

WESTERN METROPOLITAN REGIONAL COUNCIL
FINANCIAL REPORT
FOR THE YEAR TO DATE ENDED 28 MARCH 2025

LOCAL GOVERNMENT ACT 1995

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The Western Metro Politan Regional Council conducts the operations of a local government with the following community vision:

A world where waste and its impact on the environment is minimised.

WESTERN METROPOLITAN REGIONAL COUNCIL
STATEMENT OF COMPREHENSIVE INCOME BY NATURE
FOR THE YEAR TO DATE ENDED 28 MARCH 2025

	2024-25 Original Year Budget	2024-25 Amended Year Budget	2024-25 YTD Budget	2024-25 YTD Actual
	\$	\$	\$	\$
Revenue				
Operating grants, subsidies and contributions	2,174,462	2,200,600	1,650,447	1,650,435
Fees and charges	8,452,979	8,324,638	6,243,480	6,276,716
Interest earnings	50,415	70,415	52,812	65,720
Other income	7,500	171,651	128,736	112,895
Profit on disposal of assets	17,500	17,500	17,500	21,000
	10,702,856	10,784,804	8,092,975	8,126,766
Expenses				
Employee costs	(2,352,243)	(2,352,243)	(1,764,180)	(1,648,188)
Materials and contracts	(6,601,492)	(7,320,944)	(5,490,711)	(5,551,357)
Utility charges	(16,429)	(16,429)	(12,321)	(21,732)
Depreciation and amortisation	(379,607)	(325,495)	(244,125)	(226,530)
Interest Expenses	(4,606)	(4,606)	(3,456)	(2,612)
Insurance	(100,716)	(154,645)	(115,983)	(124,324)
Other expenses	(112,075)	(112,075)	(84,060)	(121,166)
Loss on asset disposals	0	0	0	0
	(9,567,168)	(10,286,437)	(7,714,836)	(7,695,909)
Net result for the period	1,135,688	498,367	378,139	430,857
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period	0	0	0	0
Total comprehensive income for the period	1,135,688	498,367	378,139	430,857

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

WESTERN METROPOLITAN REGIONAL COUNCIL

STATEMENT OF FINANCIAL POSITION

AT 28 MARCH 2025

	30-Jun-24 Actual	2024-25 YTD Actual
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	516,551	236,810
Term Deposits	750,000	1,612,333
Trade and other receivables	804,650	1,103,957
Other current assets	36,456	77,092
Total current assets	2,107,657	3,030,192
NON-CURRENT ASSETS		
Property, plant & equipment	1,622,967	1,517,982
Infrastructure	738,132	765,734
Right -of-use assets	124,305	85,612
Total non-current assets	2,485,404	2,369,329
TOTAL ASSETS	4,593,061	5,399,521
CURRENT LIABILITIES		
Trade and other payables	755,826	1,153,533
Lease liabilities	51,174	52,721
Employee related provisions	181,516	181,516
Other current liabilities	-	46,599
Total current liabilities	988,516	1,434,369
NON-CURRENT LIABILITIES		
Lease liabilities	36,641	2,291
Employee related provisions	38,051	38,051
Total non-current liabilities	74,692	40,342
TOTAL LIABILITIES	1,063,208	1,474,710
NET ASSETS	3,529,853	3,924,811
EQUITY		
Reserve accounts	812,333	1,646,476
Retained surplus	2,408,455	1,969,269
Revaluation surplus	309,065	309,065
TOTAL EQUITY	3,529,853	3,924,811

WESTERN METROPOLITAN REGIONAL COUNCIL
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR TO DATE ENDED 28 MARCH 2025

	2024-25 Original Year	2024-25 Amended Year	2024-25 YTD	2024-25 YTD			
OPERATING ACTIVITIES	NOTE	Budget	Budget	Budget	Actual	Variance	Variance Explanation of Variance
		\$		\$	\$	\$	%
Revenue from operating activities							
Operating grants, subsidies and contributions		2,174,462	2,200,600	1,650,447	1,650,435	(12)	0.0%
Fees and charges		8,452,979	8,324,638	6,243,480	6,276,716	33,236	0.5%
Interest revenue		50,415	70,415	52,812	65,720	12,908	24.4% Extra term deposit introduced to earn more bank interest
Other revenue		7,500	171,651	128,736	112,895	(15,841)	-12.3% Various rebate lower than forecasted.
Profit on asset disposals		17,500	17,500	17,500	21,000	3,500	20.0% Higher trade-in value than expected.
		10,702,856	10,784,804	8,092,975	8,126,766	33,791	
Expenditure from operating activities							
Employee costs		(2,352,243)	(2,352,243)	(1,764,180)	(1,648,188)	115,992	-6.6% Savings to cover the public holiday penalty payment on April
Materials and contracts		(6,601,492)	(7,320,944)	(5,490,711)	(5,551,357)	(60,646)	1.1% additional more contract for IT services plus increase volume's contract services
Utility charges		(16,429)	(16,429)	(12,321)	(21,732)	(9,411)	76.4% Increased utility charges but no change for the budget view as value is minor.
Depreciation		(379,607)	(325,495)	(244,125)	(226,530)	17,595	-7.2% Property, Plant & Equipment reconciliation will be performance at the year end.
Finance costs		(4,606)	(4,606)	(3,456)	(2,612)	844	-24.4% On track
Insurance		(100,716)	(154,645)	(115,983)	(124,324)	(8,341)	7.2% On track
Other expenditure		(112,075)	(112,075)	(84,060)	(121,166)	(37,106)	44.1% Auditing fees miscoding will be adjusted during the year end.
Loss on asset disposals		0	0	0	0	0	0.0%
		(9,567,168)	(10,286,437)	(7,714,836)	(7,695,909)	18,927	
Non-cash amounts excluded from operating activities		416,742	416,742	226,625	205,530	(21,095)	
Amount attributable to operating activities		1,552,430	915,109	604,764	636,387	31,623	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from disposal of assets		17,500	17,500	0	21,000	21,000	0.0%
		17,500	17,500	0	21,000	21,000	
Outflows from investing activities							
Payments for property, plant and equipment		(45,000)	(45,000)	0	(55,641)	(55,641)	0.0%
Payments for construction of infrastructure		(170,000)	(70,000)	(74,380)	(74,380)	0	0.0%
		(215,000)	(115,000)	(74,380)	(130,021)	(55,641)	
Non-cash amounts excluded from investing activities		0	0	0	0	0	
Amount attributable to investing activities		(197,500)	(97,500)	(74,380)	(109,021)	(34,641)	
FINANCING ACTIVITIES							
Transfers from reserve accounts		2,389,462	2,389,462	2,389,462	2,389,462	0	0.0%
		2,389,462	2,389,462	2,389,462	2,389,462	0	
Outflows from financing activities							
Payments for principal portion of lease liabilities		(47,006)	(47,006)	(35,253)	(29,579)	5,674	-16.1%
Transfers to reserve accounts		(3,689,757)	(3,152,437)	(3,243,164)	(3,243,164)	0	0.0%
		(3,736,763)	(3,199,443)	(3,278,417)	(3,272,743)	5,674	
Amount attributable to financing activities		(1,347,301)	(809,981)	(888,955)	(883,281)	5,674	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		(125,010)	357,984	(125,010)	357,984	482,994	
Amount attributable to operating activities		1,552,430	613,620	604,764	636,387	31,623	
Amount attributable to investing activities		(197,500)	(97,500)	(74,380)	(109,021)	(34,641)	
Amount attributable to financing activities		(1,347,301)	(809,981)	(888,955)	(883,281)	5,674	
Surplus or deficit at the end of the financial year		(117,381)	64,123	(483,581)	2,068	485,649	

Note

**WESTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR TO DATE ENDED 28 MARCH 2025**

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	2024-25 Original Year Budget	2024-25 Amended Year Budget	2024-25 YTD Actual
	\$		\$
Current assets			
Cash and cash equivalents	2,697,291	2,697,291	236,810
Term Deposits			1,612,333
Trade and other receivables	553,506	553,506	1,103,957
Other current assets	0	0	77,092
	<u>3,250,797</u>	<u>3,250,797</u>	<u>3,030,192</u>
Less: current liabilities			
Trade and other payables	(858,177)	(858,177)	(1,153,533)
Lease liabilities	(3,280)	(3,280)	(52,721)
Employee related provisions	(232,044)	(232,044)	(181,516)
Other current liabilities	0	0	(46,599)
	<u>(1,093,501)</u>	<u>(1,093,501)</u>	<u>(1,434,369)</u>
Net current assets	<u>2,157,296</u>	<u>2,157,296</u>	<u>1,595,824</u>
Less: Total adjustments to net current assets	<u>(809,053)</u>	<u>(809,053)</u>	<u>(1,593,755)</u>
Net current assets used in the Statement of Financial Activity	<u>1,348,243</u>	<u>1,348,243</u>	<u>2,068</u>

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

(b) Non-cash amounts excluded from operating activities

Adjustments to operating activities			
Less: Profit on asset disposals	(17,500)		
Add: Depreciation	379,607	379,607	226,530
Non-cash movements in non-current assets and liabilities:			
- Employee provisions	54,635	54,635	76,102
Non cash amounts excluded from operating activities	<u>416,742</u>	<u>434,242</u>	<u>302,632</u>

(c) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Cash - reserve accounts	(812,333)	(812,333)	(1,646,476)
- Current portion of lease liabilities	3,280	3,280	52,721
Total adjustments to net current assets	<u>(809,053)</u>	<u>(809,053)</u>	<u>(1,593,755)</u>

WESTERN METROPOLITAN REGIONAL COUNCIL
4. CASH AND INVESTMENTS
AT 28 MARCH 2025

	30-Jun-24	31-Mar-25
	Actual	Actual
Unrestricted Cash		
Commonwealth Bank Account and Petty Cash	516,551	236,810
Term Deposits		
<i>Investment 26</i>	600,000	1,000,000
<i>Investment 27</i>	150,000	212,333
<i>Investment 28</i>	0	400,000
	750,000	1,612,333
Reserves - Cash Backed		
<i>Operations Reserve</i>	150,000	150,000
<i>Development Reserve</i>	662,333	662,333
	812,333	812,333

WESTERN METROPOLITAN REGIONAL COUNCIL
5. CAPITAL PURCHASES
AT 28 MARCH 2025

	2024-25 Year Budget	31-Mar-25 Actual
Additions		
Property, plant & equipment		
Year budget	45,000	
Supply & Install Boom Gate		7,113
Purchase of vehicle New C&E Comms Caddy		48,528
	45,000	55,641
Infrastructure		
Year budget	70,000	
WIP- RC development Project		74,380
	70,000	74,380
Total	115,000	130,021
Disposals		
Property, plant & equipment		
Year budget	17,500	21,000
	17,500	21,000
Infrastructure		
Year budget	-	-
	-	-
Proceeds	17,500	21,000

Account Transactions

WESTERN METROPOLITAN REGIONAL COUNCIL

For the period 1 March 2025 to 31 March 2025

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)
Business Online Saver					
Opening Balance				12,630.60	-
1 Mar 2025	Receive Money	Commonwealth Bank	Interest Feb 2025	1,273.19	-
Total Business Online Saver				1,273.19	-
Closing Balance				13,903.79	-
Commonwealth Cheque Account					
Opening Balance				124,793.72	-
1 Mar 2025	Receive Money	Commonwealth Bank	Interest Cheque Feb 2025	976.08	-
1 Mar 2025	Spend Money	Commonwealth Bank	Interest Adj January 2025	-	0.10
1 Mar 2025	Receive Money	Eftpos Sales	82136800	4,315.01	-
2 Mar 2025	Spend Money	Commonwealth Bank	Eftpos fees Feb 2025	-	818.30
2 Mar 2025	Spend Money	Commonwealth Bank	Eftpos 2 - February 2025	-	50.02
2 Mar 2025	Receive Money	Eftpos Sales	82136800	5,042.37	-
3 Mar 2025	Receivable Payment	Payment: Suez Recycling & Recovery	M-2502443	8,858.65	-
3 Mar 2025	Adjustment	Reconciliation adjustment		-	0.01
3 Mar 2025	Receive Money	Eftpos Sales	82136800	3,454.13	-
4 Mar 2025	Receivable Payment	Payment: JJ Waste and Recycling	M-2502223	2,739.00	-
4 Mar 2025	Receivable Payment	Payment: West to West Group	M-2502257	2,359.54	-
4 Mar 2025	Receivable Payment	Payment: More Than A Mow	M-2503229	680.18	-
4 Mar 2025	Receivable Payment	Payment: Dorrington Plumbing Gas & Electrical Pty Ltd	M-2502219	403.52	-
4 Mar 2025	Receive Money	Daily Cash Summary		312.00	-
4 Mar 2025	Receive Money	Daily Cash Summary		401.50	-
4 Mar 2025	Receive Money	Daily Cash Summary		235.00	-
4 Mar 2025	Receive Money	Daily Cash Summary		35.00	-
4 Mar 2025	Receive Money	Daily Cash Summary		385.00	-
4 Mar 2025	Receive Money	Daily Cash Summary		261.40	-
4 Mar 2025	Receive Money	Daily Cash Summary		132.50	-
4 Mar 2025	Receive Money	Daily Cash Summary		102.50	-
4 Mar 2025	Receive Money	Eftpos Sales	82136800	4,428.96	-
5 Mar 2025	Receivable Payment	Payment: William Geoffreys Pty Ltd	M-2503258	825.00	-
5 Mar 2025	Receive Money	Eftpos Sales	82136800	4,673.10	-
5 Mar 2025	Receive Money	Sims Metal	RCTI	4,763.77	-
6 Mar 2025	Payable Payment	Payment: Heatley Sales Pty Ltd	WMRC	-	708.36
6 Mar 2025	Payable Payment	Payment: Copyright Agency	WMRC	-	1,500.19
6 Mar 2025	Payable Payment	Payment: Remondis	C211015 / 1389906	-	1,136.04
6 Mar 2025	Payable Payment	Payment: JD Diesel Services	INV 424	-	773.30
6 Mar 2025	Payable Payment	Payment: Simply Uniforms	WMRC	-	1,189.32
6 Mar 2025	Payable Payment	Payment: Source Machinery pty Ltd	NAB	-	3,339.26

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)
6 Mar 2025	Payable Payment	Payment: Source Machinery pty Ltd	NAB	-	9,673.70
6 Mar 2025	Payable Payment	Payment: Bunnings Group Limited	2404/01244800	-	268.09
6 Mar 2025	Payable Payment	Payment: Scott Printers	WMRC	-	479.60
6 Mar 2025	Payable Payment	Payment: Focus Networks	INV MPSD-14581	-	2,101.00
6 Mar 2025	Payable Payment	Payment: Workpower Inc	WMRC	-	397.65
6 Mar 2025	Payable Payment	Payment: Total Green Recycling	WMRC	-	2,642.03
6 Mar 2025	Payable Payment	Payment: Key2Creative	INV 52772	-	1,496.00
6 Mar 2025	Payable Payment	Payment: JD Diesel Services	INV 432	-	654.50
6 Mar 2025	Payable Payment	Payment: Elan Energy Matrix Pty Ltd	WMRC	-	396.50
6 Mar 2025	Payable Payment	Payment: Heatley Sales Pty Ltd	WMRC	-	491.37
6 Mar 2025	Receivable Payment	Payment: Tidy Up	M-2502246	907.01	-
6 Mar 2025	Receivable Payment	Payment: Landscapes for Life	M-2503225	47.50	-
6 Mar 2025	Receive Money	Eftpos Sales	82136800	3,847.95	-
6 Mar 2025	Payable Payment	Payment: Perth City Peugeot	INV PE1885	-	33,009.40
7 Mar 2025	Receivable Payment	Payment: City of Subiaco	M-2502412	55,780.26	-
7 Mar 2025	Receivable Payment	Payment: City of Fremantle	VV241231-7	27,685.66	-
7 Mar 2025	Receivable Payment	Payment: Martin Cuthbert Landscapes	M-2502426	862.50	-
7 Mar 2025	Payable Payment	Payment: HR Central (Direct Debit)	INV 23379	-	536.25
7 Mar 2025	Payable Payment	Payment: Ampol Australia Petroleum Pty Ltd (Direct Debit)	INV 0000833643 DD	-	802.81
7 Mar 2025	Receivable Payment	Payment: City of Vincent	M-2502213	28,229.06	-
7 Mar 2025	Receivable Payment	Payment: City of Vincent	M-2502413	25,955.61	-
7 Mar 2025	Receive Money	Eftpos Sales	82136800	3,422.10	-
7 Mar 2025	Receive Money	Battery Rescue	RCTI February 2025	638.99	-
8 Mar 2025	Receive Money	Eftpos Sales	82136800	4,619.50	-
9 Mar 2025	Receivable Payment	Payment: Value Electrical and Air Conditioning Services	M-2503255	55.00	-
9 Mar 2025	Receive Money	Eftpos Sales	82136800	3,702.42	-
10 Mar 2025	Receivable Payment	Payment: Town of Claremont	M-2502448	47,901.78	-
10 Mar 2025	Receivable Payment	Payment: Professional Tree Surgeons	M-2502434	400.88	-
10 Mar 2025	Receivable Payment	Payment: Riverview Flats Pty Ltd	M-2503237	209.00	-
10 Mar 2025	Receivable Payment	Payment: St. Georges College	M-2503242	82.50	-
10 Mar 2025	Payable Payment	Payment: Synergy (Direct Debit)	RC: INV 2066339817	-	708.66
10 Mar 2025	Receive Money	Eftpos Sales	82136800	2,602.00	-
11 Mar 2025	Receivable Payment	Payment: D&M Waste Services	M-2502217	1,698.53	-
11 Mar 2025	Receivable Payment	Payment: Doug Buckeys Carpert Court	M-2502420	1,141.01	-
11 Mar 2025	Receivable Payment	Payment: Doug Buckeys Carpert Court	M-2503220	1,072.50	-
11 Mar 2025	Spend Money	Commonwealth Bank	Payroll PP18 24/2-9/3/25	-	71,767.98
11 Mar 2025	Spend Money	SuperChoice	Super PP18 24/2-9/3/25	-	13,152.05

