Western Metropolitan Regional Council
Managing waste wisely

Attachment 10.1A

Minutes

AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING (AC 02/26)

29 October 2026
Commenced at 5:01 pm

Held at: 2/317 Churchill Avenue, Subiaco

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1. DECLARATION OF OPENING

Meeting opened at 5:01pm

2. RECORD OF ATTENDANCE AND APOLOGIES

Committee Member

Mr. D. Ashton	Presiding Member	Independent Member
Mr. P. Zhou	Deputy Presiding Member	Independent Member
Cr. P. Kelly	Member	Town of Claremont
Cr. R. Jones	Member	City of Subiaco
Cr. P. Macintosh (arrived 5.35pm)	Member	Shire of Peppermint Grove

Cr. P. Kelly confirmed that he was attending the meeting by telephone from a secure and confidential location.

Staff

S. Devenish	Chief Executive Officer	WMRC
J. Fenlon	Chief Financial Officer	WMRC
B. McInnes	Chief Operating Officer	WMRC

Apologies

Nil

3. DECLARATIONS OF INTEREST

Nil

4. CONFIRMATION OF PREVIOUS MINUTES

4.1 CONFIRMATION OF PREVIOUS MINUTES OF THE AUDIT AND RISK MANAGEMENT COMMITTEE MEETING

Responsible Officer:	**CEO**
Date:	**10 September 2026**
Attachment:	**Nil**

Minutes of the Audit and Risk Management Committee meeting which was held on 10 September 2026 were circulated previously under a separate cover and are to be found at this link.

Moved: Cr P. Kelly Seconded: Mr. P. Zhou

RECOMMENDATION AND COMMITTEE RESOLUTION

4.1.1 The Audit and Risk Management Committee confirm the minutes of the WMRC Audit and Risk Management Committee meeting held on 10 September 2026 as a true and correct record.

CARRIED: 4/0

5. REPORTS OF OFFICERS

5.1 RISK REGISTER REVIEW – STRATEGIC CATEGORY

Responsible Officer: **CEO**

Date: **29 October 2026**

Attachment: **5.1A Existing Strategic Category Risk Register**

5.1B Proposed Strategic Category Risk Register

PURPOSE

To consider the outcomes of the review of the Strategic category of the Corporate Risk Register and recommend that Council endorse the revised primary strategic risks contained in Attachment 5.1B.

BACKGROUND

The WMRC Corporate Risk Register is maintained in accordance with the Risk Management Policy and Risk Management Plan and serves as the principal mechanism for identifying, assessing and managing risks that may affect achievement of the organisation's objectives. The Strategic category sits at the apex of the register and is intended to identify risks that may affect WMRC's ability to achieve its long-term objectives, maintain organisational relevance and sustain its future viability.

Since the Risk Register was last considered by Council, a number of significant developments have altered WMRC's operating environment, strategic priorities and control framework. These developments include adoption of the Council Plan 2026, development of the Corporate Plan 2026, implementation of a new organisational structure, progression of the Recycling Centre redevelopment program, resolution of key legal constraints affecting land access, demonstrated operational efficiencies through self-haul arrangements and substantial reduction of previously significant safety risks.

In response to these changes, the Leadership Group commenced a comprehensive review of the Corporate Risk Register. The Strategic category was reviewed first to ensure the organisation's highest-level risks are clearly identified and aligned with current strategic priorities before proceeding to review the remaining categories.

DETAILS

The review considered the continued relevance of the existing Strategic category and whether it adequately reflected the risks most likely to influence WMRC's long-term success. It was observed that the existing category had evolved incrementally over time and was largely issue-based rather than framework-based, resulting in some overlap with other categories and limited alignment with the current strategic planning framework.

To address this, the Strategic category has been restructured around a series of enduring strategic risk themes aligned with the Council Plan 2026 and Corporate Plan 2026. The revised framework is intended to provide a more sustainable basis for strategic risk management by focusing on the principal areas of uncertainty that may affect achievement of WMRC's long-term objectives.

The proposed primary strategic risks are:

Ref	Risk Area	Strategic Focus
PS1	Strategic Alignment & Organisational Relevance	Long-term relevance and strategic direction
PS2	Long-Term Infrastructure & Environmental Outcomes	Infrastructure planning and environmental outcomes
PS3	Resource Recovery & Environmental Outcomes	Waste diversion and sustainability outcomes
PS4	Market Position & Commercial Sustainability	Financial sustainability and competitiveness
PS5	External Dependency & Market Disruption	Reliance on external parties and markets
PS6	Organisational Resilience & Service Continuity	Continuity of critical services
PS7	Organisational Capability & Leadership	Leadership, capability and succession
PS8	Strategic Innovation & Transformation	Future readiness and adaptation

These risks have been developed to provide coverage across the strategic themes of the Council Plan 2026. Further, the previous reference to ‘strategic’ and ‘operational’ level risks have been described as ‘primary’ and ‘’secondary’ respectively. This renaming avoids confusion around the use of the word ‘strategic’ for both category and level assignments and reflects the distinction between primary outcomes and secondary operational delivery risks.

The Leadership Group has reviewed the proposed category structure, risk statements, controls, residual ratings and proposed treatment actions. The result is considered to provide an appropriate strategic risk framework for the organisation and a sound basis for ongoing review of the remaining categories.

RISK MANAGEMENT

The purpose of the review is to strengthen the organisation's risk management framework by ensuring strategic risks are aligned with current organisational objectives and the external operating environment.

The revised Strategic category directly supports identification and management of risks associated with:

- Achievement of the Council Plan 2026.
- Delivery of the Corporate Plan 2026.
- Long-term organisational sustainability.
- Strategic decision-making and organisational relevance.
- Service continuity and resilience.
- Resource recovery and environmental outcomes.
- Financial sustainability and market position.
- Innovation, adaptation and future readiness.

COMMUNICATION AND CONSULTATION

The revised Strategic category has been developed through review by the Leadership Group as part of the Corporate Risk Register review process. The review considered the Council Plan 2026, Corporate Plan 2026, Risk Management Plan and the current Corporate Risk Register

REPORT IMPLICATIONS

Legislation and Policy Alignment

- *Local Government Act 1995*
- *Local Government (Audit) Regulations 1996*
- Risk Management Policy
- Risk Management Plan

Business and Strategic Alignment

Compliance with statutory requirements supports theme 6 of the Council Plan 2026 as follows:

> *Maintain a capable, adaptable and resilient organisation that can sustainably deliver services, manage risk and support long-term strategic objectives.*

The revised category has also been structured to align with all strategic themes contained within the Council Plan 2026.

Financial and Resource Implications

There are no direct financial implications arising from endorsement of the revised Strategic category. The review has been undertaken using existing organisational resources. Future treatment actions arising from the register will be considered through normal business planning and budgeting processes.

COMMENTS

The review has realigned the Strategic category of the Corporate Risk Register with WMRC's contemporary strategic framework. The revised category focuses on the key uncertainties affecting achievement of long-term objectives, providing stronger alignment with Council Plan 2026, clearer separation of strategic and operational risks, and a sound basis for risk management and decision-making. Accordingly, it is recommended that the Audit, Risk and Improvement Committee recommend the revised Strategic category primary risks to Council for endorsement.

VOTING REQUIREMENT

Simple majority

Moved: Mr. P. Zhou Seconded: Cr. R. Jones

RECOMMENDATION AND COMMITTEE RESOLUTION

5.1.1 That the Audit, Risk and Improvement Committee recommend that Council:

a) Adopt the revised primary risks of the Strategic category within the Corporate Risk Register as contained in Attachment 5.1B

b) Note that the revised Strategic category will form the basis for the ongoing review of the remaining categories of the Corporate Risk Register.

CARRIED: 4/0

Cr. Macintosh arrived at 5.35pm

5.2 ANNUAL FINANCIAL AUDIT – YEAR ENDING 30 JUNE 2026

Responsible Officer: **Chief Executive Officer**

Date: **29 October 2026**

Attachment: **5.2A Interim Audit Findings**

5.2B Final Audit Findings

5.2C Independent Auditors Report 2026

5.2D Financial Statements year ending 30 June 2026

PURPOSE

To receive and review the audited Annual Financial Statements for the year ended 30 June 2026, together with the Interim Audit Findings and Final Audit Findings reports.

BACKGROUND

Under the *Local Government Act 1995*, the Auditor General is responsible for the annual financial audits of all Western Australian local governments and regional councils. These audits are generally undertaken in two stages, comprising an interim audit and a final audit. The two-stage approach enables the Office of the Auditor General to assess both the effectiveness of the organisation's systems and controls, and the reliability of its annual financial statements.

The interim audit is typically conducted during the financial year and focuses on governance, risk management, internal controls, financial management processes and information systems. This stage assists in identifying control weaknesses or compliance issues early, allowing management the opportunity to implement corrective actions before year-end.

The final audit is undertaken following the preparation of the annual financial statements. It involves a detailed examination of the financial report, supporting records and accounting treatments to determine whether the financial statements fairly present the local government's financial position and performance in accordance with applicable accounting standards. The final audit culminates in the issuance of an Independent Auditor's Report, together with any final management recommendations arising from the audit.

DETAILS

The audit of the Council's financial statements for the year ended 30 June 2026 has now been completed. The relevant audit and financial reporting documents are attached for the Committee's information and consideration.

Interim Audit

The interim audit examined the effectiveness of the Council's internal control environment, financial management processes and governance arrangements. The interim audit identified six findings comprising four significant findings and two minor findings. The significant findings related to reconciliations, journal entry approvals, supplier masterfile controls and segregation of duties, while the minor findings related to invoice approvals and employee termination checklists.

Management responses and actions taken in relation to each finding are included in Attachment 5.2A. All findings were assigned a target completion date of June 2026. Management has

implemented actions to address all findings. The only matter not fully resolved is the residual segregation of duties risk.

This residual risk reflects the limited finance resources available within a small organisation to undertake independent review functions.

Segregation of duties is a fundamental internal control that separates key financial processes between different officers to reduce the risk of error, inappropriate transactions or fraudulent activity. In practice, this means ensuring that no single employee has control over all stages of a financial transaction, such as creating or amending supplier details, processing invoices, preparing payment files and authorising payments.

To address this matter, the finance team has been restructured to provide for the appointment of a part-time Accountant position. Recruitment is nearing completion, with commencement anticipated in early November 2026. The additional qualified finance resource will enable independent review and oversight of key accounting processes and provide a sustainable long-term solution to the remaining segregation of duties risk identified through the interim audit.

Final Audit
The final audit focused on the financial statements for the year ended 30 June 2026 and the supporting financial reporting processes. The audit identified three findings, comprising two moderate findings and one minor finding. No findings were assessed as significant and none were considered to have an impact on the audit opinion.

The two moderate findings related to:

- the absence of a documented formal review of the independent asset valuation report used in preparing the financial statements; and
- incomplete related party declarations from two key management personnel at the time of audit. This matter was also identified during the previous financial year and remained outstanding at the commencement of the final audit.

The minor finding related to a loan agreement entered into during the year which had been executed but was not dated, creating uncertainty regarding the commencement of the agreement.

Management responses and corrective actions are outlined in Attachment 5.2B. The findings relate primarily to documentation and process controls, and management has implemented or commenced actions to address each matter. None of the findings affected the audit opinion.

Overall, the final audit findings were administrative and procedural in nature and did not identify any matter that would affect the Auditor General's opinion on the Council's financial statements.

Independent Auditor's Opinion
The Independent Auditor's Report at Attachment 5.2C provides an unmodified audit opinion on the Council's financial statements for the year ended 30 June 2026. The Auditor General concluded that the financial report is based on proper accounts and records, fairly presents the Council's financial position and performance, and complies with the requirements of the *Local Government Act 1995* and applicable accounting standards. The unmodified opinion confirms that no material misstatements were identified during the audit.

RISK MANAGEMENT

The matters addressed within this report support management of the following risks contained within the Corporate Risk Register:

Governance;
- SG5 – failure to fulfill duty
- OG6 – compliance risk

Financial;
- OF5 – fraud and corruption

Reputational;
- SR2 – perception of poor executive leadership
- OR8 – public criticism

COMMUNICATION AND CONSULTATION

Nil

REPORT IMPLICATIONS

Legislation and Policy Alignment

Local Government Act 1995, s.7.12AB requires the auditor to audit the accounts and annual financial report of a local government at least once in respect of each financial year.

Local Government (Audit) Regulations 1996, r.16 identifies a function of the Audit, Risk and Improvement Committee to receive and review reports on and recommend to the Council actions to be taken in relation to audits undertaken under Part 7 of the *Local Government Act 1995*.

The Terms of Reference of the Audit, Risk and Improvement Committee provide for the Committee receiving, reviewing and advising Council on matters relating to audit.

Business and Strategic Alignment

Financial management is central to theme 6 of the Council Plan 2026 as follows:

> *Maintain a capable, adaptable and resilient organisation that can sustainably deliver services, manage risk and support long-term strategic objectives.*

Financial and Resource Implications

The audit process has been completed within existing budget allocations. Any resources required to complete the remaining audit actions will be met from approved operational budgets.

COMMENTS

The 2025-26 audit process has been completed with an unmodified audit opinion, providing assurance that the Council's financial statements fairly present its financial position and performance. Audit findings identified opportunities to strengthen certain controls and processes, with management actions either completed or underway. The remaining segregation of duties finding is being addressed through the recruitment of an Accountant position to provide additional finance oversight and review capacity.

Overall, the audit outcomes demonstrate a sound financial control environment and support Council's consideration of the audited financial statements.

VOTING REQUIREMENT

Simple majority

Moved: Mr. P. Zhou Seconded: Cr. R. Jones

RECOMMENDATION AND COMMITTEE RESOLUTION

5.2.1 That the Audit, Risk and Improvement Committee recommend that Council:

a) **Receive the Independent Auditor's Report, Interim Audit Findings, Final Audit Findings and audited Annual Financial Statements for the year ended 30 June 2026.**
b) **Note the Auditor General's unmodified audit opinion in respect of the Annual Financial Statements for the year ended 30 June 2026.**
c) **Note the interim and final audit findings and management actions undertaken in response to those findings.**
d) **Note that management will continue implementing actions to address the remaining segregation of duties finding identified through the interim audit.**

CARRIED: 5/0

6. CONFIDENTIAL REPORTS

Nil

7. GENERAL BUSINESS

Nil

8. CLOSURE OF MEETING

The meeting was closed at 5:49 pm

9. NEXT MEETING

To be determined.

1 STRATEGIC RISK

Give each risk a code. This makes it easy to refer to it with others (eg in a meeting).	Identify your risks.	Analyse your risks by scoring the likelihood of them happening and the potential impact.			Think about your appetite for these risks. Give each one a target risk score that reflects the level of risk you'd be happy to accept.	List the controls that you **currently have in place** to reduce and control each risk.	Rescore the likelihood and potential impact of each risk **with the controls in place**.			If residual risk score is higher than target risk score, list the additional actions needed to reduce the risk further.	For ongoing assurance that risks are being controlled effectively, record who is responsible for each risk and when/how they should review it.	
Risk code	**Risk**	**Likelihood (1–5)**	**Consequence (1–5)**	**Initial risk score**	**Target risk score**	**Current controls**	**Likelihood after controls (1–5)**	**Consequence after controls (1–5)**	**Residual risk score**	**Actions required**	**Risk owner**	**Review (timeframe and process)**
PRIMARY LEVEL RISKS												
PS1	**Strategic Alignment & Organisational Relevance** WMRC fails to adapt its strategic direction, services and business model by not aligning to changing community expectations, member council priorities, government policy and regulatory requirements.	2	4	**8**	4	Preparation and periodic review of the Council Plan and Corporate Plan. Ongoing engagement with Member Councils through CEO Forums and Council meetings. Active participation in local government, waste and resource recovery industry forums. Monitoring of legislative, regulatory and policy developments. Strategic advocacy with State and Federal Government agencies.	1	3	**3**		Council and CEO	
PS2	**Long-Term Infrastructure Outcomes** Availability of facilities, land, assets and infrastructure are unable to support future service requirements, growth, emerging technologies or changing waste streams.	3	4	**12**	4	Long-term Recycling Centre planning and facility master planning. Asset Management planning and capital works programming. Investment Logic Mapping and business case assessment processes. Ongoing identification of future land and infrastructure requirements. Monitoring of waste volumes, operational capacity and emerging service requirements.	1	3	**3**		CEO	
PS3	**Resource Recovery & Environmental Outcomes** WMRC waste management practices fail to maximise resource recovery from received waste streams and achieve expected environmental outcomes.	3	5	**15**	4	Active management of contamination in incoming waste streams. Monitoring and assessment of resource recovery opportunities and emerging waste technologies. Community education and behaviour change initiatives. Ongoing engagement with industry and regulatory stakeholders. Regular review of environmental performance and diversion outcomes.	2	3	**6**	1. Prepare a recovery opportunities roadmap to ensure optimisation of recovery. 2. Periodically review market and technology developments. 3. Monitor performance analytics.	CEO	
PS4	**Market Position & Commercial Sustainability** Loss of competitiveness, customers, utilisation or scale reduces long-term financial sustainability and value to member councils.	3	4	**12**	4	Regular review of service demand, customer utilisation and competitive pricing structures. Monitoring of waste industry market developments and alternative service offerings. Corporate Plan and Long-Term Financial Planning processes. Ongoing engagement with Member Councils and service users to understand service needs and expectations.	1	3	**3**		CEO	
PS5	**External Dependency & Market Disruption** Reliance on external processors, contractors, logistics providers and end markets compromises achievement of strategic objectives.	3	5	**15**	4	Business Continuity Plan. Competitive procurement processes and contract management framework. Regular market testing and assessment of service provider capability. Monitoring of processing markets and industry developments. Maintenance of relationships with key contractors, processors and service providers. Contract provisions addressing performance monitoring and business continuity requirements.	2	3	**6**	Assess critical dependencies to determine contingency arrangements for contractor or processor failure.	CEO	

PS6	**Organisational Resilience & Service Continuity** WMRC is unable to maintain critical services or achieve strategic objectives due to major disruptions affecting infrastructure, systems, workforce, environmental or other emergency event.	2	4	**8**	4	Business Continuity Planning and Emergency Management arrangements. Asset maintenance and renewal programs. Insurance coverage for significant operational risks. Disaster recovery and emergency response procedures. Monitoring of critical operational dependencies and service continuity requirements.	1	4	**4**		Council and CEO	
PS7	**Organisational Capability & Leadership** WMRC lacks the capability, capacity, leadership and organisational maturity required to deliver its strategic objectives.	2	4	**8**	4	Workforce Plan aligned with Council Plan and Corporate Business Plan objectives. Recruitment and retention practices. Performance review and professional development programs. Leadership and management development. Workforce succession planning and organisational structure reviews. Access to industry expertise and professional networks.	1	2	**2**		Council and CEO	
PS8	**Strategic Innovation & Transformation** WMRC fails to identify, adopt, utilise or appropriately govern emerging technologies, reducing innovation, efficiency and competitiveness.	3	4	**12**	4	Monitoring of emerging technologies and industry developments. Assessment of technology opportunities through business planning and project governance processes. Participation in industry forums and professional networks. Evaluation of new technologies through business cases and due diligence processes. Maintenance of technology and information management policies and procedures.	2	2	**4**		CEO	

SECONDARY LEVEL RISKS													
SS1	**Strategic Alignment & Organisational Relevance** Business planning, budgeting and resource allocation processes fail to adequately align organisational resources with approved strategic priorities.	2	3	**6**	4	Annual Corporate Plan preparation and review. Annual budget preparation and Council adoption. Formal bi-annually budget monitoring and reporting. Monthly management reporting (budget variance analysis). Leadership Group review of priorities and resources. Annual business planning processes.	1	3	**3**		CEO	
SS2	**Long-Term Infrastructure Outcomes** Infrastructure planning, asset management, maintenance and capacity forecasting processes fail to ensure facilities, plant and equipment remain fit for purpose and capable of meeting future service requirements.	2	3	**6**	4	Asset Management Plan including capital works planning and budgeting; preventative maintenance programs; routine asset inspections; plant replacement planning. Monitoring of waste volumes and operational capacity.	2	3	**6**	Complete comprehensive asset management plan. Undertake a long-term infrastructure capacity assessment to confirm future facility, plant and equipment requirements, supported by a staged infrastructure renewal program. Particular focus should be given to identifying and reducing critical single points of failure, while implementing regular asset condition and capacity reporting to support timely investment and renewal decisions.	COO	

SS3	**Resource Recovery & Environmental Outcomes** Operational practices, regulatory compliance processes, contracted service arrangements or waste handling activities fail to achieve required environmental performance and resource recovery outcomes.	3	3	**9**	4	DWER licence compliance monitoring. Environmental management procedures. Waste acceptance and contamination management practices. Best practice research. Applied waste education programs. Contractor performance monitoring. Resource recovery performance reporting. Staff training and operational procedures. Internal compliance reviews and inspections.	2	3	**6**	Review current resource recovery performance to identify opportunities for improved environmental outcomes and diversion rates. Strengthen compliance monitoring and reporting arrangements, implement targeted contamination reduction initiatives, and periodically assess emerging recovery technologies and processing opportunities to improve operational and environmental performance.	COO	
SS4	**Market Position & Commercial Sustainability** Service delivery, operational efficiency and cost management processes fail to maintain competitive, customer-focused and financially sustainable services.	3	3	**9**	4	Operational performance monitoring. Critical review of business efficiency. Procurement and tendering processes. Contract management and review processes. Budget monitoring and financial reporting. Service level monitoring. Operational planning and resource allocation. Continuous improvement initiatives.	2	2	**4**		COO & CFO	
SS5	**External Dependency & Market Disruption** Procurement, contract management and supplier oversight processes fail to maintain resilient service delivery arrangements and appropriate alternatives for critical external dependencies.	3	5	**15**	4	Organisational business continuity planning. Procurement policy and procedures. Contract management framework. Contractor performance monitoring. Market testing of critical services. Due diligence assessments of suppliers. Maintenance of contractor and supplier relationships.	2	2	**4**		COO	
SS6	**Organisational Resilience & Service Continuity** Business continuity, emergency management and operational contingency arrangements fail to maintain critical services during significant disruption events.	3	4	**12**	4	Business Continuity Plan. Emergency Management arrangements. Incident response procedures. Disaster recovery procedures. Insurance program. Preventative maintenance programs. Contractor contingency arrangements. Staff emergency response training.	1	3	**3**		CEO	

ATTACHMENT 10.1C

NAME OF ENTITY: WESTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2026

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	✓			✓
5. Approval of Invoices	No			✓	✓
6. Termination Checklists	No			✓	

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.

