	<b>(1,419,540)</b>	<b>(1,416,177)</b>	<b>399,515,726</b>	<b>400,931,903</b>	<b>3,363</b>	<b>(1,419,540)</b>	<b>(1,416,177)</b>	<b>399,515,726</b>

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

(\*) In 2023-24, the prior year error of \$1.28 million was due to an overstatement of revaluation surplus and property, plant and equipment (buildings) during previous year's infrastructure assets revaluation (refer to Note 8)



Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

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	2025 Actual \$	2024 Actual \$
<b>Cash and cash equivalents</b>	3	<u>41,495,162</u>	<u>43,325,236</u>
<b>Restrictions</b>			
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	32,379,839	29,840,361
- Financial assets at amortised cost	4	<u>11,250,744</u>	<u>10,706,736</u>
		<u>43,630,583</u>	<u>40,547,097</u>

The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	35,812,517	35,494,156
Capital grant liabilities	13	<u>7,818,066</u>	<u>5,052,941</u>
<b>Total restricted financial assets</b>		<u>43,630,583</u>	<u>40,547,097</u>

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

Net result		7,969,818	8,583,325
Non-cash items:			
Capital WIP reclassified to operating expenses	8a	–	304,481
Depreciation/amortisation	10a	17,057,410	16,875,730
(Profit)/loss on sale of asset	10b	2,963,567	4,872,583
Adjustment to Forrestfield Industrial Area Scheme Stage 1		–	214,605
EMRC Divestment Loss		–	1,033,131
Cashflow impact of lease remeasurement		–	(6,265)
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		(3,600,891)	(852,962)
(Increase)/decrease in inventories		(2,460,431)	(14,897)
(Increase)/decrease in other assets		(567,029)	358,346
Increase/(decrease) in trade and other payables		1,195,258	(1,226,991)
Increase/(decrease) in accrued interest payable		–	(7,500)
Increase/(decrease) in other provisions		(9,281)	9,281
Increase/(decrease) in employee related provisions		618,801	171,905
Increase/(decrease) in other liabilities		–	1,419,280
Capital grants, subsidies and contributions		(15,744,985)	(16,094,453)
Non-current assets classified as held for sale	7b	<u>(1,026,067)</u>	<u>–</u>
<b>Net cash provided by/(used in) operating activities</b>		<u>6,396,170</u>	<u>15,639,599</u>

continued on next page ...

Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

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

	Note	2025 Actual \$	2024 Actual \$
<b>(c) Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit		500,000	3,000,000
Credit card limit		75,000	85,000
Credit card balance at balance date		<u>(17,296)</u>	<u>(3,470)</u>
<b>Total amount of credit unused</b>		<u>557,704</u>	<u>3,081,530</u>
<b>(d) Loan facilities</b>			
Loan facilities - current	14	1,104,249	1,230,983
Loan facilities - non-current	14	<u>4,160,017</u>	<u>5,264,266</u>
<b>Total facilities in use at balance date</b>		<u>5,264,266</u>	<u>6,495,249</u>



Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

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  
30, 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 28) 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 2025

Note 19. Capital commitments

	2025	2024
	\$	\$

(a) Capital expenditure commitments

Contracted for:		
- capital expenditure projects	7,011,517	1,776,506
Total capital expenditure commitments	7,011,517	1,776,506
Payable:		
- not later than one year	7,011,517	1,776,506
Total capital expenditure commitments	7,011,517	1,776,506

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 2025

Note 20. Related party transactions

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Note			
(a) Council Member Remuneration			
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
Mayor's meeting attendance fees	33,706	33,706	32,373
Mayor's annual allowance for ICT expenses	3,500	3,500	3,496
Mayor's annual allowance for travel and accommodation expenses	100	100	100
All other council member's meeting attendance fees	175,959	175,959	176,221
All other council member's annual allowance for ICT expenses	20,900	24,500	21,920
All other council member's annual allowance for travel and accommodation expenses	700	700	729
Mayor's annual allowance	68,552	68,552	65,839
Deputy Mayor's annual allowance	17,138	17,138	16,461
Deputy Mayor's meeting attendance fees	25,137	25,137	24,170
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	100
Total20b	349,292	352,892	344,909

continued on next page ...

Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 20. Related party transactions (continued)

	2025 Actual \$	2024 Actual \$
Note		
(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	1,350,421	1,106,441
Employee - other long-term benefits	371,460	341,533
Post-employment benefits	151,672	121,331
Employee - termination benefits	117,661	73,949
Council member costs20a	349,292	344,909
Total	2,340,506	1,988,163

*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*  
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.

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 detailed in 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 2025

Note 21. 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 \$
<b>2025</b>					
Cash and cash equivalents	3.91%	41,495,162	8,946,110	30,902,201	1,646,851
Financial assets at amortised cost - term deposits	4.45%	11,250,745	11,250,745	—	—
<b>2024</b>					
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	—	—

continued on next page ...

Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 21. 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.

	2025 \$	2024 \$
Impact of a 1% movement in interest rates on profit or loss and equity <sup>*</sup>	309,022	340,592

(<sup>\*</sup>) Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The City manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The City does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 27(a).

(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 2024 or 1 July 2025 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2025 and 30 June 2024 was determined as follows for trade and other receivables.

	Current \$	More than 30 days past due \$	More than 60 days past due \$	More than 90 days past due \$	Total \$
<b>30 June 2025</b>					
<b>Trade receivables</b>					
Expected credit loss	0.00%	1.74%	1.74%	1.74%	
Gross carrying amount	2,005,131	5,922	17,080	24,435	2,052,568
Loss allowance	5,490	103	297	425	6,315
<b>30 June 2024</b>					
<b>Trade receivables</b>					
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

continued on next page ...



Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 21. Financial risk management (continued)

(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 \$
<b>2025</b>					
Trade and other payables	11,327,436	–	–	11,327,436	11,351,096
Borrowings *	1,274,072	4,402,843	149,931	5,826,846	5,264,266
Lease liabilities	260,402	536,904	162,094	959,400	851,471
	12,861,910	4,939,747	312,025	18,113,682	17,466,833
<b>2024</b>					
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

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

Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 22. 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 2024-25 Financial Report.



Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 23. Other Material Accounting Policies

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

In the current year, the City reported gross income and expenditure for the Kalamunda Water Park managed by an agent. This had been previously reported on a net basis; therefore, comparatives have been restated in accordance with AASB 15.B35B. The grossed up amount of \$0.52 million is immaterial and has no impact on the result for the year 2024.

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.

continued on next page ...

Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 23. Other Material Accounting Policies (continued)

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The City selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the City are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the City gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards, the City's assets 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 2025

Note 24. 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
<b>GOVERNANCE</b> 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.
<b>GENERAL PURPOSE FUNDING</b> To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b> 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.
<b>HEALTH</b> 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.
<b>EDUCATION AND WELFARE</b> 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.
<b>COMMUNITY AMENITIES</b> 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.
<b>RECREATION AND CULTURE</b> 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.
<b>TRANSPORT</b> 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.
<b>ECONOMIC SERVICES</b> 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.
<b>OTHER PROPERTY AND SERVICES</b> 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 2025

Note 24. Function and activity (continued)

(b) Income and expenses

	2025 Actual \$	2024 Actual \$
<b>Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions</b>		
General purpose funding	53,038,052	48,303,016
Law, order, public safety	330,521	324,462
Health	1,080,706	967,204
Education and welfare	–	17,450
Community amenities	15,981,745	15,116,683
Recreation and culture	723,318	1,550,271
Economic services	449,475	385,504
Other property and services	2,415,827	264,916
	<b>74,019,644</b>	<b>66,929,506</b>
<b>Grants, subsidies and contributions and capital grants, subsidies and contributions</b>		
General purpose funding	1,900,038	2,898,398
Law, order, public safety	435,140	179,835
Education and welfare	116,902	8,908
Community amenities	1,263,153	154,871
Recreation and culture	4,370,008	5,014,160
Transport	10,349,777	8,188,709
Economic services	19,574	–
Other property and services	1,344,189	2,815,914
	<b>19,798,781</b>	<b>19,260,795</b>
<b>Total income</b>	<b>93,818,425</b>	<b>86,190,301</b>
<b>Expenses</b>		
Governance	(822,652)	(2,596,455)
General purpose funding	(3,003,492)	(924,242)
Law, order, public safety	(2,732,023)	(2,531,512)
Health	(1,908,296)	(1,986,868)
Education and welfare	(457,002)	(426,582)
Community amenities	(19,305,133)	(16,779,206)
Recreation and culture	(27,973,734)	(24,251,678)
Transport	(18,251,021)	(17,665,327)
Economic services	(1,412,476)	(1,168,175)
Other property and services	(9,982,778)	(9,276,931)
	<b>(85,848,607)</b>	<b>(77,606,976)</b>
<b>Net result for the period</b>	<b>7,969,818</b>	<b>8,583,325</b>

