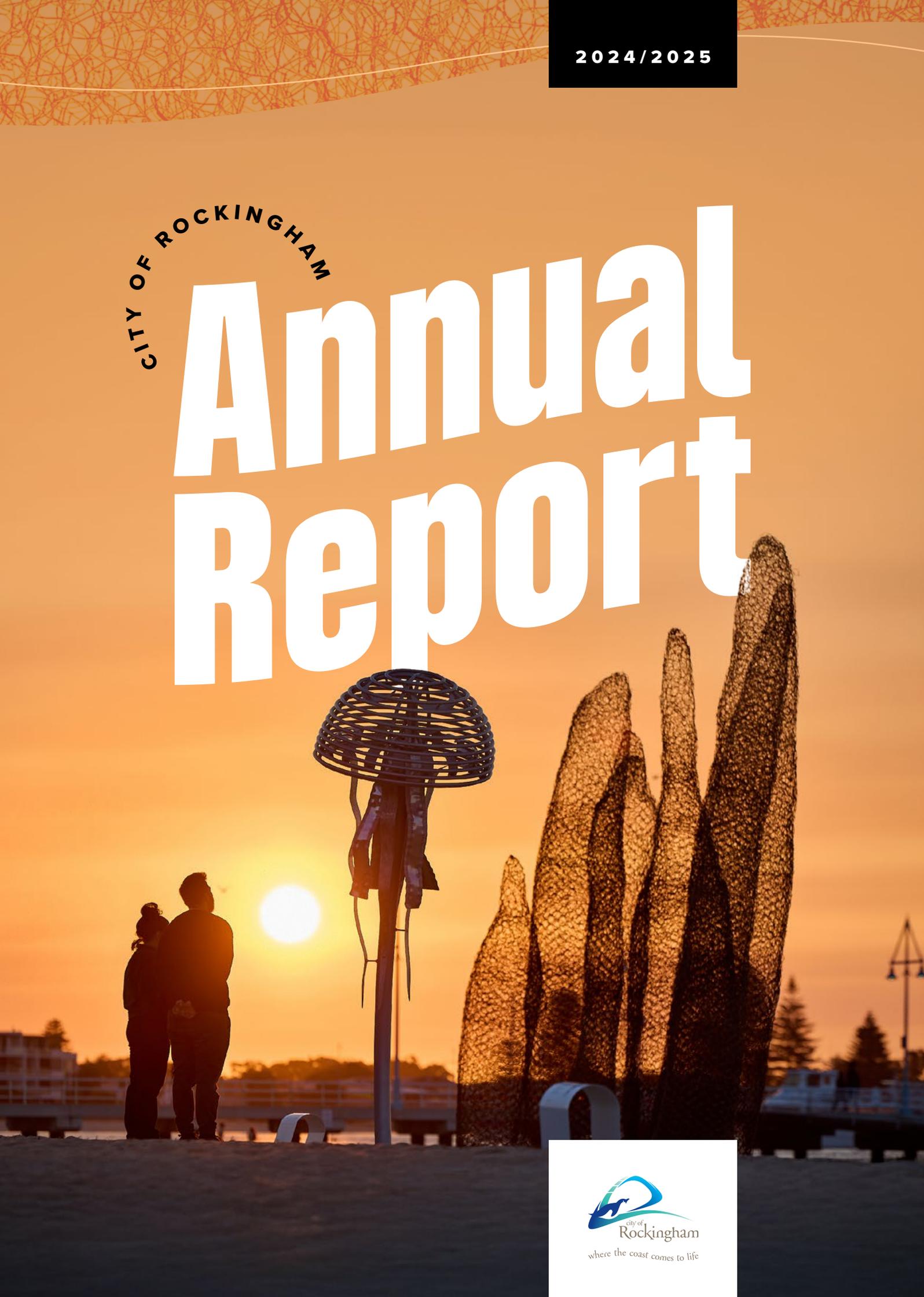


2024/2025

CITY OF ROCKINGHAM

Annual Report



Front cover image:
Castaways 2024 on Rockingham Beach.
Featured artworks:
Ben Veljacich, *Moon Jelly*;
Sally Stoneman (Guest Artist) *Echoes*.



Contents

5 About Us

6 Mayor's Report

10 CEO's Report

14 Strategic Community Plan

16 Performance Highlights Against Strategic Community Plan

30 Our Council

32 Council Members

44 Organisational Structure

46 Executive Team

51 Disability Access and Inclusion

52 DAIP Outcomes 2024 – 2025

56 Governance Report

58 Public Interest Disclosure

62 Record of Meeting Attendance by Council Members

64 Register of Fees, Expenses and Allowances Paid to Council Members

68 Priorities for the Future

71 Financial Report

The City of Rockingham acknowledges the Traditional Owners and Custodians of this land, the Binjareb and Whadjuk Nyoongar peoples, and their continuing connection to the land, waters and community. We pay our respects to all members of Aboriginal communities and their cultures, and to elders past and present.

.....

City staff begin gathering for an early morning Welcome to Country and flag raising ceremony to mark the start of National Reconciliation Week in May 2025.



About Us

The City of Rockingham: Where the Coast Comes to Life

Nestled just 40 km south of Perth, the City of Rockingham spans approximately 260 square kilometres and boasts 37 km of pristine coastline. Bordered by the City of Kwinana to the north, Mandurah to the south, and the Shire of Serpentine-Jarrahdale to the east, Rockingham is a gateway to natural beauty, coastal living, and strategic growth.

Cultural Foundations

For thousands of years, the land and waters of Rockingham have been home to the Nyoongar people, whose deep connection to Country continues to enhance the region's identity. Their enduring legacy is woven into the fabric of Rockingham's community and landscape.

Historical Milestones

1830

The sailing ship *Rockingham* ran aground off the coast, giving the area its name.

Mid-1800s

Settlers established farming, fishing, and timber industries, laying the groundwork for a thriving port town.

1897

The formation of the Rockingham Roads Board marked the beginning of formal governance.

1961

Rockingham became a Shire.

1988

Rockingham was officially declared a City, reflecting its rapid growth and evolving role in the region.

Today's
Rockingham

Now home to 154,000 residents across 16 suburbs, Rockingham continues to be a fast growing community attracting a steady stream of new residents attracted to the lifestyle opportunities on offer. It serves as a strategic metropolitan centre, balancing urban development with coastal charm. The City is celebrated for its vibrant community, economic resilience, and commitment to sustainability, and is recognised far and wide as the place *where the coast comes to life*.

Mayor's Report

It is my privilege to present the City of Rockingham's Annual Report for the 2024/2025 financial year. This past year has been one of progress, resilience, and opportunity as we continue to shape a vibrant, inclusive, and sustainable future for our community.



Budget and Economic Responsibility

The 2024/2025 Annual Budget, based on a rate increase of 4.2%, was adopted at the ordinary Council meeting on Tuesday 25 June 2024, with a strong focus on balancing financial responsibility with the delivery of essential services and infrastructure. In a climate of ongoing cost-of-living pressures, Council worked hard to keep rates as low as possible while ensuring we continue to invest in projects that enhance the quality of life for all residents.

“Our priority is to deliver essential services while easing cost-of-living pressures for our community.”

Funding for the Future

In 2024/2025, the City of Rockingham has taken a proactive step toward climate resilience by allocating 0.25% of annual rates to a dedicated coastal protection fund. This initiative is designed to mitigate the effects of climate change on our coastline and ensure long-term sustainability for our community.

The fund will support projects and planning efforts outlined in the City's Coastal Hazard Risk Management and Adaptation Plan (CHRMAP), which provides a strategic framework for protecting our coastal assets. For more information, visit the CHRMAP page at rockingham.wa.gov.au/chrmap

“We need to anticipate the effects of climate change, and start taking steps to protect our coastline for future generations.”

AUKUS Opportunities

As part of our proactive approach to the opportunities and responsibilities presented by AUKUS, the CEO and I joined fellow Mayors and CEOs from the member Councils of the Perth South West Metropolitan Alliance (PSWMA) on a 12 day study visit to the United States in September.

The delegation met with government, defence and industry partners to strengthen our preparedness for the rotational presence of US nuclear powered submarines from 2027—focusing on community safety, emergency management, and how best to support incoming personnel and their families. The most important lessons learned were around communication and relationships, and gaining a first-hand understanding of how cities dealing with the impacts of similar projects are working together to ensure positive outcomes for their communities.

The PSWMA has prepared two comprehensive reports about the study visit. One report focuses on building Defence social license in our region, and the other captures a broader range of insights gained from visiting urban areas in the United States which face similar development challenges as those the Perth South West region is facing.

“We are preparing responsibly —with safety, community wellbeing and long term local benefits at the forefront of our approach.”

Delivering Outcomes Through Effective Advocacy

Advocacy remains a key priority for the City, ensuring the needs of our growing community are heard at both state and federal levels. In 2024/2025, our sustained efforts delivered significant outcomes.

- In January, Premier Cook announced \$7 million in funding to upgrade the intersection of Baldivis Road and Kulija Road, improving safety and connectivity.
- The State Government progressed plans for a marina at Wanliss Street by calling for Expressions of Interest.
- The Federal Government committed to building 550 new homes for Defence personnel and their families in Rockingham, Baldivis, and surrounding areas, and Defence Housing Australia called for Expressions of Interest to build 450 townhouses and apartments, primarily in Rockingham.
- The Australian Submarine Agency confirmed plans to open an information centre in Rockingham, providing the community with direct access to information about naval activities.
- Both the state and federal governments also committed to fund feasibility studies for the proposed Garden Island Highway.

Looking ahead, the City will continue to advocate for improved transport links, expanded education and training opportunities for our residents, and investment in sustainable infrastructure to support our growing population.

“Strong advocacy is boosting liveability, connectivity, and economic growth for our community.”

New Freeman of the City of Rockingham

At the August 2024 Ordinary Council meeting the City of Rockingham Council voted to bestow the title of Freeman of the City on former Mayor Barry Sammels for his sustained contribution to the community over many years as a Councillor, 18 years as Mayor, and through his own voluntary involvement in a wide range of community organisations and activities.

His tireless efforts over more than two decades representing our City built strong connections with every level of government and other major public and private sector stakeholders, and he was a staunch supporter of many community organisations and causes. I'm delighted that Council chose to honour him with this well-deserved recognition.

Celebrating Our Community

Each year, the City of Rockingham brings the community together through a vibrant calendar of events that celebrate our culture, diversity, and coastal lifestyle. Highlights such as the Christmas Lights Launch, New Year's Eve celebrations, Australia Day festivities and Symphony on the Green create opportunities for residents and visitors to connect, enjoy world-class entertainment, and share memorable experiences.

These free, family-friendly events not only foster community spirit and inclusion but also support local businesses and tourism, reinforcing Rockingham as a destination where community life thrives.

Looking Ahead

As we look to 2025/2026, our focus will remain on delivering sustainable growth, supporting local businesses, and enhancing the liveability of our City. We will continue to advocate for improved transport links, invest in community infrastructure, and work towards a greener, more resilient future.

“Together, we are building a City that is connected, inclusive, and full of opportunity.”

Thank You

I want to express my gratitude to everyone who contributed to shaping our community this year. Whether you participated in committee, panel or advisory groups, attended information sessions, workshops, or meetings, or shared your thoughts through the regularly updated items on our website, your feedback plays a crucial role in guiding the growth and development of our community. Council and the City administration deeply appreciate your efforts.

I would also like to extend my thanks to my fellow Council Members and the dedicated City staff for their hard work and unwavering commitment to serving our community throughout 2024/2025.



Deb Hamblin

Mayor City of Rockingham



Mastering the rollers and berms of the Safety Bay Pump and Jump Track.

CEO's Report

The City of Rockingham is now home to more than 154,000 residents and continues to grow as people are drawn to its exceptional lifestyle and opportunities. In 2024/2025, we have built on the foundations laid through last year's major review of our Strategic Community Plan, which reflects our vision of "A quality lifestyle. A sustainable future."



Navigating the AUKUS Era

In 2024/2025, a major focus for the City was navigating the opportunities and challenges presented by AUKUS. As the local government closest to Australia's largest naval base, HMAS Stirling, Rockingham is at the epicentre of this massive national endeavour.

During the year the City worked to balance community concerns about AUKUS with the significant economic and strategic opportunities it will bring. This included:

- advocating for housing and transport upgrades, and an Information Centre provided by the Australian Submarine Agency
- representing the community's interests to the Australian Radiation Protection and Nuclear Safety Agency
- liaising with many key stakeholders about the issues of community concern, and
- seeking greater engagement with our community on the AUKUS initiative.

We presented three events – the Investment Ready Forum, the Defence Industries Conference and the Rockingham Jobs Fair – to position Rockingham as a hub for defence-related industry, training, and innovation; to ensure our residents can capitalise on future employment opportunities; and to attract investment. These efforts reflect our commitment to securing the best possible outcomes for our community while maintaining transparency and trust as we move forward in this new era.

Service Review Informed by Community Feedback

This year, the City completed a comprehensive review of its bulk verge collection service to improve material recovery and reduce illegal dumping. Led by an external consultancy, the review assessed best practice guidelines, benchmarked other local governments, and included extensive community consultation, with more than 1,300 survey responses, two community workshops and a focus group workshop. Feedback showed strong satisfaction with the current service, alongside support for improved recycling and resource recovery. Council has endorsed the review's recommendations to continue the current service, and directed a future investigation into bringing the service in-house be undertaken, with findings to be presented in 2026.

Major Projects and Infrastructure

We have continued to progress major projects that strengthen our community and support our growing population:

- the final stage of the Baldivis Sports Complex is underway and will deliver the Southern Pavilion, sports floodlighting, outdoor hardcourts for netball, basketball and tennis, an outdoor recreation space including nature play, obstacle circuit and skatepark.
- redevelopment of the Stan Twight Reserve clubroom and changeroom facilities to meet the current and future needs of local sporting clubs and the broader community has commenced.

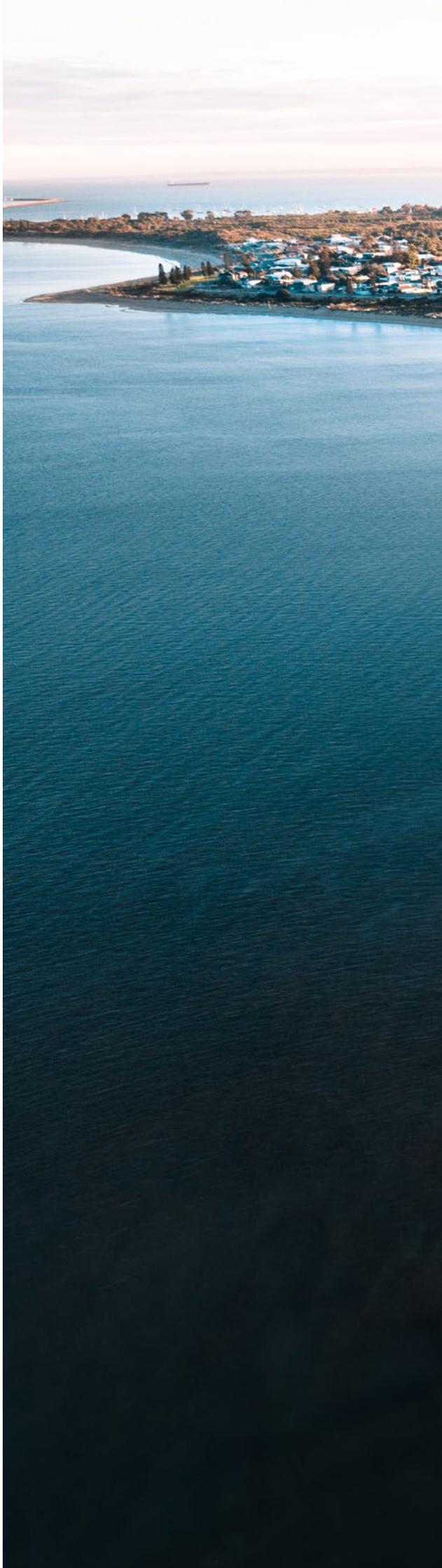
Sustainable Waste Reform

In preparation for the rollout of the Food Organics and Garden Organics (FOGO) service, which commenced on the last day of the 2024/2025 financial year, the City undertook a community education campaign to support this transformational change in household waste management.

Extensive planning included a waste audit across several suburbs, which revealed that nearly half of the contents in red-lidded bins were organic waste. In response, the City developed and distributed over 56,000 FOGO Ready Kits to households, containing kitchen caddies, compostable liners, and a practical guide on how to use the new system. Distribution of these components commenced in May, ahead of the service launch.

To ensure residents were informed and prepared, the City hosted community information sessions, school incursions, and pop-up stalls at shopping centres. Residents also received direct communications about changes to bin collection schedules and were encouraged to register for further updates.

The initiative aligns with the State Government's Waste Avoidance and Resource Recovery Strategy 2030 and places strong emphasis on community participation as key to its success.



Best Practice Financial Reporting

I am pleased to share that the City once again achieved an unqualified audit opinion, reflecting the strength of our governance, and financial processes, as well as the professionalism of our staff. We were one of the first local governments to have its audit report signed off by the Auditor General, and this is a testament to the hard work of the City's finance team.

This recognition underscores the City's commitment to transparent and accountable governance, and to delivering on the community's expectations for sound financial management.

Recognition of Excellence in Safety and Infrastructure

This year, the City was proud to be recognised once again with several awards:

Most Active Roadwise Council

for demonstrating excellence across all five key areas of the RoadWise Recognised initiative.

IPWEA WA Best Public Works Project Under \$2 Million

for the Mandurah Road upgrade from Fifty Rd to Safety Bay Rd in Baldivis.

Fifth RoadWise Ribbon

from the Western Australian Local Government Association (WALGA) for the 12 months from April 2024 to March 2025.

Diligence In Safety Award

Silver certification from LGIS in the 3 Steps to Safety program.

Acknowledgements

I would like to thank Mayor Deb Hamblin and the Councillors for their strong leadership, and express my appreciation to the City's staff for their skill, dedication, and focus on delivering for our community.

A handwritten signature in black ink, appearing to read 'Michael Parker', with a long horizontal stroke extending to the right.

Michael Parker
City of Rockingham CEO



Strategic Community Plan

Every four years, we undertake a major review of our Strategic Community Plan to ensure it continues to reflect the community's vision and priorities for the future. Following an extensive consultation process, the **Strategic Community Plan 2023–2033** was formally adopted by Council in August 2023.

Our community's vision for the City is 'A quality lifestyle. A sustainable future'.

To achieve this vision, the community identified **five key aspirations**, along with the outcomes they want to see in each area.



• **Aspiration 1:** Social

A family-friendly, safe and connected community.

Outcomes:

- Connected community
- Community health and wellbeing
- Accessible services
- Inclusive community.



● **Aspiration 2:**
Natural environment

A place of natural beauty where the environment is respected.

Outcomes:

- Protection of natural environment
- Sustainable natural green spaces.

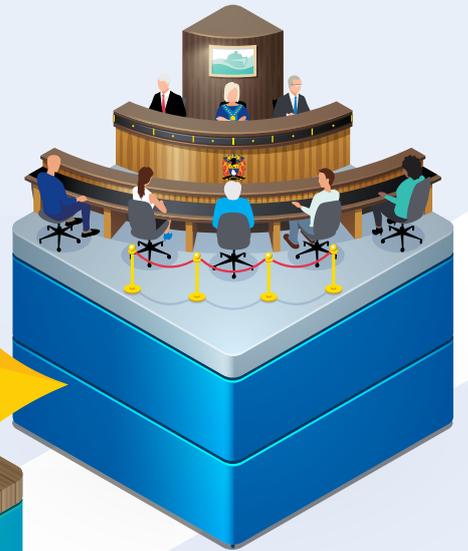


● **Aspiration 4:**
Economic

A vibrant economy creating opportunities.