ATTACHMENT

NAME OF ENTITY: WESTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

1. Reconciliations

Finding
During our interim audit in March 2026, we noted the following deficiencies in the key account balance reconciliations:

- Property, Plant and Equipment and Provisions reconciliations had not been prepared since June 2025.
- Business Online Saver Bank Reconciliations for July to August 2025 and October 2025 were not prepared on a timely basis. Reconciliations from August to September 2025 did not have evidence of a review date. Reconciliations for September 2025, October 2025 and December 2025 were not reviewed on a timely basis.
- Commonwealth Cheque Bank Reconciliations for July to August 2025 and October 2025 were not prepared on a timely basis. Reconciliations from July to September 2025 did not have evidence of a review date. Reconciliations for October 2025 and December 2025 were not reviewed on a timely basis.
- Payroll Reconciliations from July to November 2025 did not have evidence of a review date.
- Accounts Payable reconciliations for July to August 2025 and October 2025 were not prepared on a timely basis. Reconciliations from July to September 2025 did not have evidence of a review date. Reconciliations for October 2025, January 2026 and February 2026 were not reviewed on a timely basis.
- Accounts Receivable reconciliations for July to August 2025 and October 2025 were not prepared on a timely basis. The February 2026 reconciliation did not have evidence of a preparation date. The reconciliations from July to September 2025 and February 2026 did not have evidence of a review date. Reconciliations for October 2025, December 2025 and January 2026 were not 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 (2025: Significant)

Implication
Reconciliations are a critical internal control that ensures financial data is completely and accurately reflected in the general ledger, which forms the basis of the Council's financial statements. When material account balances are not reconciled, or when reconciliations are prepared late, the risk increases that errors, omissions or fraudulent activity may go undetected. This in turn heightens the likelihood of misstatements in financial reporting and may adversely affect the quality of information used for decision-making across the Council.

Recommendation
Management should implement a formalised reconciliation policy that clearly defines the monthly preparation and review timelines, assigns responsibility for each stage of the process and requires documented evidence of review - including the reviewer's name and date - to ensure a complete and reliable audit trail throughout the financial year.

ATTACHMENT

NAME OF ENTITY: WESTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

Management comment

New procedures were implemented for payroll AP, AR, credit card and bank reconciliations since July 2025. A tighter timeframe and accounting process for balance sheet reconciliations will be implemented following the appointment of a new Finance Lead. This is applicable from June 2026.

Responsible person: Finance Lead
Completion date: 11 June 2026

ATTACHMENT

NAME OF ENTITY: WESTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2026

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 Financial Accountant 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 (2025: 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
The management should strengthen the journal review process by appointing an independent officer to review and approve all manual journal entries prior to them being processed. The evidence of review and approval should be retained for accountability and audit trail purposes.

Management comment
The journal entries for December, January and February were reviewed and approved by the CEO after entry and posting into Xero.

Responsible person: Finance Lead
Completion date: 11 June 2026

ATTACHMENT

NAME OF ENTITY: WESTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

3. Supplier Masterfile

Finding
We performed a walkthrough of a change made to customer details in the Supplier and a walkthrough of a new supplier added to the Supplier Masterfile during the interim period. In both instances, we noted that there was no evidence of the review of the changes made to the Supplier Masterfile in the Xero financial system.

This finding was initially raised in financial year 2021-22. Management is still in the process of resolving this issue.

Rating: Significant (2025: 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
Management should review its current process to ensure that all changes/updates made in the Supplier Masterfile in Xero are appropriately reviewed and the evidence of review are properly maintained.

Management comment
All payments include a monthly Finance and Governance format document is sent to the payment approvers to be reviewed and approved as part of the payment process. This item is completed and no longer applicable going forward.

Responsible person: Finance Lead
Completion date: 11 June 2026

ATTACHMENT

NAME OF ENTITY: WESTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

4. Segregation of Duties

Finding
We noted that two staff members can perform the functions of invoice approval, invoice processing, vendor master file updating/changing, upload bank payment file and payment authorisation.

This finding was initially raised in financial year 2024-25. Management is still in the process of resolving this issue.

Rating: Significant (2025: 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 to ensure there is an appropriate segregation of duties or implement controls that mitigate the risk of unauthorised or fraudulent activities.

Management comment
Since December 2025 segregation of duties where possible has been implemented. Payroll processing is performed by Finance and Customer Service Officer, reviewed by the delegated authority and two signatories are required for payment.

Journals and other accounting transactions cannot be approved prior to the processing by an appropriate qualified staff member. For this reason, the entity is unable to reduce this risk completely. Reconciliations are used to ensure the validity of balance sheet with sufficient external source evidence.

Responsible person: Finance Lead
Completion date: 11 June 2026

ATTACHMENT

NAME OF ENTITY: WESTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

5. Approval of Invoices

Finding
From our testing of 25 expenditure invoices, we noted one instance whereby the invoice was not approved appropriately per the Council's *Expenditure Authority Limit*.

This finding was initially raised in financial year 2024-25. Management is still in the process of resolving this issue.

Rating: Minor (2025: 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
Approval Max workflows are allocated based on the role title in line with the new workforce restructure under the Expenditure Authority Limit matrix.

Responsible person: Finance Lead
Completion date: 11 June 2026

ATTACHMENT

NAME OF ENTITY: WESTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

6. Termination Checklists

Finding
From our testing of two employee termination samples, we noted that termination checklists were not completed. This occurred because the Council does not currently require employees to complete a termination checklist as part of the off-boarding process.

Rating: Minor

Implication
A termination checklist provides documented evidence that an employee has been properly off-boarded, including confirmation that all Council's property has been returned, system access has been removed, and administrative obligations have been finalised.

Without a formal requirement to complete this checklist, there is an increased risk that key off-boarding steps may be missed, inconsistently applied or not evidenced. This may result in:

- Unreturned Council's assets
- Continued or inappropriate access to systems
- Incomplete administrative closure of employment
- Reduced accountability and auditability of the off-boarding process

Recommendation
The Council should implement a formal requirement for employees (or responsible manager/HR officer) to complete a termination checklist for all employee separations. The checklist should be standardised, retained as part of the employee's termination documentation, and include steps relating to asset return, system access removal, and administrative closure.

Management comment
An employee termination checklist and sign off procedure has been implemented subsequently following the interim audit to mitigate this risk.

Responsible person: Finance Lead
Completion date: 11 June 2026

ATTACHMENT 10.1D

WESTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Index of findings	Potential impact on audit opinion	Rating	Year first raised
1. Formal review of Independent Valuation Report	No	**Moderate**	2026
2. Related Party Declarations	No	**Moderate**	2025
3. Loan Agreement	No	**Minor**	2026

Ratings

The ratings in this management letter reflect our assessment of risks based on the likelihood and potential impact if no action is taken. These outcomes consider both quantitative impact (such as financial loss) and qualitative impact (such as inefficiency, non-compliance, poor service to the public or loss of public confidence).

● **Significant** – 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.

ATTACHMENT

WESTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Formal review of Independent Valuation Report

Finding
During the audit, we noted that management had not documented a formal review of the external valuer's independent valuation report for the Regional Council's infrastructure and building assets.

Rating: Moderate

Implication
Without a documented formal review of the valuation report, inaccurate or unsupported asset values may be included in the financial statements. This increases the risk of financial statement misstatements and non-compliance with accounting standards. Management may also lack an understanding of the key assumptions and methodologies used in the valuation.

Recommendation
We recommend that management implement a formal review process for all third-party valuation reports before using them in financial reporting. The review should:

- assess the reasonableness of key assumptions, methodologies and conclusions
- confirm alignment with the Regional Council's accounting policies.

Management should retain documentation of the review to demonstrate its oversight and understanding of the valuation inputs.

Management comment
Project Lead engaged the external valuer for the end of financial year valuation of all assets within the entity. These assets, including assets that were not on the fixed asset register prior, were reviewed thoroughly by this staff member and this information was then used by the Finance Lead for the revalue, asset stocktake reconciliation and reclassifications.

There was no formal documentation to this effect, but the action was performed to an adequate review prior to the recognition in the balance sheet.

Responsible person: Jennifer Fenlon, Finance Lead
Completion date: 22 October 2026

ATTACHMENT

WESTERN METROPOLITAN REGIONAL COUNCIL
PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026
FINDINGS IDENTIFIED DURING THE FINAL AUDIT

2. Related Party Declarations

Finding
We noted that two key management personnel had not completed their related party declarations for financial reporting purposes.

This finding was first reported in 2025 and remains outstanding. Management is currently taking action to address it.

Rating: Moderate (2025: Moderate)

Implication
Without declarations from all key management personnel, there is an increased risk that:
a. related party transactions with key management personnel and their family members may be omitted.
b. the potential impact of these transactions to the Council not considered.
c. related financial statement disclosure may be incorrect.

Recommendation
The Council should ensure annual Related Party declarations are completed by all key management personnel immediately after the end of the financial year or prior to their departure.

Management comment
WMRC Finance and Customer Service Officer contacted the two KMP staff who have not provided their declaration as at the end of financial year. The entity has suitable processes in place for the KMP and councillors to provide said documentation.

Responsible person: Jennifer Fenlon, Finance Lead
Completion date: 22 October 2026

ATTACHMENT

WESTERN METROPOLITAN REGIONAL COUNCIL
PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026
FINDINGS IDENTIFIED DURING THE FINAL AUDIT

3. Loan Agreement

Finding
During the current financial year, the Council entered into a Loan Agreement with the City of Subiaco. While the Agreement was signed, it was not dated.

Rating: Minor

Implication
The absence of a date on the signed Loan Agreement creates uncertainty about when the Agreement took effect and when the parties' rights and obligations commenced.

Recommendation
The Council should ensure that all Loan Agreements are dated by the parties and that the completed Agreements are retained in its records.

Management comment
A governance review of all executed contracts and contract management processes will be undertaken to ensure that all required signatures and dates have been completed. This will be the standard process adopted by WMRC going forward.

Responsible person: Jennifer Fenlon
Completion date: 22 October 2026

Auditor General

INDEPENDENT AUDITOR'S REPORT
2026
Western Metropolitan Regional Council

To the Council of the Western Metropolitan Regional Council

Opinion

I have audited the financial report of the Western Metropolitan Regional Council (Regional Council) which comprises:

- the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Regional Council for the year ended 30 June 2026 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

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

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

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the Regional Council's annual report for the year ended 30 June 2026, but not the financial report and my auditor's report.

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

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

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Regional Council for the year ended 30 June 2026 included in the annual report on the Regional Council's website. The Regional Council's management is responsible for the integrity of the Regional Council's website. This audit does not provide assurance on the integrity of the Regional Council's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Regional Council to confirm the information contained in the website version.



Patrick Arulsingham
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
26 October 2026

WESTERN METROPOLITAN REGIONAL COUNCIL

FINANCIAL REPORT

FOR THE YEAR TO DATE ENDED 30 SEPTEMBER 2026

LOCAL GOVERNMENT ACT 1995

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

To support and serve our Member Councils by optimising environmental outcomes, delivering economic efficiency and achieving excellence in community-focused service delivery.

WESTERN METROPOLITAN REGIONAL COUNCIL
STATEMENT OF COMPREHENSIVE INCOME BY NATURE
FOR THE YEAR TO DATE ENDED 30 SEPTEMBER 2026

	FY27 Original Full Year Budget	FY27 Original YTD Budget	FY27 YTD Actual
Revenue			
Operating grants, subsidies and contributions	2,368,450	592,113	591,838
Fees and charges	11,225,955	2,806,489	3,101,463
Interest earnings	67,500	16,875	33,665
Other income	105,100	26,275	14,886
Profit on disposal of assets	50,000	12,500	-
	13,817,005	3,454,251	3,741,851
Expenses			
Employee costs	(2,854,638)	(713,660)	(617,092)
Materials and contracts	(9,083,632)	(2,270,908)	(2,369,350)
Utility charges	(7,000)	(1,750)	(5,127)
Depreciation and amortisation	(316,356)	(79,089)	(100,611)
Interest Expenses	(39,105)	(9,776)	(2,669)
Insurance	(215,310)	(53,828)	(30,219)
Other expenses	(417,796)	(104,449)	(24,982)
	(12,933,837)	(3,233,459)	(3,150,049)
Net result for the period	**883,168**	**220,792**	**591,802**
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss	-	-	-
Changes in asset revaluation surplus	-	-	-
Total other comprehensive income for the period	**-**	**-**	**-**
Total comprehensive income for the period	**883,168**	**220,792**	**591,802**

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

WESTERN METROPOLITAN REGIONAL COUNCIL
STATEMENT OF FINANCIAL POSITION
AT 30 SEPTEMBER 2026

	FY26 Prior Year Actual - interim	FY27 YTD Actual
CURRENT ASSETS		
Cash and cash equivalents	1,019,765	231,253
Term Deposits	775,000	2,475,000
Trade and other receivables	1,408,695	1,399,090
Other current assets	7,967	69,816
Total current assets	**3,211,427**	**4,175,159**
NON-CURRENT ASSETS		
Property, plant & equipment	3,288,513	3,229,174
Infrastructure	1,476,593	1,670,022
Right of use assets	267,091	253,443
Total non-current assets	**5,032,197**	**5,152,638**
TOTAL ASSETS	**8,243,624**	**9,327,797**
CURRENT LIABILITIES		
Trade and other payables	1,366,358	1,250,680
Lease liabilities	50,111	37,246
Loan liablities	98,744	98,744
Employee related provisions	142,572	170,185
Other current liabilities	-	591,838
Total current liabilities	**1,657,785**	**2,148,694**
NON-CURRENT LIABILITIES		
Lease liabilities	218,360	218,360
Loan liablities	556,316	556,316
Employee related provisions	87,673	73,990
Other provisions	-	15,145
Total non-current liabilities	**862,349**	**863,811**
TOTAL LIABILITIES	**2,520,134**	**3,012,505**
NET ASSETS	**5,723,490**	**6,315,293**
EQUITY		
Reserve accounts	1,643,433	1,643,433
Retained surplus	3,569,221	4,161,024
Revaluation surplus	510,836	510,836
TOTAL EQUITY	**5,723,490**	**6,315,292**

WESTERN METROPOLITAN REGIONAL COUNCIL
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR TO DATE ENDED 30 SEPTEMBER 2026

OPERATING ACTIVITIES	FY27 Original Year Budget	FY27 Original YTD Budget	FY27 YTD Actual	Variance	Variance	Explanation of Variance
Revenue from operating activities						
Operating grants, subsidies and contributions	2,368,450	592,113	591,838	(274)	0.0%	
Fees and charges	11,225,955	2,806,489	3,101,463	294,974	10.5%	Increased volumes result in higher income
Interest revenue	67,500	16,875	33,665	16,790	99.5%	Better interest & base term deposit investments
Other revenue	105,100	26,275	14,886	(11,389)	-43.3%	
Profit on asset disposals	50,000	12,500	-	(12,500)	-100.0%	
	13,817,005	3,454,251	3,741,851	287,600		
Expenses						
Employee costs	(2,854,638)	(713,660)	(617,092)	96,568	-13.5%	Workforce plan implentation during FY26
Materials and contracts	(9,083,632)	(2,270,908)	(2,369,350)	(98,442)	4.3%	Increased volumes result in higher COGS
Utility charges	(7,000)	(1,750)	(5,127)	(3,377)	192.9%	Quarterly invoices
Depreciation	(316,356)	(79,089)	(100,611)	(21,522)	27.2%	Truck machinery CAPEX for self haulage
Finance costs	(39,105)	(9,776)	(2,669)	7,107	-72.7%	
Insurance	(215,310)	(53,828)	(30,219)	23,608	-43.9%	
Other expenditure	(417,796)	(104,449)	(24,982)	79,467	-76.1%	
	(12,933,837)	(3,233,459)	(3,150,049)	83,410		
Non-cash amounts excluded from operating activities	266,356	66,589	100,611	34,022	51.1%	
Amount attributable to operating activities	**1,149,524**	**287,381**	**692,414**	405,033		
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from disposal of assets	50,000	-	-	-		
	50,000	-	-	-		
Outflows from investing activities						
Payments for property, plant and equipment	(610,000)	(175,000)	(159,485)	15,515	-8.9%	
Payments for construction of infrastructure	(140,000)	(3,000)	(61,569)	(58,569)	1952.3%	Dicom deconstruction engineering started
	(750,000)	(178,000)	(221,053)	(43,053)		
Non-cash amounts excluded from investing activities	-	-	-	-		
Amount attributable to investing activities	**(700,000)**	**(178,000)**	**(221,053)**	**(43,053)**		
Inflows from financing activities	-	-	-	-		
Transfers from reserve accounts	-	-	-	-		
Outflows from financing activities						
Payments for principal portion of lease liabilities	(35,716)	(49,372)	(12,865)	36,507	-73.9%	
Repayment of borrowing	(98,744)	(8,929)	-	8,929	-100.0%	Biannual payment
Transfers to reserve accounts	(310,000)	-	-	-	0.0%	
	(444,460)	(58,301)	(12,865)	45,436		
Amount attributable to financing activities	**(444,460)**	**(58,301)**	**(12,865)**	**45,436**		
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	638	638	59,065	58,427		
Amount attributable to operating activities	1,149,524	287,381	692,414	405,033		
Amount attributable to investing activities	(700,000)	(178,000)	(221,053)	(43,053)		
Amount attributable to financing activities	(444,460)	(58,301)	(12,865)	45,436		
Surplus or deficit at the end of the financial year	**5,702**	**51,718**	**517,560**	**465,842**		

WESTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE MANAGEMENT REPORT
FOR THE YEAR TO DATE ENDED 30 SEPTEMBER 2026