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)
11 Mar 2025	Receive Money	Eftpos Sales	82136800	4,415.80	-
12 Mar 2025	Receivable Payment	Payment: Dorrington Plumbing Gas & Electrical Pty Ltd	M-2502419	517.00	-
12 Mar 2025	Receivable Payment	Payment: C & H Sweeping	M-2503204	77.00	-
12 Mar 2025	Receivable Payment	Payment: The Claremont Gardener	M-2502445	47.50	-
12 Mar 2025	Receive Money	Sims Metal	RCTI March 2025	836.00	-
12 Mar 2025	Receive Money	Eftpos Sales	82136800	3,405.07	-
13 Mar 2025	Receivable Payment	Payment: UWA Building Services / Campus Management	M-2502453	257.51	-
13 Mar 2025	Receivable Payment	Payment: Town of Cambridge	INV-81836	30.00	-
13 Mar 2025	Receivable Payment	Payment: Town of Cambridge	INV-81835	616.00	-
13 Mar 2025	Receive Money	Eftpos Sales	82136800	3,096.30	-
14 Mar 2025	Payable Payment	Payment: Source Machinery pty Ltd	NAB	-	477.82
14 Mar 2025	Payable Payment	Payment: AGM Automation North	WMRC	-	412.50
14 Mar 2025	Payable Payment	Payment: Total Forklift Services	INV A901000852	-	332.86
14 Mar 2025	Receivable Payment	Payment: City of Vincent	M-2503213	25,043.89	-
14 Mar 2025	Receivable Payment	Payment: City of Vincent	VV250131-5	64,279.09	-
14 Mar 2025	Adjustment	Reconciliation adjustment		0.01	-
14 Mar 2025	Receivable Payment	Payment: Cleanaway Pty Ltd	M-2502414	2,154.00	-
14 Mar 2025	Receivable Payment	Payment: Shire of Peppermint Grove	VV250228-4	6,603.52	-
14 Mar 2025	Receivable Payment	Payment: Shire of Peppermint Grove	M-2503238	6,809.84	-
14 Mar 2025	Payable Payment	Payment: Elgas (BPAY)	INV 0362759971	-	76.01
14 Mar 2025	Payable Payment	Payment: Elgas (BPAY)	INV 0362676594	-	152.02
14 Mar 2025	Payable Payment	Payment: City of Cockburn	INV 104117	-	145,001.47
14 Mar 2025	Receivable Payment	Payment: City of Subiaco	M-2503212	117,662.81	-
14 Mar 2025	Receivable Payment	Payment: D&M Waste Services	INV-81833	3,302.07	-
14 Mar 2025	Payable Payment	Payment: Water Corporation(DD for RC and BPAY for Admin)	Bill ID 0089 BPay	-	346.17
14 Mar 2025	Receive Money	Eftpos Sales	82136800	4,662.40	-
15 Mar 2025	Receive Money	Eftpos Sales	82136800	2,626.00	-
16 Mar 2025	Receive Money	Eftpos Sales	82136800	2,976.50	-
17 Mar 2025	Payable Payment	Payment: Perth Furniture and Mattress Recycling	INV 1409	-	7,293.00
17 Mar 2025	Payable Payment	Payment: Focus Networks	INV SaaS-14624	-	1,499.94
17 Mar 2025	Payable Payment	Payment: Mini-Tankers Australia Pty Ltd (Refueling Solutions)	W0523 WMRC	-	2,665.00
17 Mar 2025	Payable Payment	Payment: Aust-weigh Pty Ltd	WMRC	-	3,355.00
17 Mar 2025	Payable Payment	Payment: West Industrial Cleaning Solutions	INV 001488	-	1,450.90
17 Mar 2025	Payable Payment	Payment: Churchill Strata Pty Ltd (Other expenses)	ref: 12.25	-	69.70
17 Mar 2025	Payable Payment	Payment: Scott Printers	WMRC	-	339.90
17 Mar 2025	Payable Payment	Payment: Bunnings Group Limited	2170/09304934	-	42.09

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)
17 Mar 2025	Payable Payment	Payment: Hosemasters	WMRC	-	889.93
17 Mar 2025	Payable Payment	Payment: GFG Temp Assist	INV 4073	-	7,811.38
17 Mar 2025	Payable Payment	Payment: Mini-Tankers Australia Pty Ltd (Refueling Solutions)	W0523 WMRC	-	1,774.92
17 Mar 2025	Payable Payment	Payment: Forget Your Books Pty Ltd	WMRC	-	176.00
17 Mar 2025	Payable Payment	Payment: West Industrial Cleaning Solutions	INV 001489	-	528.00
17 Mar 2025	Payable Payment	Payment: Zenien Pty Ltd	PO-0378 / I8737	-	181.50
17 Mar 2025	Receivable Payment	Payment: West to West Group	M-2502457	1,092.57	-
17 Mar 2025	Receivable Payment	Payment: Chapex Labour	M-2502406	714.00	-
17 Mar 2025	Receivable Payment	Payment: Valtari Construction	M-2502454	363.00	-
17 Mar 2025	Receivable Payment	Payment: Beldon Satellite & Cable Pty Ltd	M-2502403	14.00	-
17 Mar 2025	Receive Money	Eftpos Sales	82136800	2,955.30	-
17 Mar 2025	Receive Money	Daily Cash Summary		393.00	-
17 Mar 2025	Receive Money	Daily Cash Summary		346.50	-
17 Mar 2025	Receive Money	Daily Cash Summary		340.00	-
17 Mar 2025	Receive Money	Daily Cash Summary		309.60	-
17 Mar 2025	Receive Money	Daily Cash Summary		250.00	-
17 Mar 2025	Receive Money	Daily Cash Summary		209.50	-
17 Mar 2025	Receive Money	Daily Cash Summary		180.00	-
17 Mar 2025	Receive Money	Daily Cash Summary		138.50	-
17 Mar 2025	Receive Money	Daily Cash Summary		120.00	-
17 Mar 2025	Receive Money	Daily Cash Summary		45.50	-
17 Mar 2025	Spend Money	Commonwealth Bank		-	0.18
17 Mar 2025	Spend Money	Commonwealth Bank		-	6.03
17 Mar 2025	Spend Money	Commonwealth Bank		-	8.10
17 Mar 2025	Payable Payment	Payment: Post Newspapers	WMRC	-	892.03
18 Mar 2025	Receivable Payment	Payment: More Than A Mow	M-2503430	520.58	-
18 Mar 2025	Receivable Payment	Payment: Skyline Landscape Services	M-2502440	427.50	-
18 Mar 2025	Receive Money	HP62E53LQN HUMANITIX	RC Tour ticket sales 18/3/25	44.28	-
18 Mar 2025	Receive Money	Eftpos Sales	82136800	3,811.60	-
19 Mar 2025	Receivable Payment	Payment: William Geoffreys Pty Ltd	M-2503459	1,809.50	-
19 Mar 2025	Receivable Payment	Payment: Pure Green Group Pty Ltd	M-2503437	516.70	-
19 Mar 2025	Payable Payment	Payment: Synergy (Direct Debit)	Admin: INV 2014377603 DD	-	888.72
19 Mar 2025	Receivable Payment	Payment: Suez Recycling & Recovery	M-2503243	11,489.47	-
19 Mar 2025	Adjustment	Reconciliation adjustment		-	0.01
19 Mar 2025	Receive Money	Eftpos Sales	82136800	4,638.30	-
19 Mar 2025	Receivable Payment	Payment: Nedlands Garden Service	M-2501330	305.00	-
19 Mar 2025	Receivable Payment	Payment: Nedlands Garden Service	M-2502230	190.00	-
19 Mar 2025	Receivable Payment	Payment: Nedlands Garden Service	M-2502430	285.00	-
19 Mar 2025	Receive Money	Daily Cash Summary		325.10	-

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)
19 Mar 2025	Receive Money	Daily Cash Summary		167.00	-
19 Mar 2025	Receive Money	Daily Cash Summary		150.00	-
19 Mar 2025	Receive Money	Daily Cash Summary		50.00	-
19 Mar 2025	Receive Money	Sims Metal	RCTI Mar 2025	455.40	-
20 Mar 2025	Receivable Payment	Payment: City of Fremantle	VV250228-7	37,498.06	-
20 Mar 2025	Receivable Payment	Payment: Doug Buckeys Carpert Court	M-2503420	1,693.52	-
20 Mar 2025	Receivable Payment	Payment: Tidy Up	M-2502446	1,317.71	-
20 Mar 2025	Receivable Payment	Payment: UWA Building Services / Campus Management	M-2503253	577.11	-
20 Mar 2025	Receivable Payment	Payment: City of Perth	M-2503211	44.19	-
20 Mar 2025	Receivable Payment	Payment: Town of Cambridge	VV250228-3	65,580.90	-
20 Mar 2025	Receivable Payment	Payment: Town of Cambridge	M-2502447	240.04	-
20 Mar 2025	Receivable Payment	Payment: Town of Cambridge	M-2503247	270.04	-
20 Mar 2025	Receive Money	Eftpos Sales	82136800	4,300.40	-
21 Mar 2025	Receivable Payment	Payment: City of Subiaco	M-2503412	57,630.63	-
21 Mar 2025	Receivable Payment	Payment: Hancock Prospecting Pty Ltd	M-2503222	85.01	-
21 Mar 2025	Receive Money	Eftpos Sales	82136800	4,117.89	-
21 Mar 2025	Receive Money	Remondis	RCTI	540.76	-
22 Mar 2025	Receive Money	Eftpos Sales	82136800	3,761.30	-
23 Mar 2025	Receive Money	Eftpos Sales	82136800	3,213.00	-
24 Mar 2025	Receivable Payment	Payment: Town of Cottesloe	M-2502249	25,140.31	-
24 Mar 2025	Receivable Payment	Payment: Town of Cottesloe	VV250131-6	20,218.66	-
24 Mar 2025	Receivable Payment	Payment: Town of Cottesloe	M-2502449	22,027.29	-
24 Mar 2025	Receivable Payment	Payment: Town of Cottesloe	M-2503249	22,262.94	-
24 Mar 2025	Receivable Payment	Payment: Town of Cottesloe	VV250228-6	25,390.86	-
24 Mar 2025	Receivable Payment	Payment: Town of Mosman Park	M-2503250	22,548.02	-
24 Mar 2025	Receivable Payment	Payment: Town of Mosman Park	M-2502450	23,261.06	-
24 Mar 2025	Receive Money	Eftpos Sales	82136800	3,712.88	-
24 Mar 2025	Receive Money	Daily Cash Summary		225.00	-
24 Mar 2025	Receive Money	Daily Cash Summary		117.00	-
24 Mar 2025	Receive Money	Daily Cash Summary		338.40	-
25 Mar 2025	Payable Payment	Payment: Radlink Communications	INV 5029917	-	394.24
25 Mar 2025	Payable Payment	Payment: Total Green Recycling	WMRC	-	2,677.31
25 Mar 2025	Payable Payment	Payment: Focus Networks	INV 11047G	-	1,221.00
25 Mar 2025	Payable Payment	Payment: Jones Day	WMRC	-	8,763.58
25 Mar 2025	Payable Payment	Payment: SM and EP Martin	WMRC Rent	-	3,931.51
25 Mar 2025	Payable Payment	Payment: Simply Uniforms	WMRC	-	389.95
25 Mar 2025	Payable Payment	Payment: Radlink Communications	INV 5029614	-	436.48
25 Mar 2025	Payable Payment	Payment: Illion Tenderlink	INV AU-675961	-	3,300.00
25 Mar 2025	Payable Payment	Payment: TPG Network Pty Ltd	Westpac Banking Co	-	178.72

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)
25 Mar 2025	Payable Payment	Payment: Australian Sweeper Corporation Pty Ltd	INV 521853	-	1,668.34
25 Mar 2025	Payable Payment	Payment: Total Electrical & Mechanical Services Pty Ltd	PO-0547 / 9610	-	25,972.09
25 Mar 2025	Payable Payment	Payment: Total Electrical & Mechanical Services Pty Ltd	PO-0547 / 9610	-	2,225.53
25 Mar 2025	Payable Payment	Payment: People Sense	C200109 / 21848	-	216.63
25 Mar 2025	Payable Payment	Payment: Total Green Recycling	WMRC	-	2,361.15
25 Mar 2025	Receivable Payment	Payment: Town of Victoria Park	M-2503251	6,316.57	-
25 Mar 2025	Spend Money	SuperChoice	PP19 10/3-23/03/25	-	12,254.14
25 Mar 2025	Spend Money	Commonwealth Bank	PP19 10/3-23/3/25 Payroll	-	66,580.16
25 Mar 2025	Receive Money	Eftpos Sales	82136800	4,572.80	-
25 Mar 2025	Receivable Payment	Payment: Skyline Landscape Services	M-2503240	380.00	-
25 Mar 2025	Receivable Payment	Payment: Skyline Landscape Services	M-2502240	427.50	-
25 Mar 2025	Receivable Payment	Payment: Skyline Landscape Services	M-2412238	237.50	-
25 Mar 2025	Payable Payment	Payment: Australian Taxation Office	ATO PAYG Feb 2025	-	37,304.00
26 Mar 2025	Receivable Payment	Payment: Professional Tree Surgeons	M-2503234	2,479.39	-
26 Mar 2025	Receivable Payment	Payment: The Claremont Gardener	M-2503245	47.50	-
26 Mar 2025	Receive Money	Eftpos Sales	82136800	4,438.00	-
26 Mar 2025	Receive Money	Sims Metal	RCTI March 2025	699.60	-
26 Mar 2025	Receive Money	HPJYHCP5AS HUMANITIX	Back to Basics - Subiaco 21/3/25	55.35	-
26 Mar 2025	Receive Money	REGO PARK TRADING	Peugeot rego reimbursement	732.20	-
26 Mar 2025	Spend Money	Commonwealth Bank	Adhoc wages for Brandon Finning PP19	-	575.95
27 Mar 2025	Receivable Payment	Payment: UWA Building Services / Campus Management	M-2503454	248.60	-
27 Mar 2025	Receivable Payment	Payment: Sir Charles Gairdner Hospital	M-2502239	237.50	-
27 Mar 2025	Bank Transfer	Bank Transfer from Commonwealth Cheque Account to Commonwealth Credit Card SD	Transfer CC Sweep March 2025	-	10,933.58
27 Mar 2025	Receive Money	Eftpos Sales	82136800	5,589.34	-
28 Mar 2025	Receivable Payment	Payment: West to West Group	M-2503257	1,712.08	-
28 Mar 2025	Receivable Payment	Payment: Project West	M-2502435	88.00	-
28 Mar 2025	Receivable Payment	Payment: Project West	M-2503235	536.01	-
28 Mar 2025	Receive Money	Eftpos Sales	82136800	6,271.11	-
28 Mar 2025	Receivable Payment	Payment: Beldon Satellite & Cable Pty Ltd	M-2503203	193.50	-
29 Mar 2025	Receive Money	Eftpos Sales	82136800	3,636.10	-
30 Mar 2025	Receive Money	Eftpos Sales	82136800	5,190.00	-
31 Mar 2025	Payable Payment	Payment: D&M Waste Management	WMRC	-	4,447.30
31 Mar 2025	Payable Payment	Payment: Perth Bin Hire	WMRC	-	12,489.84
31 Mar 2025	Payable Payment	Payment: Perth Bin Hire	WMRC	-	10,133.64
31 Mar 2025	Payable Payment	Payment: Perth Bin Hire	WMRC	-	4,298.58

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)
31 Mar 2025	Payable Payment	Payment: Wren Oil	WMRC	-	192.50
31 Mar 2025	Payable Payment	Payment: Go Organics	INV GO79610	-	59,442.67
31 Mar 2025	Payable Payment	Payment: Perth Bin Hire	WMRC	-	25,936.63
31 Mar 2025	Payable Payment	Payment: Perth Bin Hire	WMRC	-	8,659.57
31 Mar 2025	Payable Payment	Payment: Perth Bin Hire	WMRC	-	4,944.06
31 Mar 2025	Payable Payment	Payment: Hinds	WMRC	-	26,628.35
31 Mar 2025	Payable Payment	Payment: Perth Furniture and Mattress Recycling	INV 1410	-	16,508.80
31 Mar 2025	Payable Payment	Payment: D&M Waste Management	WMRC	-	20,751.63
31 Mar 2025	Payable Payment	Payment: D&M Waste Management	WMRC	-	47,737.25
31 Mar 2025	Payable Payment	Payment: GFG Temp Assist	INV 4097	-	8,064.38
31 Mar 2025	Payable Payment	Payment: Total Energies Marketing	INV 4099115466	-	625.46
31 Mar 2025	Payable Payment	Payment: Perth Bin Hire	WMRC	-	634.26
31 Mar 2025	Payable Payment	Payment: Perth Bin Hire	WMRC	-	2,389.31
31 Mar 2025	Payable Payment	Payment: Perth Bin Hire	WMRC	-	6,381.54
31 Mar 2025	Payable Payment	Payment: Perth Bin Hire	WMRC	-	831.60
31 Mar 2025	Payable Payment	Payment: Craneswest (WA) Pty Ltd t/a Western Tree Recyclers	WMRC	-	10,275.14
31 Mar 2025	Payable Payment	Payment: D&M Waste Management	WMRC	-	22,583.55
31 Mar 2025	Payable Payment	Payment: D&M Waste Management	WMRC	-	43,520.98
31 Mar 2025	Payable Payment	Payment: D&M Waste Management	WMRC	-	18,132.73
31 Mar 2025	Payable Payment	Payment: West Tip Waste Management	WMRC	-	22,352.00
31 Mar 2025	Payable Payment	Payment: JD Diesel Services	INV 433	-	2,567.40
31 Mar 2025	Payable Payment	Payment: Minter Ellison	INV 11338969	-	3,751.22
31 Mar 2025	Payable Payment	Payment: JD Diesel Services	INV 452	-	1,369.50
31 Mar 2025	Payable Payment	Payment: Needhamair	INV 50193	-	360.00
31 Mar 2025	Payable Payment	Payment: Trainwest	INV 41871	-	1,045.00
31 Mar 2025	Receivable Payment	Payment: Shire of Peppermint Grove	M-2503439	6,726.96	-
31 Mar 2025	Receivable Payment	Payment: Dorrington Plumbing Gas & Electrical Pty Ltd	M-2503219	170.02	-
31 Mar 2025	Receivable Payment	Payment: Perth TLC Goup	M-2503231	165.00	-
31 Mar 2025	Receivable Payment	Payment: City of Perth	M-2503411	100.47	-
31 Mar 2025	Receivable Payment	Payment: Professional Tree Surgeons	M-2503435	95.00	-
31 Mar 2025	Receive Money	Eftpos Sales	82136800	3,820.60	-
31 Mar 2025	Receivable Payment	Payment: Suez Recycling & Recovery	M-2503444	9,026.74	-
31 Mar 2025	Adjustment	Reconciliation adjustment		-	0.03
31 Mar 2025	Receivable Payment	Payment: City of Nedlands	M-2502210	784.21	-
31 Mar 2025	Receivable Payment	Payment: City of Nedlands	INV-81821	39,383.63	-
31 Mar 2025	Receivable Payment	Payment: City of Nedlands	M-2502410	469.19	-
31 Mar 2025	Receivable Payment	Payment: Davidson Projects Pty	M-2503218	1,214.54	-