Outcomes:

- Growing the business economy
- Local employment
- A visitor destination.



● **Aspiration 3:**
Built environment

A built environment carefully planned for today and tomorrow.

Outcomes:

- Built infrastructure meets current and future community needs
- Plan for sustainable growth
- Accessible and connected.



● **Aspiration 5:**
Leadership

Transparent and accountable leadership and governance.

Outcomes:

- Quality leadership
- Sustainable local government.

Performance Highlights Against Strategic Community Plan



From major projects to everyday services, the City of Rockingham is driving real progress toward the aspirations set out in the Strategic Community Plan 2023–2033.

Take a look at some of the achievements during 2024/2025 that are making a tangible difference for our community today, and building a sustainable future for tomorrow.

Here is a snapshot of our achievements in just some of these key areas during the 2024/2025 financial year based on community feedback in our Resident Perception Survey.



Net promoter score

The Net Promoter Score measures the likelihood of recommending the City as a place to live.

76% Overall resident perception score

for performance delivering services, programs, facilities and infrastructure.



At our events

The City presents an exciting calendar of family-friendly events every year, creating opportunities for our community to come together, and attracting many thousands of people.

Festivals and events

Resident Perception Score:

77%

Major Events:

 Castaways Sculpture Awards

 Christmas Lights Display

 New Year's Eve

 Celebrate Australia Day

 Symphony on the Green



In our recreation centres

From health and wellbeing to social connection, our community, sport and recreation centres continue to play a vital role in meeting the needs of our community. 52% of people surveyed used a sport and recreation centre in the past year.

1,144,322 visitors
in the past year

Sport and recreation centres

Resident Perception Score:

78%

In our libraries

In the past year our four libraries welcomed over 320,000 visitors, loaned 400,000 physical items and 1.1 million eResources. 46% of people surveyed used one of our libraries in the past year.

Libraries

Resident Perception Score:

83%

320,000 visitors
in the past year

In our parks

Through rain and shine our hardworking maintenance teams take care of more than 460 local parks, sports fields and conservation spaces. In the past year we have planted 3,890 trees and 29,700 new seedlings to support biodiversity.

Parks, gardens, picnic areas and foreshores

Resident Perception Score:

81%

29,700 seedlings
planted in our natural areas

In economic development

In the past year we have supported over 6,000 local business with more than 60 stakeholder meetings and events. We welcomed 870,959 visitors to our beautiful coastline and continued to support tourism through marketing campaigns, promotional activities and the launch of our Mobile Visitor Centre.

Tourism promotion

Resident Perception Score:

54%

870,959 visitors
in 2023/2024

In your bin

It's been another very busy year for our waste collection crews, picking up 47,027 tonnes of waste from the red lid bins, and for our residents who have diverted 96 tonnes of batteries, 75 tonnes of e-waste and 69 tonnes of tyres from landfill. The introduction of the FOGO waste collection system on 30 June 2025 will help our community divert an estimated 12,500 tonnes of organic waste from landfill each year so it can be reused to make valuable products like soil conditioner.

Rubbish collection and recycling

Resident Perception Score:

84%

47,027 tonnes
of general waste collected

In your garden

We've helped you to support native birds and bees, and build an attractive greenspace without large watering requirements through our Native Plants Giveaway. This program was first established in 2018, and is now held annually.

Caring for the environment

Resident Perception Score:

63%

12,000 waterwise
native seedlings given away

In contact

The City managed 221,323 calls across all our service locations. Our Customer Contact Centre handled 95,507 of those, resolving 85% of enquiries at the first point of contact. We received 53,045 emails and processed 121,898 customer service requests.

Customer service performance

Resident Perception Score:

72%

221,323 calls
across all our service locations

Aspiration 1

Social

A family-friendly, safe and connected community.



Outcome: Community Health and Wellbeing

Objective: Reinforce a strong sense of safety

- obtained external funding to install permanent CCTV to Palm Beach Jetty, the Esplanade and the Palm Beach boat ramp car park
- Neighbours Day breakfast attracted 1,500 attendees (77% reported they met someone new at the event)
- led the local National Reconciliation Week Street Banners project
- provided opportunities to connect with advanced care planning services
- provided legal and financial education events for seniors.

Objective: Provide healthy lifestyle opportunities

- more than 1.14 million visitations to the City's community and leisure facilities
- partnered with Seniors Recreation Council to support Have a Go Day Rockingham
- continued to support the delivery of Seniors Social and Wellbeing classes
- partnered with First Nations service providers to run healthy food workshops.



Outcome: Community Health and Wellbeing (continued)

Objective: Strengthen community health and wellbeing

- provided opportunities for older community members to connect with Aged Care Navigator services, accessible home modification and assistive technology
- promoted inclusive sport and physical fitness activities at events and through Mandurah Cockburn Kwinana Rockingham Access and Inclusion Network
- activities provided as part of International Day of People with Disability, focussed on engaging people with disability as workshop facilitators and presenters
- ongoing provision of 'quiet hour' and sensory spaces as part of youth programs, in support of those who are neurodiverse
- successfully advocated to state government to fund Assertive Outreach Services for people experiencing homelessness
- Homelessness Funding Response Pilot Project launched with two projects:
 - safe night space for women and children in Rockingham,
 - alcohol and other drugs outreach services to people experiencing homelessness.



Outcome: Connected Community

Objective: Provide opportunities for community engagement and participation

- Rockingham Connect transported 4,256 clients
- partnered with Vicinity to showcase programs and resources supporting the First Nations community
- promoted First Nations cultural videos to the general public on the City's website
- annual Children's Week Event – Teddy Bear's Picnic attracted approximately 3,000 people
- annual Youth Beach Party attracted approximately 1,000 young people
- Junior Council and Youth Sport Leadership Programs
- secured an RAC Ignite Grant for the Mary Davies Street Makeover project, co-designed by members of the Rockingham Youth Reference Group
- Council adopted the Seniors Strategy 2024 – 2029
- major City events – New Year's Eve, Christmas Lights Launch, Celebrate Australia Day, Castaways, Symphony on the Green
- Rockingham Art Prize
- workshops and exhibitions program at Rockingham Arts Centre
- more than 26,000 people attended around 2,000 programs at our libraries
- launched resources and workshops for people experiencing loneliness in Rockingham.



Outcome: Accessible Services

Objective: Adapt services to meet changing community need

- additional Tovertafel (magic table) purchased for Safety Bay library
- implementation of dementia kits at all four local libraries
- Beach Access Path Plan completed
- continued implementation of access and inclusion upgrades at Rockingham Foreshore
- developed an accessible map for ground floor of Rockingham Youth Centre.

Outcome: Inclusive Community

Objective: Build connectivity with our diverse community

- partnered with Umbrella Community Care to connect people from diverse cultural backgrounds to engage with activities and projects such as the Stories for the Ages (capturing diverse stories of older community members)
- partnered with the Rockingham Youth Centre to engage young people in projects that deliver opportunities for intergenerational interaction, such as Seniors and Carers Expo, Seniors Week quiz night and Seniors Week dance
- improved accessibility of City events including additional accessibility information included in event promotion
- Chill Out Zone at Youth Beach Party facilitated by Youth Disability Advocacy Network
- facilitated the First Nations Advisory Group
- facilitated the Mooriboordap Djoowak program for youth
- review of the promotional collateral for youth-focused programs and initiatives to ensure relevance, friendly format and easy access to information.

Aspiration 2

Natural Environment



A place of natural beauty where the environment is respected.

Outcome: Protection of natural environment

Objective: Reduce City's energy and water usage

- retained Carbon Neutral fleet status, offsetting 3,708 tonnes of greenhouse gases
- installed solar panels at Baldivis Sporting Complex Main Pavilion
- installed two Waterwise Verge Demonstration Gardens (Hillman and Golden Bay)
- Gold Waterwise Council
- introduced new Waterwise Verge Subsidy.

Objective: Minimise waste

- diverted from landfill:
 - 96 tonnes of batteries
 - 75 tonnes of e-waste
 - 69 tonnes of tyres
 - 50 kg of mobile phones (since 2020)
- 6,400 containers recovered at major Summer Series events (funds donated to local emergency relief services).

Objective: Mitigate and adapt to climate change

- revegetated 7,254 m² of foreshore reserve to aid coastal stabilisation
- maintained 148 kilometres of firebreaks
- 0.25% of rates allocated to a coastal adaptation reserve to assist with retaining natural coastal environments and foreshore areas into the future
- Coastal Hazard Workshop – presented by the Australian Bureau of Meteorology and City Officers, focused on current and future changes to our coastline and how to prepare for intense weather events
- Heat Vulnerability Project – aimed at identifying initiatives for residents most at risk from higher temperatures (elderly, people on low income, people with disability and those experiencing homelessness)
- ongoing coastal monitoring through Peron-Naturaliste Partnership to improve understanding and capacity to respond to erosion and inundation hazards in the coastal zone
- regular sand renourishment at Mersey Point.



Outcome: Sustainable natural green spaces

Objective: Preserve and enhance biodiversity

- 12,000 native waterwise seedlings given away at 2025 Native Plants Giveaway
 - culled 242 corellas and 15 foxes as part of the Feral and Pest Animal Control Program
 - ReWild Perth partnership - 89 residents engaged across five events held locally, and one ReWild Your School engaging 83 Year 5 and 6 students.
-

Objective: Improve community open spaces

- 29,700 new seedlings planted within our natural areas to support biodiversity and habitat for wildlife
- Maintained more than 460 local parks, sports fields and conservation spaces in our community
- 309 volunteers participated in seven Community Planting Days to plant nearly 3,500 seedlings at six reserves.

Objective: Improve amenity

- installed more than 800 metres of fencing along access paths and reserve boundaries to protect sensitive environmental areas
 - upgraded 130 metres of beach access paths with new concrete footpaths
 - regular beach raking at Rockingham and Palm Beach foreshores to remove litter and inorganic materials
 - Litter Busters collected 531 tonnes of litter and illegally dumped material (3,935 callouts received).
-

Objective: Increase tree canopy

- 3,890 trees planted in local reserves and streetscapes.

Aspiration 3

Built Environment



A built environment carefully planned for today and tomorrow.

Outcome: Built infrastructure meets current and future community needs

Objective: Plan, build and maintain current and future assets

Commenced:

- Stan Twight Reserve Clubroom Redevelopment
- Baldivis Sports Complex final stage (Southern Pavilion, outdoor hardcourts, outdoor recreation space, and sports floodlighting)
- Churchill Park Upgrade (playgrounds, shelters, bbqs, furniture, and bins)

Completed:

- Safety Bay Pump and Jump Track
- Baldivis Recreation Reserve Master Plan
- 2024 Community Infrastructure Plan annual review and endorsement
- Autumn Centre car park expansion
- Hillman Hall accessibility improvements and toilets refurbishment
- Mike Barnett Sports Complex improvements.

Outcome: Accessible and connected

Objective: Plan and advocate for transport solutions

- completed major blackspot, and road and shared path upgrade, projects including:
 - Stakehill Road reconstruction of curve and road safety improvements
 - Read Street and Malibu Road intersection safety improvement
 - The Avenue road section safety improvements
 - Mundijong Road curve realignment and road safety improvements
 - Rae Road shared path between Read Street and Belgravia Terrace
- successfully lobbied for support and funding from Main Roads WA for intersection treatment at Baldivis Road/Kulija Road intersection. The state government has committed \$7 million for signalling the intersection with an additional westbound traffic lane
- developed a Heavy Vehicle Network Plan 2025-2030
- resurfaced 13.5 km of local roads and renewed 3.7 km of footpaths
- approximately \$1.5 million of drainage maintenance and \$650,000 of footpath maintenance
- delivered educational and awareness campaigns to improve road safety outcomes.



Outcome: Plan for sustainable growth

Objective: balance growth while maintaining the identified natural environment

- obtained conditional approval from state government for Rockingham Strategic Centre planning framework
- completed Cape Peron Transport Needs Study and successfully advocated to state and federal governments to fund \$2 million Garden Island Highway feasibility and local movement network improvements
- finalised planning assessment of Karnup Station Precinct Structure Plan
- prepared short-term rental accommodation (STRA) local planning policy and scheme provisions for public comment
- provided support for a range of Development Assessment Panel applications resulting in approvals by the Metropolitan Outer Development Assessment Panel for neighbourhood centres, child care facilities, short-stay accommodation, and a variety of commercial and industrial developments across the City
- following many years of different development proposals being considered, the former Waikiki Hotel site is being redeveloped into a range of commercial tenancies
- progressed the Local Heritage Survey (LHS) to list places of cultural heritage significance within the City of Rockingham.

Objective: Create safe community places to live, recreate and work

- progressed design of:
 - Anniversary Park Clubroom Redevelopment
 - Autumn Centre Redevelopment
 - Baldivis Men's Shed
- progressed planning and environmental investigations for:
 - Lark Hill Northern Expansion,
 - Safety Bay Foreshore Community Facility
- delivered new footpaths (eight sites) and cycleways (two sites).

Objective: Create vibrant coastal foreshores

- Warnbro Sound coastal modelling study
- Palm Beach West boating facility designed and approved
- regular coastal management
- major maintenance work at Val Street Jetty
- replaced Arcadia Drive stair case on Shoalwater Foreshore
- refurbished Waikiki Foreshore universal access ramp.

Aspiration 4

Economic

A vibrant economy creating opportunities.



Outcome: Growing the business economy

Objective: Actively support and develop local business growth

- delivered a series of local business training and networking programs, including three Digital Solutions workshops, four Key Leaders in Business Breakfast events and one Business After Hours event
- rolled out Business Innovation Grants Program
- delivered the annual Rockingham Defence Forum 2024 and Rockingham Defence Industry Conference 2025
- Economic Development Strategy 2025 – 2030 adopted June 2025.

Objective: Attract and promote new businesses and investment opportunities

- completed the Rockingham Defence Industry Cluster Analysis Report
- delivered the 2024 Rockingham Investment-Ready Forum
- completed the development of the Rockingham Strategic Centre Animation projecting key development features and opportunities within the new Rockingham Strategic Centre Precinct Structure Plan.



Outcome: Local employment

Objective: Support existing and new businesses to increase employment opportunities

- delivered the annual Rockingham Jobs Fair with 43 exhibitors and an estimated 470 visitors in attendance.

Outcome: A visitor destination

Objective: Promote the City as a place to visit

- launched a City-owned Mobile Visitor Centre service
- delivered four large multi-channel marketing campaigns and 20+ individual promotional activities, showcasing Rockingham as a must visit tourism destination in the Perth region
- developed a digital industry toolkit to encourage tourism operators to leverage the City's destination marketing brand
- collaborated with the Perth Region Tourism Organisation/Destination Perth to include Rockingham as a destination along The South West Edge road trip itinerary
- Tourist Destination Strategy 2024 – 2029 adopted August 2024.

Leadership



Transparent and accountable leadership and governance.

Outcome: Quality leadership

Objective: Ensure accountable and transparent governance

- updated various Council policies addressing Functions Hosted by Council, Attendance at Events, Global Relationships, Electronic Attendance and others
- implemented a new Council Policy on 'Authority to Execute' various documentation
- made submissions to the Department of Local Government, Industry Regulation and Safety addressing proposed changes to the *Local Government Act 1995* on Chief Executive Officer Key Performance Indicators and Online Registers, and Communication Agreements.

Objective: Active advocacy for the community
Advocacy to the state and federal governments helped achieve the following outcomes:

- Kulija Road upgrade
- State and federal government commitment to undertake feasibility studies into the Garden Island Highway
- Commitment from Australian Submarine Agency to open an Information Centre in Rockingham
- State government EOI for Wanliss Street marina.

Objective: Promote the City as a place for the future

- The annual Rockingham Jobs Fair is a practical demonstration of the City's commitment to building a strong and inclusive local economy which addresses the challenge of job self-sufficiency within the City.

Objective: Provide community communication and facilitate engagement opportunities

The City is committed to giving community members a voice on matters that affect them. Through the Share Your Thoughts section of our website and the Rock Port online portal, residents can provide feedback on a wide range of topics.

In 2024/2025, 156 items were open for public comment:

- 130 development approvals and asset services projects, including road treatments and footpath works
- 26 general items, such as surveys, strategies, and other initiatives.

To keep the community informed, the City uses a variety of communication channels, including:

- the City's website rockingham.wa.gov.au
- the City Chronicle magazine
- email newsletters
- social media platforms.

These methods are measured and reviewed through the annual Resident Perception Survey to ensure communication remains effective and accessible.



Outcome: Sustainable local government

Objective: Continual improvement

In 2024/2025 the following informing documents and Community Plan Strategies were reviewed and adopted by Council:

- Strategy for Early Years, Children and Young People 2024 – 2030
- Local Planning Strategy
- Tourist Destination Strategy 2024 – 2029
- Community Infrastructure Plan 2024
- Health and Wellbeing Strategy 2024 – 2029
- Seniors Strategy 2025 – 2029
- The City Business Plan 2025/2026 to 2034/2035
- Economic Development Strategy 2025 – 2030

The City undertakes a comprehensive review of its community plan strategies every four to five years, or more frequently if required, to ensure they continue to reflect community needs, align with best practice, incorporate contemporary research, and consider financial and resource implications.

Council Policies are also reviewed on a regular basis to maintain relevance and ensure alignment with current standards and best practice.

To better understand community sentiment and guide continuous improvement, the City conducts an annual Resident Perception Survey. This survey measures:

- the likelihood of residents recommending the City as a place to live
- the effectiveness of the City's communication and engagement
- overall performance in delivering services, facilities, infrastructure, and programs.

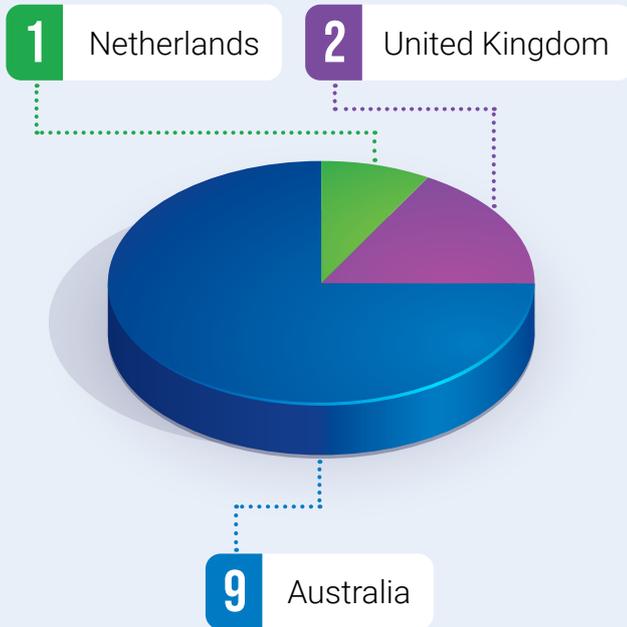
The latest survey findings were published in February 2025. A snapshot of the outcomes is provided on page 16.