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Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 24. Function and activity (continued)

	2025 Actual \$	2024 Actual \$
Governance	8,835,181	8,825,417
General purpose funding	31,622,378	28,519,904
Law, order, public safety	1,281,711	1,281,711
Health	3,595,340	3,650,820
Education and welfare	2,743,831	2,743,831
Community amenities	113,481,158	114,325,337
Recreation and culture	122,721,496	108,543,599
Transport	418,255,507	420,445,987
Economic services	2,425	2,425
Other property and services	27,730,404	10,953,869
Total assets	730,269,431	699,292,900

City of Kalamunda

Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 25. Rating information

Rates type	Basis of valuation	Rate in \$	Number of properties	2024/25 Actual Rateable value \$	2024/25 Actual Rate revenue \$	2024/25 Actual Interim rates \$	2024/25 Actual Total revenue \$	2024/25 Budget rate revenue \$	2023/24 Actual Total revenue \$
(a) General Rates									
Rates Description									
General GRV									
Industrial/Commercial GRV									
Vacant GRV									
General UV									
Industrial/Commercial UV									
Total general rates			23,015	879,568,295	46,058,149	517,144	46,575,293	46,504,855	43,476,249
Minimum payment									
General GRV									
Industrial/Commercial GRV									
Vacant GRV									
General UV									
Industrial/Commercial UV									
Total minimum payments			1,013	23,141,310	991,880	-	991,880	995,460	1,010,610
Total general rates and minimum payments			24,028	902,709,605	47,050,029	517,144	47,567,173	47,500,315	44,486,859
Ex-gratia rates									
Ex-gratia Rates			-	-	259,704	-	259,704	251,450	240,494
Total amount raised from rates (excluding general rates)			-	-	259,704	-	259,704	251,450	240,494
Total rates							47,826,877		44,727,353
(b) Rates related information							47,826,877		44,727,353

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## Notes to and forming part of the Financial Report for the year ended 30 June 2025

### Note 25. Rating information (continued)

Rates instalment interest  
Rates overdue interest

201,962  
304,126

188,809  
306,065

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.

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

## City of Kalamunda

## Notes to and forming part of the Financial Report for the year ended 30 June 2025

### Note 26. Determination of surplus or deficit

		2024/25	2024/25	2023/24
		30 June 2025	Budget	
		Carried Forward	30 June 2025	30 June 2024
			Carried Forward	Carried Forward
Note		\$	\$	\$

#### (a) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

#### Adjustments to operating activities

Less: Profit on asset disposals	10b	(78,865)	(1,690,000)	(28,543)
Add: Loss on disposal of assets	10b	3,042,432	–	4,901,126
Add: Depreciation	10a	17,057,410	17,140,236	16,875,730
Add: Capital WIP transferred to expenses	8a	–	–	304,481
Add /(Less): Loss / (Gain) on EMRC divestment	2a	(1,167,547)	–	1,033,131
Pensioner deferred rates		–	(25,000)	–

Non-cash movements in non-current assets and liabilities:

Financial assets at amortised cost		17,293	–	–
Employee benefit provisions		(45,645)	276,667	207,398
Capital grant / contributions liabilities		1,440,232	–	–
Inventory		(3,166,375)	–	725,360
Bad debts written off		–	–	20,975

#### Non-cash amounts excluded from operating activities

17,098,935 15,701,903 24,039,658

#### (b) Non-cash amounts excluded from investing activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

#### Adjustments to investing activities

Right of use assets received - non cash	11a	335,655	335,655	193,962
<b>Non-cash amounts excluded from investing activities</b>		<b>335,655</b>	<b>335,655</b>	<b>193,962</b>

#### (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	27c	(335,655)	(335,655)	(187,697)
Infrastructure opening balance variance adjusted		–	–	12,617
<b>Non-cash amounts excluded from financing activities</b>		<b>(335,655)</b>	<b>(335,655)</b>	<b>(175,080)</b>

continued on next page ...



Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 26. Determination of surplus or deficit (continued)

	2024/25	2024/25	2023/24
	30 June 2025	Budget	30 June 2024
	Carried Forward	30 June 2025	Carried Forward
Note	\$	\$	\$

(d) Surplus/(deficit) after imposition of general rates

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Reserve accounts	28	(35,812,515)	(28,001,717)	(35,494,156)
Less: Financial assets at amortised cost - self supporting loans		(5,439)	–	(9,646)
Less: Forrestfield Industrial Area Scheme Stage 1		49,659	621,771	–
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	1,104,249	1,204,248	1,230,983
- Current portion of lease liabilities	11	226,505	215,951	108,852
- Employee benefit provisions		5,476,981	–	4,812,535
Movement into Receivable from EMRC - Current		(30,718,215)	–	–
Movement in current inventory opening balance		(725,360)	–	–
Capital Grant / Contributions liabilities		1,103,331	–	–
Total adjustments to net current assets		(59,300,804)	(25,959,747)	(29,351,432)

Net current assets used in the Statement of Financial Activity

Total current assets	92,528,021	47,957,783	59,409,086
Less: Total current liabilities	(25,953,237)	(21,961,304)	(21,346,611)
Less: Total adjustments to net current assets	(59,300,804)	(25,959,747)	(29,351,432)

Surplus or deficit after imposition of general rates

	7,273,980	36,732	8,711,043
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Financial Report 2025

City of Kalamunda

Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 27. Borrowing and lease liabilities

(a) Borrowings

Purpose	Note	Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Actual		Principal repayments during 2024-25	New loans during 2024-25	Budget		Principal at 30 June 2025	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2024
					Principal at 30 June 2024	Principal at 30 June 2025									
Depot Waste Trucks		645,165	–	(61,075)	584,090	584,090	–	–	(64,562)	519,528	584,090	–	–	(64,562)	519,529
Forrestfield North Development Project - Loan 1		218,072	–	(52,099)	165,973	165,973	–	–	(53,680)	112,293	165,972	–	–	(53,680)	112,292
Wattle Grove South Planning Study		40,444	–	(20,147)	20,297	20,297	–	–	(20,297)	–	20,297	–	–	(20,297)	–
High Wycombe Roads - testing and design		20,222	–	(10,074)	10,148	10,148	–	–	(10,148)	–	10,148	–	–	(10,148)	–
Forrestfield North Structure Planning		97,065	–	(48,353)	48,712	48,712	–	–	(48,712)	–	48,712	–	–	(48,712)	–
MKSEA Kalamunda Wedge - Development Contribution Plan		16,177	–	(8,059)	8,118	8,118	–	–	(8,119)	(1)	8,119	–	–	(8,119)	–
MKSEA - Preliminary investigations and consultation		28,311	–	(14,103)	14,208	14,208	–	–	(14,208)	–	14,208	–	–	(14,208)	–
Foothills Netball Association		41,178	–	(6,456)	34,722	34,722	–	–	(6,880)	27,842	34,722	–	–	(6,880)	27,842
Kalamunda Swimming Pool		1,037,875	–	(98,251)	939,624	939,624	–	–	(103,860)	835,764	939,623	–	–	(103,860)	835,763
Future Aquatic facility study (Needs analysis)		40,444	–	(20,147)	20,297	20,297	–	–	(20,297)	–	20,297	–	–	(20,297)	–
Operations Centre		1,063,002	–	(123,267)	939,735	939,735	–	–	(131,754)	807,981	939,735	–	–	(131,754)	807,981
Fleet - Major Plant Replacement Program		1,522,811	–	(298,397)	1,224,414	1,224,414	–	–	(301,448)	922,966	1,224,414	–	–	(301,448)	922,966
Fleet - Light Plant Replacement Program		52,286	–	(52,286)	–	–	–	–	–	–	–	–	–	–	–
New road Project - Kalamunda Town Centre Upgrade Stage 1		356,435	–	(49,050)	307,385	307,385	–	–	(49,661)	257,724	307,384	–	–	(49,661)	257,724
Fleet - Minor Plant Replacement Program		178,783	–	(59,177)	119,606	119,606	–	–	(59,593)	60,013	119,606	–	–	(59,593)	60,013
Fleet - Major Plant Replacement Program		545,659	–	(88,305)	457,354	457,354	–	–	(89,344)	368,010	457,355	–	–	(89,344)	368,011
Fleet - Light Plant Replacement Program		69,373	–	(34,593)	34,780	34,780	–	–	(34,780)	–	34,780	–	–	(34,780)	–
New road Project - Kalamunda Town Centre Upgrade Stage 1		811,300	–	(96,398)	714,902	714,902	–	–	(97,790)	617,112	714,902	–	–	(97,790)	617,112
Female Change Rooms		730,170	–	(86,758)	643,412	643,412	–	–	(88,011)	555,401	643,412	–	–	(88,011)	555,401
Forrestfield North Development Project - Loan 2		183,058	–	(17,558)	165,500	165,500	–	–	(18,196)	147,304	165,500	–	–	(18,196)	147,304
Scott Reserve Redevelopment		–	–	–	–	–	–	–	–	–	–	2,000,000	–	–	2,000,000
Major Plant Replacement		–	–	–	–	–	–	–	–	–	–	869,000	–	(35,412)	833,588
Light Vehicles Asset Replacement		–	–	–	–	–	–	–	–	–	–	1,585,000	–	(64,588)	1,520,412
Total		7,697,830	–	(1,244,553)	6,453,277	6,453,276	–	–	(1,221,340)	5,231,937	6,453,276	–	4,454,000	(1,321,340)	9,585,938
Self Supporting Loans															
Forrestfield United Soccer Club		51,105	–	(9,132)	41,973	41,973	–	–	(9,643)	32,330	41,973	–	–	(9,646)	32,327
Maida Vale Tennis Club		7,243	–	(7,243)	–	–	–	–	–	–	–	–	–	–	–
Total Self Supporting Loans		58,348	–	(16,375)	41,973	41,973	–	–	(9,643)	32,330	41,973	–	–	(9,646)	32,327