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)
31 Mar 2025	Receivable Payment	Payment: Davidson Projects Pty	M-2503418	536.01	-
Total Commonwealth Cheque Account				991,015.18	893,202.95
Closing Balance				222,605.95	-
Commonwealth Credit Card LE					
Opening Balance				308.76	-
6 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Tastings Coffee House - food & coffee for photo shoot	-	10.00
6 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Officeworks - compact towels and copy paper	-	152.25
7 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Farmer Jacks - food item for photo shoot	-	2.79
7 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - milk and fruit 001 March	-	20.02
7 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Upparel - Textile program boxes, deliveries	-	1,650.00
7 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Australia Post - postage costs for resident information request	-	14.95
10 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - cleaning product	-	5.39
10 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - Risk Managent Meeting catering	-	70.29
12 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Coles - catering for UWA stall open day	-	47.50
12 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - The West Australian - Local Govt Tender classified ad	-	195.45
14 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Bakers Delight - catering for RC Tour	-	16.16
17 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Farmer Jacks - Milk for catering at RC Tour	-	2.85
17 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Altronic Distributors - new microphone	-	78.60
18 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Ultimo Catering - catering Finance Meeting 19/3/25	-	179.95
18 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous16	C&E - Bakers Delight - catering for RC Tour 17/3/25	-	16.16
18 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Public Sector Network - training for N. Eastwell	-	889.80
19 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - fruit and milk 004	-	5.07
19 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Ministra Pty Ltd - coffee costs for meeting w/COSub	-	10.00
19 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - fruit 002	-	17.63
19 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Ministra Pty Ltd - coffee beans for Admin office	-	58.00
24 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - milk and fruit 004	-	12.45
24 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Mailchimp - Essentials Plan online subscription	-	71.74
26 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - milk 002	-	2.85
26 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - fruit for the office	-	14.26

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)
31 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Aust Post - postal costs for stickers to resident	-	1.50
Total Commonwealth Credit Card LE				-	3,545.66
Closing Balance				-	3,236.90
Commonwealth Credit Card RB					
Opening Balance				-	2,043.61
5 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Coles - Fruit and milk 002	-	27.63
10 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Henderson Hose & Fittings - parts for the loader	-	414.62
12 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Coles - milk and fruit 002	-	41.46
12 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Secure Parking - Walga meeting parking fee	-	12.00
13 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Fluid Connectors - parts	-	9.81
14 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Phone Xperts Rockingham - phone cover for site phone	-	59.00
17 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - JB Hi-Fi - iPad replacement	-	449.00
17 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - RSEA - safety boot purchase for employee	-	249.99
19 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - St John Medical Osborne Park - medical costs for employee	-	198.00
19 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Pharmacy 777 Dog Swamp - medical supplies	-	50.13
19 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Coles - milk coffee, fruit 002	-	50.58
25 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Officeworks - thermal rolls and hand cleaner	-	305.84
26 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Coles - fruit, milk and cleaning products	-	63.45
Total Commonwealth Credit Card RB				-	1,931.51
Closing Balance				-	3,975.12
Commonwealth Credit Card SD					
Opening Balance				-	-
5 Mar 2025	Payable Payment	Payment: Deputy Software (Direct Debit CC)	INV 02761346	-	339.52
10 Mar 2025	Payable Payment	Payment: Zettagrid Pty Ltd (Direct Debit)	INV 610240988	-	816.20
14 Mar 2025	Payable Payment	Payment: Stuart Devenish CC Miscellaneous	Admin - Standards Australia - Copyright Licence Number CS0325wmrc	-	1,485.00
17 Mar 2025	Payable Payment	Payment: Stuart Devenish CC Miscellaneous	Admin - Brew-Ha - coffee meeting	-	11.15
18 Mar 2025	Payable Payment	Payment: Stuart Devenish CC Miscellaneous	Admin - Ultimo Catering - OCM Mar25 catering	-	360.95
21 Mar 2025	Payable Payment	Payment: Stuart Devenish CC Miscellaneous	Admin - Adobe - Annual subscription 2025	-	1,055.87
27 Mar 2025	Bank Transfer	Bank Transfer from Commonwealth Cheque Account to Commonwealth Credit Card SD	Transfer CC Sweep March 2025	10,933.58	-
Total Commonwealth Credit Card SD				10,933.58	4,068.69
Closing Balance				6,864.89	-
Total				1,003,221.95	902,748.81


Commonwealth Bank

 Commonwealth Bank of Australia
 ABN 48 123 123 124 AFSL and
 Australian credit licence 234945

Your Statement

Corporate Charge Card

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 MR STUART PAUL DEVENISH
 UNIT 2, 317 CHURCHILL AVENUE
 SUBIACO WA 6008

WESTERN METRO REGIONAL CNL

Account number 5550 0510 2292 8903

Statement period 26 Feb 2025 - 26 Mar 2025

Credit limit \$10,000.00

ENQUIRIES 13 1576

24 hours a day, 7 days a week

Your account balance

Opening balance	\$0.00
New transactions	\$4,068.69
Payments/refunds	\$0.00
Closing balance	\$4,068.69

Payment Arrangement

Payment will be automatically deducted in terms of the agreement.

Transactions

Date	Transaction details	Cardholder comments / Expense codes	GST* (\$)	Amount (\$)
04 Mar	Deputy deputy.com AUS		30.87	339.52 ✓
09 Mar	ZETTAGRID PTY LTD PERTH AUS		74.20	816.20 ✓
13 Mar	STANDARDS AUSTRALIA SYDNEY NSW		135.00	1,485.00 ✓
14 Mar	BREW - HA THE RITUAL Subiaco WA		1.01	11.15 ✓

Transactions continued over

IMPORTANT GST INFORMATION

 # Transaction shown with this symbol may indicate a mixed transaction. The GST has been calculated as if the transaction was wholly taxable at 1/11th of the price. You will need to obtain a tax invoice or adjustment note before claiming an input tax credit in relation to this transaction or adjustment.



Commonwealth Bank

Commonwealth Bank of Australia
ABN 48 123 123 124 AFSL and
Australian credit licence 234945

Transactions

Account 5550 0510 2292 8903

26 Feb 2025 - 26 Mar 2025

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Transactions continued

Date	Transaction details	Cardholder comments / Expense codes	GST* (\$)	Amount (\$)
17 Mar	ULTIMOCTNG* ONLINE PERTH WA		32.81	360.95 ✓
20 Mar	Adobe Sydney AUS	Reconciled 1/4/2025.	95.99	1,055.87

Please check your transactions listed on this statement and report any discrepancy to the Bank immediately.

* * * * *

I confirm the above expenditure.



Signature of cardholder



Expenditure authorised

7579.35741.1.1 ZZ396 0913 SLCS.S111.D085.OV01.00.05



Online: Pay your credit card using NetBank,
24 hours a day, 7 days a week. Visit
netbank.com.au



Mail: This slip with your **cheque** to:
PO Box 962
PARRAMATTA NSW 2124

MR STUART PAUL DEVENISH



Bill code: **1818**
Reference No.:
5550 0510 2292 8903
BPAY® @ Registered to BPAY Pty Ltd

Date paid

Amount paid

\$



Commonwealth Bank

Commonwealth Bank of Australia
ABN 48 123 123 124 AFSL and
Australian credit licence 234945

Your Statement

Corporate Charge Card

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MR RICHARD BRYANT
2/317 CHURCHILL AVE
SUBIACO WA 6008

WESTERN METRO REGIONAL CNL

Account number 5550 0510 2279 6946

Statement period 26 Feb 2025 - 26 Mar 2025

Credit limit \$5,000.00

ENQUIRIES 13 1576

24 hours a day, 7 days a week

Your account balance

Opening balance	\$0.00
New transactions	\$3,304.46
Payments/refunds	\$0.00
Closing balance	\$3,304.46

Payment Arrangement

Payment will be automatically deducted in terms of the agreement.

Transactions

Date	Transaction details		Cardholder comments / Expense codes	GST [#] (\$)	Amount (\$)
26 Feb	SYDNEY TOOLS PTY LTD	Osborne Park WA		29.45	323.95 ✓
26 Feb	SYDNEY TOOLS PTY LTD	Osborne Park WA		90.82	999.00 ✓
26 Feb	SYDNEY TOOLS PTY LTD	Osborne Park WA		4.55	50.00 ✓
04 Mar	COLES 7712COLES 7712	SHENTON PARK 06		2.51	27.63 ✓
07 Mar	HENDERSON HOSE AND F	HENDERSON WA		37.69	414.62 ✓
11 Mar	COLES 7712COLES 7712	SHENTON PARK 06		3.77	41.46 ✓
11 Mar	SP 166 Railway Parade	West Leederville WA		1.09	12.00 ✓

Transactions continued over

IMPORTANT GST INFORMATION

Transaction shown with this symbol may indicate a mixed transaction. The GST has been calculated as if the transaction was wholly taxable at 1/11th of the price. You will need to obtain a tax invoice or adjustment note before claiming an input tax credit in relation to this transaction or adjustment.

30671.37325.1.1 Z396 0913 SLCS.S901.D085.OV01.00.05



Commonwealth Bank

Commonwealth Bank of Australia
ABN 48 123 123 124 AFSL and
Australian credit licence 234945

Transactions

Account 5550 0510 2279 6946

26 Feb 2025 - 26 Mar 2025

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Transactions continued

Date	Transaction details	Cardholder comments / Expense codes	GST* (\$)	Amount (\$)
11 Mar	FLUID CONNECTORS WA OSBORNE PARK WA		0.89	9.81 ✓
14 Mar	PHONE XPERTS PTY. LTD. ROCKINGHAM AUS		5.36	59.00 ✓
14 Mar	JB HI FI ROCKINGHAM WA		40.82	449.00 ✓
17 Mar	RSEA PTY LTD - OSBORNE OSBORNE PARK AUS		22.73	249.99 ✓
17 Mar	PHARMACY777 DOGSWAMP TUART HILL WA		4.56	50.13 ✓
17 Mar	ST JOHN GP OSBORNE PARK WA		18.00	198.00 ✓
18 Mar	COLES 7712COLES 7712 SHENTON PARK 06		4.60	50.58 ✓
24 Mar	OFFICEWORKS Bentleigh EasAUS		27.80	305.84 ✓
25 Mar	COLES 7712COLES 7712 SHENTON PARK 06		5.77	63.45 ✓

Please check your transactions listed on this statement and report any discrepancy to the Bank immediately.

* * * * *

I confirm the above expenditure.

Signature of cardholder

Expenditure authorised

Rich Bryant
31/3/25

Yan Wang

31/3/2025

Yan



Online: Pay your credit card using NetBank,
24 hours a day, 7 days a week. Visit
netbank.com.au



Mail: This slip with your **cheque** to:
PO Box 962
PARRAMATTA NSW 2124

MR RICHARD BRYANT



Bill code: **1818**
Reference No.:
5550 0510 2279 6946
RPAY® @ Registered to RPAY Pty Ltd

Date paid

Amount paid

\$

30671.37325.1.1 ZZ396 0913 SLCS.S901.D085.OV01.00.05



Commonwealth Bank

Commonwealth Bank of Australia
ABN 48 123 123 124 AFSL and
Australian credit licence 234945

Your Statement

Corporate Charge Card

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ELIZABETH EUSTANCE
UNIT 2 317 CHURCHILL AVENUE
SUBIACO
SUBIACO WA 6008

WESTERN METRO REGIONAL CNL

Account number 5550 0510 2187 2953

Statement period 26 Feb 2025 - 26 Mar 2025

Credit limit \$5,000.00

ENQUIRIES 13 1576

24 hours a day, 7 days a week

Your account balance

Opening balance	\$0.00
New transactions	\$3,560.43
Payments/refunds	\$0.00
Closing balance	\$3,560.43

Payment Arrangement

Payment will be automatically deducted in terms of the agreement.

Transactions

Date	Transaction details	Cardholder comments / Expense codes	GST* (\$)	Amount (\$)
26 Feb	FARMER JACKS SUBIACO SUBIACO WA		1.48	16.27 ✓
04 Mar	OFFICEWORKS Bentleigh EasAUS		13.84	152.25 ✓
05 Mar	TASTINGS COFFEE HOUSE SUBIACO AUS		0.91	10.00 ✓
05 Mar	FARMER JACKS SUBIACO SUBIACO WA		0.25	2.79 ✓
05 Mar	FARMER JACKS SUBIACO SUBIACO WA		1.82	20.02 ✓
06 Mar	UPPAREL CHELTENHAM VIC		150.00	1,650.00 ✓
06 Mar	FARMER JACKS SUBIACO SUBIACO WA		6.39	70.29 ✓

Transactions continued over

IMPORTANT GST INFORMATION

Transaction shown with this symbol may indicate a mixed transaction. The GST has been calculated as if the transaction was wholly taxable at 1/11th of the price. You will need to obtain a tax invoice or adjustment note before claiming an input tax credit in relation to this transaction or adjustment.



Commonwealth Bank

Commonwealth Bank of Australia
ABN 48 123 123 124 AFSL and
Australian credit licence 234945

Transactions

Account 5550 0510 2187 2953

26 Feb 2025 - 26 Mar 2025

Page 2 of 3

Transactions continued

Date	Transaction details	Cardholder comments / Expense codes	GST# (\$)	Amount (\$)
07 Mar	POST SUBIACO POST SHOP SUBIACO AUS		1.36	14.95 ✓
07 Mar	FARMER JACKS SUBIACO SUBIACO WA		0.49	5.39 ✓
11 Mar	WANEWSADV OSBORNE PARK WA		17.77	195.45 ✓
11 Mar	COLES 0270COLES 0270 SUBIACO 06		4.32	47.50
13 Mar	BakersDelight Subiaco Subiaco WA		1.47	16.16 ✓
13 Mar	FARMER JACKS SUBIACO SUBIACO WA		0.26	2.85 ✓
14 Mar	ALTRONIC DISTRIBUTOR PERTH WA		7.15	78.60 ✓
17 Mar	PUBLIC SECTOR NETWORK CHIPPENDALE NSW		80.89	889.80 ✓
17 Mar	BakersDelight Subiaco Subiaco WA		1.47	16.16 ✓
17 Mar	ULTIMOCTNG* ONLINE PERTH WA		16.36	179.95 ✓
17 Mar	FARMER JACKS SUBIACO SUBIACO WA		0.46	5.07 ✓
17 Mar	FARMER JACKS SUBIACO SUBIACO WA		1.60	17.63 ✓
18 Mar	SQ *MINISTRA PTY LTD Subiaco WA		0.91	10.00 ✓
18 Mar	SQ *MINISTRA PTY LTD Subiaco WA		5.27	58.00 ✓
20 Mar	FARMER JACKS SUBIACO SUBIACO WA		1.13	12.45 ✓
23 Mar	Intuit Mailchimp Sydney AUS		6.52	71.74 ✓

Transactions continued over

30670.37323.1.2.ZZ396.0913.SL.CS.S901.D085.O.V01.00.05



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PO Box 962
PARRAMATTA NSW 2124

ELIZABETH EUSTANCE



Bill code: **1818**
Reference No.:
5550 0510 2187 2953
BPAY® @ Registered to BPAY Pty Ltd

Date paid

Amount paid



Commonwealth Bank

Commonwealth Bank of Australia
ABN 48 123 123 124 AFSL and
Australian credit licence 234945

Transactions

Account 5550 0510 2187 2953
26 Feb 2025 - 26 Mar 2025

Page 3 of 3

Transactions continued

Date	Transaction details			Cardholder comments / Expense codes	GST' (\$)	Amount (\$)
24 Mar	FARMER JACKS SUBIACO	SUBIACO	WA		1.30	14.26 ✓
24 Mar	FARMER JACKS SUBIACO	SUBIACO	WA		0.26	2.85 ✓

Please check your transactions listed on this statement and report any discrepancy to the Bank immediately.

* * * * *

I confirm the above expenditure.



Signature of cardholder



Expenditure authorised



Commonwealth Bank

Commonwealth Bank of Australia
ABN 48 123 123 124 AFSL and
Australian credit licence 234945

Consolidated Statement

Corporate Charge Card

Page 1 of 2

049

WESTERN METRO REGIONAL CNL
PO BOX 47
MOSMAN PARK WA 6912

WESTERN METRO REGIONAL CNL

Facility number 5550 0590 0030 1282

Statement period 26 Feb 2025 - 26 Mar 2025

Next statement end date 24 Apr 2025

ENQUIRIES 13 1576

24 hours a day, 7 days a week

Account summary

Facility credit limit	\$12,000.00
Total number of accounts	3
Accounts active this period	3

Your payment

Your AutoPay amount of \$10,933.58
will be deducted from your account
066125-10494490 on 27 Mar 2025.