Objective: Optimise City resources

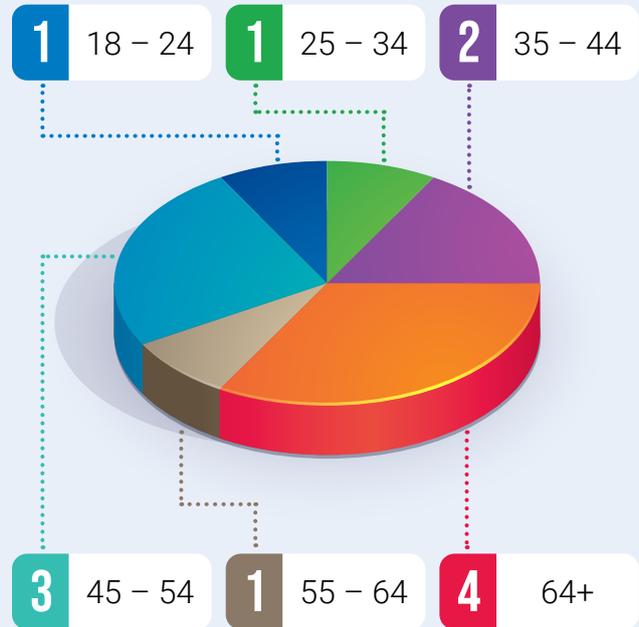
As part of the annual Team Plan process, teams assess current and future service areas to ensure resources are aligned with strategic priorities and operational needs.

Our Council

Country of Birth



Ages



Mayor Deb Hamblin
Term expires: October 2025

Rockingham/Safety Bay Ward



Councillor Craig Buchanan
Term expires: October 2027



Councillor Peter Hudson
Term expires: October 2027



Councillor Caroline Hume
Term expires: October 2025



Councillor Dawn Jecks
Term expires: October 2025



Councillor Mark Jones
Term expires: October 2027



Councillor Leigh Liley
Term expires: October 2025

Gender



6 Male

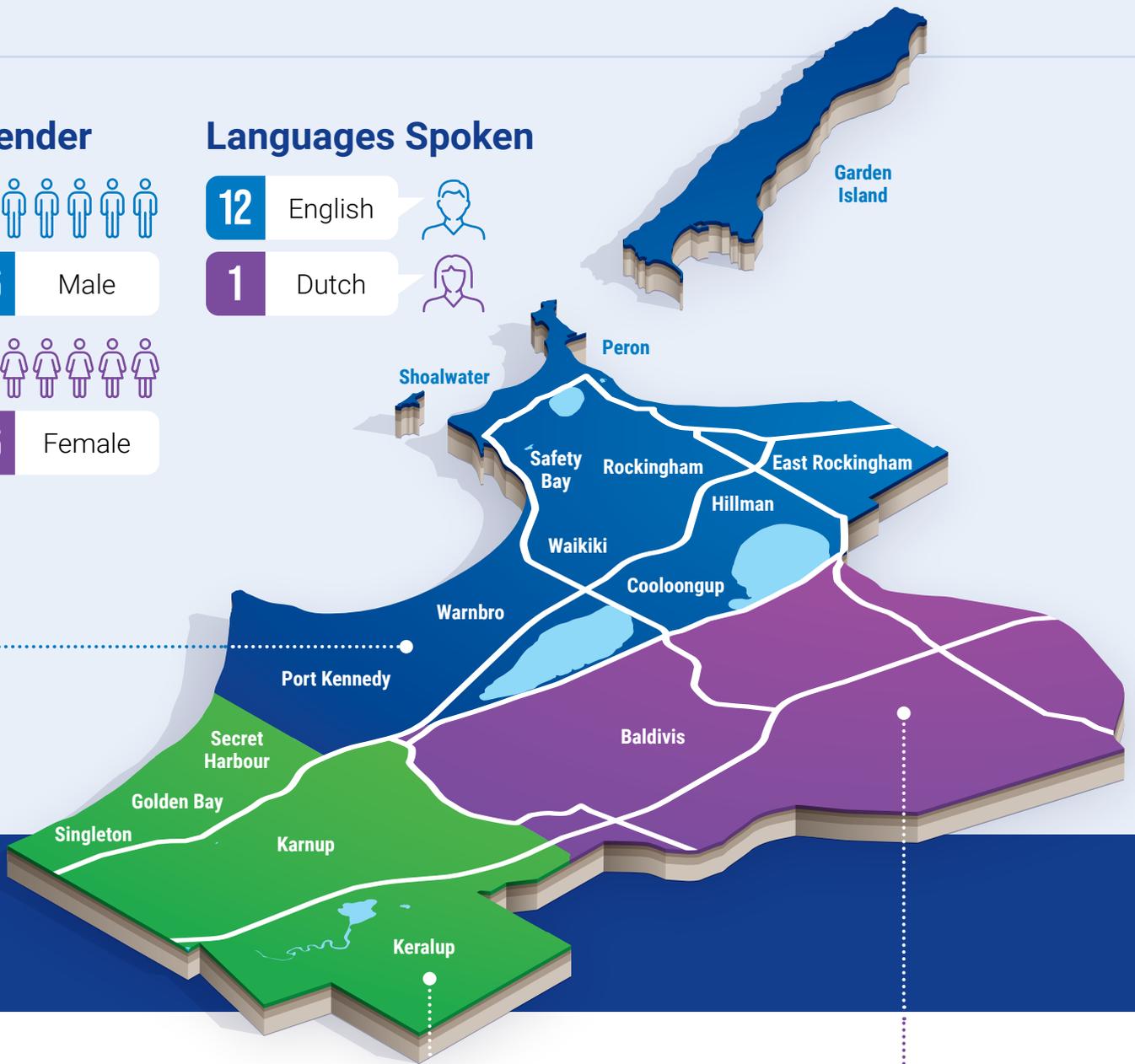


6 Female

Languages Spoken

12 English

1 Dutch



Comet Bay Ward



Deputy Mayor Lorna Buchan

Term expires: October 2027



Councillor Robert Schmidt

Term expires: October 2025

Baldivis Ward



Councillor Mike Crichton

Term expires: October 2027



Councillor Kelly Middlecoat

Term expires: October 2027



Councillor Brett Wormald

Term expires: October 2025

Council Members

City of Rockingham



Mayor Deb Hamblin

Councillor: 2005 – 2021
Mayor since: October 2021
Term expires: October 2025

M: 0404 895 046
E: mayor.hamblin@rockingham.wa.gov.au

Qualifications and Experience

- Bachelor Arts (Murdoch)
- Post Graduate Certificate Library and Information Studies (Curtin)
- Murdoch University Librarian 1978 – 2016
- Resident since 1978
- Past Commissioner for WA Grants Commission (four years)
- Was Vice Chair Library Boards of Western Australia

Council-appointed Membership of Committees as at 30 June 2024

- Planning and Assets Standing Committee
- Audit Committee
- Behaviour Complaints Committee
- CEO Performance Review Committee
- Community Grants Program Committee
- Customer Service Review Committee
- Governance Review Committee
- Global Friendship Committee

Special Interest/Focus Areas

- Education
- Patron of Rockingham Regional Arts
- Member of Murdoch University Banksia Association
- Deputy Chair South Metropolitan College of TAFE
- WALGA Representative – State Road Funds to Local Government Advisory Committee
- Honorary Member of Rotary Club of Palm Beach

External Committees appointed by Council as at 30 June 2024

- South Metropolitan Joint Development Assessment Panel (Deputy)
- Perth South West Metropolitan Alliance

Baldivis Ward



Councillor Mike Crichton

Councillor since: October 2023

Term expires: October 2027

M: 0466 258 253

E: cr.crichton@rockingham.wa.gov.au

Qualifications and Experience

- Management team member of The CREW Rockingham
- State Operations Manager – international logistics company (13 years)
- Apprenticeship Support Officer and Program Coordinator (five years)
- Workplace Trainer and Assessor
- President Australian Christians Party
- Previous Board Member at several schools
- Previous Director for ASX listed company (five years)
- Resident since 2022

Council-appointed Membership of Committees as at 30 June 2025

- Corporate and Community Development Standing Committee
- Behaviour Complaints Committee
- Community Grants Program Panel
- Community Safety and Support Services Advisory Committee

Special Interest/Focus Areas

- Family advocacy
- Community safety
- Homelessness
- Youth employment and training opportunities
- Volunteering
- Seniors

Council Members

Baldivis Ward



Councillor Kelly Middlecoat

Councillor since: October 2023

Term expires: October 2027

M: 0408 883 188

E: cr.middlecoat@rockingham.wa.gov.au

Qualifications and Experience

- Graduate Diploma of Chartered Accounting
- Bachelor of Commerce (Accounting) with Distinction
- Diploma of Financial Services
- Senior Tax Accountant at Big Four bank
- Previous Senior Accountant at Big Four accounting firm
- Resident since 1988

Special Interest/Focus Areas

- Fiscal responsibility
- Youth engagement
- Community advocacy
- Urban development
- Environmental sustainability, including protecting the red-tailed black cockatoos

Council-appointed Membership of Committees as at 30 June 2025

- Corporate and Community Development Standing Committee
- Audit Committee
- Behaviour Complaints Committee
- Community Grants Program Panel (Deputy)
- Customer Service Review Committee
- Australian Citizen Awards Selection Advisory Group (Deputy)
- Bush Fire Advisory Committee (Deputy)
- Global Relationship Advisory Group
- Sports Advisory Committee

Councillor Brett Wormald



Councillor since: October 2021
Term expires: October 2025

M: 0400 040 070
E: cr.wormald@rockingham.wa.gov.au

Qualifications and Experience

- Estimating Infrastructure Manager
- Strong financial and technical management
- Active volunteer
- Resident since 1992

Special Interest/Focus Areas

- Member of Baldivis Community Garden (former Treasurer)
- Member of Baldivis Rotary (Community Director)
- Member of Rockingham-Mandurah District Cricket Club (Treasurer)
- Member of Mind The Walk Committee
- Youth engagement and mental health
- Sustainability, environment and innovation
- Social and economic impacts
- Community advocacy

Council-appointed Membership of Committees as at 30 June 2025

- Planning and Asset Services Standing Committee
- Behaviour Complaints Committee
- Environmental Advisory Group
- RoadWise Advisory Group

External Committees appointed by Council as at 30 June 2025

- South-West Metropolitan Regional Road Group (Chair)
- Main Roads Regional Road Group Committee (Deputy Chair)
- Point Peron Rehabilitation Committee (Deputy)

Council Members

Comet Bay Ward



Deputy Mayor Lorna Buchan

Councillor since: October 2019

Term expires: October 2027

M: 0420 596 453

E: cr.buchan@rockingham.wa.gov.au

Qualifications and Experience

- Bachelor of Accountancy (Honours)
- Chartered Accountant (CA)
- Certified Fraud Examiner (C.F.E.)
- Forensic Auditor
- Diploma of Local Government – Elected Member
- Resident since 2009

Special Interest/Focus Areas

- Developing productive stakeholder relationships
- Community engagement and supporting not-for-profit groups
- Budgeting, financial management and probity
- Sustainable planning and development
- Good governance and customer service
- Jobs, investment attraction and economic development
- Supporting tourism initiatives and eco-tourism in Cape Peron
- Continuous professional development for Council
- Patron of the Rockingham Regional Environment Centre
- Patron of the Rockingham Woodworking Club
- Patron of Rockingham Swimming Club

Council-appointed Membership

of Committees as at 30 June 2025

- Planning and Asset Services Standing Committee (Chair)
- Audit Committee
- Behaviour Complaints Committee
- CEO Performance Review Panel
- Community Grants Program Panel (Deputy)
- Customer Service Review Committee
- Governance Review Panel
- Coastal Facilities Advisory Committee (Chair)
- Global Relationship Advisory Group

External Committees appointed by Council as at 30 June 2025

- South Metropolitan Joint Development Assessment Panel
- Peron Naturaliste Partnership Board

Councillor Robert Schmidt



Councillor since: October 2021
Term expires: October 2025

M: 0415 420 706
E: cr.schmidt@rockingham.wa.gov.au

Qualifications and Experience

- Local Volunteer Firefighter since 2013
- Club President of the Secret Harbour Pirates District Tee-Ball and Baseball Association
- Life Member of the Warnbro Swans Football and Sporting Association
- Life Member of the Secret Harbour Pirates District Tee-Ball and Baseball Association
- Diploma of Local Government
– Elected Member
- Certificate III and IV in Education Support
- Certificate IV in Training and Assessment
- Resident since 1994

Special Interest/Focus Areas

- Education
- Mental Health
- Disabilities
- Economic Development
- Emergency Services
- Youth engagement
- Environment

Council-appointed Membership of Committees as at 30 June 2025

- Corporate and Community Development Standing Committee
- Audit Committee (Deputy)
- Behaviour Complaints Committee
- Bush Fire Advisory Committee
- Community Safety and Support Services Advisory Committee
- Cultural Development and the Arts Advisory Committee
- Global Relationship Advisory Group (Deputy)
- Sports Advisory Committee

External Committees appointed by Council as at 30 June 2025

- Cockburn Sound Management Council (Deputy)
- Local Emergency Management Advisory Committee (Chair)
- Peel-Harvey Catchment Council
- Perth South West Environmental Reference Forum
- South West Corridor Development Foundation
- WALGA – South Metropolitan Zone

Council Members

Rockingham/Safety Bay Ward



Councillor Craig Buchanan

Councillor since: October 2019
Term expires: October 2027

M: 0427 931 745
E: cr.buchanan@rockingham.wa.gov.au

Qualifications and Experience

- PhD (University of Western Australia)
- MPhil (St Andrews)
- BA Hons (Stirling)
- Fellow, Society of Antiquarians of Scotland (FSAScot)
- Honorary Research Fellow, School of Humanities (UWA)
- Research Officer (Legislative Council, WA Parliament)
- Justice of the Peace (2021– Present)
- Rockingham resident since 2012

Special Interest/Focus Areas

- Local, state and federal politics
- Book Reviewer for The Big Issue Australia
- Occasional columnist for The Spectator and New Matilda
- Education
- Literature/reading
- Academic research/publishing
- Local Government reform

Council-appointed Membership of Committees as at 30 June 2025

- Corporate and Community Development Standing Committee (Chair)
- Behaviour Complaints Committee
- Australian Citizen Awards Selection Advisory Group
- Community Safety and Support Services Advisory Group (Deputy)
- Cultural Development and the Arts Advisory Committee (Deputy)
- Heritage Reference Advisory Group
- Rockingham Education and Training Advisory Committee (Deputy)

External Committees appointed by Council as at 30 June 2025

- Local Emergency Management Advisory Committee (Deputy)
- Rockingham Lakes Regional Park Advisory Committee (Deputy)
- WALGA – South Metropolitan Zone

Councillor Peter Hudson



Councillor since: October 2023

Term expires: October 2027

M: 0493 773 699

E: cr.hudson@rockingham.wa.gov.au

Qualifications and Experience

- Bachelor of Commerce (UWA)
- Juris Doctor (University of Canberra)
- Small business owner
- Not-for-profit board member
- Previous federal election candidate
- Previous state by-election candidate
- Previous liquor store manager
- Resident since 2001

Special Interest/Focus Areas

- AUKUS and national security
- Australia Day
- Homelessness
- Community infrastructure
- Housing
- Health system
- Policing
- Business, law and politics

Council-appointed Membership of Committees as at 30 June 2025

- Planning and Assets Standing Committee
- Behaviour Complaints Committee
- Community Grants Program Committee
- Governance Review Committee (Deputy)
- Community Safety and Support Services Advisory Committee
- RoadWise Advisory Committee (Deputy)
- Rockingham Education and Training Advisory Committee
- Sports Advisory Committee (Deputy)

External Committees appointed by Council as at 30 June 2025

- Jandakot Airport Community Aviation Consulting Group
- Point Peron Rehabilitation Committee

Council Members

Rockingham/Safety Bay Ward



Councillor Caroline Hume

Councillor since: October 2021
Term expires: October 2025

M: 0429 976 440
E: cr.hume@rockingham.wa.gov.au

Qualifications and Experience

- Diploma of Local Government Elected Member (in progress)
- Authorised Civil Celebrant and MC
- Business owner, member of Rockingham Kwinana Chamber of Commerce
- Qualified Licensee
- Committee Member Mangles Bay Fishing Club
- Current board member Rockingham Senior High School
- Past board member, Kolbe Catholic College, Rockingham Kwinana Chamber of Commerce
- Past committee member Warnbro Family and Community Centre
- Resident since 1969

Special Interest/Focus Areas

- Sustainable fishing, coastal care, protecting local wildlife
- Supporting and encouraging local business
- Supporting people with disabilities
- Patron of the Bizlink Flames All Abilities Basketball team
- Caring for seniors, fighting ageism, seniors neglect and abuse
- Connecting with community in person, and supporting positive community initiatives
- Promoting volunteering in our community
- Sustainable fishing

Council-appointed Membership of Committees as at 30 June 2025

- Corporate and Community Development Standing Committee
- Behaviour Complaints Committee
- CEO Performance Review Panel (Deputy)
- Community Grants Program Panel (Deputy)
- Customer Service Review Committee (Deputy)
- Chair Australian Citizen Awards Selection Advisory Group
- Coastal Facilities Advisory Group (Deputy)
- Chair Disability Access and Inclusion Advisory Committee
- Environment Advisory Group (Deputy)
- Chair Seniors Advisory Committee

External Committees appointed by Council as at 30 June 2025

- WALGA South Metro Zone Group (deputy)

Councillor Dawn Jecks



Councillor since: October 2021
Term expires: October 2025

M: 0424 598 656
E: cr.jecks@rockingham.wa.gov.au

Qualifications and Experience

- Diploma of Local Government
– Elected Member
- WA State Manager Testing Laboratory business
- Technical Assessor National Association Testing Authorities (NATA)
- Advanced Diploma Laboratory Operations
- Cert IV Work Health and Safety
- Founder and Chairperson Hands Off Point Peron Inc.
- Resident since 1994

Special Interest/Focus Areas

- Rockingham's Little Penguins
- Liveable suburbs and community health and well-being
- Improving connections to ecological linkages in local natural areas
- Improving tree canopy through tree protections and planting for new developments
- Building connectivity within the community
- Good government, law and politics
- Advocacy on issues important to the community

Council-appointed Membership of Committees as at 30 June 2025

- Planning and Asset Services Standing Committee
- Behaviour Complaints Committee
- Governance Review Panel
- Coastal Facilities Advisory Group
- Disability Access and Inclusion Advisory Committee (Deputy)
- Environmental Advisory Group
- Seniors Advisory Committee

External Committees appointed by Council as at 30 June 2025

- Cockburn Sound Management Council
- South Metropolitan Joint Development Assessment Panel (Deputy)
- Peel-Harvey Catchment Council (Deputy)
- WALGA – South Metropolitan Zone

Council Members

Rockingham/Safety Bay Ward



Councillor Mark Jones

Councillor since: October 2017

Term expires: October 2027

M: 0410 844 880

E: cr.jones@rockingham.wa.gov.au

Qualifications and Experience

- Diploma of Local Government – Elected Member
- Graduate Diploma in Theology
- Diploma in Management
- Graduate Diploma Urban and Regional Planning
- Bachelor of Arts Urban and Regional Studies (Curtin)
- Secretary – Seaside Camp for Children, Rockingham
- Town Planner for over 25 years
- Resident since 2006

Special Interest/Focus Areas

- Sustainability (environmental, economic and social)
- Disability, access and inclusion
- Health and wellbeing
- Community infrastructure provision and assisting community groups
- Coastal Facilities
- Town Planning and urban design
- Advocating for improvements to regional parks and reserves
- Protecting elements of Rockingham's unique coastal lifestyle

