

**INDEPENDENT AUDITOR'S REPORT
TO THE CITY OF ROCKINGHAM
ANSTEY PARK DEVELOPER CONTRIBUTION SCHEME****Report on The Financial Report****Opinion**

We have audited the financial report of the City of Rockingham – Anstey Park Developer Contribution Scheme which comprises the Income and Expenditure including the related reserve balance movements for the year ended 30 June 2025 in relation to the Development Scheme.

In our opinion, the accompanying financial report of the City of Rockingham - Anstey Park Developer Contribution Scheme for the year ended 30 June 2025 presents fairly, in all material respects, the income, expenditure and reserve movements of the Development Scheme and is prepared in accordance with the reporting provisions of the policies of the Development Scheme.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the City in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia, and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting and Restriction on Distribution

The financial report is prepared to assist the City of Rockingham to comply with the financial reporting provisions of the policies of the Development Scheme referred to above. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the City of Rockingham and should not be distributed to or used by parties other than the City of Rockingham.

Responsibilities of the Management for the Financial Report

Management is responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in the policies of the Development Scheme with members of the Scheme is appropriate to meet the requirements of members of the Scheme and is appropriate to meet the needs of the Council. Management's responsibility also includes such internal control as Management determines is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives 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 our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the 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 this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standard Board website at https://www.auasb.gov.au/auditors_responsibilities/ar8.pdf This description forms part of our audit report.



WEN-SHIEN CHAI
PARTNER



MOORE AUSTRALIA AUDIT (WA)
CHARTERED ACCOUNTANTS

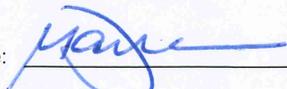
Signed at Perth this 31st day of October 2025

City of Rockingham
 Anstey Park Developer Contribution Scheme
 Income and Expenditure Statement
 for the year ending 30 June 2025

	\$
INCOME	
Payments from Developers	-
Interest Earned on Reseve	74,989
Total Payments From Developers	-
 EXPENDITURE	
Payments to Developers	-
Total Payments to Developers	-
 Projects	
Total Projects	-
 Other Expenditure	
Consultants	
Audit Fees	
Other	
Total Other Expenditure	-
 Total Expenditure	-
 Surplus / (Deficit)	-
 RESERVE	
Opening Balance of Reserve	1,398,714
Transfer from Municipal Fund	-
Transfer To Municipal Fund	-
Interest on Reserve	74,989
Closing Balance	1,473,703

I hereby certify that this Income and Expenditure Statement is a complete and accurate reflection of the Income and Expenses for the Anstey Park Developer Contribution Scheme for the year ending 30 June 2025.

Name: Michael Parker
 Position : Chief Executive Officer

Signature:  _____

Date: 22/8/2025