Transactions

Date	Transaction details	Total Amount (\$)
26 Mar	AUTO PAYMENT - THANK YOU	10,933.58-
	Interest on purchases	17.990% 0.00
	Interest on cash advances	17.990% 0.00

Account details

\$10,933.58

Cardholder Name	Account Number	Credit Limit (\$)	Balance (\$)
BRYANT,RICHARD	5550 0510 2279 6946	5,000.00	3,304.46
DEVENISH,STUART P	5550 0510 2292 8903	10,000.00	4,068.69
EUSTANCE,ELIZABETH	5550 0510 2187 2953	5,000.00	3,560.43

----- End of statement -----



6484.6682.1.1 ZZ396 0913 SLOR.S111.D085.OV01.00.05



Commonwealth Bank

Commonwealth Bank of Australia
ABN 48 123 123 124 AFSL and
Australian credit licence 234945

Account 5550 0590 0030 1282
26 Feb 2025 - 26 Mar 2025
Page 2 of 2

6484,6582,1,1 ZZ396 0913 SL,CR,S111,D085,OV01,00,05



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Mail: This slip with your **cheque** to:
PO Box 962
PARRAMATTA NSW 2124

WESTERN METRO REGIONAL CNL



Bill code: **1818**
Reference No.:
5550 0590 0030 1282
RPAY® @ Registered to RPAY Pty Ltd

Date paid

Amount paid

\$

Account Transactions

WESTERN METROPOLITAN REGIONAL COUNCIL

For the period 26 February 2025 to 26 March 2025

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)	RUNNING BALANCE (AUD)
Commonwealth Credit Card LE						
Opening Balance				-	1,983.24	(1,983.24)
26 Feb 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - fruit for office Feb 001	-	16.27 ✓	(1,999.51)
27 Feb 2025	Bank Transfer	Bank Transfer from Commonwealth Credit Card SD to Commonwealth Credit Card LE	Transfer to LE CC Feb25	2,308.27 ✓	-	308.76
6 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Tastings Coffee House - food & coffee for photo shoot	-	10.00 ✓	298.76
6 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Officeworks - compact towels and copy paper	-	152.25 ✓	146.51
7 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - milk and fruit 001	-	20.02 ✓	126.49
7 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	March C&E - Upparel - Textile program boxes, deliveries	-	1,650.00 ✓	(1,523.51)
7 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Farmer Jacks - food item for photo shoot	-	2.79 ✓	(1,526.30)
7 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Australia Post - postage costs for resident information request	-	14.95 ✓	(1,541.25)
10 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - cleaning product	-	5.39 ✓	(1,546.64)
10 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - Risk Managent Meeting catering	-	70.29 ✓	(1,616.93)
12 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Coles - catering for UWA stall open day	-	47.50 ✓	(1,664.43)
12 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - The West Australian - Local Govt Tender classified ad	-	195.45 ✓	(1,859.88)
14 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Bakers Delight - catering for RC Tour	-	16.16 ✓	(1,876.04)
17 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Farmer Jacks - Milk for catering at RC Tour	-	2.85 ✓	(1,878.89)
17 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Altronic Distributors - new microphone	-	78.60 ✓	(1,957.49)
18 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Ultimo Catering - catering Finance Meeting 19/3/25	-	179.95 ✓	(2,137.44)
18 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous16	C&E - Bakers Delight - catering for RC Tour 17/3/25	-	16.16 ✓	(2,153.60)

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)	RUNNING BALANCE (AUD)
18 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Public Sector Network - training for N. Eastwell	-	889.80 ✓	(3,043.40)
19 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - fruit and milk 004	-	5.07 ✓	(3,048.47)
19 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Ministra Pty Ltd - coffee costs for meeting w/COSub	-	10.00 ✓	(3,058.47)
19 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - fruit 002	-	17.63 ✓	(3,076.10)
19 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Ministra Pty Ltd - coffee beans for Admin office	-	58.00 ✓	(3,134.10)
24 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - milk and fruit 004	-	12.45 ✓	(3,146.55)
24 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Mailchimp - Essentials Plan online subscription	-	71.74 ✓	(3,218.29)
26 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - milk 002	-	2.85 ✓	(3,221.14)
26 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - fruit for the office	-	14.26 ✓	(3,235.40)
Total Commonwealth Credit Card LE				2,308.27	3,560.43	(3,235.40)
Closing Balance				-	3,235.40	(3,235.40) ✓

Commonwealth Credit Card RB

Opening Balance				-	3,206.68	(3,206.68)
26 Feb 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Sydney Tools Pty Ltd - Chicago air compressor	-	50.00 ✓	(3,256.68)
26 Feb 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Sydney Tools Pty Ltd - Lincoln Air Compressor and parts	-	323.95 ✓	(3,580.63)
26 Feb 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Sydney Tools Pty Ltd - Fendi Air compressor and oil	-	999.00 ✓	(4,579.63)
27 Feb 2025	Bank Transfer	Bank Transfer from Commonwealth Credit Card SD to Commonwealth Credit Card RB	Transfer to RB CC Feb25	2,536.02 ✓	-	(2,043.61)
5 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Coles - Fruit and milk 002	-	27.63 ✓	(2,071.24)
10 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Henderson Hose & Fittings - parts for the loader	-	414.62 ✓	(2,485.86)
12 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Coles - milk and fruit 002	-	41.46 ✓	(2,527.32)
12 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Secure Parking - Walga meeting parking fee	-	12.00 ✓	(2,539.32)
13 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Fluid Connectors - parts	-	9.81 ✓	(2,549.13)
14 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Phone Xperts Rockingham - phone cover for site phone	-	59.00 ✓	(2,608.13)
17 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - JB Hi-Fi - iPad replacement	-	449.00 ✓	(3,057.13)

Account Transactions

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)	RUNNING BALANCE (AUD)
17 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - RSEA - safety boot purchase for employee	-	249.99 ✓	(3,307.12)
19 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - St John Medical Osborne Park - medical costs for employee	-	198.00 ✓	(3,505.12)
19 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Pharmacy 777 Dog Swamp - medical supplies	-	50.13 ✓	(3,555.25)
19 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Coles - milk coffee, fruit 002	-	50.58 ✓	(3,605.83)
25 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Officeworks - thermal rolls and hand cleaner	-	305.84 ✓	(3,911.67)
26 Mar 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Coles - fruit, milk and cleaning products	-	63.45 ✓	(3,975.12)
Total Commonwealth Credit Card RB				2,536.02	3,304.46	(3,975.12)
Closing Balance				-	3,975.12	(3,975.12)
Commonwealth Credit Card SD						
Opening Balance				-	3,442.19	(3,442.19)
26 Feb 2025	Bank Transfer	Bank Transfer from Commonwealth Cheque Account to Commonwealth Credit Card SD	Jan 2025 Sweep	8,286.48 ✓	-	4,844.29
27 Feb 2025	Bank Transfer	Bank Transfer from Commonwealth Credit Card SD to Commonwealth Credit Card LE	Transfer to LE CC Feb25	-	2,308.27 ✓	2,536.02
27 Feb 2025	Bank Transfer	Bank Transfer from Commonwealth Credit Card SD to Commonwealth Credit Card RB	Transfer to RB CC Feb25	-	2,536.02 ✓	-
5 Mar 2025	Payable Payment	Payment: Deputy Software (Direct Debit CC)	INV 02761346	-	339.52 ✓	(339.52)
10 Mar 2025	Payable Payment	Payment: Zettagrid Pty Ltd (Direct Debit)	INV 610240988	-	816.20 ✓	(1,155.72)
14 Mar 2025	Payable Payment	Payment: Stuart Devenish CC Miscellaneous	Admin - Standards Australia - Copyright Licence Number CS0325wmrc	-	1,485.00 ✓	(2,640.72)
17 Mar 2025	Payable Payment	Payment: Stuart Devenish CC Miscellaneous	Admin - Brew-Ha - coffee meeting	-	11.15 ✓	(2,651.87)
18 Mar 2025	Payable Payment	Payment: Stuart Devenish CC Miscellaneous	Admin - Ultimo Catering - OCM Mar25 catering	-	360.95 ✓	(3,012.82)
Total Commonwealth Credit Card SD				8,286.48	7,857.11	(3,012.82)
Closing Balance				-	3,012.82	(3,012.82)
Total				13,130.77	14,722.00	(1,591.23)

Account Transactions

WESTERN METROPOLITAN REGIONAL COUNCIL

For the period 1 April 2025 to 30 April 2025

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)
Business Online Saver					
Opening Balance				13,903.79	-
1 Apr 2025	Receive Money	Commonwealth Bank	Interest March 2025	27.16	-
22 Apr 2025	Bank Transfer	Bank Transfer from Commonwealth Cheque Account to Business Online Saver	BOS Transfer	350,000.00	-
Total Business Online Saver				350,027.16	-
Closing Balance				363,930.95	-
Commonwealth Cheque Account					
Opening Balance				222,605.95	-
1 Apr 2025	Receive Money	Eftpos Sales	82136800	4,298.60	-
1 Apr 2025	Receivable Payment	Payment: Town of Victoria Park	M-2503452	6,021.18	-
1 Apr 2025	Receivable Payment	Payment: Presbyterian Ladies College	M-2503233	27.50	-
1 Apr 2025	Receivable Payment	Payment: Pure Green Group Pty Ltd	M-2502436	148.19	-
1 Apr 2025	Receivable Payment	Payment: Chapex Labour	M-2503206	170.02	-
1 Apr 2025	Receivable Payment	Payment: Pure Green Group Pty Ltd	M-2503236	380.00	-
1 Apr 2025	Spend Money	Commonwealth Bank		-	0.09
1 Apr 2025	Receive Money	Commonwealth Bank	Interest for March 2025	1,145.46	-
2 Apr 2025	Receive Money	Daily Cash Summary		333.00	-
2 Apr 2025	Receive Money	Daily Cash Summary		287.50	-
2 Apr 2025	Receive Money	Daily Cash Summary		142.50	-
2 Apr 2025	Receive Money	Daily Cash Summary		90.00	-
2 Apr 2025	Receive Money	Daily Cash Summary		30.00	-
2 Apr 2025	Receive Money	Daily Cash Summary		112.50	-
2 Apr 2025	Spend Money	Commonwealth Bank	Eftpos fees March 2025	-	49.50
2 Apr 2025	Receive Money	HPN4WGMVX HUMANITIX	Beyond the Bin - 28/03/2025	44.28	-
2 Apr 2025	Receive Money	Eftpos Sales	82136800	4,360.90	-
2 Apr 2025	Receivable Payment	Payment: Cleanaway Pty Ltd	M-2503214	4,506.04	-
2 Apr 2025	Receive Money	Daily Cash Summary		170.00	-
2 Apr 2025	Receive Money	Daily Cash Summary		173.90	-
2 Apr 2025	Receive Money	Daily Cash Summary		152.50	-
2 Apr 2025	Receive Money	Daily Cash Summary		175.00	-
2 Apr 2025	Receive Money	Daily Cash Summary		206.00	-
2 Apr 2025	Spend Money	Commonwealth Bank	Eftpos fees March 2025	-	768.58
2 Apr 2025	Receive Money	Sims Metal	RCTI - March 2025	435.60	-
3 Apr 2025	Receivable Payment	Payment: Nedlands Garden Service	M-2503230	522.50	-
3 Apr 2025	Receive Money	Eftpos Sales	82136800	5,640.80	-
3 Apr 2025	Receivable Payment	Payment: Sir Charles Gairdner Hospital	M-2502439	512.51	-
3 Apr 2025	Receivable Payment	Payment: Central Psychiatric Service	M-2503405	53.20	-

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)
4 Apr 2025	Receivable Payment	Payment: City of Nedlands	INV-81805	43,332.17	-
4 Apr 2025	Receivable Payment	Payment: City of Vincent	M-2503413	25,556.73	-
4 Apr 2025	Receivable Payment	Payment: Town of Mosman Park	M-2503451	22,009.98	-
4 Apr 2025	Receivable Payment	Payment: More Than A Mow	M-2504130	537.68	-
4 Apr 2025	Receivable Payment	Payment: Core Developments & Construction Pty Ltd	M-2503216	187.00	-
4 Apr 2025	Receivable Payment	Payment: Methodist Ladies College	M-2503228	85.01	-
4 Apr 2025	Payable Payment	Payment: Synergy (Direct Debit)	INV 2058363279	-	541.68
4 Apr 2025	Receive Money	Eftpos Sales	82136800	6,462.49	-
4 Apr 2025	Receivable Payment	Payment: Martin Cuthbert Landscapes	M-2503427	1,893.00	-
4 Apr 2025	Receivable Payment	Payment: Martin Cuthbert Landscapes	M-2503226	285.00	-
5 Apr 2025	Receive Money	Eftpos Sales	82136800	3,396.00	-
6 Apr 2025	Receive Money	Eftpos Sales	82136800	3,495.64	-
7 Apr 2025	Receivable Payment	Payment: Chapex Site Services Pty Ltd	M-2503207	1,654.53	-
7 Apr 2025	Receivable Payment	Payment: William Geoffreys Pty Ltd	M-2504159	1,067.00	-
7 Apr 2025	Receivable Payment	Payment: Value Electrical and Air Conditioning Services	M-2504156	125.99	-
7 Apr 2025	Payable Payment	Payment: HR Central (Direct Debit)	INV 24184	-	528.00
7 Apr 2025	Payable Payment	Payment: Ampol Australia Petroleum Pty Ltd (Direct Debit)	INV 0000891388 DD	-	729.74
7 Apr 2025	Receive Money	Eftpos Sales	82136800	2,680.30	-
8 Apr 2025	Payable Payment	Payment: Ferraro Planning & Consultancy	INV 0411	-	3,080.00
8 Apr 2025	Payable Payment	Payment: Scott Printers	WMRC	-	323.40
8 Apr 2025	Payable Payment	Payment: Perth Bin Hire	WMRC	-	142,904.52
8 Apr 2025	Payable Payment	Payment: Focus Networks	INV 11036G	-	814.00
8 Apr 2025	Payable Payment	Payment: Rosemarie de Vries	Sitting Fees Q3 FY	-	2,397.00
8 Apr 2025	Payable Payment	Payment: Workpower Inc	WMRC	-	496.10
8 Apr 2025	Payable Payment	Payment: Focus Networks	INV 11129G	-	1,017.50
8 Apr 2025	Payable Payment	Payment: Focus Networks	QU-8108G QU-8033G	-	2,370.50
8 Apr 2025	Payable Payment	Payment: Focus Networks	INV SaaS-14675	-	1,534.46
8 Apr 2025	Payable Payment	Payment: Focus Networks	INV 14690	-	153.45
8 Apr 2025	Payable Payment	Payment: Cr Andrew Maurice	ANZ	-	3,113.00
8 Apr 2025	Payable Payment	Payment: Cr Peter Macintosh	WMRC	-	2,397.00
8 Apr 2025	Payable Payment	Payment: Needhamair	INV 50227	-	205.00
8 Apr 2025	Payable Payment	Payment: Focus Networks	INV MPSD-14647	-	2,101.00
8 Apr 2025	Payable Payment	Payment: Cr Paul Kelly	Bankwest	-	6,384.00
8 Apr 2025	Payable Payment	Payment: Cr Brad Wylynko	Sitting Fees Q3 FY	-	2,397.00
8 Apr 2025	Receivable Payment	Payment: Skyline Landscape Services	M-2503441	475.00	-
8 Apr 2025	Spend Money	Commonwealth Bank	Payroll PP20 24/3-6/4/25	-	63,428.38
8 Apr 2025	Spend Money	SuperChoice	Super PP20 24/3-6/4/25	-	12,025.84
8 Apr 2025	Receivable Payment	Payment: Tidy Up	M-2503246	886.04	-