3. NET CURRENT ASSETS

Composition of estimated net current assets	FY27 Original Year Budget	FY27 YTD Actual
Current assets		
Cash and cash equivalents	375,085	231,253
Term Deposits	2,000,000	2,475,000
Trade and other receivables	863,197	1,399,090
Other current assets	44,275	69,816
	3,282,557	4,175,159
Less: current liabilities		
Trade and other payables	(1,174,356)	(1,250,680)
Lease liabilities	(39,199)	(37,246)
Loan liablities	(98,744)	(98,744)
Employee related provisions	(48,023)	(170,185)
Other current liabilities	-	(591,838)
	(1,360,322)	(2,148,694)
Net current assets	1,922,235	2,026,465
Less: Total adjustments to net current assets	(1,916,533)	(1,508,905)
Net current assets used in the Statement of Financial Activity	**5,702**	**517,560**

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

Non-cash amounts excluded from operating activities

Adjustments to operating activities under FM reg 32		
Less: Profit on asset disposals	(50,000)	-
Add: Depreciation	316,356	100,611
Non cash amounts excluded from operating activities	**266,356**	**100,611**
Current assets and liabilities excluded from budgeted deficiency		
Adjustments to net current assets		
Less:		
- Cash - reserve accounts	(1,643,433)	(1,643,433)
- Current assets not expected to be cleared at end of year	(421,955)	-
- Current portion of lease liabilities	50,111	37,246
- Current portion of borrowings	98,744	98,744
- Non-current other provisions	-	(15,145)
- Non-current employee benefits provisions	-	13,683
Total adjustments to net current assets	**(1,916,533)**	**(1,508,905)**

WESTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE MANAGEMENT REPORT
FOR THE YEAR TO DATE ENDED 30 SEPTEMBER 2026

4. CASH AND INVESTMENTS

	FY26 Full Year Actual	30 September 2026 YTD Actual
Unrestricted Cash		
CBA Bank Account and Petty cash	1,019,765	231,253
Term Deposits		
Operations	-	1,700,000
Reserves	775,000	775,000
	1,794,765	**2,706,253**
Reserves - Cash Backed		
Asset Replacement Reserve	652,484	652,484
Operations Reserve	188,727	188,727
Development Reserve	802,222	802,222
	1,643,433	**1,643,433**

WESTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE MANAGEMENT REPORT
FOR THE YEAR TO DATE ENDED 30 SEPTEMBER 2026

5. CAPITAL PURCHASES

Additions	FY27 Year Budget	30 September 2026 YTD Actual
Property, plant & equipment		
2nd Waste Compactor	490,000	151,448
Customer Safety Improvements	25,000	-
Minor fixed plant renewal - Compactor	80,000	-
Trailer CAPEX for the hire service	15,000	-
Admin Office leasehold improvements		8,037
	610,000	159,485
Infrastructure		
Greenwaste Handling/Ramp	100,000	-
Pavement & Hardstand Renewal	25,000	-
Renewal of Site Access Infrastructure	15,000	-
DiCOM Reclamation	-	61,569
	140,000	61,569
Total	**750,000**	**221,053**
Disposals		
Property, plant & equipment		
	-	**-**
Infrastructure		
	-	**-**
Total	**-**	**-**
Proceeds	**50,000**	**-**

WESTERN METROPOLITAN REGIONAL COUNCIL

FINANCIAL REPORT

FOR THE YEAR TO DATE ENDED 31 OCTOBER 2026

LOCAL GOVERNMENT ACT 1995

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WESTERN METROPOLITAN REGIONAL COUNCIL
STATEMENT OF COMPREHENSIVE INCOME BY NATURE
FOR THE YEAR TO DATE ENDED 31 OCTOBER 2026

	FY27 Original Full Year Budget	FY27 Original YTD Budget	FY27 YTD Actual
Revenue			
Operating grants, subsidies and contributions	2,368,450	789,483	789,118
Fees and charges	11,225,955	3,741,985	4,136,642
Interest earnings	67,500	22,500	46,041
Other income	105,100	35,033	15,004
Profit on disposal of assets	50,000	16,667	-
	13,817,005	4,605,668	4,986,805
Expenses			
Employee costs	(2,854,638)	(951,546)	(832,028)
Materials and contracts	(9,083,632)	(3,027,877)	(3,254,192)
Utility charges	(7,000)	(2,333)	(6,633)
Depreciation and amortisation	(316,356)	(105,452)	(134,510)
Interest Expenses	(39,105)	(13,035)	(3,842)
Insurance	(215,310)	(71,770)	(44,829)
Other expenses	(417,796)	(139,265)	(25,882)
	(12,933,837)	(4,311,279)	(4,301,916)
Net result for the period	**883,168**	**294,389**	**684,889**
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss	-	-	-
Changes in asset revaluation surplus	-	-	-
Total other comprehensive income for the period	**-**	**-**	**-**
Total comprehensive income for the period	**883,168**	**294,389**	**684,889**

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

WESTERN METROPOLITAN REGIONAL COUNCIL
STATEMENT OF FINANCIAL POSITION
AT 31 OCTOBER 2026

	FY26 Prior Year Actual	FY27 YTD Actual
CURRENT ASSETS		
Cash and cash equivalents	1,019,765	725,217
Term Deposits	775,000	2,475,000
Trade and other receivables	1,408,695	1,360,231
Other current assets	7,967	141,098
Total current assets	**3,211,427**	**4,701,546**
NON-CURRENT ASSETS		
Property, plant & equipment	3,288,510	3,209,159
Infrastructure	1,476,591	1,721,714
Right of use assets	267,091	248,883
Total non-current assets	**5,032,192**	**5,179,755**
TOTAL ASSETS	**8,243,619**	**9,881,301**
CURRENT LIABILITIES		
Trade and other payables	1,366,357	1,903,669
Lease liabilities	50,111	33,183
Loan liablities	98,744	98,744
Employee related provisions	142,572	178,958
Other current liabilities	-	394,559
Total current liabilities	**1,657,784**	**2,609,112**
NON-CURRENT LIABILITIES		
Lease liabilities	218,360	218,360
Loan liablities	556,316	556,316
Employee related provisions	87,673	73,990
Other provisions	-	15,145
Total non-current liabilities	**862,349**	**863,811**
TOTAL LIABILITIES	**2,520,133**	**3,472,923**
NET ASSETS	**5,723,486**	**6,408,378**
EQUITY		
Reserve accounts	1,643,433	1,643,433
Retained surplus	3,569,218	4,254,110
Revaluation surplus	510,835	510,835
TOTAL EQUITY	**5,723,486**	**6,408,378**

WESTERN METROPOLITAN REGIONAL COUNCIL
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR TO DATE ENDED 31 OCTOBER 2026

OPERATING ACTIVITIES	FY27 Original Year Budget	FY27 Original YTD Budget	FY27 YTD Actual	Variance	Variance	Explanation of Variance
Revenue from operating activities						
Operating grants, subsidies and contributions	2,368,450	789,483	789,118	(366)	0.0%	
Fees and charges	11,225,955	3,741,985	4,136,642	394,657	10.5%	Increased volumes result in higher income
Interest revenue	67,500	22,500	46,041	23,541	104.6%	Better interest & base term deposit investments
Other revenue	105,100	35,033	15,004	(20,029)	-57.2%	
Profit on asset disposals	50,000	16,667	-	(16,667)	-100.0%	
	13,817,005	4,605,668	4,986,804	381,136		
Expenses						
Employee costs	(2,854,638)	(951,546)	(832,028)	119,518	-12.6%	Workforce plan implentation during FY26
Materials and contracts	(9,083,632)	(3,027,877)	(3,254,192)	(226,315)	7.5%	Increased volumes result in higher COGS
Utility charges	(7,000)	(2,333)	(6,633)	(4,300)	184.3%	Quarterly invoices
Depreciation	(316,356)	(105,452)	(134,510)	(29,058)	27.6%	Cost base reval EOFY26 & FY27 new assets
Finance costs	(39,105)	(13,035)	(3,842)	9,193	-70.5%	
Insurance	(215,310)	(71,770)	(44,829)	26,941	-37.5%	
Other expenditure	(417,796)	(139,265)	(25,882)	113,384	-81.4%	
	(12,933,837)	(4,311,279)	(4,301,916)	9,363		
Non-cash amounts excluded from operating activities	266,356	88,785	134,510	45,725	51.5%	
Amount attributable to operating activities	**1,149,524**	**383,175**	**819,398**	436,223		
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from disposal of assets	50,000	-	-	-		
	50,000	-	-	-		
Outflows from investing activities						
Payments for property, plant and equipment	(610,000)	(180,000)	(164,545)	15,455	-8.6%	
Payments for construction of infrastructure	(140,000)	(19,500)	(117,524)	(98,024)	502.7%	Dicom deconstruction engineering started
	(750,000)	(199,500)	(282,069)	(82,568)		
Non-cash amounts excluded from investing activities	-	-	-	-		
Amount attributable to investing activities	**(700,000)**	**(199,500)**	**(282,069)**	**(82,568)**		
Inflows from financing activities	-	-	-	-		
Transfers from reserve accounts	-	-	-	-		
Outflows from financing activities						
Payments for principal portion of lease liabilities	(35,716)	(49,372)	(16,928)	32,444	-65.7%	
Repayment of borrowing	(98,744)	(11,905)	-	11,905	-100.0%	Biannual payment
Transfers to reserve accounts	(310,000)	-	-	-	0.0%	
	(444,460)	(61,277)	(16,928)	44,349		
Amount attributable to financing activities	**(444,460)**	**(61,277)**	**(16,928)**	**44,349**		
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	638	638	59,065	58,427		
Amount attributable to operating activities	1,149,524	383,175	819,398	436,223		
Amount attributable to investing activities	(700,000)	(199,500)	(282,069)	(82,569)		
Amount attributable to financing activities	(444,460)	(61,277)	(16,928)	44,349		
Surplus or deficit at the end of the financial year	**5,702**	**123,035**	**579,466**	**456,430**		

WESTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE MANAGEMENT REPORT
FOR THE YEAR TO DATE ENDED 31 OCTOBER 2026

3. NET CURRENT ASSETS

Composition of estimated net current assets	FY27 Original Year Budget	FY27 YTD Actual
Current assets		
Cash and cash equivalents	375,085	725,217
Term Deposits	2,000,000	2,475,000
Trade and other receivables	863,197	1,360,231
Other current assets	44,275	141,098
	3,282,557	4,701,546
Less: current liabilities		
Trade and other payables	(1,174,356)	(1,903,669)
Lease liabilities	(39,199)	(33,183)
Loan liablities	(98,744)	(98,744)
Employee related provisions	(48,023)	(178,958)
Other current liabilities	-	(394,559)
	(1,360,322)	(2,609,112)
Net current assets	1,922,235	2,092,434
Less: Total adjustments to net current assets	(1,916,533)	(1,512,968)
Net current assets used in the Statement of Financial Activity	**5,702**	**579,466**

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

Non-cash amounts excluded from operating activities

Adjustments to operating activities under FM reg 32		
Less: Profit on asset disposals	(50,000)	-
Add: Depreciation	316,356	134,510
Non cash amounts excluded from operating activities	**266,356**	**134,510**
Current assets and liabilities excluded from budgeted deficiency		
Adjustments to net current assets		
Less:		
- Cash - reserve accounts	(1,643,433)	(1,643,433)
- Current assets not expected to be cleared at end of year	(421,955)	-
- Current portion of lease liabilities	50,111	33,183
- Current portion of borrowings	98,744	98,744
- Non-current other provisions	-	(15,145)
- Non-current employee benefits provisions	-	13,683
Total adjustments to net current assets	**(1,916,533)**	**(1,512,968)**

WESTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE MANAGEMENT REPORT
FOR THE YEAR TO DATE ENDED 31 OCTOBER 2026

4. CASH AND INVESTMENTS

	FY26 Full Year Actual	31 October 2026 YTD Actual
Unrestricted Cash		
CBA Bank Account and Petty cash	1,019,765	725,217
Term Deposits		
Operations	-	1,700,000
Reserves	775,000	775,000
	1,794,765	**3,200,217**
Reserves - Cash Backed		
Asset Replacement Reserve	652,484	652,484
Operations Reserve	188,727	188,727
Development Reserve	802,222	802,222
	1,643,433	**1,643,433**

WESTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE MANAGEMENT REPORT
FOR THE YEAR TO DATE ENDED 31 OCTOBER 2026

5. CAPITAL PURCHASES

Additions	FY27 Year Budget	31 October 2026 YTD Actual
Property, plant & equipment		
2nd Waste Compactor	490,000	151,448
Customer Safety Improvements	25,000	-
Minor fixed plant renewal - Compactor	80,000	-
Deisel Tank		5,060
Trailer CAPEX for the hire service	15,000	-
Admin Office leasehold improvements		8,037
	610,000	164,545
Infrastructure		
Greenwaste Handling/Ramp	100,000	-
Pavement & Hardstand Renewal	25,000	-
Renewal of Site Access Infrastructure	15,000	-
DiCOM Reclamation	-	117,524
	140,000	117,524
Total	**750,000**	**282,069**
Disposals		
Property, plant & equipment		
	-	**-**
Infrastructure		
	-	**-**
Total	**-**	**-**
Proceeds	**50,000**	**-**

Western Metropolitan Regional Council

PAYMENT SUMMARY
FOR THE PERIOD ENDING 30 SEPTEMBER 2026

ELECTRONIC FUNDS TRANSFER (EFT) PAYMENTS

Accounts Payable - Administration	1,754,804.96
Payroll	173,341.97
	1,928,146.93

CREDIT CARD PAYMENTS

Chief Executive Officer	7,383.73
Chief Operating Officer	300.46
Strategy and Corporate Lead	3,179.42
	10,863.61

	1,939,010.54

OUTSTANDING RECEIVABLE ACCOUNTS

Current	1,007,644.20
1 month outstanding	8,183.90
2 months outstanding	26,445.29
More than 2 months outstanding	- 82.02
Brockway DiCOM	328,936.83
	1,371,128.20

Payment Report
1-30 September 2026
WESTERN METROPOLITAN REGIONAL COUNCIL

Date	Payee	Description	Amount
Accounts Payable			
07 Sep 2026	AMC Commercial Cleaning (WA) Pty Ltd	Cleaning Services	2,571.80
25 Sep 2026	AMC Commercial Cleaning (WA) Pty Ltd	Cleaning Services	2,571.80
07 Sep 2026	Ampol Australia Petroleum Pty Ltd	Fuel	4,759.06
02 Sep 2026	Australian Sweeper Corporation Pty Ltd	RC Mobile Plant maintenance	1,525.33
24 Sep 2026	Australian Taxation Office	PAYG	46,960.00
25 Sep 2026	City of Cockburn	Waste haulage	95,097.50
02 Sep 2026	City of Subiaco	Admin Office - Council rates FY2627	4,003.36
01 Sep 2026	Commonwealth Bank	Bank Fees	0.15
02 Sep 2026	Commonwealth Bank	Bank Fees	79.00
02 Sep 2026	Commonwealth Bank	Bank Fees	484.65
02 Sep 2026	Commonwealth Bank	Bank Fees	578.38
15 Sep 2026	Commonwealth Bank	Bank Fees	0.26
15 Sep 2026	Commonwealth Bank	Bank Fees	8.40
15 Sep 2026	Commonwealth Bank	Bank Fees	4.88
02 Sep 2026	Cr Paul Kelly	Councillor reimbursement	200.00
02 Sep 2026	Craneswest (WA) Pty Ltd t/a Western Tree Recyclers	Waste haulage	46,776.97
25 Sep 2026	Craneswest (WA) Pty Ltd t/a Western Tree Recyclers	Waste haulage	40,464.90
02 Sep 2026	D&M Waste Management	Waste haulage	21,914.72
02 Sep 2026	D&M Waste Management	Waste haulage	7,872.55
02 Sep 2026	D&M Waste Management	Waste haulage	19,213.70
02 Sep 2026	D&M Waste Management	Waste haulage	15,797.97
02 Sep 2026	D&M Waste Management	Waste haulage	58,876.78
02 Sep 2026	D&M Waste Management	Waste haulage	45,713.69
02 Sep 2026	D&M Waste Management	Waste haulage	3,779.19
02 Sep 2026	D&M Waste Management	Waste haulage	49,121.95
02 Sep 2026	D&M Waste Management	Waste haulage	47,245.14
25 Sep 2026	D&M Waste Management	Waste haulage	50,854.14
25 Sep 2026	D&M Waste Management	Waste haulage	43,115.98
25 Sep 2026	D&M Waste Management	Waste haulage	3,975.25
25 Sep 2026	D&M Waste Management	Waste haulage	11,786.58
25 Sep 2026	D&M Waste Management	Waste haulage	44,208.83
25 Sep 2026	D&M Waste Management	Waste haulage	19,906.88
25 Sep 2026	D&M Waste Management	Waste haulage	10,460.16
25 Sep 2026	D&M Waste Management	Waste haulage	3,409.37
25 Sep 2026	D&M Waste Management	Waste haulage	45,119.72
25 Sep 2026	D&M Waste Management	Waste haulage	3,663.31
30 Sep 2026	David Ashton	ARIC Meeting - sitting fees	450.00
02 Sep 2026	Department of Transport	Vehicle registration	3,607.45
14 Sep 2026	Docu-Shred	Administration security	47.30
02 Sep 2026	East Rockingham Waste to Energy	Waste haulage	117,374.40
25 Sep 2026	East Rockingham Waste to Energy	Waste haulage	91,561.80
02 Sep 2026	Elan Energy Matrix Pty Ltd	Waste haulage	418.56
25 Sep 2026	Elan Energy Matrix Pty Ltd	Waste haulage	320.54
02 Sep 2026	Elgas	Hydraulic fluids	185.43
02 Sep 2026	Elgas	Hydraulic fluids	185.43
02 Sep 2026	Fennell Tyres International Pty Ltd	RC Mobile Plant maintenance	2,559.59
02 Sep 2026	Fennell Tyres International Pty Ltd	RC Mobile Plant maintenance	9,901.10
02 Sep 2026	Focus Networks	IT services	2,872.25
02 Sep 2026	Focus Networks	IT services	253.00
02 Sep 2026	Focus Networks	IT services	3,201.00
23 Sep 2026	Focus Networks	IT services	4.40
23 Sep 2026	Focus Networks	IT services	431.20
25 Sep 2026	Focus Networks	IT services	884.40
25 Sep 2026	Focus Networks	IT services	4,889.38
25 Sep 2026	Focus Networks	IT services	396.00
30 Sep 2026	Focus Networks	IT services	4,686.22
30 Sep 2026	Focus Networks	IT services	3,232.79
14 Sep 2026	Forget Your Books Pty Ltd	Accounting software subscription	201.82
24 Sep 2026	Heatley Sales Pty Ltd	RC safety consumables	583.64
24 Sep 2026	Heatley Sales Pty Ltd	RC safety consumables	57.55
24 Sep 2026	Heatley Sales Pty Ltd	RC safety consumables	37.75
23 Sep 2026	Hecs Fire	RC Mobile Plant maintenance	352.00
14 Sep 2026	Hinds	Waste haulage	48,102.83
25 Sep 2026	Hinds	Waste haulage	40,372.01
02 Sep 2026	Hitachi Construction Machinery (Australia) Pty Ltd	RC Mobile Plant maintenance	700.70
07 Sep 2026	Jackson McDonald	Legal services	385.00