continued on next page ...



Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 27. Borrowing and lease liabilities (continued)

(a) Borrowings

Purpose	Note	Actual			Budget		
		Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25
	14	7,756,178	–	(1,260,928)	6,495,250	–	(1,230,983)
Total Borrowings					6,495,249	4,454,000	(1,330,986)
							9,618,265

continued on next page ...

Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 27. 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 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024
Depot Waste Trucks	228	WATC	5.63%	14/09/31	30,903	31,988	34,448
Forrestfield North Development Project - Loan 1	230	WATC	3.01%	28/04/27	4,325	4,595	5,886
Wattle Grove South Planning Study	231	WATC	0.74%	19/05/25	95	113	245
High Wycombe Roads - testing and design	232	WATC	0.74%	19/05/25	48	56	122
Forrestfield North Structure Planning	233	WATC	0.74%	19/05/25	228	271	587
MKSEA Kalamunda Wedge - Development Contribution Plan	234	WATC	0.74%	19/05/25	38	45	98
MKSEA - Preliminary investigations and consultation	235	WATC	0.74%	19/05/25	66	79	171
Foothills Netball Association	216	WATC	6.37%	10/11/28	2,031	2,104	2,462
Kalamunda Swimming Pool	227	WATC	5.63%	14/09/31	49,713	51,459	55,417
Future Aquatic facility study (Needs analysis)	236	WATC	0.74%	19/05/25	95	113	245
Operations Centre	221	WATC	6.77%	15/01/30	57,172	61,427	66,467
Fleet - Major Plant Replacement Program	237	WATC	1.02%	19/05/28	11,360	11,722	14,415
Fleet - Light Plant Replacement Program	238	WATC	1.02%	19/05/24	–	–	228
New road Project - Kalamunda Town Centre Upgrade Stage 1	239	WATC	1.24%	19/05/30	3,586	3,658	4,197
Fleet - Minor Plant Replacement Program	240	WATC	0.70%	10/06/26	711	736	1,128
Fleet - Major Plant Replacement Program	241	WATC	1.17%	10/06/29	5,044	5,104	6,084
Fleet - Light Plant Replacement Program	242	WATC	0.54%	10/06/25	131	141	318
New road Project - Kalamunda Town Centre Upgrade Stage 1	243	WATC	1.44%	10/06/31	9,853	9,934	11,246
Female Change Rooms	244	WATC	1.44%	10/06/31	8,868	8,941	10,121
Forrestfield North Development Project - Loan 2	245	WATC	3.60%	05/05/32	5,698	5,800	6,340
Scott Reserve Redevelopment		WATC	6.50%		–	–	–
Major Plant Replacement		WATC/APRA	7.00%		–	3,541	–
Light Vehicles Asset Replacement		WATC/APRA	7.00%		–	6,459	–
Total					189,965	208,286	220,225
Self Supporting Loans Finance Cost Payments							
Forrestfield United Soccer Club	214	WATC	5.56%	30/05/28	2,114	2,162	2,623
Malda Vale Tennis Club	217	WATC	5.95%	12/11/24	–	–	38
Total Self Supporting Loans Finance Cost Payments					2,114	2,162	2,661
Total Finance Cost Payments					192,079	210,448	222,886