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)
8 Apr 2025	Receive Money	Eftpos Sales	82136800	4,804.90	-
8 Apr 2025	Receive Money	HPLTFMBPJ3 HUMANITIX	Tickets sales 3/4/25 Behind the Scenes Tour - Paraquad	45.00	-
9 Apr 2025	Receive Money	Sims Metal	RCTI April 2025	506.00	-
9 Apr 2025	Receive Money	Eftpos Sales	82136800	4,658.08	-
9 Apr 2025	Receive Money	Daily Cash Summary		128.50	-
9 Apr 2025	Receive Money	Daily Cash Summary		35.00	-
9 Apr 2025	Receive Money	Daily Cash Summary		280.00	-
9 Apr 2025	Receive Money	Daily Cash Summary		235.00	-
9 Apr 2025	Receive Money	Daily Cash Summary		410.50	-
9 Apr 2025	Receive Money	Daily Cash Summary		212.50	-
9 Apr 2025	Receive Money	Daily Cash Summary		200.00	-
10 Apr 2025	Receivable Payment	Payment: Shire of Peppermint Grove	M-2504139	6,944.79	-
10 Apr 2025	Payable Payment	Payment: Synergy (Direct Debit)	RC: INV 2006410054	-	797.05
10 Apr 2025	Receive Money	Eftpos Sales	82136800	5,002.90	-
10 Apr 2025	Receivable Payment	Payment: Sir Charles Gairdner Hospital	M-2503440	526.50	-
10 Apr 2025	Receivable Payment	Payment: Town of Cambridge	M-2503448	450.07	-
10 Apr 2025	Payable Payment	Payment: Oakfield Strata (BPay)	Q4 FY2425	-	2,095.50
10 Apr 2025	Payable Payment	Payment: Elgas (BPAY)	INV 0362907368	-	152.02
10 Apr 2025	Payable Payment	Payment: Elgas (BPAY)	INV 0362835681	-	228.03
10 Apr 2025	Receive Money	Eftpos Sales	Second dep Eftpos sales 10/4/25	45.00	-
11 Apr 2025	Receivable Payment	Payment: Doug Buckeys Carpert Court	M-2504120	676.02	-
11 Apr 2025	Receivable Payment	Payment: Project West	M-2503436	621.50	-
11 Apr 2025	Receivable Payment	Payment: City of Subiaco	M-2504112	57,453.80	-
11 Apr 2025	Receive Money	Eftpos Sales	82136800	6,033.75	-
12 Apr 2025	Receive Money	Eftpos Sales	82136800	3,848.12	-
12 Apr 2025	Receive Money	Eftpos Sales	82136800	55.00	-
13 Apr 2025	Receive Money	Eftpos Sales	82136800	3,459.50	-
14 Apr 2025	Payable Payment	Payment: Post Newspapers	WMRC	-	892.03
14 Apr 2025	Payable Payment	Payment: Total Green Recycling	WMRC	-	2,509.25
14 Apr 2025	Payable Payment	Payment: Workpower Inc	WMRC	-	299.75
14 Apr 2025	Payable Payment	Payment: Bunnings Group Limited	2404/01685600	-	147.62
14 Apr 2025	Payable Payment	Payment: Docu-Shred	WMRC	-	45.10
14 Apr 2025	Payable Payment	Payment: GFG Temp Assist	INV 4134	-	7,843.00
14 Apr 2025	Payable Payment	Payment: West Industrial Cleaning Solutions	INV 001506	-	1,450.90
14 Apr 2025	Payable Payment	Payment: St John Ambulance Australia (Western Australia)	WMRC	-	96.30
14 Apr 2025	Payable Payment	Payment: SM and EP Martin	WMRC Rent	-	3,931.51
14 Apr 2025	Payable Payment	Payment: Focus Networks	INV 11078G	-	2,035.00
14 Apr 2025	Payable Payment	Payment: Remondis	C211015 / 1389906	-	971.38
14 Apr 2025	Payable Payment	Payment: West Industrial Cleaning Solutions	INV 001507	-	561.00

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)
14 Apr 2025	Receivable Payment	Payment: Cleanaway Pty Ltd	M-2503414	2,485.21	-
14 Apr 2025	Receivable Payment	Payment: Chapex Labour	M-2503406	495.00	-
14 Apr 2025	Receivable Payment	Payment: Beldon Satellite & Cable Pty Ltd	M-2503403	153.50	-
14 Apr 2025	Receive Money	Eftpos Sales	82136800	5,050.35	-
15 Apr 2025	Receivable Payment	Payment: C & H Sweeping	M-2504104	55.00	-
15 Apr 2025	Receivable Payment	Payment: C & H Sweeping	M-2503404	38.50	-
15 Apr 2025	Receive Money	Eftpos Sales	82136800	4,809.70	-
15 Apr 2025	Spend Money	Commonwealth Bank	82136800	-	5.55
15 Apr 2025	Spend Money	Commonwealth Bank	82136800	-	7.50
16 Apr 2025	Receivable Payment	Payment: City of Subiaco	INV-81840	202,886.98	-
16 Apr 2025	Receivable Payment	Payment: Town of Claremont	INV-81842	119,034.28	-
16 Apr 2025	Receivable Payment	Payment: William Geoffreys Pty Ltd	M-2504359	984.50	-
16 Apr 2025	Receivable Payment	Payment: Professional Tree Surgeons	M-2504135	777.07	-
16 Apr 2025	Receivable Payment	Payment: More Than A Mow	M-2504330	414.18	-
16 Apr 2025	Receivable Payment	Payment: The Claremont Gardener	M-2503446	170.50	-
16 Apr 2025	Receivable Payment	Payment: Landscapes for Life	M-2503426	165.30	-
16 Apr 2025	Receivable Payment	Payment: Value Electrical and Air Conditioning Services	M-2504356	161.00	-
16 Apr 2025	Payable Payment	Payment: Water Corporation(DD for RC and BPAY for Admin)	DD/ID 0159	-	278.32
16 Apr 2025	Receive Money	Battery Rescue	RCTI April 2025	766.11	-
16 Apr 2025	Receive Money	Sims Metal	RCTI - April 2025	481.80	-
16 Apr 2025	Receive Money	Eftpos Sales	82136800	5,800.40	-
16 Apr 2025	Receive Money	Eftpos Sales	Part 2 - 82136800	65.00	-
17 Apr 2025	Receivable Payment	Payment: Tidy Up	M-2503447	561.50	-
17 Apr 2025	Receivable Payment	Payment: Tidy Up	M-2503246	500.00	-
17 Apr 2025	Receivable Payment	Payment: City of Nedlands	M-2503410	460.20	-
17 Apr 2025	Receivable Payment	Payment: Pure Green Group Pty Ltd	M-2504337	337.50	-
17 Apr 2025	Receivable Payment	Payment: Project West	M-2504136	233.51	-
17 Apr 2025	Receive Money	Eftpos Sales	82136800	5,980.50	-
17 Apr 2025	Receive Money	Daily Cash Summary		280.00	-
17 Apr 2025	Receive Money	Daily Cash Summary		90.00	-
17 Apr 2025	Receive Money	Daily Cash Summary		45.00	-
17 Apr 2025	Receive Money	Daily Cash Summary		107.50	-
17 Apr 2025	Receive Money	Daily Cash Summary		217.00	-
17 Apr 2025	Receive Money	Daily Cash Summary		127.00	-
17 Apr 2025	Receive Money	Daily Cash Summary		30.00	-
17 Apr 2025	Receive Money	Daily Cash Summary		172.00	-
17 Apr 2025	Receive Money	Daily Cash Summary		112.50	-
17 Apr 2025	Receive Money	Claw Environmental Pty. Ltd.	RCTI - plastic	784.85	-
17 Apr 2025	Receive Money	Remondis	RCTI - cardboard	677.60	-

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)
18 Apr 2025	Receivable Payment	Payment: Dorrington Plumbing Gas & Electrical Pty Ltd	M-2503419	332.51	-
19 Apr 2025	Receive Money	Eftpos Sales	82136800	5,783.50	-
21 Apr 2025	Receive Money	Eftpos Sales	82136800	2,857.69	-
22 Apr 2025	Payable Payment	Payment: GFG Temp Assist	INV 4172	-	8,032.75
22 Apr 2025	Payable Payment	Payment: Perth Furniture and Mattress Recycling	INV 1438	-	4,435.20
22 Apr 2025	Payable Payment	Payment: CTI Security	ANZ	-	264.70
22 Apr 2025	Payable Payment	Payment: WA BOS - Semi Trailer Equipment Pty Ltd	WMRC	-	421.30
22 Apr 2025	Payable Payment	Payment: Hecls Fire	WMRC	-	363.00
22 Apr 2025	Payable Payment	Payment: Studio Thimbles	INV 616	-	566.50
22 Apr 2025	Payable Payment	Payment: City of Cockburn	INV 106214	-	124,303.15
22 Apr 2025	Payable Payment	Payment: Mini-Tankers Australia Pty Ltd (Refueling Solutions)	W0523 WMRC	-	3,618.85
22 Apr 2025	Payable Payment	Payment: Churchill Strata Pty Ltd (Other expenses)	INV 19.25	-	326.70
22 Apr 2025	Payable Payment	Payment: Scott Printers	WMRC	-	317.90
22 Apr 2025	Payable Payment	Payment: Mini-Tankers Australia Pty Ltd (Refueling Solutions)	W0523 WMRC	-	1,976.59
22 Apr 2025	Payable Payment	Payment: Perth Furniture and Mattress Recycling	INV 1437 VV	-	6,699.00
22 Apr 2025	Payable Payment	Payment: More Than A Mow	WMRC	-	520.00
22 Apr 2025	Payable Payment	Payment: Bunnings Group Limited	2260/00612494	-	206.06
22 Apr 2025	Payable Payment	Payment: Forget Your Books Pty Ltd	WMRC	-	176.00
22 Apr 2025	Payable Payment	Payment: Minter Ellison	INV 11346893	-	648.78
22 Apr 2025	Receivable Payment	Payment: Beldon Satellite & Cable Pty Ltd	M-2504103	119.00	-
22 Apr 2025	Receivable Payment	Payment: Chapex Site Services Pty Ltd	M-2503407	857.52	-
22 Apr 2025	Receivable Payment	Payment: West to West Group	M-2503458	2,214.04	-
22 Apr 2025	Receivable Payment	Payment: Town of Mosman Park	VV250331-1	31,472.32	-
22 Apr 2025	Receivable Payment	Payment: Town of Mosman Park	M-2504151	23,269.81	-
22 Apr 2025	Receivable Payment	Payment: Town of Mosman Park	VV250228-1	30,118.77	-
22 Apr 2025	Bank Transfer	Bank Transfer from Commonwealth Cheque Account to Business Online Saver	BOS Transfer	-	350,000.00
22 Apr 2025	Receive Money	Eftpos Sales	82136800	4,360.35	-
22 Apr 2025	Spend Money	Commonwealth Bank	Wages PP21	-	61,297.63
22 Apr 2025	Payable Payment	Payment: Focus Networks	INV 11122G	-	1,490.50
23 Apr 2025	Receive Money	Eftpos Sales	82136800	4,937.40	-
23 Apr 2025	Receivable Payment	Payment: Suez Recycling & Recovery	M-2504144	9,919.47	-
23 Apr 2025	Adjustment	Reconciliation adjustment		-	0.02
23 Apr 2025	Spend Money	SuperChoice	PP21 7/4-20/4/25	-	12,735.79
23 Apr 2025	Receive Money	National Australia Bank	Interest Investment 27	5,346.73	-
23 Apr 2025	Receive Money	Sims Metal	RCTI April 2025	541.20	-

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)
24 Apr 2025	Receivable Payment	Payment: Town of Cambridge	M-2504148	300.05	-
24 Apr 2025	Receive Money	Eftpos Sales	82136800	5,415.00	-
24 Apr 2025	Receive Money	Daily Cash Summary		270.00	-
24 Apr 2025	Receive Money	Daily Cash Summary		237.50	-
24 Apr 2025	Receivable Payment	Payment: UWA Building Services / Campus Management	M-2504354	464.03	-
24 Apr 2025	Receivable Payment	Payment: UWA Building Services / Campus Management	M-2504154	346.02	-
24 Apr 2025	Receivable Payment	Payment: Sir Charles Gairdner Hospital	M-2503239	702.51	-
24 Apr 2025	Receivable Payment	Payment: Sir Charles Gairdner Hospital	M-2504140	142.50	-
24 Apr 2025	Receive Money	Daily Cash Summary		125.00	-
24 Apr 2025	Receive Money	Daily Cash Summary		60.30	-
24 Apr 2025	Receive Money	Daily Cash Summary		48.50	-
24 Apr 2025	Receive Money	Commonwealth Bank	Tokenised Refund Credit card scheme	8.79	-
25 Apr 2025	Receive Money	Eftpos Sales	82136800	2,046.10	-
26 Apr 2025	Receive Money	Eftpos Sales	82136800	6,156.00	-
27 Apr 2025	Receivable Payment	Payment: Core Developments & Construction Pty Ltd	M-2504316	330.00	-
27 Apr 2025	Receive Money	Eftpos Sales	82136800	4,053.42	-
28 Apr 2025	Receivable Payment	Payment: Hancock Prospecting Pty Ltd	M-2504122	121.00	-
28 Apr 2025	Bank Transfer	Bank Transfer from Commonwealth Cheque Account to Commonwealth Credit Card SD	April 2025 Sweep	-	4,814.34
28 Apr 2025	Receive Money	Eftpos Sales	82136800	4,397.51	-
29 Apr 2025	Receivable Payment	Payment: Town of Victoria Park	M-2504152	6,273.18	-
29 Apr 2025	Receivable Payment	Payment: Shire of Peppermint Grove	VV250331-3	5,450.01	-
29 Apr 2025	Receivable Payment	Payment: Shire of Peppermint Grove	INV-81841	18,665.82	-
29 Apr 2025	Receivable Payment	Payment: Shire of Peppermint Grove	M-2504339	6,925.05	-
29 Apr 2025	Receive Money	Eftpos Sales	82136800	4,709.38	-
30 Apr 2025	Receivable Payment	Payment: Davidson Projects Pty	M-2504318	288.51	-
30 Apr 2025	Receivable Payment	Payment: D&M Waste Services	M-2504117	1,147.54	-
30 Apr 2025	Receivable Payment	Payment: Landscapes for Life	M-2504126	356.00	-
30 Apr 2025	Receivable Payment	Payment: Suez Recycling & Recovery	M-2504344	8,375.40	-
30 Apr 2025	Adjustment	Reconciliation adjustment		-	0.02
30 Apr 2025	Receive Money	Sims Metal	RCTI April 2025	4,675.66	-
30 Apr 2025	Receive Money	Eftpos Sales	82136800	4,124.32	-
30 Apr 2025	Receivable Payment	Payment: C & H Sweeping	M-2504304	60.50	-
30 Apr 2025	Receivable Payment	Payment: Davidson Projects Pty	M-2504118	477.54	-
Total Commonwealth Cheque Account				805,296.16	857,321.33
Closing Balance				170,580.78	-

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)
Commonwealth Credit Card LE					
Opening Balance				-	3,236.90
2 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - milk and fruit Mar25	-	17.36
3 Apr 2025	Bank Transfer	Bank Transfer from Commonwealth Credit Card SD to Commonwealth Credit Card LE	Transfer to LE CC March 2025 sweep	3,560.43	-
3 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Australia Post - postage for stickers to resident	-	7.50
3 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Bakers Delight - Catering for RC tour 3/4/25	-	30.29
4 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Strange Grains - catering for Paraquad Tour held 3/4/2025	-	6.00
7 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - The Coffee Grove - coffees for volunteers/staff at Workshop 5/4/25	-	27.81
7 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Ministra - catering for workshop event	-	84.00
7 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Facebook - Workshop advert	-	70.00
14 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Australia Post - costs for posting lrg envelope stickers for resident	-	3.00
14 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - The West Aust newspaper - Tender advert	-	204.90
15 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Officeworks - paper towel and webcam	-	217.50
16 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - fruit and milk Apr 001	-	11.02
17 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Officeworks - office supplies (pens, stick-its)	-	43.36
17 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Print Logic - purchase of three bin magnets for Councils	-	737.00
22 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Facebook - advertising charge for April 25	-	4.64
23 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Australia Post - legal docs mailed registered post	-	9.75
24 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Miss Mauds - catering in-house training 2/5/25	-	140.95
24 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Miss Mauds - catering for RLYS grant workshop	-	76.90
24 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Bunnings - adhesive hooks	-	9.35
24 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Jean Claude Patisserie - catering for office morning tea	-	148.00
28 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - fruit and milk Apr25 002	-	14.35
28 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - fruit milk April 25 003	-	37.79
28 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Lawleys Bakery Cafe - catering morning tea at RC	-	75.81
29 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - WMRR - WA Women Leadership breakfast x3 tickets	-	314.03
29 Apr 2025	Receive Money	Waste Management & Resource Recovery Association Aust.	Refund WMRR Womens Breakfast ticket	111.43	-
30 Apr 2025	Bank Transfer	Bank Transfer from Commonwealth Credit Card	Transfer to LE Apr25 Sweep	1,850.83	-

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)
		SD to Commonwealth Credit Card LE			
30 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - Fruit milk April 25 004	-	48.67
30 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - iL Locale Pizzeria Subiaco - pizza for Volunteer Orientation 29/4/25	-	46.69
Total Commonwealth Credit Card LE				5,522.69	2,386.67
Closing Balance				-	100.88

Commonwealth Credit Card RB

Opening Balance				-	3,975.12
1 Apr 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Coles - cleaning products and fruit	-	63.11
3 Apr 2025	Bank Transfer	Bank Transfer from Commonwealth Credit Card SD to Commonwealth Credit Card RB	Transfer to RB CC March 2025 sweep	3,304.43	-
8 Apr 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Coles - milk and fruit 005	-	34.78
15 Apr 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Coles - fruit and milk 003	-	34.82
22 Apr 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - COVinc Parking - parking ticket	-	5.50
22 Apr 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Cranked Coffee - coffee costs for COVinc meeting	-	11.50
30 Apr 2025	Bank Transfer	Bank Transfer from Commonwealth Credit Card SD to Commonwealth Credit Card RB	Transfer to RB Apr25 Sweep	149.71	-
Total Commonwealth Credit Card RB				3,454.14	149.71
Closing Balance				-	670.69

Commonwealth Credit Card SD

Opening Balance				6,864.89	-
1 Apr 2025	Payable Payment	Payment: Stuart Devenish CC Miscellaneous	RC - Go Canvas - 6mthly subscription Vehicle Rego Recognition program	-	926.92
1 Apr 2025	Payable Payment	Payment: Stuart Devenish CC Miscellaneous	RC - Go Canvas - 6mthly subscription Vehicle Rego Recognition program - International fee	-	23.17
2 Apr 2025	Payable Payment	Payment: Stuart Devenish CC Miscellaneous	Admin - Ministra - coffee costs for meeting w/Chair	-	11.00
3 Apr 2025	Bank Transfer	Bank Transfer from Commonwealth Credit Card SD to Commonwealth Credit Card LE	Transfer to LE CC March 2025 sweep	-	3,560.43
3 Apr 2025	Bank Transfer	Bank Transfer from Commonwealth Credit Card SD to Commonwealth Credit Card RB	Transfer to RB CC March 2025 sweep	-	3,304.43
4 Apr 2025	Payable Payment	Payment: Stuart Devenish CC Miscellaneous	Admin - Cafe 225 - catering for conference at Treasury Corp 3/4/25	-	631.00
4 Apr 2025	Payable Payment	Payment: Deputy Software (Direct Debit CC)	INV 02802882	-	334.40
7 Apr 2025	Payable Payment	Payment: ZettaGrid Pty Ltd (Direct Debit)	INV 610444119	-	816.20
24 Apr 2025	Payable Payment	Payment: Stuart Devenish CC Miscellaneous	Admin - Mailchimp - Monthly subscription software	-	71.11
28 Apr 2025	Bank Transfer	Bank Transfer from Commonwealth Cheque	April 2025 Sweep	4,814.34	-

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)
		Account to Commonwealth Credit Card SD			
30 Apr 2025	Bank Transfer	Bank Transfer from Commonwealth Credit Card SD to Commonwealth Credit Card RB	Transfer to RB Apr25 Sweep	-	149.71
30 Apr 2025	Bank Transfer	Bank Transfer from Commonwealth Credit Card SD to Commonwealth Credit Card LE	Transfer to LE Apr25 Sweep	-	1,850.83
30 Apr 2025	Payable Payment	Payment: Stuart Devenish CC Miscellaneous	RC - InkStation - 2 ink cartridges for RC printer	-	336.00
Total Commonwealth Credit Card SD				4,814.34	12,015.20
Closing Balance				-	335.97
Total				1,169,114.49	871,872.91


Commonwealth Bank

 Commonwealth Bank of Australia
 ABN 48 123 123 124 AFSL and
 Australian credit licence 234945

Your Statement

Corporate Charge Card

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049

 MR STUART PAUL DEVENISH
 UNIT 2, 317 CHURCHILL AVENUE
 SUBIACO WA 6008

WESTERN METRO REGIONAL CNL

Account number 5550 0510 2292 8903

Statement period 27 Mar 2025 - 24 Apr 2025

Credit limit \$10,000.00

ENQUIRIES 13 1576

24 hours a day, 7 days a week

Your account balance

Opening balance	\$0.00
New transactions	\$2,813.80
Payments/refunds	\$0.00
Closing balance	\$2,813.80

Payment Arrangement

Payment will be automatically deducted in terms of the agreement.