Payment Report
1-30 September 2026
WESTERN METROPOLITAN REGIONAL COUNCIL

Date	Payee	Description	Amount
30 Sep 2026	JD Diesel Services	RC Mobile Plant maintenance	998.80
07 Sep 2026	Lawley Electrical Services	Administration works	4,999.01
30 Sep 2026	Lawley Electrical Services	Administration works	1,838.00
02 Sep 2026	LGISWA	Insurance premiums	1,000.00
02 Sep 2026	MAD3 Engineering	DiCOM project	26,928.00
02 Sep 2026	McIntosh Holdings Pty Ltd	RC Mobile Plant maintenance	477.37
14 Sep 2026	McIntosh Holdings Pty Ltd	RC Mobile Plant maintenance	1,922.61
14 Sep 2026	Mindarie Regional Council	Payroll - portable LSL payout	13,682.20
23 Sep 2026	Mini-Tankers Australia Pty Ltd (Refueling Solutions)	Fuel	3,317.53
23 Sep 2026	Mini-Tankers Australia Pty Ltd (Refueling Solutions)	Fuel	3,122.49
02 Sep 2026	More Than A Mow	RC Mobile Plant maintenance	650.00
14 Sep 2026	Needhamair	Administration - aircon service	440.00
02 Sep 2026	People Sense	Administration - EAP program	471.80
25 Sep 2026	People Sense	Administration - EAP program	235.90
02 Sep 2026	Perth Bin Hire	Waste haulage	34.73
02 Sep 2026	Perth Bin Hire	Waste haulage	2,621.86
02 Sep 2026	Perth Bin Hire	Waste haulage	701.29
02 Sep 2026	Perth Bin Hire	Waste haulage	15,000.05
02 Sep 2026	Perth Bin Hire	Waste haulage	1,389.06
02 Sep 2026	Perth Bin Hire	Waste haulage	9,204.71
02 Sep 2026	Perth Bin Hire	Waste haulage	4,959.39
02 Sep 2026	Perth Bin Hire	Waste haulage	5,964.29
02 Sep 2026	Perth Bin Hire	Waste haulage	5,439.05
02 Sep 2026	Perth Bin Hire	Waste haulage	3,848.14
02 Sep 2026	Perth Bin Hire	Waste haulage	10,218.29
02 Sep 2026	Perth Bin Hire	Waste haulage	5,355.47
02 Sep 2026	Perth Bin Hire	Waste haulage	494.85
02 Sep 2026	Perth Bin Hire	Waste haulage	876.85
02 Sep 2026	Perth Bin Hire	Waste haulage	7,835.18
02 Sep 2026	Perth Bin Hire	Waste haulage	672.83
02 Sep 2026	Perth Bin Hire	Waste haulage	134.57
02 Sep 2026	Perth Bin Hire	Waste haulage	1,198.07
02 Sep 2026	Perth Bin Hire	Waste haulage	941.96
02 Sep 2026	Perth Bin Hire	Waste haulage	1,030.94
07 Sep 2026	Perth Bin Hire	Waste haulage	140,429.87
25 Sep 2026	Perth Bin Hire	Waste haulage	27,214.78
25 Sep 2026	Perth Bin Hire	Waste haulage	1,223.75
25 Sep 2026	Perth Bin Hire	Waste haulage	3,814.24
25 Sep 2026	Perth Bin Hire	Waste haulage	293.40
25 Sep 2026	Perth Bin Hire	Waste haulage	889.87
25 Sep 2026	Perth Bin Hire	Waste haulage	57,962.97
25 Sep 2026	Perth Bin Hire	Waste haulage	2,769.44
25 Sep 2026	Perth Bin Hire	Waste haulage	2,031.50
25 Sep 2026	Perth Bin Hire	Waste haulage	1,150.60
25 Sep 2026	Perth Bin Hire	Waste haulage	3,047.26
25 Sep 2026	Perth Bin Hire	Waste haulage	1,760.20
25 Sep 2026	Perth Bin Hire	Waste haulage	1,895.62
25 Sep 2026	Perth Bin Hire	Waste haulage	2,517.68
25 Sep 2026	Perth Bin Hire	Waste haulage	2,452.56
25 Sep 2026	Perth Bin Hire	Waste haulage	2,704.33
25 Sep 2026	Perth Bin Hire	Waste haulage	1,173.61
25 Sep 2026	Perth Bin Hire	Waste haulage	4,832.52
25 Sep 2026	Perth Bin Hire	Waste haulage	736.11
25 Sep 2026	Perth Bin Hire	Waste haulage	850.81
25 Sep 2026	Perth Bin Hire	Waste haulage	197.51
25 Sep 2026	Perth Bin Hire	Waste haulage	1,655.14
25 Sep 2026	Perth Bin Hire	Waste haulage	1,888.26
25 Sep 2026	Perth Bin Hire	Waste haulage	2,795.49
25 Sep 2026	Perth Bin Hire	Waste haulage	24,320.01
25 Sep 2026	Perth Bin Hire	Waste haulage	859.49
25 Sep 2026	Perth Bin Hire	Waste haulage	1,567.04
25 Sep 2026	Perth Bin Hire	Waste haulage	158.44

Payment Report
1-30 September 2026
WESTERN METROPOLITAN REGIONAL COUNCIL

Date	Payee	Description	Amount
25 Sep 2026	Perth Bin Hire	Waste haulage	9,665.04
25 Sep 2026	Perth Bin Hire	Waste haulage	920.48
25 Sep 2026	Perth Bin Hire	Waste haulage	1,021.16
25 Sep 2026	Perth Bin Hire	Waste haulage	1,150.59
02 Sep 2026	Perth Furniture and Mattress Recycling	Waste haulage	7,524.00
02 Sep 2026	Perth Furniture and Mattress Recycling	Waste haulage	6,089.60
25 Sep 2026	Perth Furniture and Mattress Recycling	Waste haulage	5,841.00
25 Sep 2026	Perth Furniture and Mattress Recycling	Waste haulage	10,137.60
14 Sep 2026	Post Newspapers	Advertising	922.19
25 Sep 2026	Remondis	Waste haulage	2,293.41
02 Sep 2026	Saferight Pty Ltd	RC Security	2,100.00
02 Sep 2026	Saferight Pty Ltd	RC Security	2,000.00
24 Sep 2026	Simply Uniforms	WMRC - uniforms	782.32
02 Sep 2026	Site Safe Security Pty Ltd	RC Security	1,078.88
25 Sep 2026	Site Safe Security Pty Ltd	RC Security	1,078.00
14 Sep 2026	Skytrust	IT Services	493.90
14 Sep 2026	SM and EP Martin	WMRC Rent	3,850.00
04 Sep 2026	Synergy	Electricity utilities	896.63
15 Sep 2026	Synergy	Electricity utilities	687.07
02 Sep 2026	Telstra	Telephone utilities	92.40
23 Sep 2026	Total Electrical & Mechanical Services Pty Ltd	RC Mobile Plant maintenance	346.50
25 Sep 2026	Total Electrical & Mechanical Services Pty Ltd	RC Mobile Plant maintenance	511.50
02 Sep 2026	Total Green Recycling	Waste haulage	3,969.07
07 Sep 2026	Total Green Recycling	Waste haulage	3,616.82
24 Sep 2026	Total Green Recycling	Waste haulage	3,573.49
14 Sep 2026	Value Material Handling Pty Ltd t/aTotal Forklift Services	RC Mobile Plant maintenance	967.92
25 Sep 2026	WALGA	Professional development	3,040.83
30 Sep 2026	Wastech Engineering	DiCOM project	149,933.02
02 Sep 2026	Westrac - Loader	RC Mobile Plant maintenance	5,989.26
07 Sep 2026	Workpower Inc	Waste haulage	669.90
25 Sep 2026	Workpower Inc	Waste haulage	669.90
14 Sep 2026	Wren Oil	Waste haulage	493.90
25 Sep 2026	Wren Oil	Waste haulage	372.90
30 Sep 2026	Yimimg (Peter) Zhou	ARIC Meeting sitting fees	450.00
Total			1,754,804.96

Payment Report
1-30 September 2026
WESTERN METROPOLITAN REGIONAL COUNCIL

Date	Payee	Description	Amount
Payroll			
08 Sep 2026	Commonwealth Bank	Payroll	71,945.04
22 Sep 2026	Commonwealth Bank	Payroll	70,281.73
22 Sep 2026	SuperChoice	Superannuation	15,640.50
23 Sep 2026	SuperChoice	Superannuation	15,474.70
Total			173,341.97
			1,928,146.93
Credit Cards			
Chief Executive Officer			
27 Aug 2026	Community Coffee	Admin - Meeting catering	12.00
01 Sep 2026	Hubspot	Admin - IT monthly subscription	2,462.42
01 Sep 2026	LG Professionals	Admin - Ignite Leadership training	3,730.00
02 Sep 2026	Zettagrid Pty Ltd	Admin - IT monthly subscription	816.20
04 Sep 2026	Deputy	Admin - Monthly rostering system subscription	289.58
15 Sep 2026	Baking Corner Subiaco	Admin - Meeting catering	9.74
24 Sep 2026	MailChimp	Admin - IT monthly subscription	63.79
Closing Balance			7,383.73
Chief Operating Officer			
01 Sep 2026	Bunnings	RC - Site Maintenance	66.21
03 Sep 2026	Coles	RC - Fruit	6.20
03 Sep 2026	Coles	RC - Milk	27.75
07 Sep 2026	Officeworks	Admin - Paper	43.00
07 Sep 2026	Officeworks	Admin - Paper	79.00
11 Sep 2026	Coles	RC - Milk, sugar and tidy bags	13.55
24 Sep 2026	Coles	Coles - Toolbox catering Sept26	64.75
Closing Balance			300.46
Strategy and Corporate Lead			
27 Aug 2026	Department of Transport	RC - VehicleTransfer Fee	20.50
28 Aug 2026	Farmer Jacks	Admin - Office fruit and milk	22.89
02 Sep 2026	Bunnings	Admin - Carpet Glue	41.82
09 Sep 2026	Farmer Jacks	Admin - Office fruit and milk	5.98
11 Sep 2026	Australia Post	Admin - Postage costs	7.40
11 Sep 2026	McLernons Business Base	Admin - Furniture and screens	823.57
16 Sep 2026	Temu	Admin - Desk partition clamps	24.22
17 Sep 2026	North Street Store	Admin - Catering OCM 24 Sept 2026	277.44
23 Sep 2026	Architects & Heros café	Admin - Meeting catering	18.80
24 Sep 2026	McLernons Business Base	Admin - Furniture leasehold improvement	1,936.80
Closing Balance			3,179.42
			10,863.61

Aged Receivables Report

As at 30 September 2026

WESTERN METROPOLITAN REGIONAL COUNCIL

Contact	Sept 2026	Aug 2026	July 2026	Older	Total	Notes
Brockway DiCOM	-	-	-	328,936.83	328,936.83	DiCOM
City of Fremantle	-	1,684.95	-	-	1,684.95	Queried INVs: FS
City of Nedlands	-	1,657.22	-	- 162.02	1,495.20	Queried INVs: FS
City of South Perth	-	2,638.39	-	-	2,638.39	Queried INV: FS
City of Vincent	-	14,539.64	-	-	14,539.64	Queried INV: FS
Green Skills	-	- 545.45	-	-	- 545.45	Credit note
JewelBic Brothers Pty Ltd	-	-	80.00	-	80.00	Paid 23/10/26
JewelBic Building & Maintenance	163.80	-	-	-	163.80	Paid 15/10/26
Nedlands Garden Service	502.21	-	-	-	502.21	Paid 16/11/26
Project West	2,814.17	-	-	-	2,814.17	Paid 2/10/26
Town of Claremont	4,703.72	-	-	-	4,703.72	Paid 6/10/26
Town of Cottesloe	-	6,470.54	-	-	6,470.54	Paid 2/10/26
Total	8,183.90	26,445.29	80.00	328,774.81	363,484.00	

Western Metropolitan Regional Council

PAYMENTS SUMMARY
FOR THE PERIOD ENDING 31 OCTOBER 2026

ELECTRONIC FUNDS TRANSFER (EFT) PAYMENTS

Accounts Payable - Administration	534,085.73
Payroll	178,229.76
	712,315.49

CREDIT CARD PAYMENTS

Chief Executive Officer	2,801.39
Chief Operating Officer	1,858.20
Strategy and Corporate Lead	784.30
	5,443.89

	717,759.38

OUTSTANDING RECEIVABLE ACCOUNTS

Current	784,406.13
1 month outstanding	186,530.44
2 months outstanding	2,342.39
More than 2 months outstanding	19,772.73
Brockway DiCOM	328,936.83
	1,321,988.52

WESTERN METROPOLITAN REGIONAL COUNCIL
For the period 1 October 2026 to 31 October 2026

Date	Payee	Description	Amount
22 Oct 2026	AGM Automation North	RC Mobile Plan maintenance	495.00
22 Oct 2026	AGM Automation North	RC Mobile Plan maintenance	330.00
07 Oct 2026	Alpha Line Marking	RC Mobile Plan maintenance	8,855.00
07 Oct 2026	Ampol Australia Petroleum Pty Ltd (Direct Debit)	Fuel	7,304.48
07 Oct 2026	Australian Sweeper Corporation Pty Ltd	RC Mobile Plan maintenance	1,525.33
01 Oct 2026	City of Nedlands	RC - Council Rates	1,544.62
01 Oct 2026	Commonwealth Bank	Bank fees	0.12
02 Oct 2026	Commonwealth Bank	Bank fees	49.50
02 Oct 2026	Commonwealth Bank	Bank fees	1,114.13
15 Oct 2026	Commonwealth Bank	Bank fees	0.26
15 Oct 2026	Commonwealth Bank	Bank fees	5.37
15 Oct 2026	Commonwealth Bank	Bank fees	9.00
19 Oct 2026	Cr Andrew Maurice	Sitting Fees	3,662.00
19 Oct 2026	Cr Brad Wylynko	Sitting Fees	2,929.00
19 Oct 2026	Cr Paul Kelly	Sitting Fees	7,247.00
19 Oct 2026	Cr Peter Macintosh	Sitting Fees	2,929.00
19 Oct 2026	Cr Russell Jones	Sitting Fees	2,929.00
12 Oct 2026	CTI Security (Securus)	RC Security	288.77
28 Oct 2026	Docu-Shred	Administration Office	47.30
28 Oct 2026	Elan Energy Matrix Pty Ltd	Waste Haulage	213.09
01 Oct 2026	Elgas (BPAY)	Hydraulic fluids	281.11
22 Oct 2026	Elgas (BPAY)	Hydraulic fluids	282.59
07 Oct 2026	Environmental Site Services	DiCOM Project	3,624.50
28 Oct 2026	Environmental Site Services	DiCOM Project	1,347.50
28 Oct 2026	Fennell Tyres International Pty Ltd	RC Mobile Plan maintenance	281.84
07 Oct 2026	Focus Networks	IT services	646.80
07 Oct 2026	Focus Networks	IT services	2,893.99
07 Oct 2026	Focus Networks	IT services	3,495.80
19 Oct 2026	Focus Networks	IT services	2,787.40
19 Oct 2026	Focus Networks	IT services	1,201.20
28 Oct 2026	Focus Networks	IT services	3,201.00
19 Oct 2026	Forget Your Books Pty Ltd	Accounting software subscription	201.82
12 Oct 2026	Hecs Fire	RC Mobile Plan maintenance	445.50
07 Oct 2026	JD Diesel Services	RC Mobile Plan maintenance	998.80
12 Oct 2026	LGIS Mutual Services atf LGISWA	Insurance premiums	96,424.19
01 Oct 2026	MAD3 Engineering	DiCOM Project	28,001.82
12 Oct 2026	McIntosh Holdings Pty Ltd	RC Mobile Plan maintenance	3,907.31
19 Oct 2026	Mini-Tankers Australia Pty Ltd (Refueling Solutions)	Fuel	4,036.67
19 Oct 2026	Mini-Tankers Australia Pty Ltd (Refueling Solutions)	Fuel	3,448.57
28 Oct 2026	NQPETRO Pty Ltd	INV 101301	5,566.00
01 Oct 2026	Oakfield Strata (BPay)	Administration Strata fees	2,502.96
28 Oct 2026	People Sense	Administration - EAP program	235.90
19 Oct 2026	Perth Bin Hire	Waste Haulage	32,130.75
19 Oct 2026	Perth Bin Hire	Waste Haulage	920.48
19 Oct 2026	Perth Bin Hire	Waste Haulage	1,091.72
19 Oct 2026	Perth Bin Hire	Waste Haulage	2,174.76
19 Oct 2026	Perth Bin Hire	Waste Haulage	614.23
19 Oct 2026	Perth Bin Hire	Waste Haulage	293.40
19 Oct 2026	Perth Bin Hire	Waste Haulage	1,992.44
19 Oct 2026	Perth Bin Hire	Waste Haulage	1,692.92
19 Oct 2026	Perth Bin Hire	Waste Haulage	2,135.67
19 Oct 2026	Perth Bin Hire	Waste Haulage	1,590.91
19 Oct 2026	Perth Bin Hire	Waste Haulage	3,181.82
19 Oct 2026	Perth Bin Hire	Waste Haulage	4,832.52
19 Oct 2026	Perth Bin Hire	Waste Haulage	920.48
19 Oct 2026	Perth Bin Hire	Waste Haulage	460.24
19 Oct 2026	Perth Bin Hire	Waste Haulage	1,310.53
19 Oct 2026	Perth Bin Hire	Waste Haulage	2,168.24
19 Oct 2026	Perth Bin Hire	Waste Haulage	1,905.62
19 Oct 2026	Perth Bin Hire	Waste Haulage	3,281.66
19 Oct 2026	Perth Bin Hire	Waste Haulage	1,688.58
19 Oct 2026	Perth Bin Hire	Waste Haulage	106.35
19 Oct 2026	Perth Bin Hire	Waste Haulage	1,949.02
19 Oct 2026	Perth Bin Hire	Waste Haulage	1,467.02
19 Oct 2026	Perth Bin Hire	Waste Haulage	4,372.28
19 Oct 2026	Perth Bin Hire	Waste Haulage	1,150.60

WESTERN METROPOLITAN REGIONAL COUNCIL
For the period 1 October 2026 to 31 October 2026

Date	Payee	Description	Amount
19 Oct 2026	Perth Bin Hire	Waste Haulage	1,633.28
19 Oct 2026	Perth Bin Hire	Waste Haulage	28,935.91
22 Oct 2026	Perth Bin Hire	Waste Haulage	230.12
22 Oct 2026	Perth Bin Hire	Waste Haulage	7,644.19
22 Oct 2026	Perth Bin Hire	Waste Haulage	10,574.23
22 Oct 2026	Perth Bin Hire	Waste Haulage	13,966.59
22 Oct 2026	Perth Bin Hire	Waste Haulage	868.16
22 Oct 2026	Perth Bin Hire	Waste Haulage	891.72
22 Oct 2026	Perth Bin Hire	Waste Haulage	316.42
22 Oct 2026	Perth Bin Hire	Waste Haulage	1,100.00
22 Oct 2026	Perth Bin Hire	Waste Haulage	4,142.16
22 Oct 2026	Perth Bin Hire	Waste Haulage	4,142.16
22 Oct 2026	Perth Bin Hire	Waste Haulage	8,223.69
22 Oct 2026	Perth Bin Hire	Waste Haulage	4,262.69
22 Oct 2026	Perth Bin Hire	Waste Haulage	3,227.43
22 Oct 2026	Perth Bin Hire	Waste Haulage	171.46
22 Oct 2026	Perth Bin Hire	Waste Haulage	7,184.06
22 Oct 2026	Perth Bin Hire	Waste Haulage	777.01
22 Oct 2026	Perth Bin Hire	Waste Haulage	907.24
22 Oct 2026	Perth Bin Hire	Waste Haulage	230.12
22 Oct 2026	Perth Bin Hire	Waste Haulage	28,074.64
22 Oct 2026	Perth Bin Hire	Waste Haulage	5,280.00
22 Oct 2026	Perth Bin Hire	Waste Haulage	880.00
22 Oct 2026	Perth Bin Hire	Waste Haulage	995.50
22 Oct 2026	Perth Bin Hire	Waste Haulage	4,180.00
22 Oct 2026	Perth Bin Hire	Waste Haulage	660.00
22 Oct 2026	Perth Bin Hire	Waste Haulage	1,100.00
22 Oct 2026	Perth Bin Hire	Waste Haulage	561.00
22 Oct 2026	Perth Bin Hire	Waste Haulage	4,308.26
22 Oct 2026	Perth Bin Hire	Waste Haulage	8,010.98
22 Oct 2026	Perth Bin Hire	Waste Haulage	22,091.52
22 Oct 2026	Perth Bin Hire	Waste Haulage	5,292.76
22 Oct 2026	Perth Bin Hire	Waste Haulage	2,714.01
22 Oct 2026	Perth Bin Hire	Waste Haulage	7,340.26
22 Oct 2026	Perth Bin Hire	Waste Haulage	3,033.55
28 Oct 2026	Perth Furniture and Mattress Recycling	Waste Haulage	3,942.40
28 Oct 2026	Perth Furniture and Mattress Recycling	Waste Haulage	7,128.00
19 Oct 2026	Post Newspapers	Advertising	922.19
22 Oct 2026	Remondis	Waste Haulage	2,327.70
19 Oct 2026	Senversa Pty Ltd	DiCOM Project	18,430.58
28 Oct 2026	Site Safe Security Pty Ltd	RC Security	1,078.00
19 Oct 2026	Skytrust	IT Services	493.90
12 Oct 2026	SM and EP Martin	WMRC Rent	3,850.00
12 Oct 2026	Solaris Cancer Care	C&E venue hire	330.00
07 Oct 2026	St John Ambulance Australia (Western Australia)	RC First Aid supplies	114.00
05 Oct 2026	Synergy (Direct Debit)	RC - INV 2268020712 DD	636.70
05 Oct 2026	Synergy (Direct Debit)	RC INV 2708023132	637.24
30 Oct 2026	Synergy (Direct Debit)	Electricity Utilities	619.99
22 Oct 2026	Telstra (BPay)	Ref: 3203476951, T311 Sept26	67.20
07 Oct 2026	Total Green Recycling	WMRC	3,521.69
19 Oct 2026	Total Green Recycling	WMRC	3,982.21
28 Oct 2026	Total Green Recycling	WMRC	4,226.82
12 Oct 2026	Value Material Handling Pty Ltd t/aTotal Forklift Services	INV A901003318	4,826.46
12 Oct 2026	Value Material Handling Pty Ltd t/aTotal Forklift Services	INV AM90M001132	395.53
12 Oct 2026	Value Material Handling Pty Ltd t/aTotal Forklift Services	INV A901003532	758.09
16 Oct 2026	Water Corporation	Water Utilities	275.11
07 Oct 2026	Workpower Inc	WMRC	847.32
Total			**534,085.73**