Council-appointed Membership of Committees as at 30 June 2025

- Planning and Asset Services Standing Committee
- Behaviour Complaints Committee
- CEO Performance Review Panel
- Community Grants Program Panel (Deputy)
- Disability Access and Inclusion Advisory Committee

External Committees appointed by Council as at 30 June 2025

- Australian Coastal Councils Association Inc Management Committee
- South Metropolitan Joint Development Assessment Panel
- Peron Naturaliste Partnership Board (Chairperson)
- Perth South West Environmental Reference Forum (Deputy)
- Rockingham Lakes Regional Park Advisory Committee
- South West Corridor Development Foundation (Deputy)

Councillor Leigh Liley



Councillor since: May 1999
Term expires: October 2025

M: 0407 774 204
E: cr.liley@rockingham.wa.gov.au

Qualifications and Experience

- Bachelor of Education Claremont Campus
- Master of Education Leadership University of Western Australia
- Doctor of Education (Course Work) University of Western Australia
- School Development Officer Disadvantaged Schools South Metropolitan Region
- Manager Regional Operations South Metropolitan Region
- Project Coordinator Kwinana Education Precinct Redevelopment
- Principal and Deputy various Government Primary Schools
- Member of Local Government 20 plus years
- Resident since 1967

Special Interest/Focus Areas

- Social – grants, free events, access for the aged and disabled
- Community lifestyle – access to quality services, recreational facilities, key infrastructure and programs
- Economy – business attraction, tourism, diversified job opportunities
- Responsible management of coastal environment
- Education – employment opportunities, Tertiary Scholarship Program, scholarships, Kidsport vouchers
- Good governance

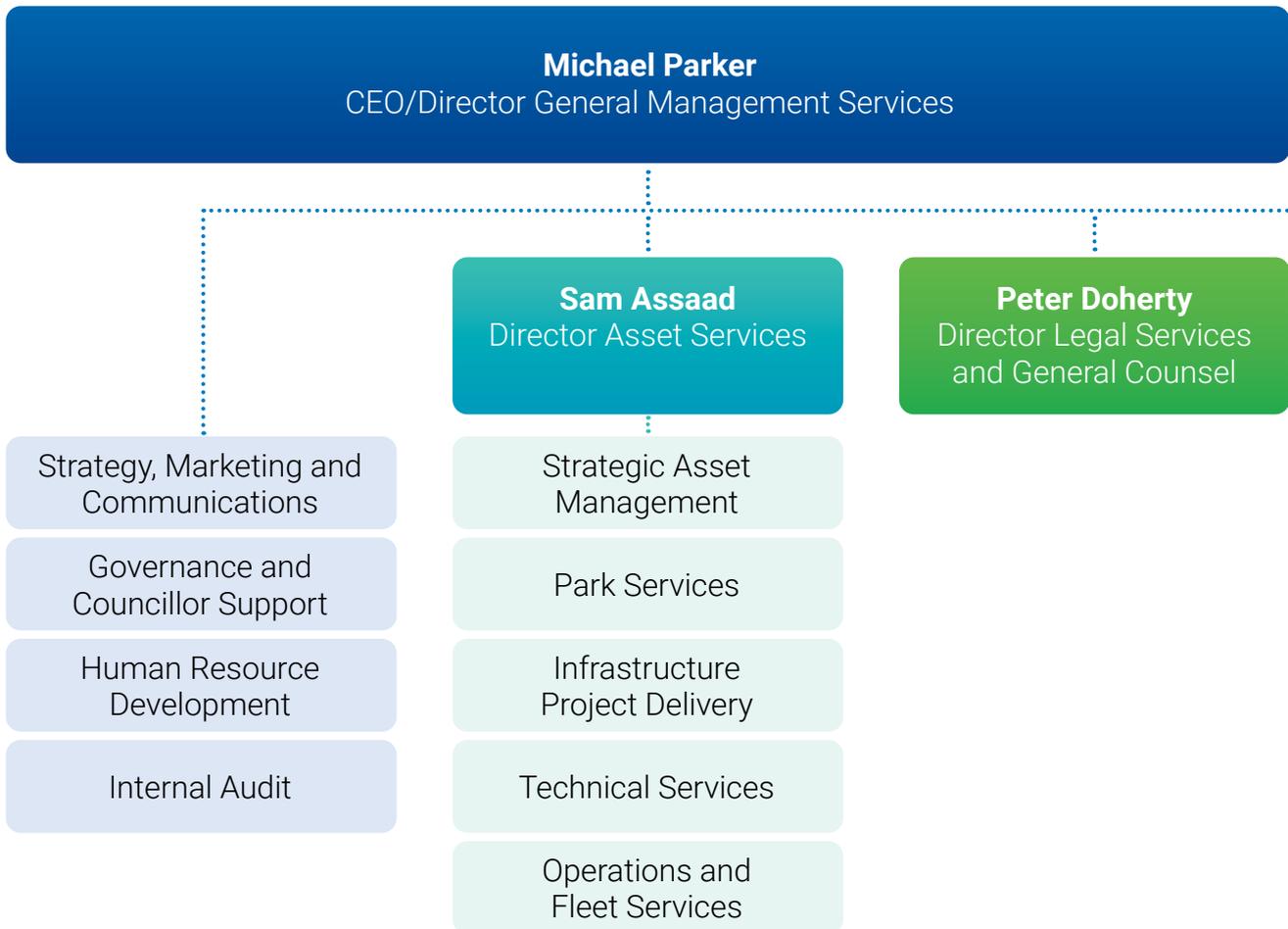
Council-appointed Membership of Committees as at 30 June 2025

- Corporate and Community Development Standing Committee
- Audit Committee
- Behaviour Complaints Committee
- CEO Performance Review Panel
- Community Grants Program Panel
- Governance Review Panel
- Heritage Reference Advisory Group (Deputy)
- Rockingham Education and Training Advisory Committee

Organisational Structure

The City of Rockingham is structured to optimise the efficient and effective delivery of services and programs in alignment with the Strategic Community Plan.

The organisation is led by an Executive Team comprising five Directors who report directly to the Chief Executive Officer (CEO). The CEO also has oversight of the General Management Services Directorate and is accountable to the Council, which is elected by the residents of the City of Rockingham.





● Peter Doherty ● Peter Ricci ● Michael Parker ● John Pearson ● Sam Assaad ● Michael Holland

Michael Holland
Director Community Development

- Community and Leisure Facilities
- Community Capacity Building
- Community Infrastructure Planning
- Community Safety and Support Services
- Economic Development and Tourism
- Library and Information Services

John Pearson
Director Corporate Services

- City Properties - Leasing
- Customer and Corporate Support
- Financial Services
- Procurement
- Waste Services

Peter Ricci
Director Planning and Development Services

- Compliance and Emergency Liaison (CEL)
- Land and Development Infrastructure
- Planning and Development - Directorate
- Building Services
- Health Services
- Statutory Planning
- Strategic Planning and Environment

Executive Team

Michael Parker

Chief Executive
Officer



Qualifications and Experience

- Bachelor of Economics (UWA)
- Municipal Clerk's Certificate of Qualification
- Fellow Local Government Professionals Australia WA
- 2012 Local Government Managers Australia WA Medal
- 2016 WALGA Local Government Distinguished Officer Award.

Key Responsibilities

- Strategic Leadership
- General Management
- Internal Audit
- Strategy, Marketing and Communications
- Governance and Councillor Support
- Human Resource Development
- Organisational Development.

Michael joined the City of Rockingham in August 2018. He has worked for five Western Australian Local Governments since 1988.

Michael is a former State President of Local Government Managers Australia WA and has spent more than 30 years as CEO at three different Local Governments.

Sam Assaad

Director Asset
Services



Qualifications and Experience

- Bachelor Engineering (Civil)
- Diploma Project Management
- Member and Executive Member of Institute of Public Works Engineering Australasia (WA).

Key Focus

Lead the Asset Services Division to work with the community, and provide strong direction regarding strategic asset management and infrastructure services.

Key Responsibilities

- Fleet Management
- Traffic Management, Roadwise and Road Safety
- Strategic Asset Management
- Bushfire Risk Mitigation
- Operation and maintenance of:
 - road, civil and coastal assets
 - buildings and facilities assets
 - environmental, streetscape, parks and playground assets
- Infrastructure Project Planning and Delivery.

Sam has experience delivering major civil, building, coastal and parks projects, managing maintenance and services contracts and leading engineering, fleet, facility and parks operations and services.

Sam joined the City in 2017 and looks forward to continuing to deliver excellent outcomes for the Rockingham community.

Peter Doherty

Director Legal Services
and General Counsel



Qualifications and Experience

- Bachelor of Jurisprudence (Honours)
- Bachelor of Laws (Honours)
- Member Law Society of Western Australia
- Law Council of Australia and the Association of Corporate Counsel.

Key Responsibilities

As the City's in-house lawyer, the General Counsel is responsible for providing independent legal advice to the City on all matters including:

- the City's operational functions, and
- litigious and potentially litigious matters.

As the Director of Legal Services, Peter:

- participates in strategic decision making
- maintains oversight of the City's operational local government systems
- develops and implements training for staff and Councillors on relevant legal topics and issues.

Peter has worked in private legal practice for more than 40 years. He is a former legal member of the Local Government Standards Panel; former chairman of the Law Council of Australia's Business Law Section; and a deputy-chairman of its Competition and Consumer Law Committee.

NOTE: Mr Doherty retired during the 2024/2025 financial year.

Michael Holland

Director Community
Development



Qualifications and Experience

- Bachelor Social Science (Leisure Science)
- Post Graduate Community Development
- Advanced Diploma Management
- Diploma Project Management.

Key Responsibilities

Lead the Community Development Division to work with the community to achieve the best possible outcomes for both the City and community through the following departments:

- Community Capacity Building
- Library Services
- Community and Leisure Facilities
- Economic Development and Tourism
- Community Safety and Support Services
- Community Infrastructure Planning.

For more than 20 years he has dedicated his career to the community development industry and is passionate about both his job and his community and considers himself very fortunate to work with and be part of his local community.

Executive Team

John Pearson

Director Corporate Services



Qualifications and Experience

- Master of Accounting
- Bachelor of Commerce.

Key Responsibilities

- Financial Services
- Procurement
- Property Services
- Customer and Corporate Support
- Waste Services
- Information Systems.

John has worked at the City of Rockingham as Director Corporate Services since 2008. Prior to this appointment he was the Chief Executive Officer for the Shire of Derby/West Kimberley in Western Australia's north. John has over 20 years of leadership experience in local government and is responsible for corporate operations in the City of Rockingham.

Peter Ricci

Director Planning and Development Services



Qualifications and Experience

- Bachelor of Arts (Urban and Regional Studies)
- Post Graduate Diploma (Urban and Regional Planning).

Key Responsibilities

- Strategic Planning and Environment
- Statutory Planning
- Building Services
- Environmental Health Services
- Rangers, Emergency, Development Compliance and SmartWatch Services
- Landscape Architecture, Urban Water, Traffic and Civil Engineering (Approval) Services
- Major Planning Projects.

Peter has more than 30 years' experience in the local government sector and has been Director of Planning and Development Services since November 2022. Over the previous 15 years he performed various management roles within (Urban) Planning. Peter has extensive experience in local government administration and is passionate about creating sustainable and safe communities.





Disability Access and Inclusion

The City of Rockingham is committed to fostering an inclusive community where people with disability, their families and carers can fully participate in civic life. This commitment spans the planning and delivery of infrastructure, the management of community facilities, and the provision of diverse programs and services that enhance quality of life.

People with disability have the same rights as all community members to access City services and opportunities, and the City actively works to remove barriers to participation.

To support this, the City implements a Disability Access and Inclusion Plan (DAIP) in accordance with the *Western Australian Disability Services and Inclusion Act 2023* (the Act). The DAIP (2022–2026), endorsed by Council in December 2021 following extensive community consultation, sets out the strategies and actions that guide the City's approach to access and inclusion.

Progress against the DAIP is reported annually to the Department of Communities, as required under the Act.



DAIP Outcomes 2024 – 2025

Examples of Disability Access and Inclusion Plan (2022-2026) actions achieved during 2024/2025 are outlined below.

Services

Ongoing accessible activities and services to enhance accessibility, such as:

- Libraries:
 - Continued availability of the Tovertafel (magic table) at Rockingham and Safety Bay Libraries to provide people with disability, including people living with dementia, with accessible interactive games, puzzles and activities
 - Sensory kits available for use at the City's four libraries
 - Robotic cats introduced at libraries to provide comfort and engagement for people living with dementia
 - Auslan sessions for children and adults held as part of library program
 - Armchair travel: 'designed to support older people and people with disability to explore different locations without the physical demands of travel'
 - Information sessions on topics such as diabetes, and lived experience presentations delivered as part of International Day of People with Disability.
- Aqua Jetty:
 - The Aqua Jetty Swim School provides individual swimming lessons tailored for people with disability.
 - AJ Connect: 'a weekly fitness program aimed at supporting the physical and social wellbeing of young people with disability'.
- Rockingham Youth Centre:
 - Accessibility Map of the centre developed and promoted on website and youth program booklets
 - Introduction of low-sensory hour at Thursday Hang Out program
 - Sensory and fidget items provided at the centre, as well as quiet spaces.
- Waste Services:
 - Eligible seniors and individuals with disability can access assisted waste collection services
 - Additional 140 litre general waste bin can be provided to eligible residents with medical conditions that result in additional waste.
- Beach accessibility features include:
 - Beach matting available from October to April at seven locations across the City
 - Free year-round public access to beach wheelchairs and beach walkers.

Events

Ongoing accessibility considerations for the City's five major events (Christmas Lights, New Year's Eve, Celebrate Australia Day, Performance in the Park and Symphony on the Green):

- Additional ACROD bays
- Auslan interpreter
- Low sensory space/chill out zone
- Accessible matting, toilets, viewing area and ramp for stage activities
- Site maps provided for Christmas Lights Launch, New Year's Eve, Celebrate Australia Day as well as medium scale events like Youth Beach Party and Teddy Bear's Picnic
- Low-sensory/chill out spaces at children and youth-focused events, including Teddy Bear's Picnic, GLOW, and Youth Beach Party. Youth Beach Party low-sensory space was facilitated by Youth Disability Advocacy Network
- Four tactile tours delivered by DADAA (Disability in the Arts, Disadvantage in the Arts, Australia) as part of Castaways Art Exhibition
- Additional matting provided at Castaways to enhance accessibility of the exhibition for wheelchair users and people with limited mobility
- Accessible Event Guideline document and Visual Story template developed for City staff with information sessions for teams scheduled for 2025/2026 financial year
- Visual story developed for GLOW event.

Infrastructure

- Stage 2 of the planned Access and Inclusion Upgrades at the Rockingham Foreshore is well underway, including replacement of reserve shelters and associated picnic equipment, and additional access pathways. Construction of a new Churchill Park Play Space has commenced.
- All infrastructure renewal projects now incorporate Universal Design principles, with a focus on accessible features such as BBQs, seating, and drinking fountains, along with the addition of connecting pathways to enhance overall accessibility.
- Refurbishment of Hillman Hall and Ennis Avenue Reserve included replacing the access ramp, wayfinding signage, and entry to the universally accessible toilet facilities and upgrading the park infrastructure to include more pathways and accessible play areas.

Access to information:

- A web governance platform is used to track and improve the accessibility of the City's website.
- QR codes are frequently added to promotional materials and flyers to make accessing information easier for the community.
- An Easy English version of the Strategy for Early Years, Children and Young People 2024-2030 has been developed.
- 'Accessible Word Document' training delivered to key Community Development staff.



Quality of Service:

- City employees have access to a range of ongoing training opportunities, which include:
 - Disability Awareness
 - Dementia Awareness
 - Insights into neurodiversity.
- Free workshops and information sessions are offered to community members and organisations that involve volunteers, with a focus on skill development. These include an Access and Inclusion session designed to deepen volunteers' understanding of disability and inclusive principles.
- The Rockingham Youth Centre continues to uphold its Support Worker Agreement, ensuring a strong and effective partnership with support workers who accompany young people.
- As part of the City's International Day of People with Disability celebrations, individuals with disability-owned microenterprises were given opportunities to connect with the community and strengthen their business capabilities.
- The Customer Service team's internal knowledge base includes detailed resources on disability access and inclusion, helping staff provide accurate information to the public on services such as beach access matting, beach walkers, NDIS, and translation support.

Consultation:

- Youth Disability Advocacy Network was engaged for consultation on the City's major events and provided a report of recommendations. Improvements as a result of this consultation included additional accessibility information included in event listings and social media promotion for all events and options provided for Sensory Santa bookings to adjust session layout to meet individual sensory needs.
- The Rockingham Youth Centre continued implementing recommendations from the Youth Disability Advocacy Network Accessibility Audit of the Youth Centre (29 of 32 recommendations implemented).
- Continued captioned live streaming and recording of Council meetings, available through the City's website and advertised on Rock Port and the City's Facebook posts.
- Facilitation of two pilot Emergency Preparedness workshops for local disability support group, Kings Parks Warriors, as part of the City's work in Disability Inclusive Disaster Risk Reduction. These workshops were co-designed and facilitated by two advocates with lived experience of disability.



Governance and advocacy:

- The Disability Access and Inclusion Internal Working Group (DAIIWG) continues to operate, fostering collaboration across various City departments.
- Ongoing facilitation of the Mandurah, Kwinana, Cockburn and Rockingham Access and Inclusion Network (MCKRAIN). A monthly email disseminates information about inclusive events and activities across the region. Quarterly meetings provide network and professional development opportunities.
- The City's Community Grants Program continues to support local clubs and organisations to run inclusive and accessible events and activities. Examples include South Mandurah Tennis Club's Tennis4All program in Baldivis, and Women At One's Rethink, Reuse, Repair, Repurpose and Recycle workshops.

Employment:

- Extension of the Disability Traineeship program in partnership with Nudge. The program implemented a customised employment approach and has provided invaluable workplace learning to the trainees and other staff. The traineeship ran for three years and two new trainees will be recruited this coming financial year for a three-year traineeship.
- Continued relationships with Disability Employment Services such as Bizlink and Edge.
- Continuation of the Mandurah Rockingham Customised Employment Network (MRCEN) providing an avenue for networking and information sharing between customised employment practitioners, disability employment services and education support schools.
- City of Rockingham supported local education support schools in the delivery of a Post School Pathways event aimed at connecting students, families and local disability employment services and inclusive employers. The City held a stall attended by Human Resources and Youth Employment Program trainees to promote the City as an employer at the event.

Governance Report

Record Keeping Statement

In line with Section 19 of the *State Records Act 2000*, local governments are required to have a Record Keeping Plan that is approved by the State Records Commission. The plan applies to employees, Council Members and contractors.

The Record Keeping Plan (the Plan) is the primary means of providing evidence of compliance with the Act and the implementation of best practice record keeping in the organisation. In line with Section 17 of the Act, the City and staff are legally required to comply with the actions listed in the Plan.

The City is committed to the creation, management and preservation of records in accordance with legislative requirements and best practice. The City's Record Keeping Plan was reviewed in August 2023 with the State Records Commission approving the continuation of the existing Plan for a further two-year period. The Plan is next due for review by 7 December 2025.

During the 2024/2025 financial year a total of 499,665 records were captured into the electronic document records management system (EDRMS).