Transactions

Date	Transaction details			Cardholder comments / Expense codes	GST* (\$)	Amount (\$)
31 Mar	GOCANVAS	RESTON	VA			926.92 ✓
	581.92US DOLLAR					
31 Mar	INTNL TRANSACTION FEE		USA			23.17 ✓
01 Apr	SQ *MINISTRA PTY LTD	Subiaco	WA		1.00	11.00 ✓
02 Apr	FUDO CAFE	MALAGA	WA		57.36	631.00 ✓
03 Apr	Deputy	deputy.com	AUS		30.40	334.40 ✓

Transactions continued over

IMPORTANT GST INFORMATION

 # Transaction shown with this symbol may indicate a mixed transaction. The GST has been calculated as if the transaction was wholly taxable at 1/11th of the price. You will need to obtain a tax invoice or adjustment note before claiming an input tax credit in relation to this transaction or adjustment.



Commonwealth Bank

Commonwealth Bank of Australia
ABN 48 123 123 124 AFSL and
Australian credit licence 234945

Transactions

Account 5550 0510 2292 8903
27 Mar 2025 - 24 Apr 2025
Page 2 of 2

Transactions continued

Date	Transaction details	Cardholder comments / Expense codes	GST* (\$)	Amount (\$)
06 Apr	ZETTAGRID PTY LTD PERTH AUS		74.20	816.20
23 Apr	Intuit Mailchimp Sydney AUS		6.46	71.11

Please check your transactions listed on this statement and report any discrepancy to the Bank immediately.

* * * * *

Unticked transaction will be
reconciled post 24/4/2025
CF

I confirm the above expenditure.



Signature of cardholder



Expenditure authorised

7500.34755.1.1 ZZ396 0913 SL.CS.S111.D114.OV01.00.05



Online: Pay your credit card using NetBank,
24 hours a day, 7 days a week. Visit
netbank.com.au



Mail: This slip with your **cheque** to:
PO Box 962
PARRAMATTA NSW 2124

MR STUART PAUL DEVENISH



Bill code: **1818**
Reference No.:
5550 0510 2292 8903
BPAY® @ Registered to BPAY Pty Ltd

Date paid



Amount paid

\$ 



Commonwealth Bank

Commonwealth Bank of Australia
ABN 48 123 123 124 AFSL and
Australian credit licence 234945

Your Statement

Corporate Charge Card

Page 1 of 2

049

ELIZABETH EUSTANCE
UNIT 2 317 CHURCHILL AVENUE
SUBIACO
SUBIACO WA 6008

WESTERN METRO REGIONAL CNL

Account number 5550 0510 2187 2953

Statement period 27 Mar 2025 - 24 Apr 2025

Credit limit \$5,000.00

ENQUIRIES 13 1576

24 hours a day, 7 days a week

Your account balance

Opening balance	\$0.00
New transactions	\$1,850.83
Payments/refunds	\$0.00
Closing balance	\$1,850.83

Payment Arrangement

Payment will be automatically deducted in terms of the agreement.

Transactions

Date	Transaction details	Cardholder comments / Expense codes	GST* (\$)	Amount (\$)
31 Mar	POST SUBIACO POST SHOP SUBIACO AUS		0.14	1.50 ✓
31 Mar	FARMER JACKS SUBIACO SUBIACO WA		1.58	17.36 ✓
03 Apr	POST SUBIACO POST SHOP SUBIACO AUS		0.68	7.50 ✓
03 Apr	BakersDelight Subiaco Subiaco WA		2.75	30.29 ✓
03 Apr	STRANGE GRAINS SHENTON PARK WA		0.55	6.00 ✓
04 Apr	FACEBK *YSSP7NQ5M2 fb.me/ads IRL			70.00 ✓
04 Apr	SQ *MINISTRA PTY LTD Subiaco WA		7.64	84.00 ✓

Transactions continued over

IMPORTANT GST INFORMATION

Transaction shown with this symbol may indicate a mixed transaction. The GST has been calculated as if the transaction was wholly taxable at 1/11th of the price. You will need to obtain a tax invoice or adjustment note before claiming an input tax credit in relation to this transaction or adjustment.

30373.36296.1.1 ZZ396 0913 SLCS.S901.D114.OV01.00.05



Commonwealth Bank

Commonwealth Bank of Australia
ABN 48 123 123 124 AFSL and
Australian credit licence 234945

Transactions

Account 5550 0510 2187 2953
27 Mar 2025 - 24 Apr 2025

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Transactions continued

Date	Transaction details	Cardholder comments / Expense codes	GST* (\$)	Amount (\$)
05 Apr	SQ *THE COFFEE GROVE Peppermint GrWA		2.53	27.81 ✓
11 Apr	WANEWSADV OSBORNE PARK WA		18.63	204.90 •
14 Apr	POST SUBIACO POST SHOP SUBIACO AUS		0.27	3.00 ✓
14 Apr	OFFICEWORKS Bentleigh EasVIC		19.77	217.50 ✓
14 Apr	FARMER JACKS SUBIACO SUBIACO WA		1.00	11.02 ✓
16 Apr	PRINTLOGIC SUBIACO WA		67.00	737.00 ✓
16 Apr	OFFICEWORKS 0602OFFICE SUBIACO 06		3.94	43.36 ✓
17 Apr	FACEBK *CEL BEN46M2 fb.me/ads IRL			4.64 •
23 Apr	POST SUBIACO POST SHOP SUBIACO AUS		0.89	9.75 •
23 Apr	BUNNINGS 309000 SUBIACO AUS		0.85	9.35 •
23 Apr	CHEZ JEAN CLAUDE PATIS WEST LEEDERVIWA		13.45	148.00 •
23 Apr	MISS MAUD NORTH PERTH WA		6.99	76.90 •
23 Apr	MISS MAUD NORTH PERTH WA		12.81	140.95 ✓

Please check your transactions listed on this statement and report any discrepancy to the Bank immediately.

* * * * *

Unticked charges are accounted for
and reconciled after 24/4/2025.
CF.

I confirm the above expenditure.

Signature of cardholder

Expenditure authorised

30373.36296.1.1 ZZ396 0913 SLCS.S901.D114.OV01.00.05



Online: Pay you credit card using NetBank,
24 hours a day, 7 days a week. Visit
netbank.com.au



Mail: This slip with your **cheque** to:
PO Box 962
PARRAMATTA NSW 2124

ELIZABETH EUSTANCE



Bill code: **1818**
Reference No.:
5550 0510 2187 2953
BPAY® @ Registered to BPAY Pty Ltd

Date paid

Amount paid

\$



Commonwealth Bank

Commonwealth Bank of Australia
ABN 48 123 123 124 AFSL and
Australian credit licence 234945

Your Statement

Corporate Charge Card

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049

MR RICHARD BRYANT
2/317 CHURCHILL AVE
SUBIACO WA 6008

WESTERN METRO REGIONAL CNL

Account number 5550 0510 2279 6946

Statement period 27 Mar 2025 - 24 Apr 2025

Credit limit \$5,000.00

ENQUIRIES 13 1576

24 hours a day, 7 days a week

Your account balance

Opening balance	\$0.00
New transactions	\$149.71
Payments/refunds	\$0.00
Closing balance	\$149.71

Payment Arrangement

Payment will be automatically deducted in terms of the agreement.

Transactions

Date	Transaction details	Cardholder comments / Expense codes	GST [#] (\$)	Amount (\$)
31 Mar	COLES 7712COLES 7712 SHENTON PARK 06		5.74	63.11 ✓
07 Apr	COLES 7712COLES 7712 SHENTON PARK 06		3.16	34.78 ✓
14 Apr	COLES 7712COLES 7712 SHENTON PARK 06		3.17	34.82 ✓

Transactions continued over

IMPORTANT GST INFORMATION

Transaction shown with this symbol may indicate a mixed transaction. The GST has been calculated as if the transaction was wholly taxable at 1/11th of the price. You will need to obtain a tax invoice or adjustment note before claiming an input tax credit in relation to this transaction or adjustment.



30374.36297.1.1 ZZ396 0913 SLCS.S901.D114.QV01.00.05

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Commonwealth Bank

Commonwealth Bank of Australia
ABN 48 123 123 124 AFSL and
Australian credit licence 234945

Transactions

Account 5550 0510 2279 6946
27 Mar 2025 - 24 Apr 2025

Page 2 of 2

Transactions continued

Date	Transaction details	Cardholder comments / Expense codes	GST* (\$)	Amount (\$)
17 Apr	CITY OF VINCENT LEEDERVILLE AUS		0.50	5.50
17 Apr	LS Cranked Pty Ltd Leederville WAUS		1.05	11.50

Please check your transactions listed on this statement and report any discrepancy to the Bank immediately.

* * * * *

Unticked transactions to be
reconciled post 24/4/2025
cf.

Rec'd By: [Signature]
07/05/2025

I confirm the above expenditure.

Signature of cardholder

Yan Wang

Expenditure authorised

07/05/2025

30374.36297.1.1 ZZ396 0913 SLCS.S901.D114.OV01.00.05



Online: Pay your credit card using NetBank,
24 hours a day, 7 days a week. Visit
netbank.com.au



Mail: This slip with your **cheque** to:
PO Box 962
PARRAMATTA NSW 2124

MR RICHARD BRYANT



Bill code: **1818**
Reference No.:
5550 0510 2279 6946
BPAY® @ Registered to BPAY Pty Ltd

Date paid

Amount paid

\$

Account Transactions

WESTERN METROPOLITAN REGIONAL COUNCIL

For the period 27 March 2025 to 24 April 2025

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)	RUNNING BALANCE (AUD)
Commonwealth Credit Card LE						
Opening Balance				-	3,235.40	(3,235.40)
31 Mar 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Aust Post - postal costs for stickers to resident	-	1.50 ✓	(3,236.90)
2 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - milk and fruit Mar25	-	17.36 ✓	(3,254.26)
3 Apr 2025	Bank Transfer	Bank Transfer from Commonwealth Credit Card SD to Commonwealth Credit Card LE	Transfer to LE CC March 2025 sweep	3,560.43 ✓	-	306.17
3 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Australia Post - postage for stickers to resident	-	7.50 ✓	298.67
3 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Bakers Delight - Catering for RC tour 3/4/25	-	30.29 ✓	268.38
7 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Ministra - catering for workshop event	-	84.00 ✓	184.38
7 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - The Coffee Grove - coffees for volunteers/staff at Workshop 5/4/25	-	27.81 ✓	156.57
7 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Facebook - Workshop advert	-	70.00 ✓	86.57
14 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Australia Post - costs for posting lrg envelope stickers for resident	-	3.00 ✓	83.57
15 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Officeworks - paper towel and webcam	-	217.50 ✓	(133.93)
16 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Farmer Jacks - fruit and milk Apr 001	-	11.02 ✓	(144.95)
17 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Officeworks - office supplies (pens, stick-its)	-	43.36 ✓	(188.31)
17 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	C&E - Print Logic - purchase of three bin magnets for Councils	-	737.00 ✓	(925.31)
24 Apr 2025	Payable Payment	Payment: Libby Eustance CC Miscellaneous	Admin - Miss Mauds - catering in-house training 2/5/25	-	140.95 ✓	(1,066.26)
Total Commonwealth Credit Card LE				3,560.43	1,391.29	(1,066.26)
Closing Balance				-	1,066.26	(1,066.26)

Commonwealth Credit Card RB

Opening Balance				-	3,975.12	(3,975.12)
1 Apr 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Coles - cleaning products and fruit	-	63.11 ✓	(4,038.23)
3 Apr 2025	Bank Transfer	Bank Transfer from Commonwealth Credit Card SD to	Transfer to RB CC March 2025 sweep	3,304.43 ✓	-	(733.80)

DATE	SOURCE	DESCRIPTION	REFERENCE	DEBIT (AUD)	CREDIT (AUD)	RUNNING BALANCE (AUD)
Commonwealth Credit Card RB						
8 Apr 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Coles - milk and fruit 005	-	34.78 ✓	(768.58)
15 Apr 2025	Payable Payment	Payment: Rick Bryant CC Miscellaneous	RC - Coles - fruit and milk 003	-	34.82 ✓	(803.40)
Total Commonwealth Credit Card RB				3,304.43	132.71	(803.40)
Closing Balance				-	803.40	(803.40)
Commonwealth Credit Card SD						
Opening Balance				-	4,068.69	(4,068.69)
27 Mar 2025	Bank Transfer	Bank Transfer from Commonwealth Cheque Account to Commonwealth Credit Card SD	Transfer CC Sweep March 2025	10,933.58	-	6,864.89
1 Apr 2025	Payable Payment	Payment: Stuart Devenish CC Miscellaneous	RC - Go Canvas - 6mthly subscription Vehicle Rego Recognition program	-	926.92 ✓	5,937.97
1 Apr 2025	Payable Payment	Payment: Stuart Devenish CC Miscellaneous	RC - Go Canvas - 6mthly subscription Vehicle Rego Recognition program - International fee	-	23.17 ✓	5,914.80
2 Apr 2025	Payable Payment	Payment: Stuart Devenish CC Miscellaneous	Admin - Ministra - coffee costs for meeting w/Chair	-	11.00 ✓	5,903.80
3 Apr 2025	Bank Transfer	Bank Transfer from Commonwealth Credit Card SD to Commonwealth Credit Card LE	Transfer to LE CC March 2025 sweep	- ✓	3,560.43	2,343.37
3 Apr 2025	Bank Transfer	Bank Transfer from Commonwealth Credit Card SD to Commonwealth Credit Card RB	Transfer to RB CC March 2025 sweep	- ✓	3,304.43	(961.06)
4 Apr 2025	Payable Payment	Payment: Stuart Devenish CC Miscellaneous	Admin - Cafe 225 - catering for conference at Treasury Corp 3/4/25	-	631.00 ✓	(1,592.06)
4 Apr 2025	Payable Payment	Payment: Deputy Software (Direct Debit CC)	INV 02802882	-	334.40 ✓	(1,926.46)
7 Apr 2025	Payable Payment	Payment: Zettagrid Pty Ltd (Direct Debit)	INV 610444119	-	816.20 ✓	(2,742.66)
Total Commonwealth Credit Card SD				10,933.58	9,607.55	(2,742.66)
Closing Balance				-	2,742.66	(2,742.66)
Total				17,798.44	11,131.55	6,666.89

Aged Receivables Summary

WESTERN METROPOLITAN REGIONAL COUNCIL

As at 30 April 2025

Contact	Mar 2025	Feb 2025	Older	Total	
Brockway DiCOM Facility Pty Ltd ATF	0.00	0.00	328,936.83	328,936.83	DiCOM
City of Nedlands	2,081.79	0.00	0.00	2,081.79	Query raised
City of Perth	0.00	0.00	58.06	58.06	Query raised
City of Vincent	64,349.11	0.00	0.00	64,349.11	VV invoice - payment expected 20/5/25
Town of Claremont	33,730.24	0.00	0.00	33,730.24	Paid 2/5/2025
Town of Cottesloe	0.00	0.00	(63.58)	(63.58)	Tech issue
Town of Mosman Park - Verge Valet	0.00	0.00	(608.58)	(608.58)	Tech issue
Total	100,161.14	0.00	328,322.73	428,483.87	



Audit and Risk Committee Terms of Reference

Establishment

The Audit and Risk Committee is established by the WMRC under section 7.1A(1) of the *Local Government Act 1995*.

Objective

The primary objective of the Audit and Risk Committee is to guide and assist the WMRC in carrying out its financial management and auditing functions; and report to Council on the organisation's progress of such matters.

Areas of responsibility

The Audit and Risk Committee is to:

- develop each year an Annual and a three year Strategic Audit Plan;
- review internal and external audit reports and ensure their recommendations are implemented;
- recommend the appointment to council of an internal auditor, if circumstances warrant;
- oversee the implementation of any actions in accordance with regulation 16(f) of the *Local Government (Audit) Regulations 1996*.
- guide and assist the WMRC in carrying out its functions:
 - under Part 6 – Financial Management, of the *Local Government Act 1995*;
 - in relation to audits conducted under Part 7 – Audit, of the *Local Government Act 1995*; and
 - relating to other audits and other matters related to financial management.
- review the CEO's report into the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance, given to it by the CEO under regulation 17 of the *Local Government (Audit) Regulations 1996*;
- develop a risk identification program and a strategy to address risk;
- once a year report on risk within the WMRC and satisfy itself that the appropriate controls and processes are in place and are adequate for dealing with those risks;

- make recommendations to Council on implementing strategies to mitigate risk; and
- consider specific risks referred to it from Council.