WESTERN METROPOLITAN REGIONAL COUNCIL
For the period 1 October 2026 to 31 October 2026

Date	Payee	Description	Amount
Payroll			
06 Oct 2026	Commonwealth Bank	Payroll	75,183.48
20 Oct 2026	Commonwealth Bank	Payroll	70,761.32
06 Oct 2026	SuperChoice	Superannuation	16,572.97
21 Oct 2026	SuperChoice	Superannuation	15,711.99
Total			**178,229.76**
Credit Cards			
Chief Executive Officer			
28 Sep 2026	Seek	Admin - Job advertising costs	808.50
01 Oct 2026	Event & Conference	Admin - Conference registration	747.04
01 Oct 2026	Zettagrid	Admin/RC - IT Subscription	816.20
05 Oct 2026	Citizens of Brew-Ha	Admin - Meeting catering	12.00
07 Oct 2026	Deputy	Admin - Monthly rostering system subscription	289.58
09 Oct 2026	Global Spill & Safety	RC - Site Maintenance	320.99
13 Oct 2026	Perth Radiology Clinic	RC - Medical fees for employee	122.75
20 Oct 2026	Canva	Admin - Monthly Canva subscription	164.99
23 Oct 2026	The West Australian Newspaper	Admin - The West Australian Newspaper - tender advert	201.70
23 Oct 2026	Intuit	Admin - IT subscription	64.68
Closing Balance			**2,801.39**
Chief Operating Officer			
01 Oct 2026	Osborne Park Nissan	RC - Vehicle service	628.00
08 Oct 2026	Coles	RC - Milk purchase	11.25
08 Oct 2026	Officeworks	RC - Office supplies	648.00
09 Oct 2026	Arexion	RC - Asbestos waste removal	550.00
21 Oct 2026	Coles	RC - Office supplies	20.95
Closing Balance			**1,858.20**
Strategy and Corporate Lead			
30 Sep 2026	Coles	Admin - Office fruit and milk	20.65
05 Oct 2026	Sunset Eats Food Van	Admin - event catering	22.00
05 Oct 2026	Maim Mian A bite food van	Admin - event catering 5/10/2027	17.00
06 Oct 2026	LP Professionals WA	Admin - Employee forum registration	460.00
06 Oct 2026	Bark Cafe	Admin - Coffee meeting costs	19.20
07 Oct 2026	Farmer Jacks	Admin -Milk and fruit for office	31.24
19 Oct 2026	Kafe a GO GO food van	Admin - Event catering	12.80
19 Oct 2026	Kafe a GO GO food van	Admin - Event catering	13.60
19 Oct 2026	Woodfire Catering	Admin - Event catering	20.00
23 Oct 2026	Coles	Admin - Event catering	69.21
23 Oct 2026	Crust	Admin - Event catering	98.60
Closing Balance			**784.30**

Aged Receivables Report
As at 31 October 2026
WESTERN METROPOLITAN REGIONAL COUNCIL

Contact	Oct 2026	Sept 2026	Aug 2026	Older	Total	Notes
Brockway DiCOM Facility Pty Ltd ATF	-	-	-	328,936.83	328,936.83	DiCOM
City of East Fremantle	2,394.72	-	-	-	2,394.72	Paid 4/11/26
City of Fremantle	-	1,329.28	1,684.95	-	3,014.23	Unpaid: INV FS + INV
City of Nedlands	1,171.42	-	1,617.22	- 162.02	2,626.62	Queried INVs
City of South Perth	82,353.48	-	2,638.39	-	84,991.87	Unpaid: INV FS + VV INV query
City of Vincent	28,718.42	-	14,539.64	-	43,258.06	Unpaid: INV FS + Paid INV 13/11/26
Green Skills	-	-	- 545.45	-	- 545.45	Credit note
Nedlands Garden Service	569.60	1,013.11	-	-	1,582.71	Paid: 16/11/2026
Perth TLC Group	162.36	-	-	-	162.36	Paid 3/11/26
Project West	2,444.36	-	-	-	2,444.36	Paid 6/11/26
Sir Charles Gairdner Hospital	552.21	-	-	-	552.21	Paid 5/11/26
Tattarang Pty Ltd	115.00	-	-	-	115.00	Paid 12/11/26
Tidy Up	4,537.08	-	-	-	4,537.08	Paid 12/11/26
Town of Claremont	14,845.47	-	-	-	14,845.47	Paid 2/11/26
Town of Cottesloe	48,666.32	-	-	-	48,666.32	Paid 9/11/2026
Total	186,530.44	2,342.39	19,934.75	328,774.81	537,582.39	



Annual Report 2026

Western Metropolitan Regional Council

Our Purpose

To fulfil the shared-service purposes of the organisation as set out in the Establishment Agreement.

Our Vision

To support and serve our Member Councils by optimising environmental outcomes, delivering economic efficiency and achieving excellence in community-focused service delivery.

Our Member Councils

Town of Claremont

Town of Cottesloe

City of Subiaco

Town of Mosman Park

Peppermint Grove – The Garden Shire

Our Customer Councils

Town of Cambridge

City of Fremantle

City of Nedlands

City of Perth

City of South Perth

City of Vincent

Town of Victoria Park

The WMRC acknowledges the Whadjuk people of the Noongar nation as the traditional custodians of the land on which we work, and we pay our respects to their Elders past and present and recognise that their culture continues to be important.

Cover image: WMRC residual/general waste arriving at East Rockingham Waste to Energy. Photo provided courtesy of East Rockingham Waste to Energy

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The Western Metropolitan Regional Council

The Western Metropolitan Regional Council (WMRC) is a regional local government established under the *Local Government Act 1995* to provide waste management, resource recovery, and related services on behalf of its member councils.

Through collaboration and shared investment, the WMRC enables its members to achieve outcomes that would be difficult, inefficient or impractical to deliver individually.

The WMRC operates as a service delivery, coordination and leadership body. Its core purpose is to support member councils in managing waste. This includes the provision of communication and education services and a waste transfer facility to receive, aggregate and haul material to processors. It also provides services on a commercial basis to other local governments along with commercial and residential customers.

As a regional entity, the WMRC occupies a distinct role within the local government sector. It does not replace the statutory responsibilities of its member councils, but rather acts in their collective interest, adding value through scale, expertise, coordination and strategic leadership. Decisions of the Council are guided by the agreed needs and priorities of its members, balanced with longer-term considerations of sustainability, resilience and system-wide performance.



Report from the Chair



The 2025/26 year has been an important period in the evolution of WMRC, combining strong operational growth with significant work to establish the organisation's direction for the years ahead.

A major focus for Council was reviewing WMRC's strategic direction, culminating in the development of the new Council Plan 2026. The Plan provides a clear outcomes-focused framework for the organisation, with emphasis on service excellence, environmental performance and resource recovery, financial sustainability, sector leadership, community engagement and organisational capability. Supporting this is a new Corporate Plan that translates Council's direction into a practical program of work. Together, these plans provide a strong connection between our longer-term ambitions and the activities and investments needed to achieve them.

Another significant milestone was Council's endorsement of the West Metro Recycling Centre Concept Redevelopment Plan. Developed through substantial engagement with Council, staff, Member Councils, government and industry stakeholders, the Plan establishes a long-term vision for the Recycling Centre, with a focus on safety, efficiency, customer experience, resource recovery and better use of the site. It provides Council with a sound framework for considering future investment, with implementation able to occur progressively and individual investments subject to appropriate business cases, funding capacity and future Council decisions.

An important step towards realising that vision has been progress in resolving the long-running legacy of the former DiCOM facility. Following years of protracted disputes and Supreme Court proceedings, which were settled and discontinued in July 2025, WMRC secured further rights and protections to provide a clear pathway for demobilisation of the facility and making good the site.

WMRC has now acted on those rights to take responsibility for facilitating deconstruction. This marks an important turning point, bringing a long-standing matter closer to resolution while enabling WMRC to reclaim a substantial area of the Recycling Centre for productive future use. In doing so, it removes a significant legacy constraint and helps unlock the longer-term potential of WMRC's most significant asset.

This forward planning took place against a backdrop of considerable growth. During 2025/26 the Recycling Centre received more than 44,500 tonnes of material, an increase of almost 24 per cent over the previous year. Much of this reflected growth in organics and new business, demonstrating the increasingly important regional role WMRC plays beyond its traditional Member Council service base. Approximately three-quarters of inbound material was estimated to have been diverted from landfill.

Council has been equally mindful that growth must translate into value. WMRC's financial results indicate a positive result for the year and a strengthening of reserves, notwithstanding significant investment in new operational assets and infrastructure. This provides encouraging evidence that the organisation is growing from a sound financial base.

Council also supported important changes in WMRC's operational capability, including the move to self-haulage of residual waste. This is a good example of WMRC critically examining the efficiency and cost of its service delivery arrangements and pursuing opportunities to achieve greater operational control, resilience and value for Member Councils.

We have also recognised that growth and a more ambitious strategic agenda require the right organisational capability. An extensive organisational and service review informed a new Workforce Plan and organisational structure designed to strengthen operational leadership, accountability, collaboration and resilience and position WMRC for its next phase of development.

The October 2025 local government elections brought some change to Council, and I welcome Cr Russell Jones, representing the City of Subiaco. I thank all Councillors for their commitment and contribution throughout what has been a significant year for WMRC.

We enter the coming year with a clear strategic direction, a stronger organisation, growing services and an ambitious vision for the Recycling Centre. Importantly, we are also moving beyond a significant legacy issue and creating new opportunities to make better use of our site for the benefit of Member Councils and the communities we serve. On behalf of Council, I thank our Member Councils, the Chief Executive Officer and the entire WMRC team for their contribution during 2025/26.

Cr Paul Kelly
Chair



Report from the Chief Executive Officer



The 2025/26 year was one of significant growth and change for WMRC. Importantly, it was also a year in which we increasingly converted strategy and opportunity into practical organisational and operational capability.

The scale of that growth is evident at the West Metro Recycling Centre, where more than 44,500 tonnes of material were received during the year, an increase of almost 24 per cent. Organics grew particularly strongly, supported by new FOGO business, while activity also increased across other waste streams. At the same time, the Centre completed more than 83,000 customer transactions. This growth reinforces both the regional importance of the facility and the need to continue investing in its capability and resilience.

One of our most significant operational changes was the commencement of self-haulage of residual waste. WMRC invested in its own rolling stock and associated Recycling Centre infrastructure, including new bunker arrangements and rear-blade ejection trailers, reducing our reliance on contracted haulage services as well as the previous silo-based handling arrangements. This has provided greater operational control and efficiency and enabled the residual waste charge to Member Councils to be reduced by approximately $2 per tonne, despite broader inflationary cost pressures.

> Despite significant capital investment, the organisation achieved a positive result and strengthened reserves.

We also strengthened the resilience of our downstream waste arrangements. An additional waste-to-energy pathway was established with Kwinana Energy Recovery in June 2026 for suitable residual waste, alongside the East Rockingham Waste to Energy facility. While the principal benefits will emerge in 2026/27, this provides WMRC with greater flexibility while supporting our continuing objective of reducing reliance on landfill.

During the year we also progressed the practical resolution of the former DiCOM facility. Having established a clear framework for demobilisation, WMRC exercised its rights to take responsibility for facilitating deconstruction of the remaining facility, plant and equipment and making good the site. This now allows us to move forward with deconstruction in a controlled manner, while managing its interface with the Recycling Centre's ongoing operations. As the area is cleared and made available, our focus will turn to how this substantial part of the site can best be integrated into the future development of the Recycling Centre.

Alongside these operational changes, we undertook a substantial review of how WMRC itself is structured and resourced. Growth in Recycling Centre transactions and Verge Valet™ services, combined with our expanding strategic agenda, identified areas where additional capability and stronger operational leadership were required. The resulting restructure creates a flatter organisational model, clearer role ownership and stronger capability across operations, finance, customer service, communications and education. Our new Workforce Plan provides a measured increase in establishment from 21.4 to 23 FTE and positions the organisation to respond to further growth and emerging opportunities.

Our new Corporate Plan 2026 provides the framework for translating Council's strategic direction into action, while the West Metro Recycling Centre Concept Redevelopment Plan sets out an ambitious but staged pathway for the future of our major operating asset. Together with work underway on business, financial and asset planning, these initiatives give WMRC a much stronger framework for making disciplined investment decisions and measuring the value we deliver.

WMRC's financial results also reflect the year's increased activity. Despite significant capital investment, the organisation achieved a positive result and strengthened reserves. These results provide confidence that growth and investment are being pursued from a sound financial position.

What gives me confidence looking forward is how these pieces now come together: growing services, greater operational control, a strengthened organisation, a clearer strategic direction and the progressive unlocking of our Recycling Centre site for future development.

I thank the Chair and Councillors for their support and direction, and our Member Councils and customers for their continued confidence. My particular thanks go to the Leadership Team for their support and commitment throughout the year, and to all WMRC staff whose professionalism, adaptability and hard work have enabled us to achieve so much during a period of considerable growth and change.

Stuart Devenish
CEO



Photo provided courtesy of East Rockingham Waste to Energy

West Metro Recycling Centre

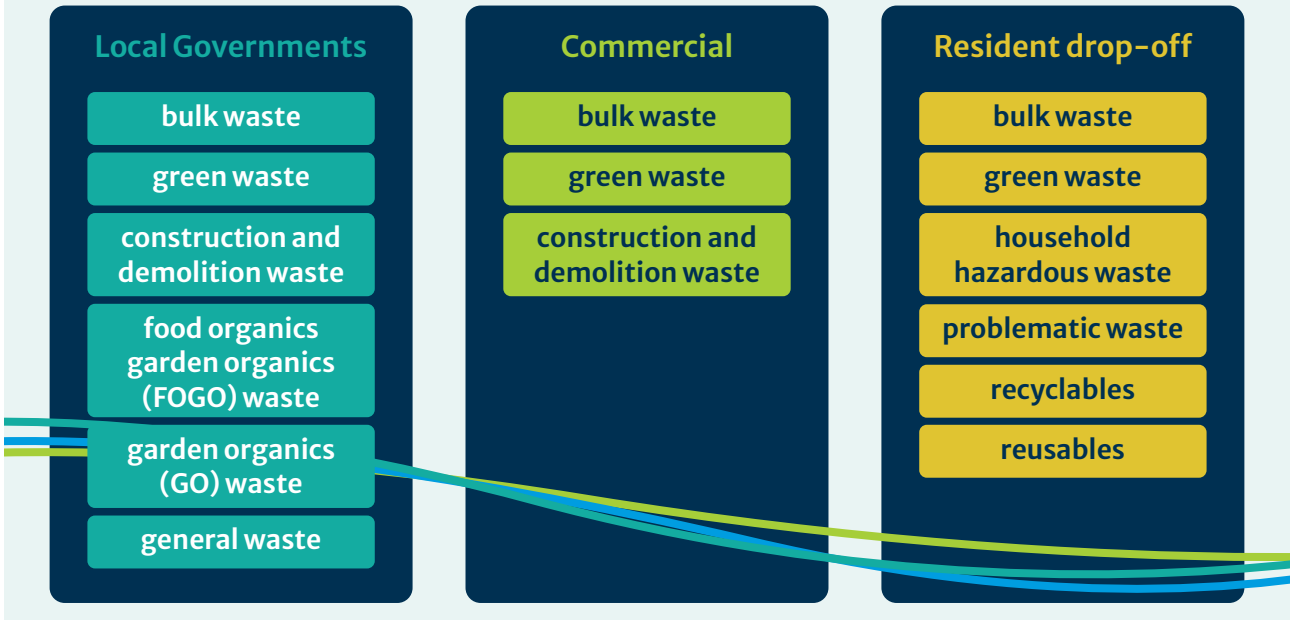
The West Metro Recycling Centre is the primary waste infrastructure site servicing Perth's central metropolitan area. It is located at the corner of Brockway Road and Lemnos Street in Shenton Park on Crown Land vested in the WMRC. The location is a light industrial area – including a wastewater treatment plant, an electrical substation and a bus depot.

The primary function of the Recycling Centre is as a transfer station, which is an important consolidation point for waste logistics. Waste is aggregated, compacted, and loaded into long haul vehicles for efficient transport to waste treatment or disposal sites. The transfer station is licensed to handle 95,500 tonnes per annum of solid waste.

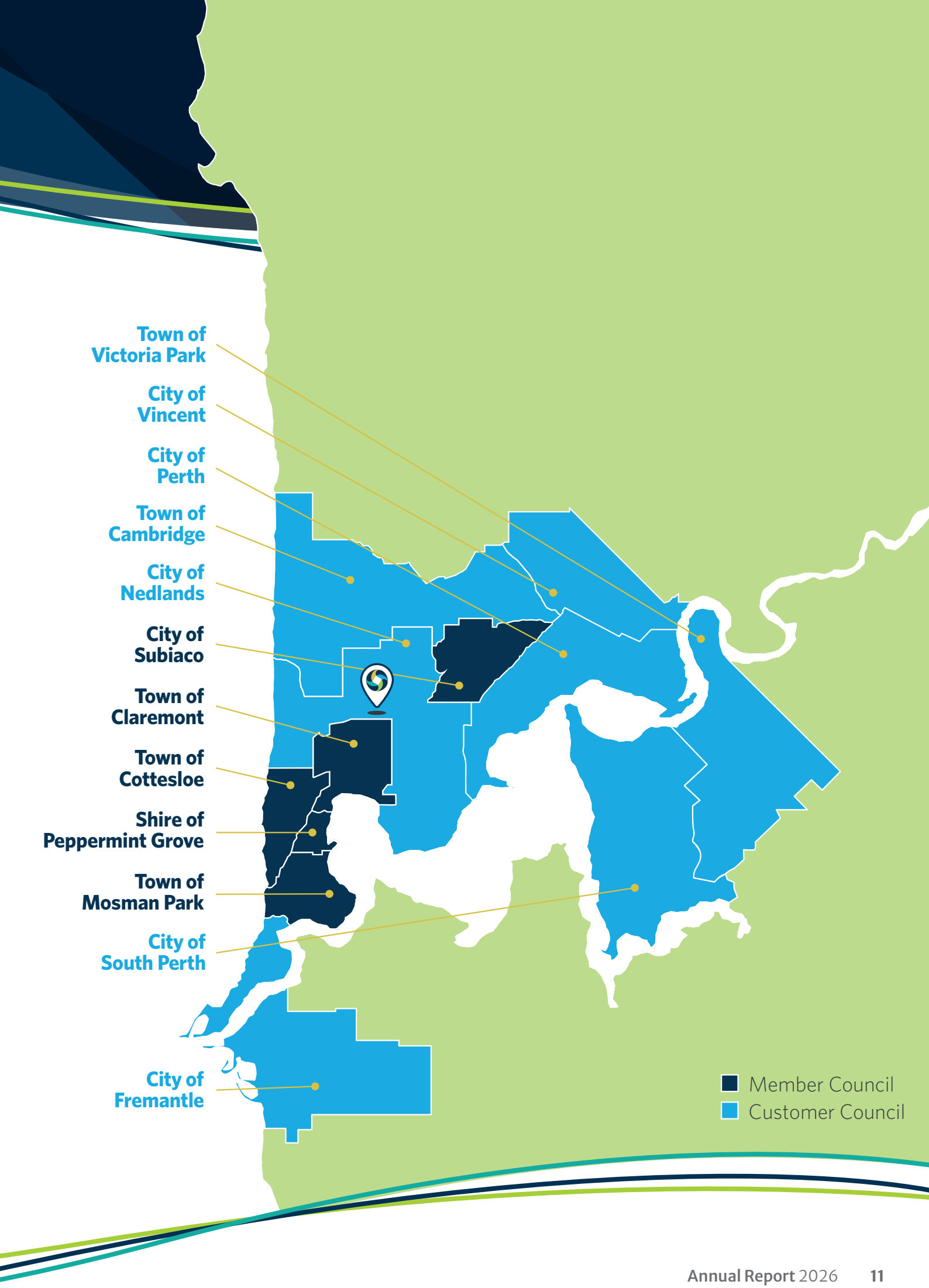
This allows short haul vehicles – both municipal and commercial – to collect waste efficiently. The West Metro Recycling Centre is well positioned to provide this service to the central Perth Metropolitan region.