To support compliance and awareness, the City provides mandatory record keeping awareness training for new employees, and refresher training for existing employees every two years. In addition, the City delivers training to all employees in the use of its EDRMS.

Reportable Remuneration as at 30 June 2025

The City's executive remuneration is assessed against skills, qualifications, experience and the responsibilities of the position. The figures below represent a cash base salary but do not include vehicle allowances, non-monetary benefits such as professional memberships or superannuation.

Salary Range	Number of Executives
\$130,000 – \$139,999	7
\$140,000 – \$149,999	5
\$150,000 – \$159,999	6
\$160,000 – \$169,999	2
\$170,000 – \$179,999	6
\$180,000 – \$189,999	6
\$240,000 – \$249,999	2
\$250,000 – \$259,999	2
\$310,000 – \$319,999	1

The CEO's remuneration for 2024/2025, inclusive of base salary, superannuation, allowances and benefits (whether monetary or not) is \$399,440 which without Superannuation Guarantee Contribution is \$360,010.

Asbestos Reporting

The City has achieved the national targets under the National Strategic Plan (NSP) for Asbestos Awareness and Management 2019–2023, and is continuing an ongoing campaign of education and compliance.

In 2024/2025 the City successfully prosecuted two breaches of the Health (Asbestos) Regulations 1992.

Corporate Business Plan

The City's Business Plan provides a 10-year financial overview of the City's operations and provides allocations of financial resources to ensure the key strategic objectives of the City are met.

During the financial year there were no significant modifications to the City's Business Plan.

Council adopted the City of Rockingham Business Plan 2025/2026 - 2034/2035 at its Ordinary Council meeting in June 2025.



Photo: Community members attending a Karnup District Structure Plan Community Consultation Workshop

Freedom of Information and Public Interest Disclosure

As a public authority the City has an obligation to provide certain information under the provisions of the *Freedom of Information Act 1992* (FOI) and the *Public Interest Disclosure Act 2003*. During the 2024/2025 year, 41 requests were received for information under FOI. No public interest disclosures were received.

Register of Delegated Authority

To provide a timely and effective response to customer requests, Council may delegate some routine decision-making authority to the Chief Executive Officer and other City employees. A Register of Delegated Authority is reviewed annually by the Governance and Councillor Support Team and is subsequently adopted by Council. The latest review was adopted at the 24 June 2025 Ordinary Council meeting.

Policy Reviews

Policies reflect the current strategic positions of Council and provide direction to further the City's strategic goals and/or to meet statutory requirements. Policies can also provide details on the manner in which the City undertakes, or requires others to undertake, certain works or activities. During the 2024/2025 year, 20 Council policies, one planning policy and one local law policy were reviewed and adopted.

Australian Citizenship Ceremonies

The Governance and Councillor Support Team coordinated the Australian Citizenship Ceremonies on behalf of the Department of Home Affairs. A total of nine ceremonies were held, with 874 people becoming Australian citizens.



Register of Minor Breaches – Complaints Register

Section 5.53(2) (hb) of the *Local Government Act 1995* specifies that the annual report is to contain details of entries made in the register of complaints of minor breaches which records complaints that result in a finding under Section 5.110(2)(a) that a minor breach has occurred.

During the 2024/2025 financial year, there were no minor breach complaints to report.

Legislative Compliance

The *Local Government Act 1995* through the *Local Government (Audit) Regulations 1996* requires each local government to complete an annual audit of its compliance with the *Local Government (Audit) Regulations 1996* for the previous calendar year and to submit a return by the end of March. A report on the results of the compliance audit return, and an Internal Audit Report independently verifying responses on the return, are presented to the Audit Committee, which recommends its adoption to Council. Internal Audit did not identify any non-compliances in the 2024 calendar year and controls around non-compliances.

Regulation 17 of *Local Government Audit Regulations 1996* places the responsibility on local government CEOs to review the appropriateness and effectiveness of their systems and procedures in relation to risk management, internal controls and legislative compliance at least every three years. Internal Audit assists the CEO in performing independent reviews on each of these three areas in detail at least once every three years, with the Legislative Compliance component in the process of being finalised. Internal Audit also performs reviews on key controls on all three areas on an annual basis. Risk management, internal controls and legislative compliance are also considered in each focus and process audit.

Risk Management

As part of its obligations under Regulation 17 of the *Local Government (Audit) Regulations 1996*, the City conducts regular reviews of its Risk Management Framework to ensure continuous improvement and alignment with industry best practice.

The Framework is aligned with ISO 31000:2018 Risk Management Guidelines and comprises the following components:

- Council Policy – Risk Management Framework
- Executive Standard – Risk Management Framework
- Procedure – Risk Management Framework
- Risk Management Framework Manual
- Risk Systems including risk registers
- Business Continuity Plan.

Internal Controls and Internal Audit

The City's internal controls are developed to ensure that the City's Values and Aspirations are met, that the processes developed are effective, efficient and economical, and further, to ensure reliable financial reporting and compliance with laws, regulations and policies. Internal controls are regularly reviewed by management to ensure that a sufficient mix of preventative, detective and responsive controls are in place to sustain an acceptable residual risks level.

Our Internal Audit functions are aligned with the Institute of Internal Auditor standards. The objectives of Internal Audit are therefore to:

- Provide independent consideration of risks, controls and processes across the City
- Promote mechanisms that encourage a culture that is conscious of risk and control processes, and
- Assist and support the City in its continuous drive for process improvement.

These objectives are achieved by:

- Assisting management by independently evaluating processes in relation to identifying, assessing and managing key operational, financial and compliance risks in an effort to meet the City's Aspirations and Strategic Objectives
- Assisting management in evaluating the effectiveness of internal control systems and ensuring these systems are aligned with internal and Council policies as well as with associated legislative requirements
- Recommending improvements, where required, on the efficiency and effectiveness of internal control systems
- Keeping abreast with any new internal and external audit developments affecting the City's activities, and
- Being responsive to the City's changing needs while striving for continuous improvement.

The City maintains a strategic three year Internal Audit Plan to direct internal audit resources in an efficient manner and to provide assurance that key risks are being managed effectively. This plan is reviewed and updated annually, or when considered appropriate. The aim is to ensure that internal audit reviews are still aligned with any critical strategic and operational risk identified within the City.

Internal Audit completed the following internal audits, and coordinated Office of the Auditor General self-evaluation assessments during the 2024/2025 financial year:

- Self-Evaluation Assessment - Local Government Physical Security of Server Assets
- Office of the Auditor General (OAG): Performance Audit - Staff Exit Controls at Large Local Government Entities - Report on significant matter
- Self-evaluation Assessment Local Government Management of Purchasing Cards
- Self-evaluation Assessment Information Systems Audit Results: Local Government 2022/2023
- Purchasing Card internal audit
- 2024 Compliance Audit Return.

Outcomes of these internal audits, including agreed management actions and improvement opportunities, when identified, are reported to the CEO and Council through the Audit Committee.

The progress and implementation of all agreed management actions identified during internal audits, external audits and other performance reviews performed by the OAG as well as OAG self-assessments, are tracked, reviewed and reported to the CEO and the Audit Committee through the Audit Log.

Apart from the focus areas identified in the plan, Internal Audit also performs the following functions:

- Assists in the review of the Audit Committee Terms of Reference
- Internal Audit Charter, accompanying standards and guides, and
- Performs ad-hoc reviews as and when required.

The Internal Audit function forms part of the CEO's effort to continuously strengthen current controls implemented as required by Regulation 17 of the *Local Government (Audit) Regulations 1996* and to empower the City to make considered and informed decisions within a transparent, accountable, ethical and compliant environment.

Audit Committee

The *Local Government Act 1995* requires all local governments in Western Australia to establish an audit committee of at least three members, with a majority of Council Members, by an absolute majority vote of the Council and to meet at least once annually. The committee's responsibilities include advising the Council on financial reporting, internal controls, risk management, and compliance, and reviewing reports from the Chief Executive Officer (CEO) and external auditors.

Council has established the Audit Committee in accordance with the *Local Government Act 1995* (Act) and accompanied regulations. The Audit Committee is an advisory committee established pursuant to section 7.1A.(1) of the Act. The Audit Committee's roles and responsibilities are embedded in their Council adopted terms of reference in an effort to assist the Council in fulfilling its oversight responsibilities in relation to systems of risk management, internal control and compliance with laws and regulations, and provides advice or recommendations on such matters.

This is to facilitate informed decision making by Council in relation to its legislative functions and duties of the City. In the 2024/2025 financial year the Audit Committee met three times and consisted of the following members:

- Mayor Hamblin
- Deputy Mayor Buchan
- Cr Liley
- Cr Middlecoat
- Cr Schmidt (Deputy).

The Audit Committee engages with management in a constructive and professional manner to perform its oversight responsibilities, including the recommendation of the Annual Financial Report and its external audit report, the annual Compliance Audit Return, any other significant matters identified by the OAG, and the City's Policy in relation to Risk Management for Council's adoption.

The Audit Committee also notes internal audit plans, internal audits, external audits and other performance reviews performed by the OAG, and OAG self-assessment reviews performed by management. The Committee also notes the strategic risk register report and reviews the progress and implementation of all agreed management actions identified during these reviews through the Audit Log.

Record of Meeting Attendance by Council Members

2024/2025 Record of Meeting Attendance by Council Members.

	Mayor Hamblin	Deputy Mayor Buchan	Cr Buchanan	Cr Crichton	Cr Hudson
Council	11/11	11/11	10/11	11/11	11/11
Special Council	0/1	1/1	1/1	1/1	1/1
Annual Electors	1/1	1/1	0/1	1/1	1/1
Planning and Asset Services Committee	9/11	11/11	-	-	10/11
Corporate and Community Development Committee	-	1 x deputised	11/11	11/11	-
Audit Committee	3/3	3/3	-	-	-
Aust. Day Citizen Awards Selection Panel	-	-	1/1	-	-
Behaviour Complaints Committee	1/1	0/1	1/1	1/1	1/1
Bush Fire Advisory Committee	-	-	-	-	-
CEO Performance Review Committee	1/1	1/1	-	-	-
Coastal Facilities Advisory Committee	-	4/4	-	-	-
Community Grants Program Committee	2/2	-	-	2/2	2/2
Community Safety and Support Services Advisory Committee	-	-	-	3/4	3/4
Cultural Development and the Arts Advisory Committee	-	-	-	-	-
Customer Service Review Committee	No meetings held				
Disability Access and Inclusion Advisory Committee*	-	-	-	-	-
Environmental Advisory Committee	-	-	-	-	-
Global Relationship Committee	No meetings held				
Governance Review Committee	2/2	2/2	-	-	1 x deputised
Heritage Reference Group	-	-	0/2	-	-
RoadWise Advisory Committee	-	-	-	-	-
Rockingham Education and Training Advisory Committee	-	-	-	-	0/1
Seniors Advisory Committee*	-	-	-	-	-
Sports Advisory Committee*	No meetings held				

*Committee disbanded at the Ordinary Council Meeting held on 25 February 2025

Attendance by electronic means:

Council meetings:
Cr Schmidt
(May and June 2025)

Planning and Asset Services Committee meetings:
Cr Hudson (November 2024)

Corporate and Community Development Committee meetings:
Cr Schmidt (November 2024 and June 2025)
Cr Middlecoat (September 2024, March 2025)

Notes:

Deputy Mayor Buchan – leave of absence July 2024
 Cr Buchanan – leave of absence February 2025
 Cr Jecks – leave of absence March 2025

Cr Hume	Cr Jecks	Cr Jones	Cr Liley	Cr Middlecoat	Cr Schmidt	Cr Wormald
11/11	11/11	11/11	11/11	11/11	11/11	11/11
1/1	1/1	1/1	1/1	0/1	1/1	1/1
1/1	1/1	1/1	1/1	1/1	1/1	1/1
1 x deputised	10/11	11/11	2 x deputised	-	-	11/11
11/11	-	-	11/11	10/11	11/11	-
-	-	-	3/3	3/3	1 x deputised	-
1/1	-	-	-	-	-	-
1/1	1/1	1/1	1/1	1/1	1/1	1/1
-	-	-	-	-	2/2	-
-	-	1/1	1/1	-	-	-
2 x deputised	1/4	-	-	-	-	-
-	-	-	1/2	-	-	-
-	-	-	-	-	3/4	-
-	-	-	-	-	1/1	-
No meetings held						
1/1	-	1/1	-	-	-	-
1 x deputised	2/3	-	-	-	-	3/3
No meetings held						
-	1/2	-	2/2	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	3/3
-	-	-	1/1	-	-	-
0/1	1/1	-	-	-	-	-
No meetings held						

Audit Committee:
 Crs Liley and Middlecoat
 (March 2025)

**Community Grants
 Program Committee:**
 Cr Hudson (October 2024)

**Community Safety and Support
 Advisory Committee:**
 Cr Hudson (February 2025)

Register of Fees, Expenses and Allowances Paid to Council Members

This register is updated to the City of Rockingham website no later than 14 July of each financial year to which the information relates.

The following register includes any fees, expenses or allowances paid to each Council Member for the financial year beginning on 1 July 2024 to 30 June 2025.

Council Member	Mayor and Deputy Mayor Allowance	Meeting Attendance Fees	Information and Communication Technology Allowance
Mayor Deb Hamblin	\$97,115.00	\$51,412.00	\$3,500.00
Deputy Mayor Lorna Buchan	\$24,279.00	\$34,278.00	\$3,500.00
Cr Robert Schmidt	N/A	\$34,278.00	\$3,500.00
Cr Craig Buchanan	N/A	\$34,278.00	\$3,500.00
Cr Caroline Hume	N/A	\$34,278.00	\$3,500.00
Cr Dawn Jecks	N/A	\$34,278.00	\$3,500.00
Cr Mark Jones	N/A	\$34,278.00	\$3,500.00
Cr Leigh Liley	N/A	\$34,278.00	\$3,500.00
Cr Michael Crichton	N/A	\$34,278.00	\$3,500.00
Cr Kelly Middlecoat	N/A	\$34,278.00	\$3,500.00
Cr Peter Hudson	N/A	\$34,278.00	\$3,500.00
Cr Brett Wormall	N/A	\$34,278.00	\$3,500.00



Use of Private Motor Vehicle	Reimbursement of Child Care	Reimbursement of Incidental Expenses	Reimbursement of Membership Subscriptions
\$3,879.92	-	\$58.80	-
\$2,635.50	-	\$50.00	\$120.00
\$4,173.65	-	\$186.07	\$60.00
-	-	-	-
\$1,151.08	-	-	-
\$683.42	-	\$30.50	\$120.00
\$1,072.50	-	\$30.50	\$60.00
-	-	-	-
\$1,233.21	-	-	-
\$737.07	-	-	\$60.00
-	-	-	-
\$4,081.42	-	-	-

Major Trading Undertakings

The Millar Road Landfill Facility, located at Lot 2170 Millar Road West in Baldvis, continues to provide a vital waste disposal service for the community. In addition to its operational importance, the facility delivers significant and ongoing financial returns to the City. It operates as a separate trading undertaking.

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Operating			
Operating Revenue			
Landfill Operations	23,433,418	18,194,180	19,801,404
Transfer Station	4,665,337	6,457,000	3,893,593
Recycling Operations	284,774	500,000	592,003
	28,383,529	25,151,180	24,287,000
Operating Expenditure			
Landfill Operations	(16,880,818)	(17,390,030)	(18,109,455)
Transfer Station	(1,733,426)	(2,042,700)	(1,367,061)
Recycling Operations	(802,601)	(1,086,160)	(613,792)
	(19,416,845)	(20,518,890)	(20,090,308)
Net Operating Result	8,966,684	4,632,290	4,196,692
Non-Operating			
Non-Operating Revenue			
Landfill Operations	59,536	-	118,352
	59,536	-	118,352
Non-Operating Expenditure			
Landfill Operations	(1,721,343)	-	(832,995)
	(1,721,343)	-	(832,995)
Net Capital Movement	(1,661,807)	-	(714,643)
Net Overall Result	7,304,877	4,632,290	3,482,049

Major Land Transactions

The City had no major land transactions during the 2024/2025 financial year.

Note: Reported in accordance with *Local Government (Administration) Regulations 1996*, 19BC Information about land transactions to be included in annual report (Act s. 5.53(2)(i)).

Grants, Subsidies and Contributions

The table below details the value of all capital grants, subsidies and contributions for replacing and renewing assets received by the City of Rockingham during the 2024/2025, 2023/2024, and 2022/2023 financial years.

Financial Year	\$ Value
2024/2025	5,599,116
2023/2024	5,525,430
2022/2023	2,746,572

Note: Reported in accordance with Local Government (Administration) Regulation 1996, 19BE Information about capital grants, subsidies and contributions to be included in annual report (Act s. 5.53(2)(i)).



Aqua Jetty in Warnbro

Priorities for the Future

Some of the City's key priorities for 2025/2026 include:



Final Stage of Baldivis Sports Complex, including outdoor hard courts, Southern Pavilion and outdoor recreation space



Stan Twight Reserve clubroom redevelopment



Completion of Anniversary Park clubroom design work



Autumn Centre redevelopment design



Churchill Park Playground and accessibility upgrades



Progressing the design of Aqua Jetty Stage 2



Urban Forest Strategy 2025-2030



Strategic Community Plan 2023-2033 - minor review



Cultural Development and the Arts Strategy 2025-2031



Community Infrastructure Plan 2025



Heritage Strategy 2020-2025 - minor review



Construction of Baldivis Men's Shed



Design of the Safety Bay Foreshore Community Facility Development



Indicative artist impression of Anniversary Park clubroom redevelopment.







Financial Report

For the year ended 30 June 2025

72 Statement by Chief Executive Officer

73 Statement of Comprehensive Income

74 Statement of Financial Position

75 Statement of Changes in Equity

76 Statement of Cash Flows

78 Statement of Financial Activity

80 Index of Notes to the Financial Report

144 Independent Auditor's Report

Statement by Chief Executive Officer

For the year ended 30 June 2025.

**CITY OF ROCKINGHAM
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 Rockingham 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

22ND

day of

OCTOBER

2025



CEO

Michael Parker

Name of CEO

Statement of Comprehensive Income

For the year ended 30 June 2025.

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a), 23	112,924,205	112,360,146	106,220,189
Grants, subsidies and contributions	2(a)	6,680,738	6,509,075	8,468,285
Fees and charges	2(a)	57,245,243	50,936,912	51,427,449
Interest revenue	2(a)	11,874,799	9,163,460	10,388,831
Other revenue	2(a)	3,164,936	14,750,405	2,760,919
		191,889,921	193,719,998	179,265,673
Expenses				
Employee costs	2(b)	(75,031,300)	(74,259,614)	(68,341,960)
Materials and contracts		(58,424,662)	(71,558,645)	(61,268,939)
Utility charges		(7,471,985)	(6,946,873)	(6,681,510)
Depreciation		(33,674,638)	(32,406,000)	(33,525,231)
Finance costs	2(b)	(907,228)	(277,808)	(875,128)
Insurance		(1,434,950)	(1,436,561)	(1,389,639)
Other expenditure	2(b)	(12,999,476)	(20,775,406)	(9,451,876)
		(189,944,239)	(207,660,907)	(181,534,283)
		1,945,682	(13,940,909)	(2,268,610)
Capital grants, subsidies and contributions	2(a)	47,669,852	20,301,667	34,451,071
Profit on asset disposals		7,319,990	981,580	929,008
Loss on asset disposals		(756,852)	(1,797,302)	(2,548,129)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(6,215)	0	2,942
		54,226,775	19,485,945	32,834,892
Net result for the period	22(b)	56,172,457	5,545,036	30,566,282
Total comprehensive income for the period		56,172,457	5,545,036	30,566,282

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

Statement of Financial Position

As at 30 June 2025.