(<sup>1</sup>) WA Treasury Corporation

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Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 27. Borrowing and lease liabilities (continued)

(b) New Borrowings - 2024/25

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					Actual	Budget	Actual	Budget		
				%	\$	\$	\$	\$	\$	\$
Scott Reserve Redevelopment	WATC	Fixed Term	5 Years	6.50%	-	2,000,000	-	2,000,000	-	-
Major Plant Replacement	WATC/APRA	Fixed Term	5 Years	7.00%	-	869,000	-	869,000	-	-
Light Vehicles Asset Replacement	WATC/APRA	Fixed Term	5 Years	7.00%	-	1,585,000	-	1,585,000	-	-
					-	4,454,000	-	4,454,000	-	-

Unspent borrowings balance:

The City had no unspent borrowings as of 30 June 2025 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 2025

Note 27. Borrowing and lease liabilities (continued)

(c) Lease liabilities

Purpose	Note	Actual				Budget			
		Principal at 1 July 2023	New leases and Re-measurment During 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New leases and Re-measurment During 2024-25	Principal repayments during 2024-25	Principal at 1 July 2024	New leases during 2024-25
		\$	\$	\$	\$	\$	\$	\$	\$
Photocopiers and printers lease		11,281	-	(11,281)	-	-	-	-	-
Cardio equipment lease		89,000	-	(21,953)	67,047	-	(22,828)	67,047	-
Forrestfield library building lease		485,897	26,312	(26,552)	485,657	18,564	(50,651)	459,166	-
Photocopiers lease		-	127,907	(14,036)	113,871	-	(29,589)	84,282	-
Body Bike Lease		-	33,478	(5,416)	28,062	-	(7,793)	114,183	-
Computers		-	(1)	-	(1)	329,664	(80,532)	-	-
						249,131	(110,924)	-	-
<b>Total lease liabilities</b>	11b	<b>586,178</b>	<b>187,696</b>	<b>(79,238)</b>	<b>694,636</b>	<b>348,228</b>	<b>(191,393)</b>	<b>640,396</b>	<b>335,655</b>
						851,471	(209,472)		766,579

(\*) 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 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024	Lease term
Photocopiers and printers lease	1	Vestone Capital Pty Ltd	0.74%	30/09/23	-	-	(14)	36 Months
Cardio equipment lease	2	CHG-Meridian Australia Pty Ltd	3.95%	09/05/27	(2,200)	(2,200)	(3,076)	60 Months
Forrestfield library building lease	3	Hype Park Management Ltd	5.20%	09/10/32	(23,531)	(22,272)	(26,792)	120 Months
Photocopiers lease	4	CHG-Meridian Australia Pty Ltd	7.67%	31/12/27	(7,452)	(7,309)	(4,485)	48 months
Body Bike Lease	5	CHG-Meridian Australia Pty Ltd	9.24%	30/09/27	(2,179)	-	(2,063)	48 months
Computers	6	Vestone Capital	2.09%	30/09/27	(4,538)	(2,458)	-	36 months
<b>Total Finance Cost Payments</b>					<b>(39,900)</b>	<b>(34,239)</b>	<b>(36,430)</b>	