In addition, the site receives small loads of waste and recyclable or reusable materials from residents and commercial operators.

The West Metro Recycling Centre receives waste of around 30 different types from three types of customers:



In addition to our five Member Councils, we provide services to seven other local governments. Services provided include FOGO transfer, Verge Valet™, and Communications and Education consultancy projects. Preparation for Verge Valet™ service provision to Town of East Fremantle was underway at the end of the period.


Town of Victoria Park
City of Vincent
City of Perth
Town of Cambridge
City of Nedlands
City of Subiaco
Town of Claremont
Town of Cottesloe
Shire of Peppermint Grove
Town of Mosman Park
City of South Perth
City of Fremantle
Member Council
Customer Council

Council Structure

The WMRC Council guides the governance and strategic direction of the organisation. The Council is made up of one Councillor and one deputy Councillor elected by each Member Council following Local Government Elections in October 2025.

Councillors

Town of Claremont	Town of Mosman Park	City of Subiaco	Town of Cottesloe	Shire of Peppermint Grove
				
Cr Paul Kelly Chair	**Cr Andrew Maurice** Deputy Chair	**Cr Rosemarie deVries** *(to September 2025)*; **Cr Russell Jones** *(from October 2025)*	**Cr Brad Wylynko**	**Cr Peter Macintosh**

Deputies

Town of Claremont	Town of Mosman Park	City of Subiaco	Town of Cottesloe	Shire of Peppermint Grove
Cr Sara Franklyn	Cr Andrew Baird	Cr Nicola Johnston	Cr Lorraine Young	Cr Emerald Bond

The Council held six Ordinary Meetings of Council and three Special Meetings of Council in 2025–26.

Attendance at Meetings was as follows:

	Ordinary Council Meetings	Special Council Meetings
Cr Kelly	5	3
Cr Maurice	6	3
Cr Jones (from Oct 2025)	3	1
Cr de Vries (to Sept 2025)	2	2
Cr Wylynko	3	3
Cr Macintosh	4	2
Cr Franklyn	1	–
Cr Baird	–	–
Cr Johnston	1	–
Cr Young	1	–
Cr Bond	1	–

WMRC Committees

To assist with its planning and decision making, the Council has appointed one committee. The committee makes recommendations to Council for its consideration.

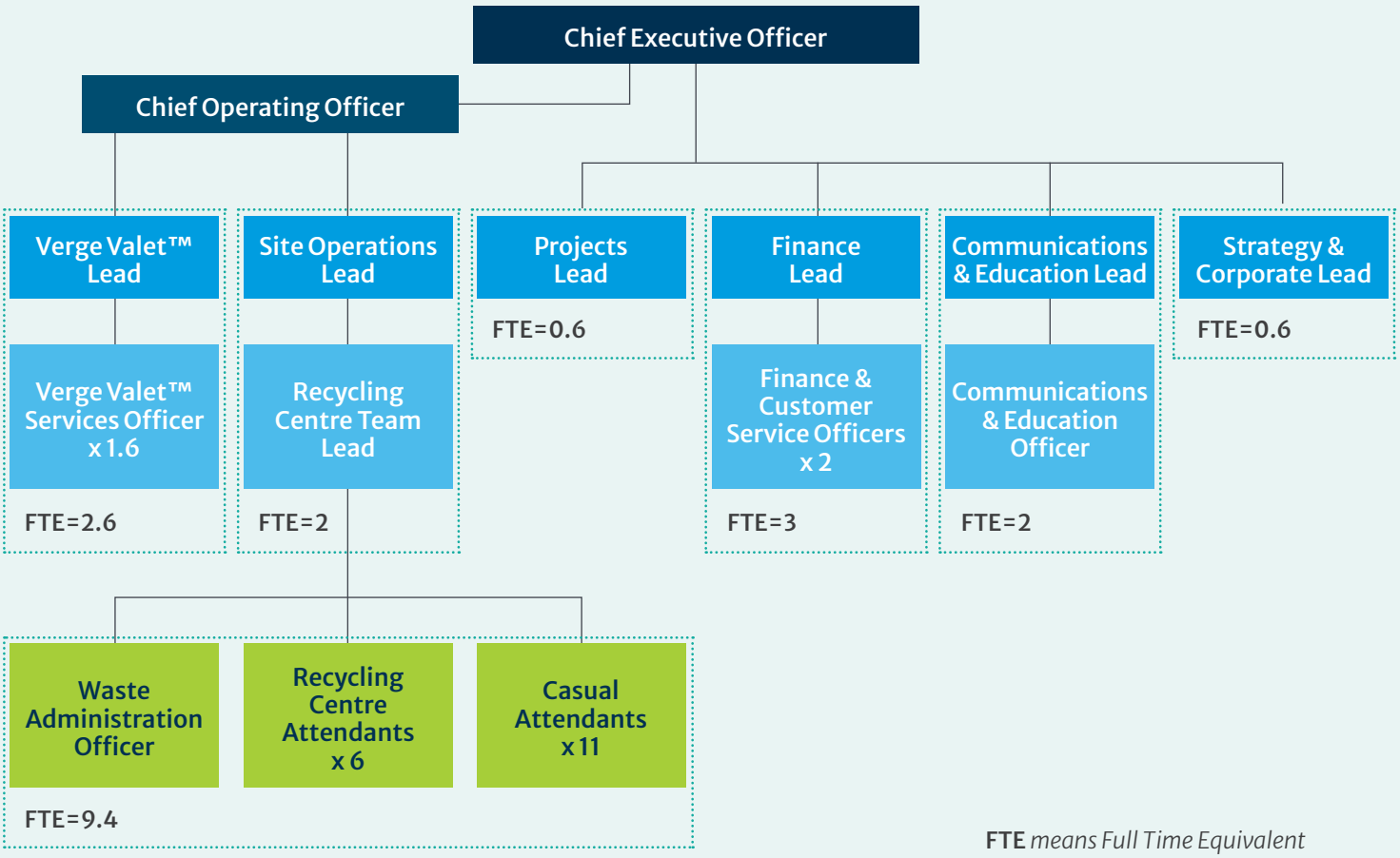
Audit and Risk Management Committee

The Audit and Risk Management Committee was established in accordance with section 7.1A of the *Local Government Act 1995* to guide the WMRC's audit processes and risk management. The committee consisted of four Councillors.

From 1 January 2026 this committee was succeeded by the Audit, Risk and Improvement Committee in accordance with the Local Government (Audit) Regulations R 16. This committee has a broader remit than its predecessor and is chaired by an independent member.

WMRC Organisational Structure

An organisational and service review was undertaken during the year to align workforce capacity with the Council Plan and Corporate Plan. The structure removed manager roles to maintain a flat organisation and shift to knowledge-based leadership to enhance cross-functional collaboration. It created a Chief Operating Officer role and moved Verge Valet into the operational area. Total staffing increased by less than 2 FTE.



FTE *means Full Time Equivalent*

Strategic Direction

During the year, the Strategic Community Plan was updated to a new Council Plan. This provides the overarching framework to guide the WMRC's direction in the medium to long term. It articulates the shared vision, strategic objectives and values that will inform decision-making, resource allocation and service delivery.

The Plan recognises that the waste and resource recovery environment is subject to ongoing change, including shifting policy settings, market conditions, technology, and community expectations. As such, the Plan is intended to support both continuity and adaptability.

Purpose

To fulfil the shared-service purposes of the organisation as set out in the Establishment Agreement.

Vision

To support and serve our Member Councils by optimising environmental outcomes, delivering economic efficiency and achieving excellence in community-focused service delivery.

Values Statements

The Council Plan includes a statement of values to guide how the organisation operates.



Service Delivery

The new Corporate Plan was developed during the year and sets out six key strategic themes, each with strategic objectives and outcomes and details of key action areas as listed below.

Theme 1: Service Excellence & Asset Optimisation

Strategic Objective:
Deliver reliable, safe and high-quality waste and resource recovery services that meet current and emerging member and customer needs, while optimising the performance, capacity and value of core assets.

Action areas:
1.1 Service Performance and Review
1.2 Asset Optimisation
1.3 Flexibility and Responsiveness
1.4 Safety Systems

Theme 2: Environmental Performance & Resource Recovery

Strategic Objective:
Maximise environmental performance through waste prevention, increased resource recovery and processing outcomes, whilst maintaining cost-effective service delivery.

Action areas:
2.1 Waste Prevention and Demand Reduction
2.2 Improved Resource Recovery and Diversion
2.3 Processing Capability and Infrastructure Alignment
2.4 Market Development and Resource Transition

Theme 3: Market Development & Financial Stability

Strategic Objective:
Strengthen the organisation's financial sustainability by growing self-generated revenue streams, improving economies of scale and supporting the development of viable markets for recovered resources.

Action areas:
3.1 Business Strategy
3.2 Recovered Resource Market Development
3.3 Business Case Framework for Capital Investment
3.4 Funding Opportunities
3.5 Pricing

Theme 4: Policy Influence & Sector Leadership

Strategic Objective:
Influence policy, regulation and market settings to support effective waste prevention (avoidance/reuse) and waste management (reuse/recover) for Member Councils and the broader sector.

Action areas:
4.1 Policy Advocacy and Reform
4.2 Government and Regulator Engagement
4.3 Market and Industry Leadership
4.4 Sector Collaboration and Knowledge Sharing
4.5 Thought Leadership and Regional Advocacy

Theme 5: Community Engagement & Behaviour Change

Strategic Objective:

Support and influence community behaviour to reduce waste generation and improve participation in best-practice waste management and resource recovery systems.

Action areas:

5.1 Targeted Education and Behaviour Change
5.2 Consistent Messaging and Member Council Alignment
5.3 Promotion of Reuse and Recovery Programs
5.4 Community Partnerships and Engagement Channels

Theme 6: Organisational Capability & Resilience

Strategic Objective:

Maintain a capable, adaptable and resilient organisation that can sustainably deliver services, manage risk and support long-term strategic objectives.

Action areas:

6.1 Workforce Capability, Capacity and Succession
6.2 Safety Leadership and Culture
6.3 Leadership Development and Culture
6.4 Professional Development and Employee Wellbeing
6.5 Governance and Risk Management
6.6 Financial Sustainability and Long-Term Planning
6.7 Organisational Resilience and Adaptability

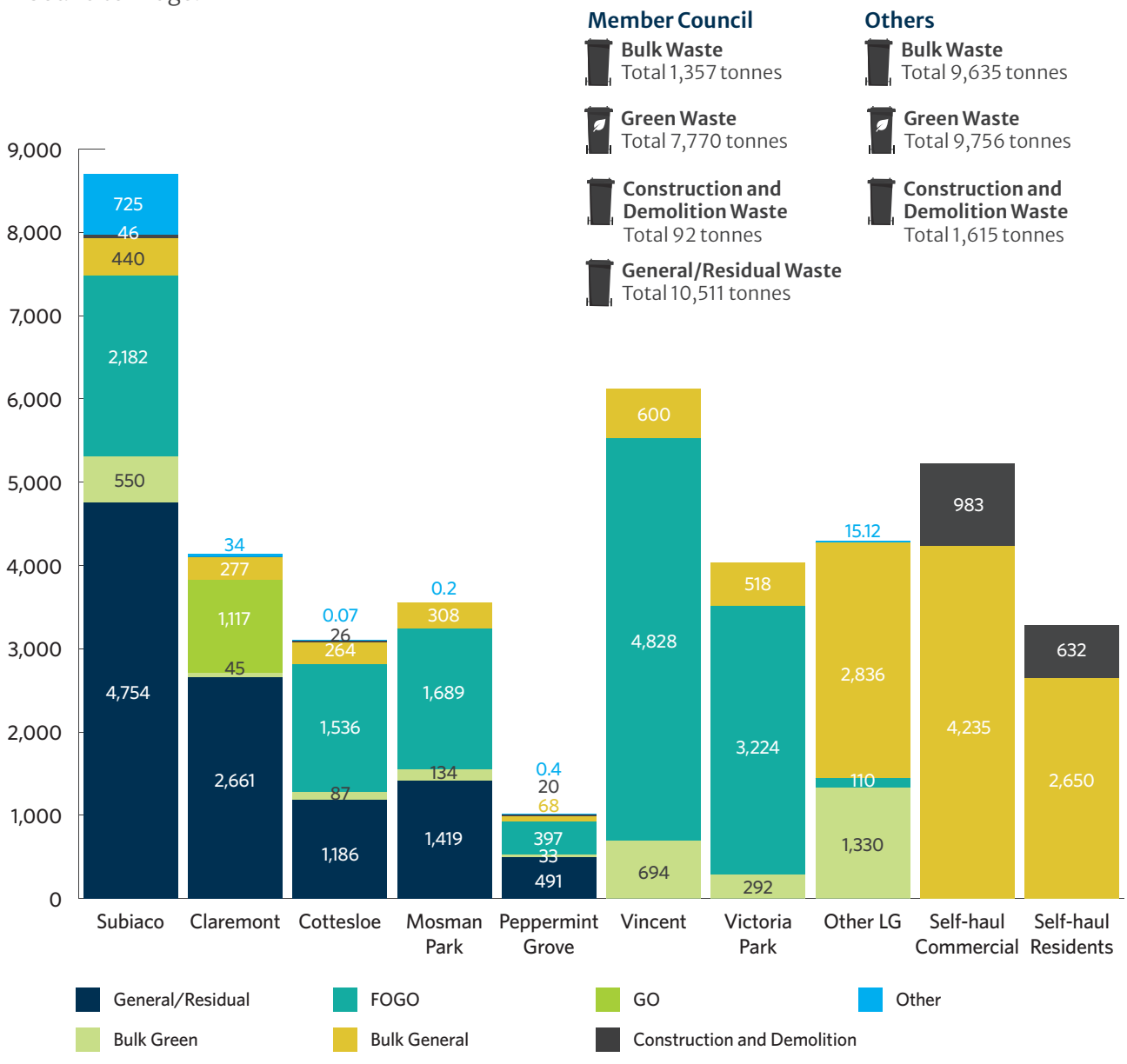
Operations

During 2025–26, the West Metro Recycling Centre continued to manage general/residual waste, FOGO, green waste, bulk waste and problematic waste streams while progressing significant changes to haulage, asset resilience, safety systems and downstream disposal arrangements.

Operational Performance Overview

Total waste tonnage received in 2025–26 increased by 24% from the previous year. Growth was concentrated in green/organics, which increased by 40% and represented 49% of inbound tonnage.

The Recycling Centre recorded 83,400 completed transactions, up 2.6%. Gross transaction value increased by 24%.



** Please note this graphic only includes the major waste streams received*

Category	2024–25 (t)	2025–26 (t)	% change on previous year
Residual / General	8,615	9,117	+6%
Green / Organics (all types)	16,636	21,676	+40%
Bulk	10,255	10,799	+5%
Other waste streams	426	2,943	+590%
Total	**35,932**	**44,535**	**24%**

The operating model also matured through greater in-house self-haul capability, improved asset resilience and the establishment of an additional waste to energy (WtE) disposal pathway for residual waste.

Residual Waste

Residual/general waste received totalled 9,117 t, up 6% year-on-year following declines in recent years. From May 2026, 100% of residual waste was redirected from landfill to Waste to Energy, eliminating landfill disposal for this waste stream and substantially improving diversion outcomes.

Bulk Waste

Bulk operations continued to focus on safe receival, contractor interface management and efficient material transfer.

Category	2024–25 (t)	2025–26 (t)	% change on previous year
Verge Valet™	2,152	3,087	+43%
Councils	1,289	1,359	+5%
Commercial / Other	3,685	4,165	+13%
Residents	3,129	2,187	-30%
Total	**10,255**	**10,799**	**+5%**

Key Achievements 2025-26

- Purchased vehicles to advance the transition to self-haul, increasing control over general/residual waste logistics and service continuity.
- Strengthened operational resilience through preventative maintenance, contingency planning and asset replacement planning for ageing vehicles.
- Commenced deliveries of general/residual waste to East Rockingham Waste to Energy from May 2026 and established an agreement with Kwinana Energy Recovery in June 2026 as an additional pathway for residual waste.
- Strengthened WHS governance through structured toolbox talks, safety consultation, improved inductions and competency assurance.
- Enhanced after hours site security through automated monitoring and expanded camera coverage.
- Strengthened site supervision, operational administration and workforce capability to support increasing compliance, reporting and customer service requirements.

Green Waste and Organics

With rapidly increasing green waste receivals, particularly FOGO, planning progressed for improved FOGO handling through a second static compactor. For other types of green waste planning progressed for improved loading, hardstand and storage arrangements to reduce double handling and improve safety and productivity.

Category	2024–25 (t)	2025–26 (t)	% change on previous year
GO Bin	2,907	1,354	-53%
FOGO Bin	9,403	13,992	+49%
Verge Valet	634	1,322	+109%
Scheduled Verge	391	381	-3%
Council Operations	990	970	-2%
Residential	635	759	+20%
Commercial	560	2,898	+418%
Total Green / Organics	**15,520**	**21,676**	**+40%**

Problematic Waste and Product Stewardship

WMRC continued to provide the community with accessible and environmentally responsible disposal pathways for Household Hazardous Waste (HHW), paint and e-waste through established product stewardship and approved treatment arrangements.

Waste Stream	2024–25 (t)	2025–26 (t)	% change on previous year
Household Hazardous Waste (HHW)	45	55	+22%
Paint (Paintback)	72	80	+11%
E-Waste	112	135	+21%
Total	**229**	**270**	**+18%**

Main Customers

Our largest single customer by weight is our largest Member Council, City of Subiaco. Commercial customers are the second highest category and City of Vincent is the third largest customer. Total tonnages by customer type are shown below:

Client / Category	2025–26 Net Weight (t)
Member Councils	20,490
Customer Councils	12,511
Commercial Customers	8,252
Others	2,185
Total	**44,535**

Diversion and Environmental Outcomes

Based on the 2024–25 diversion baseline and the 2025–26 shift toward organics and other recovery-oriented streams, WMRC estimates that approximately 33,500 t, or 75% of inbound waste, was diverted from landfill during 2025–26. The WtE pathway is expected to make a significant landfill diversion contribution from 2026–27, complementing material recovery and organics processing.