	Note	2025 \$	2024 \$
CURRENT ASSETS			
Cash and cash equivalents	3	191,976,734	165,013,795
Trade and other receivables	5	9,914,557	9,562,117
Other financial assets	4(a)	4,847	4,566
Inventories	6	244,472	250,249
Other assets	7	3,189,926	1,290,770
Non-current assets classified as held for sale	7	0	3,357,069
TOTAL CURRENT ASSETS		205,330,536	179,478,566
NON-CURRENT ASSETS			
Trade and other receivables	5	2,202,730	1,842,004
Other financial assets	4(b)	139,334	155,100
Property, plant and equipment	8	317,331,819	302,812,969
Infrastructure	9	1,308,101,807	1,275,633,126
TOTAL NON-CURRENT ASSETS		1,627,775,690	1,580,443,199
TOTAL ASSETS		1,833,106,226	1,759,921,765
CURRENT LIABILITIES			
Trade and other payables	11	29,826,070	21,900,717
Contract liabilities	12	2,377,016	1,904,391
Capital grant/contributions liabilities	12	12,978,797	7,224,149
Borrowings	13	985,625	1,317,093
Employee related provisions	14	14,265,621	12,675,570
TOTAL CURRENT LIABILITIES		60,433,129	45,021,920
NON-CURRENT LIABILITIES			
Borrowings	13	1,866,379	2,852,004
Employee related provisions	14	963,818	1,016,088
Other provisions	15	16,705,437	14,066,747
TOTAL NON-CURRENT LIABILITIES		19,535,634	17,934,839
TOTAL LIABILITIES		79,968,763	62,956,759
NET ASSETS		1,753,137,463	1,696,965,006
EQUITY			
Retained surplus		539,526,033	519,697,045
Reserve accounts	26	101,913,077	65,569,608
Revaluation surplus	16	1,111,698,353	1,111,698,353
TOTAL EQUITY		1,753,137,463	1,696,965,006

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		495,781,912	58,918,459	1,111,698,353	1,666,398,724
Comprehensive income for the period					
Net result for the period		30,566,282	0	0	30,566,282
Total comprehensive income for the period		30,566,282	0	0	30,566,282
Transfers from reserve accounts	26	283,895	(283,895)	0	0
Transfers to reserve accounts	26	(6,935,044)	6,935,044	0	0
Balance as at 30 June 2024		519,697,045	65,569,608	1,111,698,353	1,696,965,006
Comprehensive income for the period					
Net result for the period		56,172,457	0	0	56,172,457
Total comprehensive income for the period		56,172,457	0	0	56,172,457
Transfers to reserve accounts	26	(36,343,469)	36,343,469	0	0
Balance as at 30 June 2025		539,526,033	101,913,077	1,111,698,353	1,753,137,463

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

Statement of Cash Flows

For the year ended 30 June 2025.

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		113,543,758	106,194,008
Grants, subsidies and contributions		6,763,041	8,027,438
Fees and charges		57,245,243	51,558,093
Interest revenue		11,874,799	10,388,831
Other revenue		3,164,936	2,760,919
		192,591,777	178,929,289
Payments			
Employee costs		(74,284,548)	(65,760,374)
Materials and contracts		(52,190,399)	(61,443,524)
Utility charges		(7,471,985)	(6,681,510)
Finance costs		(299,988)	(355,623)
Insurance paid		(1,434,950)	(1,389,639)
Goods and services tax paid		(353,657)	(111,832)
Other expenditure		(12,999,476)	(9,311,861)
		(149,035,003)	(145,054,363)
Net cash provided by operating activities	17(b)	43,556,774	33,874,926
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant and equipment	8(a)	(23,539,845)	(8,859,625)
Payments for construction of infrastructure		(21,559,053)	(11,059,608)
Proceeds from capital grants, subsidies and contributions		19,569,755	14,654,378
Proceeds from financial assets at amortised cost - self-supporting loans		9,270	504
Proceeds from sale of property, plant and equipment		1,324,665	1,314,883
Proceeds from sale of assets held for sale		8,918,466	0
Net cash (used in) investing activities		(15,276,742)	(3,949,468)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	25(a)	(1,317,093)	(1,235,417)
Net cash (used in) financing activities		(1,317,093)	(1,235,417)
Net increase in cash held		26,962,939	28,690,041
Cash at beginning of year		165,013,795	136,323,754
Cash and cash equivalents at the end of the year	17(a)	191,976,734	165,013,795

Non-cash investing and financing movements are disclosed at note 17(c)

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



Statement of Financial Activity

For the year ended 30 June 2025.

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	23	112,924,205	112,360,146	106,220,189
Grants, subsidies and contributions		6,680,738	6,509,075	8,468,285
Fees and charges		57,245,243	50,936,912	51,427,449
Interest revenue		11,874,799	9,163,460	10,388,831
Other revenue		3,164,936	14,750,405	2,760,919
Profit on asset disposals		7,319,990	981,580	929,008
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	0	0	2,942
		199,209,911	194,701,578	180,197,623
Expenditure from operating activities				
Employee costs		(75,031,300)	(74,259,614)	(68,341,960)
Materials and contracts		(58,424,662)	(71,558,645)	(61,268,939)
Utility charges		(7,471,985)	(6,946,873)	(6,681,510)
Depreciation		(33,674,638)	(32,406,000)	(33,525,231)
Finance costs		(907,228)	(277,808)	(875,128)
Insurance		(1,434,950)	(1,436,561)	(1,389,639)
Other expenditure		(12,999,476)	(20,775,406)	(9,451,876)
Loss on asset disposals		(756,852)	(1,797,302)	(2,548,129)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(6,215)	0	0
		(190,707,306)	(209,458,209)	(184,082,412)
Non-cash amounts excluded from operating activities	24(a)	27,311,959	35,896,897	35,783,378
Amount attributable to operating activities		35,814,564	21,140,266	31,898,589

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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		47,669,852	20,301,667	34,451,071
Proceeds from disposal of assets		10,243,131	2,171,600	1,314,883
Proceeds from financial assets at amortised cost - self-supporting loans		9,270	0	504
		57,922,253	22,473,267	35,766,458
Outflows from investing activities				
Acquisition of property, plant and equipment	8(a)	(23,539,845)	(57,472,925)	(8,859,625)
Acquisition of infrastructure	9(a)	(55,413,798)	(48,294,663)	(35,076,682)
		(78,953,643)	(105,767,588)	(43,936,307)
Non-cash amounts excluded from investing activities	24(b)	5,754,648	0	2,207,953
Amount attributable to investing activities		(15,276,742)	(83,294,321)	(5,961,896)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	25(a)	0	8,500,000	0
Transfers from reserve accounts	26	0	2,788,885	283,895
		0	11,288,885	283,895
Outflows from financing activities				
Repayment of borrowings	25(a)	(1,317,093)	(1,317,093)	(1,235,417)
Transfers to reserve accounts	26	(36,343,469)	(14,218,995)	(6,935,044)
		(37,660,562)	(15,536,088)	(8,170,461)
Amount attributable to financing activities		(37,660,562)	(4,247,203)	(7,886,566)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	24(c)	82,623,812	66,401,258	64,573,685
Amount attributable to operating activities		35,814,564	21,140,266	31,898,589
Amount attributable to investing activities		(15,276,742)	(83,294,321)	(5,961,896)
Amount attributable to financing activities		(37,660,562)	(4,247,203)	(7,886,566)
Surplus or deficit after imposition of general rates	24(c)	65,501,072	0	82,623,812

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

Index of Notes to the Financial Report

For the year ended 30 June 2025.

Note 1.	Basis of Preparation	81
Note 2.	Revenue and Expenses	84
Note 3.	Cash and Cash Equivalents	89
Note 4.	Other Financial Assets	90
Note 5.	Trade and Other Receivables	92
Note 6.	Inventories	94
Note 7.	Other Assets	95
Note 8.	Property, Plant and Equipment	96
Note 9.	Infrastructure	100
Note 10.	Fixed Assets	103
Note 11.	Trade and Other Payables	106
Note 12.	Other Liabilities	107
Note 13.	Borrowings	109
Note 14.	Employee Related Provisions	110
Note 15.	Other Provisions	112
Note 16.	Revaluation Surplus	113
Note 17.	Notes to the Statement of Cash Flows	114
Note 18.	Capital Commitments	116
Note 19.	Related Party Transactions	117
Note 20.	Financial Risk Management	120
Note 21.	Other Material Accounting Policies	125
Note 22.	Function and Activity	128
Information required by legislation		
Note 23.	Rating Information	132
Note 24.	Determination of Surplus or Deficit	134
Note 25.	Borrowing and Lease Liabilities	136
Note 26.	Reserve Accounts	140
Note 27.	Trust Funds	143

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

1. Basis of Preparation

The financial report of the City of Rockingham which is a Class 1 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls;

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

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

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

1. Basis of Preparation (continued)

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - Note 8
 - Infrastructure - Note 9
- Expected credit losses on financial assets - Note 5
- Assets held for sale - Note 7
- Measurement of employee benefits - Note 14
- Measurement of provisions - Note 15

Fair value hierarchy information can be found in Note 21.

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 27 of the financial report.

Initial application of accounting standards

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

- *AASB 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*

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

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

2. Revenue and Expenses

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of Goods and Services	When Obligations Typically Satisfied
Rates	General rates	Over time
Grants contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations
Licences/Registrations/Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time
Pool inspections	Compliance safety check	Single point in time
Other inspections	Regulatory Food, Health and Safety	Single point in time
Waste management collections	Kerbside collection service	Over time
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time
Property hire and entry	Use of halls and facilities	Single point in time
Memberships	Gym and pool membership	Over time
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time
Sale of stock	Kiosk and visitor centre stock	Single point in time
Commissions	Commissions on licencing and ticket sales	Over time
Reimbursements	Insurance claims	Single point in time

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

Payment Terms	Returns/Refunds/Warranties	Timing of Revenue Recognition
Payment dates adopted by Council during the year	None	When rates notice is issued
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
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 as inputs are shared
Not applicable	Not applicable	When assets are controlled
Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Equal proportion based on an equal annually fee	None	After inspection complete based on a 4 year cycle
Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
In full in advance	Refund if event cancelled within 7 days	On entry or at conclusion of hire
Payment in full in advance	Refund for unused portion on application	Output method over 12 months matched to access right
Payment in full in advance	None	Output method based on provision of service or completion of works
In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods
Payment in full on sale	None	When assets are controlled
Payment in arrears for claimable event	None	When claim is agreed

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

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:

For the year ended 30 June 2025

Nature	Contracts With Customers \$	Capital Grant/Contributions \$	Statutory Requirements \$	Other \$	Total \$
Rates	0	0	112,924,205	0	112,924,205
Grants, subsidies and contributions	2,222,045	4,458,693	0	0	6,680,738
Fees and charges	57,245,243	0	0	0	57,245,243
Interest revenue	0	0	1,247,127	10,627,672	11,874,799
Other revenue	0	0	0	3,164,936	3,164,936
Capital grants, subsidies and contributions	0	47,669,852	0	0	47,669,852
Total	59,467,288	52,128,545	114,171,332	13,792,608	239,559,773

For the year ended 30 June 2024

Nature	Contracts With Customers \$	Capital Grant/Contributions \$	Statutory Requirements \$	Other \$	Total \$
Rates	0	0	106,220,189	0	106,220,189
Grants, subsidies and contributions	5,079,975	3,388,310	0	0	8,468,285
Fees and charges	51,427,449	0	0	0	51,427,449
Interest revenue	0	0	1,130,437	9,258,394	10,388,831
Other revenue	0	0	0	2,760,919	2,760,919
Capital grants, subsidies and contributions	0	34,451,071	0	0	34,451,071
Total	56,507,424	37,839,381	107,350,626	12,019,313	213,716,744

	Note	2025 Actual \$	2024 Actual \$
Assets and services acquired below fair value			
Contributed assets		33,854,745	22,833,001
		33,854,745	22,833,001

Interest revenue			
Financial assets at amortised cost - self-supporting loans		147	510
Interest on reserve account		3,465,425	3,065,410
Other interest revenue		8,409,227	7,322,911
		11,874,799	10,388,831

The 2025 original budget estimate in relation to:

Trade and other receivables overdue interest was \$375,000

Fees and charges relating to rates receivable

Charges on instalment plan		324,550	172,273
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The 2025 original budget estimate in relation to:

Charges on instalment plan was \$180,000.

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

2. Revenue and Expenses (continued)

(b) Expenses

	Note	2025 Actual \$	2024 Actual \$
Auditors remuneration			
- Audit of the Annual Financial Report		96,609	90,500
		96,609	90,500
Employee Costs			
Employee benefit costs		62,828,798	58,591,033
Other employee costs		12,202,502	9,750,927
		75,031,300	68,341,960
Finance costs			
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		299,988	355,623
Provisions: unwinding of discount		607,240	519,505
		907,228	875,128
Other expenditure			
Sundry expenses		12,999,476	9,451,876
		12,999,476	9,451,876

3. Cash and Cash Equivalents

	Note	2025 \$	2024 \$
Cash at bank and on hand		191,976,734	165,013,795
Total cash and cash equivalents	17(a)	191,976,734	165,013,795
Held as			
- Unrestricted cash and cash equivalents		74,707,844	90,315,647
- Restricted cash and cash equivalents	17(a)	117,268,890	74,698,148
		191,976,734	165,013,795

Material Accounting Policies

Cash and cash equivalents

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

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

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.

4. Other Financial Assets

	Note	2025 \$	2024 \$
(a) Current assets			
Financial assets at amortised cost		4,847	4,566
		4,847	4,566
Other financial assets at amortised cost			
Self-supporting loans receivable	24(c)	4,847	4,566
		4,847	4,566
Held as			
- Unrestricted other financial assets at amortised cost		4,847	4,566
		4,847	4,566
(b) Non-current assets			
Financial assets at amortised cost		0	9,551
Financial assets at fair value through profit or loss		139,334	145,549
		139,334	155,100
Financial assets at amortised cost			
Self-supporting loans receivable		0	9,551
		0	9,551
Financial assets at fair value through profit or loss			
Units in Local Government House Trust - opening balance		145,549	142,607
Movement attributable to fair value increment		(6,215)	2,942
Units in Local Government House Trust - closing balance		139,334	145,549

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

Material Accounting Policies

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 21 (i)) due to the observable market rates.

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

Financial assets at fair value through profit or loss

The City classifies the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the City has elected to recognise as fair value gains and losses through profit or loss.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 20.

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

5. Trade and Other Receivables

	Note	2025 \$	2024 \$
Current			
Rates and statutory receivables		4,251,396	4,642,935
Trade receivables		4,784,323	4,506,043
GST receivable		1,384,671	1,031,014
Allowance for credit losses of trade receivables	20(b)	(505,833)	(617,875)
		9,914,557	9,562,117
Non-current			
Rates and statutory receivables		2,202,730	1,842,004
		2,202,730	1,842,004

Disclosure of opening and closing balances related to contracts with customers

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

	Note	30 June 2025 Actual \$	30 June 2024 Actual \$	1 July 2023 Actual \$
Trade and other receivables from contracts with customers		3,582,403	3,211,988	2,636,293
Contract assets	7	3,189,926	1,290,770	1,192,611
Allowance for credit losses of trade receivables	5	(505,833)	(617,875)	(487,231)
Total trade and other receivables from contracts with customers		6,266,496	3,884,883	3,341,673

Material Accounting Policies

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

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

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 20.

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

6. Inventories

	2025 \$	2024 \$
Current		
Fuel and materials	244,472	250,249
	244,472	250,249

The following movements in inventories occurred during the year:

Balance at beginning of year	250,249	278,931
Inventories expensed during the year	(1,632,962)	(1,800,432)
Additions to inventory	1,627,185	1,771,750
Balance at end of year	244,472	250,249

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.

7. Other Assets

	2025 \$	2024 \$
Other assets - current		
Contract assets	3,189,926	1,290,770
	3,189,926	1,290,770
Non-current assets held for sale		
Land	0	2,957,991
Buildings	0	399,078
	0	3,357,069

Assets classified as non-current assets held for sale

Lot 3 Mandurah Road and Lot 716 Centaurus Street were sold during the year, having previously been reclassified as held for sale at 30 June 2024.

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.

Contract assets

Contract assets primarily relate to the City's right to consideration for work completed but not billed at the end of the period.

Impairment of assets associated with contracts with customers are detailed at Note 2(b).

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 hierarchy set out in Note 21(i).