City of Kalamunda

Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 28. Reserve accounts

	2025 Opening Balance Actual	2025 Transfer to Actual	2025 Transfer (from) Actual	2025 Closing Balance Actual	2025 Opening Balance Budget	2025 Transfer to Budget	2025 Transfer (from) Budget	2025 Closing Balance Budget	2024 Opening Balance Actual	2024 Transfer to Actual	2024 Transfer (from) Actual	2024 Closing Balance Actual
<b>Restricted by legislation/agreement</b>												
(a) Waste Avoidance and Resource Recovery Reserve	1,413,882	687,685	(743,165)	1,358,402	1,411,376	666,309	(1,200,000)	877,685	1,588,716	73,315	(248,149)	1,413,882
(b) Forrestfield Industrial Scheme Stage 1 Reserve	1,475,139	1,695,808	(163,654)	3,017,293	1,505,497	1,060,053	(369,000)	2,196,550	1,260,533	501,850	(287,244)	1,475,139
(c) Forrestfield Industrial Area Reserve	134,718	5,831	-	140,549	134,570	4,798	-	139,388	128,743	5,975	-	134,718
(d) Public Open Space Funds Reserve - High Wycombe	250,922	10,413	-	261,335	253,239	8,923	-	262,162	240,229	10,893	-	250,922
(e) Public Open Space Funds Reserve - Maida vale	2,263	94	-	2,357	2,284	80	-	2,364	2,167	96	-	2,263
(f) Public Open Space Funds Reserve - Kalamunda	171,472	307,413	-	478,885	138,642	7,846	-	146,488	131,520	171,031	(131,079)	171,472
(g) Public Open Space Funds Reserve - Forrestfield	201,216	8,348	-	209,564	257,071	10,694	-	267,765	243,865	79,013	(121,662)	201,216
(h) Public Open Spaces Funds Reserve - Walliston	-	283,091	-	283,091	-	-	-	-	-	-	-	-
	<b>3,649,612</b>	<b>2,998,683</b>	<b>(896,819)</b>	<b>5,751,476</b>	<b>3,702,679</b>	<b>1,758,703</b>	<b>(1,569,000)</b>	<b>3,892,382</b>	<b>3,595,773</b>	<b>841,973</b>	<b>(788,134)</b>	<b>3,649,612</b>
<b>Restricted by council</b>												
(i) Waste Management Reserve	7,573,286	295,526	(4,541,000)	3,327,812	7,564,846	288,422	(5,006,000)	2,827,268	5,346,986	2,226,300	-	7,573,286
(j) Long Service Leave Reserve	2,603,016	113,684	(306,000)	2,410,700	2,599,092	92,667	(300,000)	2,391,759	2,486,534	116,482	-	2,603,016
(k) Land and Property Enhancement and Maintenance Reserve	3,616,352	124,667	(3,116,613)	624,406	3,614,177	127,594	(3,120,000)	621,771	1,373,607	2,242,745	-	3,616,352
(l) EDP IT Equipment Reserve	4,549,401	1,198,523	(1,195,170)	4,552,754	4,546,689	1,160,121	(2,493,619)	3,213,191	1,718,880	2,830,521	-	4,549,401
(m) Local Government Elections Reserve	223,010	9,764	-	232,774	222,373	8,074	-	230,447	105,412	117,598	-	223,010
(n) Insurance Contingency Reserve	-	-	-	-	-	-	-	-	191,155	8,927	(200,082)	-
(o) Revaluation Reserve	-	-	-	-	-	-	-	-	107,513	4,991	(112,504)	-
(p) Nominated Employee Leave Provisions Reserve	2,316,727	101,159	(400,000)	2,017,886	2,313,237	82,476	(400,000)	1,995,713	2,213,057	103,670	-	2,316,727
(q) Asset Enhancement Reserve	5,129,379	9,143,684	(3,263,067)	11,009,996	5,125,604	5,984,868	(3,263,067)	7,847,405	2,386,882	2,742,497	-	5,129,379
(r) Unexpended Capital Works and Specific Purpose Grants Reserve	-	-	-	-	-	-	-	-	-	-	-	-
(s) Environmental Reserve	5,224,788	250,519	(2,642,751)	2,832,556	5,218,992	-	(3,952,842)	1,266,150	3,661,771	1,563,017	-	5,224,788
(t) Public Art Reserve	10,108	447	-	10,555	10,094	360	-	10,454	9,657	451	-	10,108
(u) Land Development Reserve	598,477	114,230	-	712,707	438,313	17,864	(100,000)	356,177	216,614	381,863	-	598,477
(v) Voted Works Reserve	-	6,190,000	(3,899,750)	2,290,250	-	3,690,000	(441,000)	3,249,000	-	-	-	-
(w) Rhonda Hardy Memorial Reserve	-	100,000	(67,357)	32,643	-	100,000	-	100,000	-	-	-	-
(x) High Wycombe South Future DCP Reserve	-	6,000	-	6,000	-	6,000	(6,000)	-	-	-	-	-
	<b>31,844,544</b>	<b>17,648,203</b>	<b>(19,431,708)</b>	<b>30,061,039</b>	<b>31,653,417</b>	<b>11,838,446</b>	<b>(19,382,528)</b>	<b>24,109,335</b>	<b>19,818,068</b>	<b>12,339,062</b>	<b>(312,586)</b>	<b>31,844,544</b>
	<b>35,494,156</b>	<b>20,646,886</b>	<b>(20,328,527)</b>	<b>35,812,515</b>	<b>35,356,096</b>	<b>13,597,149</b>	<b>(20,951,528)</b>	<b>28,001,717</b>	<b>23,413,841</b>	<b>13,181,035</b>	<b>(1,100,720)</b>	<b>35,494,156</b>