Membership

Membership of the Audit and Risk Committee is comprised of three (3) members of Council.

Council at its discretion may appoint one representative of the community with local government experience and/or formal auditing or accounting or company director experience.

Meetings

The Committee meets as required and at least three times per year. Special meetings can be initiated by any committee member or an internal auditor.

Delegated Authority

There are no powers delegated to this Committee.

Reporting

Recommendations from this Committee will be referred to Council for consideration.

Term

Appointment is for two years; and members are eligible for re-appointment.



Audit, Risk and Improvement Committee

Terms of Reference

Establishment

The Audit, Risk and Improvement Committee is a Committee of Council established under s7.1A and s5.8 of the *Local Government Act 1995*.

Objectives

The purpose of the Audit, Risk and Improvement Committee is to advise the Council in relation to internal and external audit, compliance, risk management and improvement matters.

Functions

The functions of the Committee are to:

Audit

- Assist the organisation comply with statutory audit and review requirements;
- Determine matters that require action in relation to audit and review findings;
- Oversee the implementation of actions arising from audits and reviews, including endorsing reports to the Minister on responses to an Auditor's report.

Risk

- Monitor the management of organisational risks, noting the risk categories, levels, identified risks and controls.
- Participate in periodic reviews of the risk management framework and corporate risk register.

Improvement

- Promote continuous improvement initiatives and improvements that lead to enhanced financial health, governance and risk management.
- Provide recommendations to Council as appropriate that may lead to improved operational efficiency, service delivery and/or governance and administrative practices.

Membership

Members

Membership of the Committee comprises:

Presiding Member	Independent members as from proclamation of section 87 of the <i>Local Government Amendment Act 2024</i>
Deputy Presiding Member	
Elected Member	
Elected Member	
Elected Member	
CEO or delegate	(non-voting member)

Term

Elected Member membership of the Committee will be reviewed after every Local Government ordinary election and will be appointed by an absolute majority decision of the Council.

External Member membership of the Committee will be appointed following proclamation of s87 of the *Local Government Amendment Act 2024* and then in October 2026, and then each two years thereafter.

Meetings

The Committee is to meet as required, but at least twice per year. Meetings may be convened at the request of the Committee Presiding Member to deal with topical or urgent matters or by the CEO in consultation with the Presiding Member.

Meetings will be timed to coincide with internal or external audit reports, or where significant risks are required to be addressed or where there is need to review progress on improvement initiatives or other actions.

Administration

Officers of the WMRC will:

- Be responsible for coordinating meetings.
- Circulate an agenda before each meeting to all members and other required officers.
- Record minutes of the meetings.
- Report Committee minutes, including any recommendations to the next available meeting of the Council.

Delegated Authority

The Committee is granted delegation by Council (refer Delegation 2.1.1) to undertake the following functions:

1. Meet with the Council's Auditor at least once every year on behalf of the Council [s.7.12A(2)].
2. Examine the report of the Auditor and determine matters that require action to be taken.
3. Ensure that appropriate action is taken in respect of matters referred to above [s.7.12A(3)].
4. Review and endorse the report on any actions taken in response to an Auditor's report, prior to it being forwarded to the Minister [s.7.12A(4)].

Adopted / Modified

This Terms of Reference was adopted/reviewed/modified as follows:

	Meeting Date	Resolution #
Council Adoption	22 May 2025*	
Reviewed/Modified		
Reviewed/Modified		

*: Pending consideration by Council

Policy Adoption and Review Schedule

as at April 2025

Name	Adoption Date	Review Date
Member Council CEO Forums	26 September 2024	September 2027
Acting CEO	30 May 2024	May 2027
Standards for CEO Recruitment, Performance and Termination	30 May 2024	May 2027
Elected Members	25 January 2024	January 2027
Employee Payments	25 January 2024	January 2027
Events Attendance & Gifts	21 March 2024	March 2027
Finance	25 January 2024	January 2027
Purchasing	30 May 2024	May 2025
Stakeholder Engagement	3 February 2022	February 2025
Recording of Council Meetings	1 August 2024	August 2027
Legislative Compliance	1 August 2024	August 2027
Internal Controls	1 August 2024	August 2027
Financial Reserves	1 August 2024	August 2027
Risk Management	30 January 2025	January 2028
Workplace Health and Safety Policy	27 March 2025	March 2028

Council Policy: Stakeholder Engagement

Purpose

To outline the commitment of the Western Metropolitan Regional Council to effective engagement with stakeholders. This means employing appropriate methods of engagement with internal and external stakeholders while ensuring roles and responsibilities are recognised.

Strategic Objectives

- SCP 1 – Achieve a comprehensive cost-effective waste management service across the region
- SCP 2 – Increase the number of Councils, businesses and people using our services
- SCP 5 - Maintain a strong and capable organisation
- SCP 6 – Contribute to the development of effective policy and advocate on our member Councils' behalf

Relevant legislation

- *Local Government Act 1995 (S1.3(2))*

Policy

The Western Metropolitan Regional Council (WMRC) recognises that effective stakeholder engagement is essential to defining and achieving our strategic objectives and delivering high-quality services to our Member Councils and customers. Through proactive, inclusive, and transparent engagement, we seek to foster strong relationships and ensure our decision-making reflects the values and needs of those we serve.

The principles that guide our engagements include:

- *Transparency*: Provide clear, timely, and accessible information
- *Inclusivity*: Ensure diverse stakeholder voices are heard and respected
- *Respect*: Value different perspectives and experiences
- *Responsiveness*: Actively listen and respond to feedback
- *Integrity*: Conduct engagement activities ethically and honestly
- *Continuous Improvement*: Regularly evaluate effectiveness and improve engagement practices

Stakeholders

Internal and external stakeholder groups relevant to delivering shared services include:

<i>Internal Stakeholders</i>	
<ul style="list-style-type: none">• Elected Members – WMRC• Member Council CEO's• Executive team	<ul style="list-style-type: none">• Work teams• Contractors• Volunteers
<i>External Stakeholders</i>	
<ul style="list-style-type: none">• Elected Members – Member Councils• Member Council residents• Elected Members – customer Councils• Executive – customer Councils• Residents – member and customer local governments• Government – State and Federal	<ul style="list-style-type: none">• Professional industry associations• Commercial customers• Service providers• Special interest groups• Media• Local schools, education institutions• Subject matter experts• Politicians• Potential customers

The Regional Council is established by its member Councils to provide shared services to respective communities. The WMRC elected members are engaged the most, with structured arrangements to suitably involve the Chief Executive Officers of member local governments.

Engagement Methods

A range of engagement methods aligned with the International Association for Public Participation (IAP2) spectrum will be utilised on a fit-for-purpose basis. The relevant levels and associated methods of facilitating engagement may include:

- *Inform*: Newsletters, fact sheets, e-mail broadcasts, website updates, social media, agenda papers
- *Consult*: Surveys, feedback questionnaires, structured forums
- *Involve*: Workshops, focus groups, advisory panels
- *Collaborate*: Co-design sessions, joint initiatives, partnerships
- *Empower*: Stakeholder-led projects, delegated decision-making

Methods of engagement will be scaled to the matter at hand. Complex projects that warrant an 'involve' or higher level of engagement with multiple stakeholders will be subject to a Project Plan that will set out strategies and programming of activities.

Roles and Responsibilities

Responsibility for stakeholder engagement is shared across the organisation. Elected Members play a role in promoting engagement and considering stakeholder input during deliberations. The Chief Executive Officer oversees the implementation of engagement strategies and ensures alignment with organisational priorities. Staff members are responsible for carrying out day-to-day engagement activities in accordance with this policy.

Adopted / Modified

This policy is required to be reviewed every 3 years

	Meeting Date	Resolution #	Implementation Responsibility
Council Adoption	3 February 2022	Item 10.7	Chief Executive Officer
Council Review	22 May 2025	Item 10.5	Chief Executive Officer
Council Review	May 2028		

Council Policy: Purchasing

Purpose and Scope

To ensure all purchasing and procurement on behalf of the WMRC is done through a consistent approach to market that is fair, transparent, and equitable while mitigating risk to the WMRC and achieving the best value for money.

[The Policy also ensures compliance with legislative requirements.](#)

Strategic Objectives

SCP 1 - Achieve a comprehensive, cost-effective waste management service across the region

SCP 5 - Develop a strong and capable organisation with responsible financial management

Relevant Legislation

- *S.3.57 of the Local Government Act 1995*
 - *Part 4 of the Local Government (Functions and General) Regulations 1996*
 - *Local Government (Financial Management) Regulations 1996*
-

Policy Statement

Purchasing decisions made on behalf of the WMRC must be made following the principles of ethics and integrity, value for money, sustainability, transparency, and open and effective competition.

Ethics & Integrity

The WMRC's Codes of Conduct applies when undertaking purchasing activities and decision making, requiring WMRC Members and employees to observe the highest standards of ethics and integrity and act in an honest and professional manner.

Value for Money

The WMRC will apply value for money principles in critically assessing purchasing decisions and acknowledges that the lowest price may not always be the most advantageous.



Value for money assessment will consider:

- (a) All relevant total costs of ownership and benefits including transaction costs associated with acquisition, delivery, distribution, and other costs such as, but not limited to, holding costs, consumables, deployment, training, maintenance, and disposal.
- (b) Technical merits including specifications, terms and conditions, quality, compliance, availability, capacity, capability, value-adds offered, warranties, guarantees, repair and replacement policies, response times, ease of inspection and maintenance, ease of after sales service, ease of communications etc.
- (c) The supplier's financial viability, capacity to supply, competency, and compliance history.
- (d) A strong element of competition by obtaining sufficient competitive quotations consistent with this Policy, where practicable.
- (e) Safety requirements and standards in design and specification.
- (f) An evaluation of risk and opportunities arising from the supply, operation, and maintenance.
- (g) Follow the sustainable procurement principles including prioritising purchase and use of recycled and recyclable material, environmentally friendly methodologies, socially responsible employment practices.

Sustainable procurement

The WMRC will follow sustainable procurement principles during the procurement process including:

- Minimising resource use by prioritizing the purchase and use of repairable, reusable and recycled/recyclable materials and equipment,
- Prioritising energy conservation and minimising CO₂-e emissions
- Minimising the use of hazardous materials
- Prioritising local supplier and socially responsible employment practices

Purchasing Value Thresholds

Defining the Purchasing Value

The WMRC will apply reasonable and consistent methodologies to assess and determine Purchasing Values, which ensure:

- (a) The appropriate purchasing threshold and practice is applied in all purchasing activities; and
- (b) Wherever possible, purchasing activity for the same category of supply is aggregated into single contract arrangements to achieve best value and efficiency in future purchasing activities where the requirements can be provided by a single supplier.

A category of supply can be defined as groupings of similar goods or services with common supply and demand drivers; market characteristics; or suppliers.

Individual Purchasing Value Assessment

In any case, where there is no relevant current contract, each purchasing activity is to assess the Purchasing Value based upon the following considerations:

- (a) Exclusive of Goods and Services Tax (GST); and
- (b) The estimated total expenditure for the proposed supply including the value of all contract extension options and where applicable, the total cost of ownership considerations.

- (c) The appropriate length of a contract is to be determined based on market volatility, ongoing nature of supply, historical purchasing evidence and estimated future purchasing requirements.
- (d) Requirements must not be split to avoid purchasing or tendering thresholds [F&G Reg. 12].

The calculated estimated Purchasing Value will determine the applicable threshold and purchasing practice to be undertaken.

Purchasing Value Thresholds

The methods of conducting procurement processes are intended to be transparent and appropriate while ensuring value for money and the best use of the WMRC's resources.

The values below prescribe the procurement thresholds, along with the associated guidelines, that are to be observed (all values are exclusive of Goods and Services Tax) are set out in the below table:

<p>(a) Up to \$5,000 (ex GST)</p> <p>[Manager (including delegated officers) approval required]</p>	<p>Purchase directly from a supplier using a purchase order or Corporate Credit Card issued by the WMRC. A direct purchase is necessary if a contract does not exist that the WMRC may leverage, and a specific contract is not deemed necessary.</p> <p>Obtain a minimum of one verbal or written quotation but may seek more than one quote to represent better value for money.</p> <p>The continuous use of single suppliers is to be routinely tested to ensure that the WMRC is receiving best value for money. <u>Consideration will be given to whether a contract may provide cost benefit.</u></p>
<p>(b) From \$5,000 up to \$50,000 (ex GST)</p> <p>[Manager approval required]</p>	<p>Seek <u>at least</u> three written quotations from suppliers.</p> <p>If purchasing from a WALGA PSA, CUA or other tender exempt arrangement, a minimum of one written quotation is to be obtained.</p>
<p>(c) From \$50,000 up to \$250,000 (ex GST)</p> <p>[Chief Executive Office approval required]</p>	<p>Seek at least three written quotations from suppliers by invitation under a formal Request for Quotation (RFQ).</p> <p>The procurement evaluation and decision are to be based on the pre-determined evaluation criteria and is to be undertaken by an evaluation panel of not less than three relevantly qualified persons in accordance with the relevant management practice.</p> <p>If purchasing from a WALGA PSA, CUA or other tender exempt arrangement, a minimum of three written quotations are to be obtained<u>sought</u>.</p>
<p>(d) Over \$250,000 (ex GST)</p>	<p>Tender Exempt arrangements (i.e., WALGA PSA, CUA or other tender exemption under F&G Reg.11(2)) require at least three written invitations to suppliers</p>

[CEO, Council approval required]	<p>under a formal Request for Quotation (RFQ) in accordance with the relevant management practice.</p> <p>Public Tender: A Request for Tender (RFT) process is to be conducted (in accordance with <i>part 4 of the LG F&G Reg 1996</i>) where the purchasing requirement is not suitable to be met through a panel of pre-qualified suppliers, or any other tender-exempt arrangement, as prescribed.</p> <p>The procurement decision is to be based on pre-determined evaluation criteria that assess all value for money considerations and sustainable practices.</p>
(e) Emergency Purchases	<p>Where no relevant budget allocation is available for an emergency purchasing activity then, in accordance with <i>s.6.8 of the Local Government Act 1995</i>, the Chair must authorise, in writing, the necessary budget adjustment prior to the expense being incurred.</p> <p>The CEO is responsible for ensuring that an authorised emergency expenditure under <i>s.6.8</i> is reported to the next Ordinary Council Meeting.</p>
(f) LGIS Services <i>Section.58(6)(b) Local Government Act</i>	<p>The suite of LGIS insurances is established in accordance with <i>s.9.58(6)(b) of the Local Government Act 1995</i> and are provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining LGIS insurance services is available as a member-base service and is not defined as a purchasing activity subject to this Policy.</p>

Unique Nature of Supply (Sole Supplier)

Under *F&G Reg 11 (2) (f)*, contracts for goods or services and valued at over \$5,000 may be approved without multiple quotes where there is good reason to believe because of the unique nature of the goods or services required or for any other reason, it is unlikely that there is more than one potential supplier. Records are to be retained evidencing:

- (a) Specification
- (b) Outcomes of market testing of specification
- (c) Rationale for why the supply is unique
- (d) Expense included in adopted Annual Budget.

For continuing purchasing requirements, testing the market every **three years** includes obtaining evidence that only one potential supplier still genuinely exists.

Purchasing from Disability Enterprise

An Australian Disability Enterprise (ADE) is a not-for-profit organisation that employs people with disabilities. An ADE may be contracted directly without the need to comply with the threshold and purchasing practice requirements of this Policy, only where:

- The contract value is or is worth \$250,000 or less, and
- A value for money and sustainable value assessment demonstrates benefits for the achievement of strategic and operational objectives.

A qualitative weighting may be used in the evaluation of quotes and Tenders to provide advantages to Australian Disability Enterprises in instances where not directly contracted.

Purchasing from Aboriginal Business

A business registered in the current Aboriginal Business Directory WA (produced by the Small Business Development Corporation) may be contracted directly without the need to comply with the threshold and purchasing practice requirements of this Policy, only where:

- The contract value is or is worth \$250,000 or less, and
- A value for money and sustainable value assessment demonstrates benefits for the achievement of strategic and operational objectives.

A qualitative weighting may be used in the evaluation of quotes and Tenders to provide advantages to Aboriginal businesses in instances where not directly contracted.

State Government (Department of Treasury & Finance) Common Use Agreements (CUA) Government supply contracts for goods and services are encouraged to be used where possible – as these items have been the subject of a competitive tendering process to pre-qualify them prior to their inclusion on the relevant government supply contract. They are likely to offer reliable quality, value for money outcomes and administrative cost savings.

WALGA Preferred Supplier Panels

A collective bargaining initiative has been established on behalf of local governments by WALGA through the WALGA Preferred Supplier Panels.

The WALGA E-Quotes process may be used to obtain competitive quotations from a series of pre-qualified suppliers. The E-Quotes service is a secure web-based tool that covers a broad range of goods and services, streamlines the quotation process and meets all statutory reporting requirements in a transparent manner.

Contracts Renewals, Extensions and Variations

Where a contract has been entered into as the result of a publicly invited tender process, then *F&G Reg. 21A* applies. A decision to approve a contract variation must be made by Council resolution unless *F&G Reg.20 and / or 21A* have been delegated to the CEO.

For any other contract, the contract must not be varied unless the variation is:

- (a) necessary for continuous supply and does not change the scope of the contract; or
- (b) an extension and was included in the original contract.

The market is required to be tested upon expiry of the original contract and extensions.