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

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	
		Land \$	Buildings \$
Balance at 1 July 2023		98,919,490	185,089,520
Additions		0	0
Disposals		0	(192,315)
Assets classified as held for sale		(2,957,991)	(399,078)
Depreciation		0	(4,130,036)
Transfers		0	4,960,239
Balance at 30 June 2024		95,961,499	185,328,330
Comprises:			
Gross balance amount at 30 June 2024		95,961,499	224,208,231
Accumulated depreciation at 30 June 2024		0	(38,879,901)
Balance at 30 June 2024	8(b)	95,961,499	185,328,330
Additions		0	0
Disposals		0	0
Depreciation		0	(4,150,583)
Transfers		0	2,472,751
Balance at 30 June 2025		95,961,499	183,650,498
Comprises:			
Gross balance amount at 30 June 2025		95,961,499	226,680,982
Accumulated depreciation at 30 June 2025		0	(43,030,484)
Balance at 30 June 2025	8(b)	95,961,499	183,650,498

Plant and Equipment				
Furniture and Equipment \$	Plant and Equipment \$	Miscellaneous Assets \$	Work in Progress \$	Total Property, Plant and Equipment \$
1,717,537	12,562,020	3,196,250	6,056,457	307,541,274
0	3,074,011	0	5,785,614	8,859,625
(63,811)	(438,959)	(53,993)	(723,665)	(1,472,743)
0	0	0	0	(3,357,069)
(1,284,920)	(3,286,486)	(56,676)	0	(8,758,118)
2,323,836	277,472	0	(7,561,547)	0
2,692,642	12,188,058	3,085,581	3,556,859	302,812,969
7,587,043	30,623,181	3,244,566	3,556,859	365,181,379
(4,894,401)	(18,435,123)	(158,985)	0	(62,368,410)
2,692,642	12,188,058	3,085,581	3,556,859	302,812,969
0	7,863,849	0	15,675,996	23,539,845
0	(322,924)	0	0	(322,924)
(1,015,932)	(3,474,886)	(56,670)	0	(8,698,071)
663,388	0	0	(3,136,139)	0
2,340,098	16,254,097	3,028,911	16,096,716	317,331,819
8,250,431	38,164,106	3,244,566	16,096,716	388,398,300
(5,910,333)	(21,910,009)	(215,655)	0	(71,066,481)
2,340,098	16,254,097	3,028,911	16,096,716	317,331,819

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

8. Property, Plant and Equipment (continued)

(b) Carrying Amount Measurements

Asset Class	Note	Carrying Amount 2025 \$	Carrying Amount 2024 \$	Fair Value Hierarchy
Fair value - as determined at the last valuation date				
Land and buildings				
Land - market value		95,961,499	95,961,499	2
Total land	8(a)	95,961,499	95,961,499	
Buildings - non specialised		183,650,498	185,328,330	2
Total buildings	8(a)	183,650,498	185,328,330	

Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Market approach using recent observable market data for similar properties	Independent valuers	June 2022	Purchase costs and residual values
Market approach using recent observable market data for similar properties	Independent valuers	June 2022	Purchase costs and residual values

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

9. Infrastructure

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure Roads \$
Balance at 1 July 2023	568,930,810
Additions*	0
(Disposals)	0
Revaluation of Landfill Rehabilitation Assets	0
Depreciation	(7,001,434)
Transfers	14,847,334
Balance at 30 June 2024	576,776,710
Comprises:	
Gross balance at 30 June 2024	660,396,054
Accumulated depreciation at 30 June 2024	(83,619,344)
Balance at 30 June 2024	576,776,710
Additions*	0
Revaluation of Landfill Rehabilitation Assets	0
Depreciation	(6,946,933)
Transfers	27,389,496
Balance at 30 June 2025	597,219,273
Comprises:	
Gross balance at 30 June 2025	687,785,550
Accumulated depreciation at 30 June 2025	(90,566,277)
Balance at 30 June 2025	597,219,273
* Asset additions included non-cash additions. Refer to note 17(c).	
During the year 30 June 2024	22,833,001
During the year 30 June 2025	33,854,745

Infrastructure Footpaths and Drainage \$	Infrastructure Other \$	Infrastructure Landfill \$	Infrastructure Work in Progress \$	Total Infrastructure \$
488,294,763	190,940,047	11,936,592	6,682,607	1,266,784,818
0	0	0	33,892,608	33,892,608
0	0	0	(1,461,261)	(1,461,261)
0	0	1,184,074	0	1,184,074
(7,013,664)	(9,923,893)	(828,122)	0	(24,767,113)
9,867,318	10,114,656	45,833	(34,875,141)	0
491,148,417	191,130,810	12,338,377	4,238,812	1,275,633,126
515,038,743	242,730,364	25,361,005	4,238,812	1,447,764,978
(23,890,326)	(51,599,554)	(13,022,628)	0	(172,131,852)
491,148,417	191,130,810	12,338,377	4,238,812	1,275,633,126
0	0	0	55,413,798	55,413,798
0	0	2,031,450	0	2,031,450
(6,987,442)	(10,165,817)	(876,375)	0	(24,976,567)
10,112,220	11,602,416	247,859	(49,351,991)	0
494,273,195	192,567,409	13,741,311	10,300,619	1,308,101,807
525,150,963	254,332,780	27,640,314	10,300,619	1,505,210,226
(30,877,768)	(61,765,371)	(13,899,003)	0	(197,108,419)
494,273,195	192,567,409	13,741,311	10,300,619	1,308,101,807

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

9. Infrastructure (continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using current replacement cost	Management valuation	June 2022	Unit rates obtained by using cost guides and through the prices supplied by the COR Useful life estimated using condition, known age and estimated age
Infrastructure - footpaths and drainage	3	Cost approach using current replacement cost	Management valuation	June 2023	Unit rates obtained by using cost guides and through the prices supplied by the COR Useful life estimated using condition, known age and estimated age
Infrastructure - other	3	Cost approach using current replacement cost	Management valuation	June 2023	Unit rates obtained by using cost guides and through the prices supplied by the COR Useful life estimated using condition, known age and estimated age
Infrastructure - landfill	3	Cost approach using current replacement cost	Management valuation	June 2023	Unit rates obtained by using cost guides and through the prices supplied by the COR Useful life estimated using condition, known age and estimated age

10. Fixed Assets

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	23 to 115 years
Furniture and equipment	3 to 10 years
Plant and equipment	4 to 10 years
Miscellaneous Assets	50 to 80 years
Landfill assets	5 to 40 years
Roads	10 to 100 years
Footpaths and Drainage	10 to 100 years
Other Infrastructure	10 to 100 years
Computer Software	4 to 5 years

(b) Fully Depreciated Assets in Use

The gross carrying amount of assets held by the City which are currently in use yet fully depreciated are shown in the table below:

	2025 \$	2024 \$
Buildings - non specialised	16,103	11,306
Furniture and equipment	8,225	1,190,734
Plant and equipment	3,249,375	2,722,819
Infrastructure - Other	112,965	61,327
	3,386,668	3,986,186

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.

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

10. Fixed Assets (continued)

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls, should be their reportable value.

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; or
- ii. Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the City is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

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

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

11. Trade and Other Payables

	2025 \$	2024 \$
Current		
Sundry creditors	14,955,910	8,984,775
Prepaid rates	5,637,978	5,049,238
Accrued payroll liabilities	2,588,807	3,379,836
Bonds and deposits held	6,634,806	4,468,974
Accrued interest in long term liabilities	8,569	17,894
	29,826,070	21,900,717

Material Accounting Policies

Financial liabilities

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

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

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

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

12. Other Liabilities

	2025 \$	2024 \$
Current		
Contract liabilities	2,377,016	1,904,391
Capital grant/contributions liabilities	12,978,797	7,224,149
	15,355,813	9,128,540
Reconciliation of changes in contract liabilities		
Opening balance	1,904,391	977,877
Additions	2,377,016	1,904,391
Revenue from contracts with customers included as a contract liability at the start of the period	(1,904,391)	(977,877)
	2,377,016	1,904,391

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$2,377,016 (\$1,904,391 in prior year).

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.

	2025 \$	2024 \$
Reconciliation of changes in capital grant/contribution Liabilities		
Opening balance	7,224,149	5,016,196
Additions	12,978,797	7,224,149
Revenue from capital grant/contributions held as a liability at the start of the period	(7,224,149)	(5,016,196)
	12,978,797	7,224,149
Expected satisfaction of capital grant/contribution Liabilities		
Less than 1 year	12,978,797	7,224,149
	12,978,797	7,224,149

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.

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

12. Other Liabilities (continued)

Material Accounting Policies

Contract liabilities

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

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

Capital grant/contribution liabilities

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

13. Borrowings

	Note	2025			2024		
		Current \$	Non-current \$	Total \$	Current \$	Non-current \$	Total \$
Secured							
Bank loans		985,625	1,866,379	2,852,004	1,317,093	2,852,004	4,169,097
Total secured borrowings	25(a)	985,625	1,866,379	2,852,004	1,317,093	2,852,004	4,169,097

Secured liabilities and assets pledged as security

Bank loans are secured by a floating charge over the assets of the City of Rockingham.

Material Accounting Policies

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 21(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 20.

Details of individual borrowings required by regulations are provided at Note 25(a).

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

14. Employee Related Provisions

	2025 \$	2024 \$
Current provisions		
Employee benefit provisions		
Annual leave	5,942,156	5,252,432
Long service leave	6,628,344	5,729,046
Other employee leave provisions	1,695,121	1,694,092
Total current employee related provisions	14,265,621	12,675,570
Non-current provisions		
Employee benefit provisions		
Long service leave	963,818	1,016,088
Total non-current employee related provisions	963,818	1,016,088
Total employee related provisions	15,229,439	13,691,658

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 \$
Amounts are expected to be settled on the following basis:		
Less than 12 months after the reporting date	6,653,925	5,946,291
More than 12 months from reporting date	8,575,514	7,745,367
	15,229,439	13,691,658

Material Accounting Policies

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

15. Other Provisions

	Make Good Provisions \$	Total \$
Opening balance at 1 July 2024		
Non-current provisions	14,066,747	14,066,747
	14,066,747	14,066,747
Additional provision	2,031,450	2,031,450
Charged to profit or loss - unwinding of discount	607,240	607,240
Balance at 30 June 2025	16,705,437	16,705,437
Comprises		
Non-current	16,705,437	16,705,437
	16,705,437	16,705,437

Other Provisions

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

Make Good Provisions

The Millar Road Landfill Facility was granted approval under the *Environmental Protection Act 1986* on 1 July 1992 subject to conditions that the City is responsible for construction, operation, decommissioning and post-closure management of the site until such time as the waste has fully degraded, to the satisfaction of the Environmental Protection Authority. The Provision for rehabilitation has been calculated based on an anticipated operational life of 30 years with a 30 year post-closure management period. The expected requirements for the final decommissioning and post-closure management plan are based on current regulatory and industry experience.

The estimated future obligations include the costs of restoring the affected areas and monitoring of the site.

The provision for future rehabilitation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future rehabilitation costs are reviewed annually and any changes in the estimate are reflected in the remediation provision at each reporting date.

15. Other Provisions (continued)

Material Accounting Policies

Provisions

Provisions are recognised when the City has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

16. Revaluation Surplus

	2025 Opening Balance \$	2025 Closing Balance \$	2024 Opening Balance \$	2024 Closing Balance \$
Revaluation surplus - Land	67,583,448	67,583,448	67,583,448	67,583,448
Revaluation surplus - Buildings	105,337,212	105,337,212	105,337,212	105,337,212
Revaluation surplus - Furniture and Equipment	3,182,946	3,182,946	3,182,946	3,182,946
Revaluation surplus - Plant and Equipment	2,311,533	2,311,533	2,311,533	2,311,533
Revaluation surplus - Miscellaneous Assets	532,045	532,045	532,045	532,045
Revaluation surplus - Infrastructure - roads	425,130,071	425,130,071	425,130,071	425,130,071
Revaluation surplus - Infrastructure - footpaths and drainage	425,726,938	425,726,938	425,726,938	425,726,938
Revaluation surplus - Infrastructure - other	79,710,970	79,710,970	79,710,970	79,710,970
Revaluation surplus - Infrastructure - landfill	2,183,190	2,183,190	2,183,190	2,183,190
	1,111,698,353	1,111,698,353	1,111,698,353	1,111,698,353

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

17. Notes to the Statement of Cash Flows

(a) Reconciliation of Cash

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

	Note	2025 Actual \$	2024 Actual \$
Cash and cash equivalents	3	191,976,734	165,013,795

Restrictions

The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

	Note	2025 Actual \$	2024 Actual \$
- Cash and cash equivalents	3	117,268,890	74,698,148
		117,268,890	74,698,148

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

	Note	2025 Actual \$	2024 Actual \$
Restricted reserve accounts	26	101,913,077	65,569,608
Contract liabilities	12	2,377,016	1,904,391
Capital grant liabilities	12	12,978,797	7,224,149
Total restricted financial assets		117,268,890	74,698,148

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

	Note	2025 Actual \$	2024 Actual \$
Net result		56,172,457	30,566,282
Non-cash items:			
Adjustments to fair value of financial assets at fair value through profit or loss		6,215	(2,942)
Depreciation/amortisation		33,674,638	33,525,231
(Profit)/loss on sale of asset		(1,001,741)	1,619,121
(Profit)/loss on sale of assets held for sale		(5,561,397)	0
Assets received for substantially less than fair value		(33,854,745)	(22,833,001)
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		(713,166)	(378,166)
(Increase)/decrease in other assets		(1,899,156)	(98,159)
(Increase)/decrease in inventories		5,777	28,682
Increase/(decrease) in trade and other payables		7,925,353	1,342,597
Increase/(decrease) in employee related provisions		1,537,781	1,105,687
Increase/(decrease) in other provisions		607,240	519,505
Increase/(decrease) in other liabilities		6,227,273	3,134,467
Capital grants, subsidies and contributions		(19,569,755)	(14,654,378)
Net cash provided by/(used in) operating activities		43,556,774	33,874,926

(c) Non-Cash Investing and Financing Activities

	Note	2025 Actual \$	2024 Actual \$
Acquisition of infrastructure below fair value	9(a)	33,854,745	22,833,001
Non cash capital grants, subsidies and contributions		(33,854,745)	(22,833,001)
Movement in other provision through revaluation surplus	15	2,031,450	0

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

17. Notes to the Statement of Cash Flows (continued)

(d) Undrawn Borrowing Facilities

	Note	2025 Actual \$	2024 Actual \$
Credit Standby Arrangements			
Bank overdraft limit		250,000	250,000
Total amount of credit unused		250,000	250,000
Loan Facilities			
Loan facilities - current		985,625	1,317,093
Loan facilities - non-current		1,866,379	2,852,004
Total facilities in use at balance date		2,852,004	4,169,097
Unused loan facilities at balance date		NIL	NIL

18. Capital Commitments

	2025 \$	2024 \$
Contracted for:		
- capital expenditure projects	36,128,500	78,766,968
- plant and equipment purchases	4,074,959	8,073,626
	40,203,459	86,840,594
Payable:		
- not later than one year	40,203,459	86,840,594

19. Related Party Transactions

(a) Council Member Remuneration

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

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Mayor's annual allowance		97,115	97,115	93,380
Mayor's meeting attendance fees		51,412	51,412	49,435
Mayor's annual allowance for ICT expenses		3,500	3,750	3,500
Mayor's travel and accommodation expenses		3,937	2,500	3,897
Mayor's superannuation expense		5,693	0	0
		161,657	154,777	150,212
Deputy Mayor's annual allowance		24,279	24,279	22,729
Deputy Mayor's meeting attendance fees		34,278	34,278	32,986
Deputy Mayor's other expenses		0	0	120
Deputy Mayor's annual allowance for ICT expenses		3,500	3,750	3,503
Deputy Mayor's travel and accommodation expenses		2,012	2,500	2,033
Deputy Mayor's superannuation expense		2,245	0	0
		66,314	64,807	61,371
All other council member's meeting attendance fees		342,780	342,780	330,313
All other council member's annual allowance for ICT expenses		35,000	37,500	34,417
All other council member's travel and accommodation expenses		13,458	25,000	14,541
All other council member's superannuation expenses		10,512	0	0
		401,750	405,280	379,271
	19(b)	629,721	624,864	590,854

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

19. Related Party Transactions (continued)

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the City during the year are as follows:

	Note	2025 Actual \$	2024 Actual \$
Short-term employee benefits		1,553,417	1,678,836
Post-employment benefits		245,284	248,275
Employee - other long-term benefits		40,510	41,971
Employee - termination benefits		66,972	0
Council member costs	19(a)	629,721	590,854
		2,535,904	2,559,936

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the City's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council Member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

(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.

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

Note	2025 Actual \$	2024 Actual \$
Sale of goods and services	390,318	329,644
Purchase of goods and services ¹	2,989,322	2,745,146
Amounts outstanding from related parties:		
Trade and other receivables	94,917	15,066
Amounts payable to related parties:		
Trade and other payables	32,699	34,500

¹ This amount includes \$2,886,874 (2024 \$2,714,339) of transactions with LGIS.

(d) Related Parties

The City's main related parties are as follows:

i. *Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the City, directly or indirectly, including any council member, are considered key management personnel.

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 years.

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

20. Financial Risk Management

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

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

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

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

(a) Interest Rate Risk

Cash and cash equivalents

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

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

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non-interest Bearing \$
2025					
Cash and cash equivalents	0.006%	191,976,734	0	191,965,599	11,135
2024					
Cash and cash equivalents	0.45%	165,013,795	0	165,002,910	10,885

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*	1,919,656	1,650,029

* 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 25(a).

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

20. Financial Risk Management (continued)

(b) Credit Risk

Trade and other receivables

The City's major trade and other receivables comprise contractual non-statutory user fees and charges, grants, contributions and reimbursements. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The City manages this risk by monitoring outstanding debt and employing debt recovery policies.

The level of outstanding receivables is reported to council monthly and benchmarks are set and monitored for acceptable collection performance.

The City applies the AASB 9 Financial Instruments simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade and other receivables. To measure the expected credit losses, receivables from grants, contributions and reimbursements are separated from other trade receivables due to the difference in payment terms and security.

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 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
30 June 2025					
Trade receivables					
Expected credit loss	1.4%	2.3%	5.3%	31.5%	
Gross carrying amount	2,669,120	274,599	174,142	1,439,658	4,557,519
Loss allowance	36,924	6,309	9,189	453,411	505,833
30 June 2024					
Trade receivables					
Expected credit loss	1.4%	5.7%	6.0%	27.5%	
Gross carrying amount	2,184,880	1,121,020	261,152	1,846,931	5,413,983
Loss allowance	30,392	64,372	15,726	507,385	617,875

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

	Trade receivables		Other receivables		Contract receivables	
	2025 Actual \$	2024 Actual \$	2025 Actual \$	2024 Actual \$	2025 Actual \$	2024 Actual \$
Opening loss allowance as at 1 July	617,875	487,231	0	0	0	0
Decrease in loss allowance recognised in profit or loss during the year	(112,042)	140,015	0	0	0	0
Receivables written off during the year as uncollectible	0	(9,371)	0	0	0	0
Closing loss allowance at 30 June	505,833	617,875	0	0	0	0

Trade, other receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the City, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on rates and statutory receivables, trade, other receivables and contract assets are presented as net impairment losses within other expenditure. Subsequent recoveries of amounts previously written off are credited against the same line item.

Contract Assets

The City's contract assets represent work completed, which have not been invoiced at year end. This is due to the City not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The City applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The City has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

20. Financial Risk Management (continued)

(c) Liquidity Risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 17(d).

The contractual undiscounted cash flows of the City's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying amounts, as the impact of discounting is not significant.

	Due Within 1 Year \$	Due Between 1 and 5 Years \$	Due After 5 Years \$	Total Contractual Cash Flows \$	Carrying Amount \$
2025					
Trade and other payables	29,826,070	0	0	29,826,070	29,826,070
Borrowings	1,177,327	2,033,671	0	3,210,998	2,852,004
	31,003,397	2,033,671	0	33,037,068	32,678,074
2024					
Trade and other payables	21,900,717	0	0	21,900,717	21,900,717
Borrowings	1,594,901	3,210,949	0	4,805,850	4,169,097
	23,495,618	3,210,949	0	26,706,567	26,069,814

21. Other Material Accounting Policies

(a) Goods and services tax (GST)

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

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

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

(b) Current and non-current classification

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

(c) Rounding off figures

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

(d) Comparative figures

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

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

(e) Budget comparative figures

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

(f) Superannuation

The City contributes to a number of Superannuation Funds on behalf of employees. All funds to which the City contributes are defined contribution plans.

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

21. Other Material Accounting Policies (continued)

(g) Fair value of assets and liabilities

Fair value is the price that the City would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

(h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

(i) Fair value hierarchy

AASB 13 Fair Value Measurement requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the City gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs.

Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

(j) Impairment of assets

In accordance with Australian Accounting Standards the City's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116 *Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

22. Function and Activity

(a) Service objectives and descriptions

City operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective	Description
Governance Provide a decision making process for the efficient allocation of resources.	Members of Council, Executive Services, Information Technology, Human Resources, Records, Legal Services and Finance.
General purpose funding Collect revenue to allow for the provision of services.	All Rates Revenue and Penalties, General Purpose grant, Pensioners Deferred Rates Grant, Investment Revenue and Emergency Services Levy.
Law, order, public safety Provide services towards a safer and environmentally conscious community.	Fire Emergency Services, Animal Control/Ranger General and Other Law, Order and Public Safety.
Health Provide an operational framework for environmental and community health.	Maternal and Infant Health, Preventative Services (Immunisation), Inspections and Pest Control.
Education and welfare Provide services to disadvantaged persons, the elderly, children and youth.	Care of Families and Children, Aged and Disabled Senior Citizens and Other Welfare.
Housing Administration and operations of housing programs other than those for the benefit of council staff.	Administration and operations of housing programs other than those for the benefit of council staff. These included housing for aged persons.
Community amenities Provide services required by the community.	Sanitation Household Refuse, Sanitation Other, Protection of Environment and town Planning and Regional Development.
Recreation and culture Establish and effectively manage infrastructure and resources towards the social wellbeing of the community.	Swimming Areas and Beaches, Other Recreation and Sport, Libraries and Other Culture.
Transport Provide safe, effective and efficient transport services to the community.	Construction and Maintenance of Streets, Roads and Bridges.
Economic services Promote the City and its economic wellbeing.	Economic Development and Area Promotion, Building Control and Other Economic Services.
Other property and services Monitor the City's overheads and operating accounts.	Other Property and Services, Public Works Overheads and Unclassified.