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 ...

City of Kalamunda

Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 28. Reserve accounts (continued)

Name of reserve	Purpose of the reserve
<b>Restricted by legislation/agreement</b>	
(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 - 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
(e) 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
(f) 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
(g) 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
(h) Public Open Space Funds Reserve - Walliston	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
<b>Restricted by council</b>	
(i) Waste Management Reserve	To fund financing operations for the development of the City's sanitation service
(j) Long Service Leave Reserve	To provide cash-backing for all long service leave entitlements.
(k) Land and Property Enhancement and Maintenance Reserve	To fund land and property purchases, upgrade and maintenance of existing properties.
(l) EDP IT Equipment Reserve	To fund the upgrade / replacement of the City's computer hardware and software requirements.
(m) Local Government Elections Reserve	To fund the cost of future elections.
(n) Insurance Contingency Reserve	To fund insurance premium variations and potential call backs.
(o) Revaluation Reserve	To fund triennial rating revaluations.
(p) Nominated Employee Leave Provisions Reserve	To fund future nominated staff leave entitlements.
(q) Asset Enhancement Reserve	To fund future replacement of City's Infrastructure and plant and equipment needs.
(r) 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.
(s) Environmental Reserve	To fund environment strategies and projects.
(t) Public Art Reserve	To fund future Public Art projects.
(u) Land Development Reserve	To fund land development opportunities to create new revenue streams and unlock future development avenues which would promote the aspirations outlined in the Strategic Community Plan.
(v) Voted Work Reserve	To fund community requests promoted via an Elected Member notice of motion during the financial year.
(w) Rhonda Hardy Memorial Reserve	To promote leadership and innovation within City Staff to improve the level of skills, knowledge and experience currently held by the organisation.
(x) High Wycombe South Future DCP Reserve	To prefund infrastructure works to encourage development in specified area, costs to be recovered from future development contributions.



Notes to and forming part of the Financial Report  
for the year ended 30 June 2025

Note 29. Trust funds

	1-Jul-2024	Amounts received	Amounts paid	30 June 2025
	\$	\$	\$	\$
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 *	5,781,521	885,251	(447,055)	6,219,717
Cash-in-lieu of public open space	231,344	9,901	—	241,245
NBN Tower Pickering Brook	55,195	25,072	(50,000)	30,267
	6,068,060	920,224	(497,055)	6,491,229

(\*) 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  
2025  
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 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report :

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

Basis for opinion

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

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

Other information

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

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

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

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



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



Efthalia Samaras  
Senior Director Practice Management Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
12 November 2025



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