Expression of Interest

Expression of interest will be considered as a prerequisite to a tender process [*F&G Reg.21*] where the required supply evidences one or more of the following criteria:

- (a) Unable to sufficiently scope or specify the requirement.
- (b) Significant variability for how the requirement may be met.
- (c) Unique solutions and / or multiple options offered
- (d) Subject to a creative element.
- (e) A significant number of potential tenderers requiring shortlisting based on non-price assessment.

All EOI processes will be based upon qualitative and other non-price information only.

Anti Avoidance

When making purchases, officers are to ensure that actions taken are in accordance with the Anti Avoidance provisions of the *Local Government (Functions & General) Regulations 1996 (Part 4)* and Section 3.57 of the *Local Government Act 1995*.

Non-Compliance

If non-compliance with legislation, this Purchasing Policy, or ~~the~~ Code of Conduct, is identified, it must be reported to the Chief Executive Officer or the Manager Corporate Services. If investigated, findings need to be considered in context of the person's training, experience, seniority, and reasonable performance expectations. Breaches may be treated as:

- (a) an opportunity for additional training.
 - (b) a disciplinary matter (possibly subject to comply with *Public Sector Management Act 1994*).
 - (c) ~~for~~ serious misconduct, where the matter will be reported in accordance with the *Corruption, Crime and Misconduct Act 2003*.
-

Adopted / Modified

This policy is required to be reviewed annually.

	Meeting Date	Item #	Implementation Responsibility
Council Adoption	03/12/2020	Item 10.6	Manager Finance & Governance
Council Adoption	18/08/2022	Item 10.3.1	Manager Finance
Council Adoption	30/5/2024	Item 10.4	Chief Executive Officer
Council Adoption	<u>22/5/2025</u>	<u>Item 10.5</u>	<u>Chief Executive Officer</u>

NAME OF ENTITY: WESTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Reconciliations	No	✓			✓
2. Journal Entries	No	✓			✓
3. Supplier Masterfile	No	✓			✓
4. Segregation of Duties	No	✓			N/A
5. Approval of Invoices	No		✓		N/A
6. GST application on Service Delivery Charge	No		✓		N/A
7. Inconsistency of credit cards procedures with Council's resolutions	No			✓	N/A
8. Bank access for terminated employee	No			✓	N/A

Key to ratings

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

NAME OF ENTITY: WESTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

1. Reconciliations

Finding

During our interim audit in March 2025, we noted the following deficiencies in the key account balance reconciliations:

- Property, Plant and Equipment Reconciliations, Infrastructure, Provisions, Payables and Debtors had not been prepared since June 2024.
- Business Online Saver Bank Reconciliations were not prepared and reviewed from August 2024 to November 2024 and for January 2025. Reconciliations for July 2024 and December 2024 were not prepared and reviewed on a timely basis.
- Commonwealth Cheque Bank Reconciliations from July 2024 to February 2025 were not prepared and reviewed on a timely basis.
- Payroll Reconciliations from July 2024 to January 2025 were not prepared and reviewed on a timely basis.

This finding was initially raised in financial year 2020-21. Management is still in the process of resolving this issue.

Rating: Significant (2024: Significant)

Implication

Reconciliations are a key control for ensuring financial data is completely and accurately reflected in the general ledger from which financial statements are derived. Lack of material account balances reconciliation or untimely preparation of them increases the risk of errors, omissions or fraud going undetected. In turn, this could lead to misstatements in financial reporting.

Recommendation

Management should develop a formal policy clearly outlining the timeline and establish responsibilities for preparation and review of the reconciliations to ensure they are prepared and reviewed each month of the financial year with evidence of review being kept as a sufficient audit trail.

Management comment

WMRC concurs with the findings.

- *Due to limited resources and the natural volume of transactions, the reconciliation of Property, Plant, and Equipment, infrastructure, and provisions will be conducted at the end of the financial year. Procedure FP4 – Payroll, Superannuation & Leave Provision will be revised to reflect this change. Procedure FP12 – Asset Management will also be updated accordingly.*
- *Payables and Debtors reconciliations have been prepared on a monthly basis. The Finance team will ensure they are reviewed and approved monthly.*
- *Reconciliation of the Business Online Savings Account will be performed monthly, with appropriate approvals obtained before the month-end process.*

NAME OF ENTITY: WESTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

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- *Payroll reconciliations will also be conducted monthly, with necessary approvals secured prior to the month-end process.*

Since July 2024, the Finance team has gradually improved the reconciliation process. Management will ensure timely approval of all reconciliations, noting that prior to this date, monthly reconciliations were not undertaken (as recognised in the 2020/21 audit).

Responsible person: Manager Corporate Services
Completion date: 01/05/2025

NAME OF ENTITY: WESTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

2. Journal Entries

Finding

From our walkthrough of the manual journal entry process, we noted that there was a manual journal entry that was posted to Xero by the Manager Corporate Services without an independent review of the journal entry.

This finding was initially raised in financial year 2023-24. Management is still in the process of resolving this issue.

Rating: Significant (2024: Significant)

Implication

If journals are not independently reviewed and approved prior to being processed in the accounting system, there is an increased risk that erroneous or fraudulent transactions may not be detected in a timely manner.

Recommendation

We recommend that an independent officer review and approve all manual journal entries prior to them being processed, and evidence of this review and approval be retained.

Management comment

WMRC Agrees with the finding.

Beginning in March 2025, all journal entries will be prepared by the Manager of Corporate Services and reviewed and approved by the CEO on a monthly basis as provided by FP6 – Finance Procedure: Journal Entries.

Responsible person: Manager Corporate Services

Completion date: 01/05/2025

NAME OF ENTITY: WESTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

3. Supplier Masterfile

Finding

From our testing of a sample of eight changes to the Supplier Masterfile during the interim period, we noted that for all samples, there was no evidence of the review of the changes made to the Supplier Masterfile in the Xero financial system. However, we have noted that for seven of the samples, the review was limited to the Supplier Details Forms only.

This finding was initially raised in financial year 2021-22. Management have implemented the use of a Supplier Details Form, which is independently prepared and reviewed. The details in the form are then entered into the Supplier Masterfile in the Xero financial system. However, Management is still in the process of resolving this issue in relation to establishing a review process of changes made to the Supplier Masterfile in Xero.

Rating: Significant (2024: Significant)

Implication

The absence of evidence showing a proper review of Suppliers Masterfile changes made in Xero will increase the risk of fraud and error in payments to suppliers.

Recommendation

The Council should review its process with a view to ensuring that all changes/updates made in the Supplier Masterfile in Xero are appropriately reviewed and the evidence of review are properly maintained.

Management comment

WMRC Agrees with the finding.

Due to limitations in Xero's reporting functionality, there is no specific report available to present the Supplier Masterfile. To address this, the Finance team has redesigned the Supplier Masterfile review and verification process. As from July 2024, all changes have been documented using a Reconciliation Form. The review process now includes a detailed list of all Supplier Masterfile changes for each period, with particular emphasis on approved updates—specifically noting changes to banking details.

A new Financial Procedure will be prepared and applied to address the cross verification between the supplier detail form and the entry into the Xero financial system.

Responsible person: Manager Corporate Services
Completion date: 01/05/2025

NAME OF ENTITY: WESTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

4. Segregation of Duties

Finding

We noted there is a lack of segregation of duties with some of the key financial processes:

- From the assessment of the payroll cycle, we noted that two finance team employees can update employee details in Xero, approve payroll processing form, upload bank payment file and approve payroll payments in the Council's bank accounts. We performed testing over payroll payments and noted two instances where the same two employees were involved in the processing of the fortnightly payroll file and the payment authorisation.
- From the assessment of the expenditure cycle, we noted that two finance team employees can perform the functions of invoice approval, invoice processing, vendor master file updating/changing, upload bank payment file and payment authorisation. We performed testing over expense payments and noted three instance where the same two employees were involved in the approval of the invoice, upload of the payment file and payment authorisation.

Rating: Significant

Implication

Without adequate segregation of duties there is an increased risk that unauthorised or fraudulent activities may occur.

Recommendation

Management should review current processes and procedures with a view to ensuring there is an appropriate segregation of duties or implement controls that mitigate the risk of unauthorised or fraudulent activities.

Management comment

WMRC Agrees with the finding.

Given the organisation's size, WMRC has implemented the F&G Form process to ensure prior setup and approval of all bank transfers in CommBiz. Additionally, WMRC has had the Commonwealth Bank remove the Finance & Customer Services Officer (FCSO) from the approval workflow in CommBiz. This measure strengthens segregation of duties and enhance the integrity of the payment process.

Responsible person: Manager Corporate Services
Completion date: 01/05/2025

NAME OF ENTITY: WESTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

5. Approval of Invoices

Finding

From our testing of 26 expenditure invoices, we noted 12 instances whereby only one officer approved the invoice. Per the Council's *Finance Procedure: Invoice Authorisation & Payment*, Invoices should be authorised by two or more signatories depending on the invoiced amount.

Rating: Moderate

Implication

Non-compliance with the Council's policy and increased risk of unauthorised payments.

Recommendation

Invoice approvals should adhere to the Council's policy.

Management comment

WMRC Agrees with the finding.

WMRC will review the ApprovalMax software settings to ensure that all cost centres — particularly the Admin cost centre—require two or more signatories for approval, based on the invoice amount.

Responsible person: Manager Corporate Services
Completion date: 01/05/2025

NAME OF ENTITY: WESTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

6. GST application on Service Delivery Charge

Finding

In our testing of Service Delivery Charge revenue invoices, we noted that the Council did not apply the Goods and Services Tax ('GST') on invoices to two of its Member Councils, the Town of Mosman Park and the Town of Claremont. The Council applied GST to its other Member Councils as well as its Participating Councils.

Rating: Moderate

Implication

Without consistent application of GST, there is a risk that the Council is not in compliance with the Goods and Services Tax Act. This may result in potential adverse legal and financial consequences.

Recommendation

Management should review its current application of GST on Service Delivery Charges with a view to ensuring that it complies with the requirements of the Goods and Services Tax Act. If in doubt, the management should seek legal and professional advice on its application.

Management comment

WMRC acknowledges the finding.

WMRC initially issued GST-inclusive invoices to two specific member councils. However, based on historical practices, both councils requested revised invoices excluding the GST component before processing payments. From 1st July 2025, WMRC will include the Goods and Services Tax (GST) on all Service Delivery Charges to 5 Member Councils. A 10% GST will be applied as a mandatory charge to ensure compliance and to mitigate potential legal and financial risks.

Responsible person: Manager Corporate Services
Completion date: 01/05/2025

NAME OF ENTITY: WESTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

7. Inconsistency of credit cards procedures with Council's resolutions

Finding

The *Finance Procedure: Corporate Cards FP-9* procedure states that the Council is required to approve the issue of corporate credit cards. We noted that the Chief Executive Officer's (CEO) corporate credit card was issued without the prior approval of Council. However, per the Minutes of the Council's Meeting on 27 March 2025 noting the Council's resolution 10.7.1 on the delegations and expenditure authorities to the CEO and the sub-delegations by the CEO as set out in the Delegations Register and the Expenditure Authority Limits, the Delegations Register shows that the CEO has been approved to have a credit card authority of \$10,000. The procedure which requires the approval of the Council on the issue of corporate credit cards appears to be inconsistent with the resolution adopted by the Council.

We also noted that per the *Finance Procedure: Corporate Cards FP-9 procedure*, the Manager Communications and Education and the Manager Operations have a credit limit of \$2,000, whereas the limit per the Delegations Register is \$5,000.

Rating: Minor

Implication

Policy and procedure which is inconsistent with the Council's resolution may result in practices not aligned to the decisions of the Council. The inconsistency may result in the Council not meeting its objectives and the practice may not be suitable, adequate and effective.

Recommendation

Management should review policies and procedures to ensure that they are consistent with resolutions adopted by the Council.

Management comment

WMRC Agrees with the finding.

WMRC will update Finance Procedure FP-9: Corporate Cards to align with the procedure with the arrangements provided by the Delegated Authority Register and the expenditure authority limits set by the CEO under delegation. This update will remove the requirement for Council approval for credit card requests. Additionally, the procedure will be amended to increase the corporate card credit limit to \$5,000 for the Manager Operations and Manager Communications and Education positions.

Responsible person: Manager Corporate Services
Completion date: 01/05/2025

NAME OF ENTITY: WESTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

8. Bank access for terminated employee

Finding

We noted an instance where a terminated employee remained as a bank signatory for the Council's Commonwealth Bank account after their termination date. We acknowledged that the access to the Council's bank accounts can only be performed with a WMRC login and a token, which had been removed.

Rating: Minor

Implication

There is an increased risk of unauthorised access which could result in a financial loss to the Council.

Recommendation

The Council should review its termination procedures to include timely removal of access to the Council's bank accounts previously granted to a terminated employee.

Management comment

WMRC Agrees with the finding

An annual review of all system access—including CommBiz access—will be implemented. The employee termination checklist will also be reviewed and updated to include the suspension of system access as part of the offboarding process. The terminated employee has since been removed as a bank signatory.

Responsible person:

Manager Corporate Services

Completion date:

01/05/2025

ATTACHMENT 11-4A - Progress on WMRC Resolutions as at 22 May 2024

Key: Red – resolution not yet commenced. Orange – resolution underway. Green – resolution complete

This excludes procedural resolutions and most of those where Council only notes, endorses or receives a report.

Council Meeting	ITEM	RESOLUTION	COMMENT
21 March 2024	15.2.3	That the Administration undertakes a review of all internal policies to be completed by the end of 2024.	In progress
26 September 2024	11.4.2	That Council endorse that Council Resolution 15.4.3 of 21 March 2024 be deferred to a future OCM at completion of the procurement activity	In progress [concerning Green Waste Haulage and Processing]
30 October 2024	9.2.2	Subject to the allocations within 9.2.1 above, Council authorise the following actions: a) The establishment of a loan facility for \$750,000; b) A call for tenders for the acquisition of two rear blade ejection trailers; c) the acquisition of a prime mover suitable for rear blade ejection trailers; and d) works required to create a waste bunker and machinery installation for waste loading.	In progress – loan facility being progressed, tenders have been called for trailers and bunker works.
28 November 2024	10.7	Council resolved to endorse the engagement of a Project Manager and consider budget amendments during the mid-year budget review process to provide for same.	Undertaken at 27 March 2025 meeting.
30 January 2025	10.3	2025/26 Budget Preparation	Budget preparation is proceeding in line with adopted program
30 January 2025	10.4	Communications & Education Activities Plan 2025	To be implemented throughout 2025.
19 February 2025	9.1	City of Nedlands MOU	In progress – pending receipt of final executed document from City of Nedlands
27 March 2025	10.1	Compliance audit report adopted for submission to the Department of Local Government, Sport and Cultural Industries	Return submitted.

27 March 2025	10.5	Council resolved to adopt and give public notice of an amendment to the schedule of fees and charges relating to waste passes for residents who are not able to utilise the Verge Valet services.	Public notice published.
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SUMMARY RECORD OF MEETING

CHIEF EXECUTIVE OFFICERS' FORUM

Meeting held on

Thursday 15 May 2025 commencing at 2:00pm

1 NOMINATION OF FACILITATOR

Liz Ledger agreed to facilitate the meeting.

2 ATTENDANCE

Member	Position	Council
L Ledger	Chief Executive Officer	Town of Claremont
N Martin Goode	Chief Executive Officer	Town of Mosman Park
D Burnett	Chief Executive Officer	Shire of Peppermint Grove
Other attendees		
S Devenish	Chief Executive Officer	WMRC
R Bryant	Manager Operations	WMRC
L Eustance	Manager Communications & Education	WMRC
Y Wang	Manager Corporate Services	WMRC
Apologies		
C Cameron	Chief Executive Officer	City of Subiaco
M Newman	Chief Executive Officer	Town of Cottesloe

3 DISCLOSURE OF INTERESTS

Nil

4 MATTERS FOR DISCUSSION / NOTING

4.1 New Business – Verge Valet

Matters noted at the meeting include:

- New business – Verge Valet
- Investment Logic Mapping Workshop

There was discussion around the financial arrangements for Verge Valet, with WMRC agreeing to circulate an overview of the financial structures, costs and revenue.

5 COUNCIL RESOLUTIONS

Resolutions from the Council meeting of 27 March 2025 were noted as follows:

- Risk Register Review
- Mid-Year Budget Review
- Workforce Plan 2025/26
- Budget Parameters Paper
- Annual Review of Delegations
- Workplace Health and Safety Policy
- Waste Passes for Non-Member Councils
- WMRC Administration Accommodation
- Legal Proceedings - DiCOM

6 FINANCIAL REPORT

A summary financial report for year-to-date 31 March 2025 was presented and discussed.

7 OPERATIONS REPORT

An overview of waste operations, including transaction numbers and tonnages was presented with discussion on residual waste amounts, FOGO and verge collections.

8 COMMUNICATIONS AND EDUCATION REPORT

An overview of the main activities of the team was presented, including Council liaison and support, waste communications, community education, Verge Valet and representation.

9 MAY ORDINARY COUNCIL MEETING

9.1 Anticipated Ordinary Council Meeting Agenda Items

The meeting is scheduled for 22 May 2025 at the City of Subiaco. Items anticipated for the coming Ordinary Council meeting agenda include:

- Financial Activity Statements
- Creditor payments and Debtor Items
- Draft Budget Terms

- Audit, Risk and Improvement Committee – Terms of Reference and appointment of presiding and deputy presiding members
- Tender Recommendation – Waste Trailers
- IT Security Plan
- Interim Audit Report
- Safety and operations report
- Communications and education report
- Verge Valet report
- Progress on Council resolutions
- CEO Forum – Record of Meeting

10 OTHER MATTERS

10.1 Audit, Risk and Improvement Committee Membership

The requirement for independent membership was raised for discussion. In particular, the group discussed ways to achieve independent representation and the possibility of sharing membership.

11 NEXT MEETING

2pm, 24 July 2025

12 CLOSE OF MEETING

Meeting closed at 2.50pm.