(b) Income and expenses

	2025 Actual \$	2024 Actual \$
Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	1,548	1,153,623
General purpose funding	115,059,260	117,456,025
Law, order, public safety	1,471,995	2,312,239
Health	391,178	356,663
Education and welfare	443,051	402,745
Community amenities	42,420,735	37,327,960
Recreation and culture	10,305,609	9,393,799
Transport	437,848	559,456
Economic services	2,254,708	1,919,150
Other property and services	19,743,241	847,678
	192,529,173	171,729,338
Grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	0	190,289
General purpose funding	0	6,057,646
Law, order, public safety	217,473	246,231
Health	0	4,029
Education and welfare	400,683	216,927
Housing	0	257,997
Community amenities	7,992,260	2,598,225
Recreation and culture	9,274,622	7,336,202
Transport	30,196,846	25,733,264
Economic services	0	805
Other property and services	6,268,706	277,741
	54,350,590	42,919,356
Total income	246,879,763	214,648,694

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

22. Function and Activity (continued)

(b) Income and expenses (continued)

	2025 Actual \$	2024 Actual \$
Expenses		
Governance	(1,877,297)	(14,676,903)
General purpose funding	(687,521)	(580,313)
Law, order, public safety	(9,359,646)	(8,119,992)
Health	(2,382,259)	(2,630,559)
Education and welfare	(6,534,648)	(6,767,884)
Housing	0	(21,446)
Community amenities	(37,620,871)	(42,470,400)
Recreation and culture	(62,303,863)	(68,592,896)
Transport	(9,785,957)	(42,309,492)
Economic services	(4,960,356)	(3,624,115)
Other property and services	(55,194,888)	5,711,588
Total expenses	(190,707,306)	(184,082,412)
Net result for the period	56,172,457	30,566,282

(c) Assets

	2025 Actual \$	2024 Actual \$
Governance	6,802,438	6,817,541
General purpose funding	387,803	355,453
Law, order, public safety	7,766,401	7,706,641
Health	869,634	826,065
Education and welfare	20,700,936	20,472,337
Housing	6,933,017	2,720,950
Community amenities	77,363,964	74,171,100
Recreation and culture	285,844,533	274,388,515
Transport	1,097,763,838	1,072,140,543
Economic services	5,874,101	9,231,170
Other property and services	322,799,561	291,091,450
Total assets	1,833,106,226	1,759,921,765



Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

23. Rating Information

(a) General rates

RATE TYPE Rate Description	Basis of valuation	Rate in \$	Number of Properties	2024/25 Actual Rateable Value* \$	2024/25 Actual Rate Revenue \$
Residential	Gross rental valuation	0.08284	39,386	793,531,344	65,736,137
Non-Residential	Gross rental valuation	0.09433	1,340	210,952,963	19,899,193
Unimproved Properties	Unimproved valuation	0.00105	132	286,000,000	300,300
Total general rates			40,858	1,290,484,307	85,935,630

Minimum payment		Minimum Payment \$			
Residential	Gross rental valuation	1,377	18,251	241,750,753	25,131,627
Non-Residential	Gross rental valuation	1,377	335	2,966,150	461,295
Unimproved Properties	Unimproved valuation	682	93	43,391,461	63,426
Total minimum payments			18,679	288,108,364	25,656,348

Written off					
Total general rates and minimum payments			59,537	1,578,592,671	111,591,978

Concessions

Total rates

(b) Rates related information

Rates instalment interest

Rates instalment plan charges

Rates overdue interest

* Rateable Value at time of raising of rate.

2024/25 Actual Interim Rates \$	2024/25 Actual Total Revenue \$	2024/25 Budget Rate Revenue \$	2024/25 Budget Interim Rate \$	2024/25 Budget Total Revenue \$	2023/24 Actual Total Revenue \$
1,463,134	67,199,271	65,540,507	940,000	66,480,507	62,634,286
0	19,899,193	19,875,477	417,497	20,292,974	18,982,869
0	300,300	309,005	24,184	333,189	308,438
1,463,134	87,398,764	85,724,989	1,381,681	87,106,670	81,925,593
0	25,131,627	24,858,981	0	24,858,981	23,821,118
0	461,295	461,295	0	461,295	404,532
0	63,426	64,107	0	64,107	82,530
0	25,656,348	25,384,383	0	25,384,383	24,308,180
					(13,584)
1,463,134	113,055,112	111,109,372	1,381,681	112,491,053	106,220,189
	(130,907)			(130,907)	0
	112,924,205			112,360,146	106,220,189
	704,180			605,000	649,531
	324,550			180,000	407,279
	542,947			411,000	480,906

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

24. Determination of Surplus or Deficit

(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*.

	2024/25 (30 June 2025 Carried Forward)	2024/25 Budget (30 June 2025 Carried Forward)	2023/24 (30 June 2024 Carried Forward)
Note	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(7,319,990)	(981,580)	(929,008)
Less: Fair value adjustments to financial assets at fair value through profit or loss	6,215	0	(2,942)
Add: Loss on disposal of assets	756,852	1,797,302	2,548,129
Add: Depreciation	10(a) 33,674,638	32,406,000	33,525,231
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(360,726)	0	242,100
Employee benefit provisions	(52,270)	2,675,175	(119,637)
Other provisions	607,240	0	519,505
Non-cash amounts excluded from operating activities	27,311,959	35,896,897	35,783,378

(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*.

	Note	2024/25 (30 June 2025 Carried Forward) \$	2024/25 Budget (30 June 2025 Carried Forward) \$	2023/24 (30 June 2024 Carried Forward) \$
Adjustments to investing activities				
Infrastructure received for substantially less than fair value	17(c)	33,854,745	0	22,833,001
Non cash capital grants, subsidies and contributions		(33,854,745)	0	(22,833,001)
Movement in current unspent capital grants associated with restricted cash		5,754,648	0	2,207,953
Non-cash amounts excluded from investing activities		5,754,648	0	2,207,953

(c) Surplus or deficit after imposition of general rates

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

	Note	2024/25 (30 June 2025 Carried Forward) \$	2024/25 Budget (30 June 2025 Carried Forward) \$	2023/24 (30 June 2024 Carried Forward) \$
Adjustments to net current assets				
Less: Reserve accounts	26	(101,913,077)	(74,988,323)	(65,569,608)
Less: Financial assets at amortised cost - self-supporting loans	4(a)	(4,847)	0	(4,566)
Less: Current assets not expected to be received at end of year				
- Land held for resale	6	0	(278,931)	(3,357,069)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13	985,625	8,418,326	1,317,093
- Capital grant and contract liabilities		15,355,813	977,876	9,128,540
- Employee benefit provisions		7,067,421	16,227,298	6,707,797
- Other liabilities		(887,270)	2,884,855	(55,021)
Total adjustments to net current assets		(79,396,335)	(46,758,899)	(51,832,834)
Net current assets used in the Statement of financial activity				
Total current assets		205,330,536	98,288,614	179,478,566
Less: Total current liabilities		(60,433,129)	(51,529,715)	(45,021,920)
Less: Total adjustments to net current assets		(79,396,335)	(46,758,899)	(51,832,834)
Surplus or deficit after imposition of general rates		65,501,072	0	82,623,812

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

25. Borrowing and Lease Liabilities

(a) Borrowings

Purpose	Actual			
	Principal at 1 July 2023 \$	New Loans During 2023-24 \$	Principal Repayments During 2023-24 \$	Principal at 30 June 2024 \$
Loan No. 263 - Dog Pound	318,727	0	(54,788)	263,939
Loan No. 245 (1) - Waterfront Village	79,850	0	(38,765)	41,085
Loan No. 245 (2) - Waterfront Village	80,848	0	(39,214)	41,634
Loan No. 245 (3) - Waterfront Village	82,071	0	(39,764)	42,307
Loan No. 245 (4) - Waterfront Village	80,131	0	(38,890)	41,241
Loan No. 252 (1) - Larkhill Development	79,850	0	(38,766)	41,084
Loan No. 252 (2) - Larkhill Development	121,271	0	(58,821)	62,450
Loan No. 252 (3) - Larkhill Development	82,072	0	(39,764)	42,308
Loan No. 264 (1) - Larkhill Regional Sporting Complex	160,256	0	(77,780)	82,476
Loan No. 270B - Larkhill Development	120,049	0	(37,531)	82,518
Loan No. 274 - Larkhill Development	798,793	0	(179,943)	618,850
Loan No. 275 - Larkhill Development	996,024	0	(171,212)	824,812
Loan No. 276 - Larkhill Development	2,390,453	0	(410,908)	1,979,545
Loan - Baldivis District Sporting Complex Stage 1	0	0	0	0
Total	5,390,395	0	(1,226,146)	4,164,249
Self-supporting loans				
Loan No. 212 (1) - R'ham Entertainers	14,119	0	(9,271)	4,848
Total self-supporting loans	14,119	0	(9,271)	4,848
Total borrowings	5,404,514	0	(1,235,417)	4,169,097

Self-supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

Actual			Budget			
New loans During 2024-25 \$	Principal Repayments During 2024-25 \$	Principal at 30 June 2025 \$	Principal at 1 July 2024 \$	New Loans During 2024-25 \$	Principal Repayments During 2024-25 \$	Principal at 30 June 2025 \$
0	(58,940)	204,999	263,938	0	(58,940)	204,998
0	(41,085)	0	41,084	0	(41,084)	0
0	(41,634)	0	41,634	0	(41,634)	0
0	(42,307)	0	42,307	0	(42,307)	0
0	(41,241)	0	41,241	0	(41,241)	0
0	(41,084)	0	41,084	0	(41,084)	0
0	(62,450)	0	62,450	0	(62,450)	0
0	(42,308)	0	42,308	0	(42,308)	0
0	(82,476)	0	82,476	0	(82,476)	0
0	(39,964)	42,554	82,518	0	(39,964)	42,554
0	(192,517)	426,333	618,850	0	(192,517)	426,333
0	(184,189)	640,623	824,812	0	(184,187)	640,625
0	(442,050)	1,537,495	1,979,545	0	(442,053)	1,537,492
0	0	0	0	8,500,000	0	8,500,000
0	(1,312,245)	2,852,004	4,164,247	8,500,000	(1,312,245)	11,352,002
0	(4,848)	0	4,848	0	(4,848)	0
0	(4,848)	0	4,848	0	(4,848)	0
0	(1,317,093)	2,852,004	4,169,095	8,500,000	(1,317,093)	11,352,002

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

25. Borrowing and Lease Liabilities (continued)

(a) Borrowings (continued)

Borrowing finance cost payments

Purpose	Institution	Interest Rate
Loan No. 263 - Dog Pound	WATC*	7.44%
Loan No. 245 (1) - Waterfront Village	WATC*	5.90%
Loan No. 245 (2) - Waterfront Village	WATC*	6.08%
Loan No. 245 (3) - Waterfront Village	WATC*	6.30%
Loan No. 245 (4) - Waterfront Village	WATC*	5.95%
Loan No. 252 (1) - Larkhill Development	WATC*	5.90%
Loan No. 252 (2) - Larkhill Development	WATC*	6.08%
Loan No. 252 (3) - Larkhill Development	WATC*	6.30%
Loan No. 264 (1) - Larkhill Regional Sporting Complex	WATC*	5.95%
Loan No. 270B - Larkhill Development	WATC*	6.38%
Loan No. 274 - Larkhill Development	WATC*	6.87%
Loan No. 275 - Larkhill Development	WATC*	7.44%
Loan No. 276 - Larkhill Development	WATC*	7.44%
Total		
Self-supporting loans finance cost payments		
Loan No. 212 (1) - R'ham Entertainers	WATC*	6.04%
Total self-supporting loans finance cost payments		

Total finance cost payments

* WA Treasury Corporation

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 \$
16/06/2028	(18,561)	(18,561)	(22,545)
25/01/2025	(1,827)	(1,827)	(3,156)
8/03/2025	(1,908)	(1,908)	(3,583)
5/04/2025	(2,009)	(2,010)	(3,958)
3/05/2025	(1,849)	(1,849)	(3,826)
25/01/2025	(1,827)	(1,827)	(3,156)
8/03/2025	(2,862)	(2,862)	(5,375)
5/04/2025	(2,009)	(2,010)	(3,958)
3/05/2025	(3,698)	(3,699)	(7,653)
28/06/2026	(4,637)	(4,637)	(7,050)
15/06/2027	(39,264)	(39,265)	(51,298)
16/06/2028	(58,003)	(58,003)	(70,455)
16/06/2028	(139,206)	(139,203)	(169,100)
	(277,660)	(277,661)	(355,113)
19/08/2024	(147)	(147)	(510)
	(147)	(147)	(510)
	(277,807)	(277,808)	(355,623)

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

26. Reserve Accounts

	2025 Actual Opening Balance \$	2025 Actual Transfer to \$	2025 Actual Transfer (from) \$	2025 Actual Closing Balance \$
Restricted by legislation/agreement				
(a) Developer Contribution Scheme	4,317,642	5,640,083	0	9,957,725
(b) Public Carpark - Cash in Lieu Contributions	2,634,245	141,229	0	2,775,474
(c) City Centre Carpark - Cash in Lieu	290,401	15,569	0	305,970
(d) Anstey Park Shared Costs	1,398,714	74,989	0	1,473,703
	8,641,002	5,871,870	0	14,512,872
Restricted by council				
(e) Waste and Landfill Preservation	20,090,671	1,077,115	0	21,167,786
(f) Administration and Community Building	1,155,435	61,946	0	1,217,381
(g) City Centre Development	3,067,743	164,470	0	3,232,213
(h) Workers Compensation	1,345,615	72,142	0	1,417,757
(i) Legal Fees	982,580	52,679	0	1,035,259
(j) Active Aging Development	213,118	11,426	0	224,544
(k) Autumn Centre - Capital Upgrade	3,829,284	205,298	0	4,034,582
(l) Capital Works and Purchases	9,777,723	9,576,662	0	19,354,385
(m) Employee Leave	6,707,797	359,623	0	7,067,420
(n) Life Long Learning	221,508	11,875	0	233,383
(o) Investment Property Income	311,008	144,073	0	455,081
(p) Investment Property	8,226,124	8,441,025	0	16,667,149
(q) CHRMP Reserve	1,000,000	335,923	0	1,335,923
(r) Aqua Jetty Stage 2	0	9,957,342	0	9,957,342
	56,928,606	30,471,599	0	87,400,205
	65,569,608	36,343,469	0	101,913,077

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

2025 Budget Opening Balance \$	2025 Budget Transfer to \$	2025 Budget Transfer (from) \$	2025 Budget Closing Balance \$	2024 Actual Opening Balance \$	2024 Actual Transfer to \$	2024 Actual Transfer (from) \$	2024 Actual Closing Balance \$
2,284,270	2,462,966	(2,365,885)	2,381,351	2,172,252	2,429,285	(283,895)	4,317,642
2,635,215	111,996	0	2,747,211	2,505,987	128,258	0	2,634,245
290,509	12,347	0	302,856	276,262	14,139	0	290,401
1,399,230	59,467	0	1,458,697	1,330,613	68,101	0	1,398,714
6,609,224	2,646,776	(2,365,885)	6,890,115	6,285,114	2,639,783	(283,895)	8,641,002
20,098,073	854,167	0	20,952,240	19,112,481	978,190	0	20,090,671
9,255,678	49,124	0	9,304,802	1,099,179	56,256	0	1,155,435
3,068,874	130,427	0	3,199,301	2,918,379	149,364	0	3,067,743
1,345,936	36,888	0	1,382,824	825,385	520,230	0	1,345,615
982,943	41,775	0	1,024,718	934,740	47,840	0	982,580
213,197	9,061	(207,500)	14,758	202,742	10,376	0	213,118
3,830,695	162,804	0	3,993,499	3,642,841	186,443	0	3,829,284
9,781,326	415,706	0	10,197,032	9,301,658	476,065	0	9,777,723
6,710,269	285,186	0	6,995,455	6,381,203	326,594	0	6,707,797
221,582	9,417	(215,500)	15,499	210,716	10,792	0	221,508
248,375	5,309	0	253,684	118,788	192,220	0	311,008
192,041	352,403	0	544,444	7,885,233	340,891	0	8,226,124
1,000,000	280,148	0	1,280,148	0	1,000,000	0	1,000,000
0	8,939,804	0	8,939,804	0	0	0	0
56,948,989	11,572,219	(423,000)	68,098,208	52,633,345	4,295,261	0	56,928,606
63,558,213	14,218,995	(2,788,885)	74,988,323	58,918,459	6,935,044	(283,895)	65,569,608

Notes to and forming part of the Financial Report

For the year ended 30 June 2025.

26. Reserve Accounts (continued)

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the reserve account
Restricted by legislation/agreement	
(a) Developer Contribution Scheme	to be used to fund Capital Works and Administration of Scheme.
(b) Public Carpark - Cash in Lieu Contributions	to be used to fund the provision of public car parking facilities.
(c) City Centre Carpark - Cash in Lieu	to be used to fund the provision of public car parking facilities.
(d) Anstey Park Shared Costs	to be used to fund the Anstey Park shared costs.
Restricted by council	
(e) Waste and Landfill Preservation	to be used to fund expenditure associated with providing a refuse disposal service.
(f) Administration and Community Building	to be used to fund capital expenditure on administration and community buildings.
(g) City Centre Development	to be used to fund the development of the City Centre.
(h) Workers Compensation	to be used to fund expenditure associated with workers compensation premiums.
(i) Legal Fees	to be used to fund expenditure incurred by the City on legal fees.
(j) Active Aging Development	to be used to fund expenditure on active aging programs and initiatives.
(k) Autumn Centre - Capital Upgrade	to be used to fund capital expenditure at the Autumn Centre.
(l) Capital Works and Purchases	to be used to fund capital works and expenditure.
(m) Employee Leave	to be used to fund employee leave entitlements.
(n) Life Long Learning	to fund tertiary education opportunities for Rockingham residents as per the City's Learning Strategy.
(o) Investment Property Income	to be used to fund projects costs.
(p) Investment Property	to be used for the acquisition and sale of investment properties.
(q) CHRMP Reserve	to be used to fund initiatives arising from the Coastal Hazard Risk Management and Adaption Planning.
(r) Aqua Jetty Stage 2	to be used to fund the Aqua Jetty Stage 2 project.

27. Trust Funds

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

	1 July 2024 \$	Amounts Received \$	Amounts Paid \$	30 June 2025 \$
Cash in Lieu POS Contributions	1,007,253	52,162	0	1,059,415
Lease Agreement Bond Deposits	10,000	0	0	10,000
	1,017,253	52,162	0	1,069,415

Independent Auditor's Report

For the year ended 30 June 2025.



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

City of Rockingham

To the Council of the City of Rockingham

Opinion

I have audited the financial report of the City of Rockingham (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.

Page 1 of 3

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If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the City is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the City's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the City.

The Council is responsible for overseeing the City's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Independent Auditor's Report

For the year ended 30 June 2025.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the City of Rockingham 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.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
24 October 2025





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