Measure	2024–25	2025–26
Material diverted from landfill	Approx. 25,800 t	Approx. 33,500 t
Overall diversion rate	Approx. 72%	Approx. 75%

Workplace Health and Safety Management Improvements

Significant Workplace Health and Safety measures were progressed through the year. These include:

- Reduction of the serious risks associated with the aged NCH Silo system through creation of a residual waste bunker, use of a static compactor to fill rear blade ejection trailers in place of the silos.
- Strengthening site safety management including introducing a digital system (SkyTrust) for incident and hazard reporting, onboarding, safety checks and documentation
- Creating and progressing through a WHS action plan following an LGIS safety audit
- Increasing management attention to safety and strengthening the Safety Committee including the election of a Health and Safety Representative
- Improving site traffic management and specific plant and compliance controls following a WorkSafe inspection
- The Recycling Centre Concept Redevelopment Plan was created which will provide a longer-term pathway to address inherent site layout constraints and improve separation of pedestrian, light vehicle and heavy plant movements

WMRC recorded nil Lost Time Injuries and received an LGIS Tier 2 assessment of 80% in the period.





Verge Valet™

Flexible, Pre-booked Waste Collection for Councils

Verge Valet™ is WMRC's pre-booked bulk and green waste collection service. Council residents can book collections to suit their needs. WMRC coordinates contractors, bookings, customer support and communications on behalf of participating councils.

During the 2025–26 financial year, the City of South Perth and Town of Victoria Park joined the program, and the City of Subiaco reintroduced green waste collections. These additions contributed to increased collection activity during the year.

The service now provides convenient, year-round waste collection access to around 100,000 households across nine Local Government areas with a tenth, Town of East Fremantle, opening bookings on 1 July 2026.

Collection Activity

Verge Valet™ delivered 22,793 bulk waste collections and 8,474 green waste collections during the 2025/26 financial year, up from 15,620 bulk waste collections and 4,016 green waste collections in the previous year. This increase was driven in part by the expansion of the service to additional Local Governments, as well as continued use of the service across existing Local Governments.

Material	Tonnes collected
Bulk waste	3,087
Green waste	1,322
Total	**4,409**

Resource Recovery

Reported recovery rates were approximately 85% for bulk waste and 100% for green waste. Material recovered from bulk waste included timber, metals and cardboard. All green waste was sent for reprocessing.

User Experience

Residents who used the service recorded an overall customer satisfaction rating of **4.64 out of 5**. Of the 2,963 surveys completed during the year, **63%** of residents indicated a preference for Verge Valet™ over traditional scheduled verge collections. Feedback consistently highlighted the service's convenience, flexibility, and clear communication as key drivers of resident satisfaction.

Continuous Improvement

Throughout the year, WMRC collaborated with service contractors to enhance the Verge Valet™ booking platform. The full launch is scheduled for the 2026/27 financial year. Key improvements will include automated scheduling of collection dates, self-service functionality enabling residents to amend or cancel bookings themselves, and expanded reporting capabilities that provide staff with greater visibility of service performance and non-conformance data. Collectively, these enhancements will streamline the service delivery and improve accessibility for residents while supporting more effective program management.

Verge Valet™ continues to demonstrate its value as an efficient, sustainable and customer-focused solution to verge waste management, delivering measurable environmental outcomes while providing residents with greater flexibility and choice.

Communications and Education

The Communications and Education team continued to support WMRC's strategic objectives throughout 2025-26 by delivering activities across three of the Council Plan's six strategic themes:

- Environmental Performance and Resource Recovery
- Policy Influence and Sector Leadership
- Community Engagement and Behaviour Change

Environmental Performance and Resource Recovery

The team worked collaboratively with Member Council officers to support resource recovery initiatives across the region, including

- Supporting low-waste events through the provision of waste stations, educational signage and WMRC staff and volunteers to assist residents with correct waste disposal, reducing contamination and maximising resource recovery.
- Supporting FOGO education and engagement activities, including the development and distribution of educational resources.
- Information and support to residents through the Recycling Hotline, responding to enquiries on a wide range of waste, recycling and resource recovery topics. Common enquiries related to Verge Valet™ bookings, the West Metro Recycling Centre, FOGO and the correct disposal of household items.

As Verge Valet™ continued to expand, delivery and management of the service transitioned from the Communications and Education team to a dedicated business unit towards the end of the period. This change has enabled a stronger operational focus while ensuring residents continue to receive a high level of customer support.

Policy Influence and Sector Leadership

The Communications and Education team maintained strong relationships with key industry, government and community stakeholders throughout the year, supporting the delivery of waste education and resource recovery initiatives across the region. This included ongoing collaboration with the Western Australian Local Government Association (WALGA), the Waste Management and Resource Recovery Association of Australia (WMRR), the Department of Water and Environmental Regulation (DWER), and local community organisations.

Team members also represented WMRC through participation in a range of industry forums and working groups, including the DWER FOGO Reference Group, WALGA FOGO Forum, and WMRR initiatives. These partnerships provided opportunities to share expertise, stay informed on emerging issues and contribute to sector-wide discussions.



Photo credit Waste & Resource Recovery Conference 2026

Community Engagement and Behaviour Change

The team worked collaboratively with Member Council officers to provide waste education and engagement initiatives designed to increase community understanding of waste avoidance, reuse, repair and recycling across the region, including:

- Providing waste education and behaviour change guidance to Member Councils on waste avoidance, recycling, and resource recovery initiatives, and assistance with responses to resident enquiries.
- Delivering presentations, workshops and community events across Member Council areas, engaging residents, community groups and council staff on a variety of waste related topics.
- Conducting tours of the West Metro Recycling Centre, which provide attendees with firsthand insight into waste management processes and resource recovery programs.
- Delivery of the Cook More Waste Less workshop series, which helped residents reduce food waste, save money and develop practical skills for planning, storing and using food more effectively. This program was supported by the Waste Authority through WasteSorted grant funding.
- Winning the Community Events and Engagement category of the Waste Sorted Awards for the 2024 Waste Sorted funded program (Re)Love Your Stuff. This innovative program addressed textile waste through reuse and repair workshops and a festival. The program combined education, behaviour change theory and practical solutions to normalise low-waste textile behaviours. It attracted over 20,000 participants.
- Creating and sharing a broad range of communications across digital, print and media channels to support waste education and community engagement across the region. Residents received information on waste services, recycling, waste avoidance and resource recovery initiatives through social media channels, the WMRC website, the monthly e-newsletter, and targeted promotional campaigns. All communications were compliant with the State Government's Waste Sorted campaign. The team also continued to respond to community enquiries and provide information about the services provided through the West Metro Recycling Centre until the workforce restructure.



Photo courtesy of Ezra Alcantra

Strategy and Corporate

This role was created through the Workforce Plan review to provide oversight and coordination across areas such as waste strategy, information technology and management, corporate compliance and governance.

Through the period, activities have included:

- Improving Information Technology and Information Management processes to manage increasing strategic and compliance risks.
- Introducing a digital safety management platform (SkyTrust) at the Recycling Centre.
- Researching best practice FOGO contamination management methods to assist in forthcoming FOGO procurement specifications.
- Mentoring staff who have recently been promoted to Lead Roles and providing support to the Verge Valet™ service as required.
- Commencing a comprehensive review of internal policies



Projects

The Project Lead role was created through the Workforce Plan review, enabling the organisation to progress key initiatives in line with long term strategic objectives.

Project activity has included the following:

- Planning and beginning reclamation of the DiCOM facilities and space at the Recycling Centre following resolution of the long-running dispute with DiCOM
- Creation of a Redevelopment Plan for the future of the Recycling Centre site to establish a long term framework that improves safety, efficiency, customer experience, resource recovery and site utilisation.
- In preparation for the complete retirement of the NCH Silo System for residual waste, improvements to the Recycling Centre were implemented or planned including creating a residual waste bunker tipping area and tendering for a second major waste compactor.
- A range of procurement activities, notably contracts for haulage and processing of construction & demolition waste, green waste, asbestos, and bulk waste.
- Business process improvements were implemented including procurement, contract management and risk management.



Finance

Financial Performance

The WMRC recorded Total Comprehensive Income of $1.46 million for the 2025-26 financial year, representing an increase of $718,875 (97.5%) on the prior year's result of $737,379. This strong outcome reflects continued growth in operational activity, improved profitability and the ongoing expansion of services provided to participating and external councils.

Total revenue increased to $14.93 million (2024-25: $10.95 million), driven primarily by fees and charges for services, which grew to $11.44 million (2024-25: $8.49 million). The increase was supported by the commencement of Verge Valet services for the City of South Perth and Town of Victoria Park, together with significant increases in residual waste, bulk waste and FOGO processing volumes during the year. Further information on operational tonnages is provided in the Operations Report.

The growth in activity translated into stronger financial returns, with the WMRC's profitability improving from 6.73% to 9.83% of revenue, demonstrating the organisation's ability to leverage increased throughput and service delivery into improved operating performance.

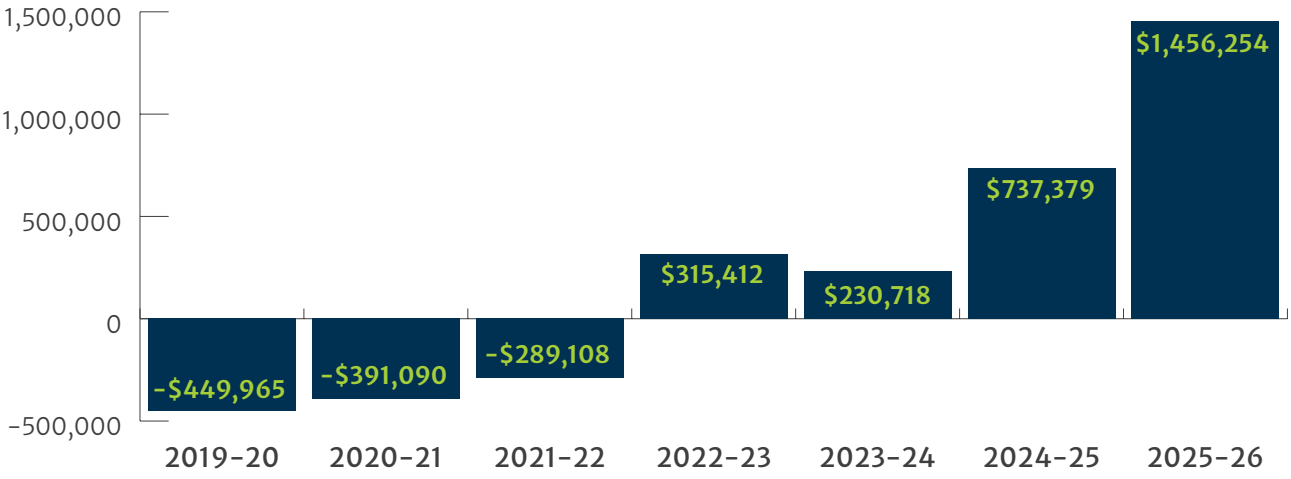
Financial Position

Cash and cash equivalents at year end were $838,464 lower than the previous year. This reduction primarily reflects financial management decisions, including the placement of $750,000 in term deposits. Accordingly, the overall liquidity position of the organisation remains materially consistent with the prior year.

The WMRC's net asset position strengthened significantly during the year, increasing by 34.13%. This growth was driven by a combination of asset revaluations, asset recognition and capital investment. Infrastructure and building asset revaluations resulted in an increase of $201,770 in fair value and associated revaluation reserves, while a further $1.04 million of fixed assets were identified and recognised through the physical valuation stocktake process.

Capital investment during the year totalled $1.52 million, with expenditure focused primarily on waste disposal trailers and other mobile plant to support expanded self-haulage operations. These investments were funded through a combination of internal resources and a $750,000 loan facility established during the financial year. Collectively, these initiatives have strengthened the WMRC's asset base and operational capability, positioning the organisation to support future growth and service demand.

Our total comprehensive income



Our Revenue ($)



Waste transfer	$7,598,186
Verge Valet™	$3,979,685
Communications and Education	$6,408
Service Delivery Charge	$2,264,293
Others	$1,079,906

Our Expenditure ($)



West Metro Recycling Centre	$8,625,337
Verge Valet™	$2,676,546
Communications and Education	$618,426
Governance and Administration	$1,787,596

Statutory Requirements

Strategic Community Plan

The *Local Government Act 1995* requires that if a modification is made during a financial year to a local government's strategic community plan, the annual report of the local government for the financial year is to contain information about that modification.

The Strategic Community Plan was updated to the Council Plan 2026 during the year.

A copy of the current Council Plan is available at the WMRC website **www.wmrc.wa.gov.au**.

Corporate Business Plan

The *Local Government Act 1995* s19CA provides that if a modification is made during a financial year to a local government's corporate business plan, the annual report of the local government for the financial year is to contain information about that modification.

The corporate business plan was updated to the Corporate Plan 2026 during the year.

A copy of the Corporate Plan is available at the WMRC website **www.wmrc.wa.gov.au.**

Annual Compliance Return

The WMRC's Statutory Compliance Return for the period 1 January to 31 December 2025 was completed and lodged as required.

Competitive Neutrality

Competitive neutrality principles apply to the significant business activities conducted by, or under the control of, one or more local governments whether they are operating jointly or solely. A local government is only required to implement competitive neutrality principles to the extent that the benefits to be realised from implementation outweigh the costs, in respect of individual business activities that exceeded $200,000 annual income.

The WMRC's only significant business activity is the operation of the West Metro Recycling Centre. The facility meets the 'public benefit test' in respect to 'user-pay charges'. The provision of this service is beneficial to the regional community and is available to Member Councils, non-member councils and commercial customers.

Register of Complaints

The *Local Government Act 1995* s5.53 requires complaints in relation to minor breaches by Councillors received during the year to be reported. There were no such complaints received during 2025/26.

Record Keeping Plan

Principal 6 of the Record Keeping Plan Criteria (*State Records Act 2000*) outlines the requirements for local governments (including regional councils) to report within their Annual Reports the efficiency and effectiveness of the organisation's record keeping systems, record keeping training and induction program. The WMRC's Record Keeping Plan was adopted by Council in December 2020 and is intended to be updated by the due date.

Disability Access and Inclusion Plan

The *Disability Services Act 1993* requires that all local governments develop and implement a Disability Access and Inclusion Plan (DAIP). In 2025-26, the WMRC made no significant changes to its DAIP.

Payments to Employees

The *Local Government (Administration) Regulations 1996* prescribes that for the purposes of s5.53(2) of the *Local Government Act 1995*, a local government's Annual Report must contain information on the number of employees of the Council in bands of $10,000 entitled to an annual salary of $130,000 or more.

Pay Scale Range ($)	Number of employees
210,000 - 220,000	1
160,000 - 170,000	1
150,000 - 160,000	1

Financial Report

For the year ended 30 June 2026

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Principal place of business

2/317 Churchill Avenue
Subiaco WA 6008

Statement by Chief Executive Officer

Statement by CEO

The accompanying financial report of the Western Metropolitan Regional Council has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2026 and the financial position as at 30 June 2026.

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

Signed on 26 October 2026



CEO: Stuart Devenish

OAG AUDITED

Statement of Comprehensive Income By Nature or Type

For the year ended 30 June 2026

	Note	2026 Actual	2026 Budget	2025 Actual
		$	$	$
Revenue				
Grants, subsidies and contributions	2(a)	2,264,293	2,272,217	2,234,863
Fees and charges	2(a)	11,443,993	10,355,383	8,491,980
Interest revenue	2(a)	87,158	75,000	88,007
Other revenue	2(a)	1,133,034	73,200	137,476
		14,928,478	12,775,800	10,952,326
Expenses				
Employee costs	2(b)	(2,815,040)	(2,619,794)	(2,366,034)
Materials and contracts		(10,081,811)	(8,850,797)	(7,148,692)
Utility charges		(18,372)	(33,949)	(17,288)
Depreciation	9(b)	(260,990)	(372,550)	(292,027)
Finance costs	2(b)	(36,157)	(46,381)	(3,225)
Insurance		(195,475)	(205,114)	(171,361)
Other expenditure	2(b)	(300,060)	(179,768)	(158,307)
		(13,707,905)	(12,308,353)	(10,156,934)
		1,220,573	**467,447**	**795,392**
Profit on asset disposals		33,911	35,000	21,000
Loss on asset disposals		-	-	(79,013)
		33,911	35,000	(58,013)
Net result for the period		**1,254,484**	**502,447**	**737,379**
Other comprehensive income for the period				
Changes in asset revaluation surplus	7,8,16	201,770	-	-
Total other comprehensive income for the period		201,770	-	-
Total comprehensive income for the period		**1,456,254**	**502,447**	**737,379**

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

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Statement of Financial Position

For the year ended 30 June 2026

	Note	2026	2025
		$	$
CURRENT ASSETS			
Cash and cash equivalents	3	1,019,765	1,858,229
Other financial assets	4	775,000	-
Trade and other receivables	5	1,408,695	1,128,321
Other assets	6	7,967	25,885
TOTAL CURRENT ASSETS		**3,211,427**	**3,012,435**
NON-CURRENT ASSETS			
Property, plant and equipment	7	3,288,510	1,681,450
Infrastructure	8	1,476,591	832,525
Right of use assets	10	267,091	75,431
TOTAL NON-CURRENT ASSETS		**5,032,192**	**2,589,406**
TOTAL ASSETS		**8,243,619**	**5,601,841**
CURRENT LIABILITIES			
Trade and other payables	11	1,366,357	1,133,496
Lease liabilities	10	50,111	40,387
Borrowings	13	98,744	-
Employee related provisions	12	142,572	75,386
TOTAL CURRENT LIABILITIES		**1,657,784**	**1,249,269**
NON-CURRENT LIABILITIES			
Lease liabilities	10	218,360	1,999
Borrowings	13	556,316	-
Employee related provisions	12	87,673	83,341
TOTAL NON-CURRENT LIABILITIES		**862,349**	**85,340**
TOTAL LIABILITIES		**2,520,133**	**1,334,609**
NET ASSETS		**5,723,486**	**4,267,232**
EQUITY			
Retained surplus		3,569,218	2,596,007
Reserve accounts	15	1,643,433	1,362,160
Revaluation surplus	16	510,835	309,065
TOTAL EQUITY		**5,723,486**	**4,267,232**

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

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Statement of Changes in Equity

For the year ended 30 June 2026

	Note	Retained surplus	Reserve accounts	Revaluation surplus	Total equity
		$	$	$	$
Balance as at 1 July 2024		2,408,455	812,333	309,065	3,529,853
Comprehensive income for the period					
Net result for the period		**737,379**	**-**	**-**	**737,379**
Total comprehensive income for the period		737,379	-	-	737,379
Transfers from reserve accounts		791,122	(791,122)	-	-
Transfers to reserve accounts		(1,340,949)	1,340,949	-	-
	15	(549,827)	549,827	-	-
Balance as at 30 June 2025		**2,596,007**	**1,362,160**	**309,065**	**4,267,232**
Comprehensive income for the period					
Net result for the period		**1,254,484**	**-**	**-**	**1,254,484**
Other comprehensive income for the period	16	-	-	201,770	201,770
Total comprehensive income for the period		1,254,484	-	201,770	1,456,254
Transfers from reserve accounts		-	-	-	-
Transfers to reserve accounts		(281,273)	281,273	-	-
	15	(281,273)	281,273	-	-
Balance as at 30 June 2026		**3,569,218**	**1,643,433**	**510,835**	**5,723,486**

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

OAG AUDITED

Statement of Cash Flows

As at 30 June 2026

	Note	2026 Actual $	2025 Actual $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Grants, subsidies and contributions		1,983,919	2,234,863
Fees and charges		11,331,568	8,126,232
Interest revenue		87,158	87,347
Goods and services tax received		-	1,129,627
Other revenue		89,234	137,476
		13,491,879	11,715,545
Payments			
Employee costs		(2,766,119)	(2,430,847)
Materials and contracts		(9,563,464)	(6,930,819)
Utility charges		(18,372)	(17,288)
Finance costs		(36,157)	(3,225)
Insurance paid		(195,475)	(171,361)
Goods and services tax paid		(212,440)	(902,633)
Other expenditure		(187,635)	(158,307)
		(12,979,662)	(10,614,480)
Net cash provided by operating activities	17(b)	**512,217**	**1,101,065**
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for financial assets at amortised cost - term deposits		(775,000)	-
Payments for purchase of property, plant & equipment	7	(1,212,044)	(328,653)
Payments for construction of infrastructure	8	(112,241)	(146,390)
Assets impairment		103,771	-
Proceeds from sale of property, plant & equipment		37,300	21,000
Net cash (used in) investing activities		**(1,958,214)**	**(454,043)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	14(a)	(94,940)	-
Payments for principal portion of lease liabilities	14(b)	(47,527)	(55,346)
Proceeds from new borrowings	14(a)	750,000	-
Net cash provided by (used in) financing activities		**607,533**	**(55,346)**
Net increase (decrease) in cash held		(838,464)	591,676
Cash at beginning of year		1,858,229	1,266,553
Cash and cash equivalents at the end of the year	17(a)	**1,019,765**	**1,858,229**

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

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Statement of Financial Activity

For the year ended 30 June 2026

	Note	2026 Actual	2026 Budget	2025 Actual
		$	$	$
OPERATING ACTIVITIES				
Revenue from operating activities				
Grants, subsidies and contributions		2,264,293	2,272,217	2,234,863
Fees and charges		11,443,993	10,355,383	8,491,980
Interest revenue		87,158	75,000	88,007
Other revenue		1,133,034	73,200	137,476
Profit on asset disposals		33,911	35,000	-
		14,962,389	12,810,800	10,952,326
Expenditure from operating activities				
Employee costs		(2,815,040)	(2,619,794)	(2,366,034)
Materials and contracts		(10,081,811)	(8,850,797)	(7,148,692)
Utility charges		(18,372)	(33,949)	(17,288)
Depreciation		(260,990)	(372,550)	(292,027)
Finance costs		(36,157)	(46,381)	(3,225)
Insurance		(195,475)	(205,114)	(171,361)
Other expenditure		(300,060)	(179,768)	(158,307)
		(13,707,905)	(12,308,353)	(10,156,934)
Total amounts excluded from operating activities	18(a)	335,182	337,550	347,232
Amount attributable to operating activities		**1,589,666**	**839,997**	**1,142,624**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from disposal of property, plant and equipment		37,300	35,000	21,000
		37,300	35,000	21,000
Outflows from investing activities				
Acquisition of property, plant and equipment	7	(1,212,044)	(1,035,000)	(328,653)
Acquisition of infrastructure	8	(112,241)	(360,000)	(146,390)
Payments for financial assets at amortised cost - term deposits	4	(775,000)	-	-
		(2,099,285)	(1,395,000)	(475,043)
Total amounts excluded from investing activities	18(b)	(268,800)	-	-
Amount attributable to investing activities		**(2,330,785)**	**(1,360,000)**	**(454,043)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	14(a)	750,000	750,000	-
Proceeds from new leases - non-cash	14(b)	273,612	-	9,917
Transfers from reserve accounts	13,15	-	725,000	791,122
		1,023,612	1,475,000	801,039
Outflows from financing activities				
Repayment of borrowings	14(a)	(94,940)	(90,530)	-
Payments for principal portion of lease liabilities	14(b)	(47,527)	(48,504)	(55,346)
Transfers to reserve accounts	15	(281,273)	(987,997)	(1,340,949)
		(423,740)	(1,127,031)	(1,396,295)
Total amounts excluded from financing activities	18(c)	(241,081)	-	(9,917)
Amount attributable to financing activities		**358,791**	**347,969**	**(605,173)**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year		441,393	172,673	357,985
Amount attributable to operating activities		1,589,666	839,997	1,142,624
Amount attributable to investing activities		(2,330,785)	(1,360,000)	(454,043)
Amount attributable to financing activities		358,791	347,969	(605,173)
Surplus or deficit	18(d)	**59,065**	**639**	**441,393**

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

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Notes to and forming part of the Financial Report

For the year ended 30 June 2026

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Notes to and forming part of the Financial Report

For the year ended 30 June 2026

1. BASIS OF PREPARATION

The financial report of the Western Metropolitan Regional Council which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements
Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act* 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied with exception of the following:

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

The *Local Government (Financial Management) Regulations 1996* provide that:
- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls;

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

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

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

Initial application of accounting standards
During the current year, no new or revised Australian Accounting Standards and Interpretations were applied for the first time which are expected to have a material impact.

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:
- AASB 2014-10 *Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- AASB 2024-4b *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- AASB 2022-9 *Amendments to Australian Accounting Standards - Insurance Contracts in the Public Sector*
- AASB 2024-2 *Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
- AASB 2024-3 *Amendments to Australian Accounting Standards – Annual Improvements Volume 11*

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

- AASB 18 *(NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*

This standard is expected to have a material impact on the disclosures required to be made in the annual financial report for the year ended 30 June 2029 onwards.

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment - Note 7
  - Infrastructure - Note 8
- Expected credit losses on financial assets - Note 5
- Impairment losses of non-financial assets - Note 7 and 8
- Measurement of employee benefits - Note 12

Fair value hierarchy information can be found in Note 24

2. REVENUE AND EXPENSES

(a) Revenue

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/ warranties	Timing of revenue recognition
Grants, subsidies and contributions	Provision of community facilities	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - receival.	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility

Revenue recognition

Revenue recognised during the year by nature of goods and services is provided in the table below:

For the year ended 30 June 2026

Nature

	Contracts with customers	Capital grant/ contributions	Statutory requirements	Other	Total
	$	$	$	$	$
Grants, subsidies and contributions	-	2,264,293	-	-	2,264,293
Fees and charges	11,331,568	-	-	112,425	11,443,993
Interest revenue	-	-	-	87,158	87,158
Other revenue	-	-	-	1,133,034	1,133,034
Total	11,331,568	2,264,293	-	1,332,617	14,928,478

For the year ended 30 June 2025

Nature

	Contracts with customers	Capital grant/ contributions	Statutory requirements	Other	Total
	$	$	$	$	$
Grants, subsidies and contributions	-	2,234,863	-	-	2,234,863
Fees and charges	8,491,980	-	-	-	8,491,980
Interest revenue	-	-	-	88,007	88,007
Other revenue	-	-	-	137,476	137,476
Total	8,491,980	2,234,863	-	225,483	10,952,326

Notes to and forming part of the Financial Report

For the year ended 30 June 2026

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

	Note	2026 Actual	2025 Actual
		$	$
Interest revenue			
Interest on reserve account		56,148	49,376
Interest on operating account		31,010	38,631
		87,158	88,007
Other revenue			
Asset Additions found as part of stocktake		1,043,800	-
Recognised volunteer services		6,432	
Rebates on stock		70,007	67,985
Fuel tax credits		12,795	13,266
		1,133,034	137,476

(b) Expenses

Auditors remuneration			
- Audit of the Annual Financial Report		38,900	31,055
		38,900	31,055
Employee costs			
Employee benefit costs		2,771,183	2,077,966
Other employee costs		43,857	288,068
		2,815,040	2,366,034
Finance costs			
Interest and financial charges for borrowings	14(a)	31,254	3,225
Interest and financial charges for lease liabilities	14(b)	4,903	-
		36,157	3,225
Other expenditure			
Impairment losses on fixed assets	7	112,425	-
Legal fees		66,638	45,553
Other expenses		120,997	112,754
		300,060	158,307

3. CASH AND CASH EQUIVALENTS

	Note	2026	2025
		$	$
Cash at bank and on hand		1,019,765	1,858,229
Total cash and cash equivalents		**1,019,765**	**1,858,229**
Held as			
- Unrestricted cash and cash equivalents		151,332	496,069
- Restricted cash and cash equivalents	17(a)	868,433	1,362,160
		1,019,765	1,858,229

Western Metropolitan Regional Council has no bank overdraft.

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions, and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

4. OTHER FINANCIAL ASSETS

	Note	2026	2025
		$	$
Current assets			
Financial assets at amortised cost		775,000	-
		775,000	**-**
Other financial assets at amortised cost			
Term deposits		775,000	-
		775,000	-
Held as			
- Restricted other financial assets at amortised cost	17(a)	775,000	-
		775,000	-

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

The Western Metropolitan Regional Council classifies financial assets at amortised cost if both of the following criteria are met:

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature.

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

5. TRADE AND OTHER RECEIVABLES

	2026	2025
	$	$
Current		
Trade receivables	1,403,515	1,109,696
Other receivables	-	17,965
Accrued income	5,180	660
	1,408,695	1,128,321

Provision for Doubtful Debts
WMRC has considered the risk and likelihood of the Brockway DiCom Facility Pty Ltd outstanding debt non payment.
As WMRC have taken control of the DiCom assets on site and the deconstruction of the assets, the decision has been made to consider the outstanding amount receivable within the current financial year.
For this reason, the WMRC have not accounted for a provision for doubtful debt.

All other Accounts Receivable balances are current and are considered in no risk of non-payment.

MATERIAL ACCOUNTING POLICIES

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

Statutory receivables are recognised when the taxable event has occurred and the amount can be measured reliably.

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

Other receivables
Other receivables are amounts receivable from contractual arrangements with third parties other than customers, and amounts receivable as grants with sufficiently specific performance obligations or for the construction of recognisable non-financial assets.

Measurement
Trade and other receivables are recognised initially at the amount of the transaction price.

Classification and subsequent measurement
Receivables which are generally due for settlement within 30 days and expected be collected within 12 months are classified as current assets.
All other monies receivable more than 12 months after the end of the reporting period are classified as non-current assets.

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

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

6. OTHER ASSETS

	2026	2025
	$	$
Current		
Prepayments	7,967	25,885
	7,967	**25,885**

MATERIAL ACCOUNTING POLICIES

Other current assets
Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

7. PROPERTY, PLANT AND EQUIPMENT

Movements in balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Buildings	Plant and equipment - waste facilities	Plant and equipment - administative	Property, plant and equipment - work in progress	Total property, plant and equipment
	$	$	$	$	$
Balance at 1 July 2024	764,810	843,890	14,267	-	**1,622,967**
Additions	-	56,498	-	272,155	**328,653**
Disposals	-	(76,222)	(2,791)	-	**(79,013)**
Depreciation	(35,577)	(153,285)	(2,295)	-	**(191,157)**
Balance at 30 June 2025	729,233	670,881	9,181	272,155	**1,681,450**
Comprises:					
* Asset cost amount at 30 June 2025	1,566,917	2,723,125	19,818	272,155	**4,582,015**
* Accumulated depreciation at 30 June 2025	(837,684)	(2,052,244)	(10,637)	-	**(2,900,565)**
Balance at 30 June 2025	**729,233**	**670,881**	**9,181**	**272,155**	1,681,450
Additions	-	65,000	51,266	1,095,778	**1,212,044**
Additions found as part of stocktake		262,400	5,300		**267,700**
Disposals	-	-	(3,389)	-	**(3,389)**
Revaluation increments / (decrements) transferred to revaluation surplus	25,786	-	-	-	**25,786**
Impairment (losses) / reversals	-	(112,425)	-	-	**(112,425)**
Depreciation	(50,213)	(82,423)	(24,984)	-	**(157,620)**
Reclassification of asset class	383,124	(56,208)	48,048	-	**374,964**
Transfers from work in progress	376,270	991,663	-	(1,367,933)	**-**
Balance at 30 June 2026	1,464,200	1,738,888	85,422	-	**3,288,510**
Comprises:					
Asset cost amount at 30 June 2026	3,321,953	2,871,807	110,406	-	**6,304,166**
Accumulated depreciation at 30 June 2026	(1,857,753)	(1,132,919)	(24,984)	-	**(3,015,656)**
Balance at 30 June 2026	**1,464,200**	**1,738,888**	**85,422**	**-**	3,288,510

* Asset cost and accumulated depreciation has been restated to align with Fixed Asset Register. Restatement does not impact the net book value as at 30 June 2025.

8. INFRASTRUCTURE

Movements in balances

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

	Infrastructure - waste facilities	Infrastructure - work in progress	Total infrastructure
	$	$	$
Balance at 1 July 2024	738,132	-	**738,132**
Additions	-	146,390	**146,390**
(Disposals)	-	-	-
Depreciation	(51,997)	-	**(51,997)**
Balance at 30 June 2025	686,135	146,390	**832,525**
Comprises:			
* Asset cost amount at 30 June 2025	2,152,157	146,390	**2,298,547**
* Accumulated depreciation at 30 June 2025	(1,466,022)	-	**(1,466,022)**
Balance at 30 June 2025	**686,135**	**146,390**	**832,525**
Additions	-	112,241	**112,241**
Additions found as part of stocktake	776,100	-	**776,100**
(Disposals)	-	-	**-**
Revaluation increments / (decrements) transferred to revaluation surplus	175,984	-	**175,984**
Impairment (losses) / reversals	8,654	-	**8,654**
Depreciation	(53,949)	-	**(53,949)**
Reclassification of asset class	(374,964)	-	**(374,964)**
Transfers	37,001	(37,001)	**-**
Balance at 30 June 2026	1,254,961	221,630	**1,476,591**
Comprises:			
Asset cost amount at 30 June 2026	2,523,132	221,630	**2,744,762**
Accumulated depreciation at 30 June 2026	(1,268,171)	-	**(1,268,171)**
Balance at 30 June 2026	**1,254,961**	**221,630**	**1,476,591**

* Asset cost and accumulated depreciation has been restated to align with Fixed Asset Register. Restatement does not impact the net book value as at 30 June 2025.

Notes to and forming part of the Financial Report

For the year ended 30 June 2026

9. FIXED ASSETS

(a) Carrying amount measurements

Asset class	Note	Carrying amount 2026 $	Carrying amount 2025 $	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Buildings	7	1,464,200	729,233	Level 3	Cost approach using current replacement costs	Independent valuation	June 2026	Market supplied evidence, estimates of residual value, useful life and asset condition (Level 3)
		1,464,200	729,233					
Infrastructure								
Infrastructure - waste facilities	8	1,254,961	686,135	Level 3	Cost approach using current replacement costs	Independent valuation	June 2026	Market supplied evidence, estimates of residual value, useful life and asset condition (Level 3)
		1,254,961	686,135					

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of land at market value of buildings using either Level 2 or Level 3 inputs.

(ii) Cost								
Plant and equipment								
Plant and equipment - administrative	7	85,422	9,181	Level 3	Cost approach using current replacement costs	Independent valuation	June 2016	Market supplied evidence, estimates of residual value, useful life and asset condition (level 3)
Plant and equipment - waste facilities	7	1,738,888	670,881	Level 3	Cost approach using current replacement costs	Independent valuation	June 2016	Market supplied evidence, estimates of residual value, useful life and asset condition (level 3)
		1,824,310	680,062					

Following a change to *Local Government (Financial Management) Regulation 17A* , plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy.

Revaluations carried out previously we not reversed as it was deemed fair vaue approximated cost at the date of change.

9. FIXED ASSETS (Continued)

(b) Depreciation

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

	Useful life	2026	2025
		$	$
Plant and equipment - administration	3 - 5 years	24,984	2,295
Buildings - waste facilities	20 - 50 years	50,213	35,577
Mobile plant and equipment - waste facilities	4 - 10 years	82,423	-
Fixed plant and equipment - waste facilities	10 - 25 years	-	153,285
Infrastructure - waste facilities	20 - 50 years	53,949	51,997
Right of use - property	lease term	39,600	41,401
Right of use - plant and equipment	lease term	9,821	7,472
		260,990	**292,027**

Plant and equipment waste - facilities legacy assets are depreciated by diminishing value method.

9. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Western Metropolitan Regional Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under $5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5).* These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset, or collectively form a larger asset exceeding the materiality threshold, the individual assets are capitalised as one asset.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Western Metropolitan Regional Council's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

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

losses.

Reportable value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are

land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls is the reportable value.

Reportable value is, for the purpose of *Local Government (Financial Management) Regulation 17A(4),* the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Western Metropolitan Regional Council.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Western Metropolitan Regional Council to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent that they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure is depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:
(i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset and the accumulated depreciation is the balancing figure; or

(ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management)*

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

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

Gains or losses on disposal

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

10. LEASES

(a) Right of use assets

	Note	Right-of-use assets - property	Right-of-use assets - plant and equipment	Total right-of-use assets
		$	$	$
Movement in the balance of each class of right of use asset between the beginning and the end of the current financial year.				
Balance at 1 July 2024		116,832	7,472	124,304
Depreciation		(41,401)	(7,472)	(48,873)
Balance at 30 June 2025		75,431	-	75,431
Gross balance amount at 30 June 2025		116,832	7,472	124,304
Accumulated depreciation at 30 June 2025		(41,401)	(7,472)	(48,873)
Balance at 30 June 2025		**75,431**	**-**	**75,431**
Additions	14(b)	199,953	73,659	273,612
Remove completed lease asset		-	(7,472)	(7,472)
Remove completed lease accumulated depreciation			7,472	7,472
Lease modification adjustment		(32,531)	-	(32,531)
Depreciation	9	(39,600)	(9,821)	(49,421)
Balance at 30 June 2026		203,253	63,838	267,091
Gross balance amount at 30 June 2026		284,254	73,659	357,913
Accumulated depreciation at 30 June 2026		(81,001)	(9,821)	(90,822)
Balance at 30 June 2026	14(b)	**203,253**	**63,838**	**267,091**

* Right of use asset additions are non-cash additions. Refer to note 17(b).

The entity has entered into new leases for waste facility equipment and the administration office. Refer to note 15(b) for further details.

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Western Metropolitan Regional Council is the lessee:

	Note	2026 Actual	2025 Actual
		$	$
Depreciation on right of use assets	9	49,421	48,873
Finance charge on lease liabilities		4,903	3,405
Total amount recognised in the statement of comprehensive income		54,324	52,278
Payment for principal portion of lease liabilities		(47,527)	(55,346)
Payment for interest on lease liabilities		(4,903)	(3,405)
Total cash outflow from leases	14(b)	(52,430)	(58,751)

10. LEASES (continued)

(b) Lease liability

	Note	2026	2025
		$	$
Current			
Administration office - expiring July 2026		3,671	40,387
Administration office - expiring June 2031		32,671	-
Sweeper equipment		13,769	-
		50,111	40,387
Non-current			
Administration office - expiring July 2026		-	1,999
Administration office - expiring June 2031		167,282	-
Sweeper equipment		51,078	-
		218,360	1,999
		268,471	**42,386**
Current		50,111	40,387
Non-current		218,360	1,999
		268,471	42,386

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

MATERIAL ACCOUNTING POLICIES
Leases
At inception of a contract, the Western Metropolitan Regional Council assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Western Metropolitan Regional Council uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Details of individual lease liabilities required by regulations are provided in Note 14(b).

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

Refer to Note 9 under revaluation for details on the material accounting policies applying to vested improvements.

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

11. TRADE AND OTHER PAYABLES

	2026	2025
	$	$
Current		
Trade payables	948,444	839,801
Accrued payroll liabilities	-	22,597
Bonds and deposits held	-	15,000
ATO liabilities	127,028	256,065
Credit card debt	1,950	33
Accrued expenses	288,935	-
	1,366,357	**1,133,496**

MATERIAL ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Western Metropolitan Regional Council becomes a party to the contractual provisions of the instrument.

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

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

Statutory liabilities

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

Trade and other payables

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

12. EMPLOYEE RELATED PROVISIONS

	2026	2025
	$	$
Current provisions		
Employee benefit provisions		
Annual leave	83,608	10,199
Long service leave	30,625	54,175
	114,233	64,374
Employment on-costs	28,339	11,012
Total current employee related provisions	142,572	75,386
Non-current provisions		
Employee benefit provisions		
Long service leave	78,784	70,707
	78,784	70,707
Employment on-costs	8,889	12,634
Total non-current employee related provisions	87,673	83,341
Total employee related provisions	**230,245**	**158,727**

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

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

The Western Metropolitan Regional Council's obligations for short term employee benefits such as wages, salaries and personal leave are recognised as a part of current trade and other payables in the Statement of Financial Position.

Other long-term employee benefits

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

The Western Metropolitan Regional Council's obligations for long term employee benefits are presented as non-current provisions in its Statement of Financial Position, except where the Western Metropolitan Regional Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

13. BORROWINGS

	Note	2026	2025
		$	$
Current			
Loans		98,744	-
		98,744	-
Non-Current			
Loans		556,316	-
		556,316	-
	14(a)	**655,060**	**-**

The Western Metropolitan Regional Council has a loan facilitated by the City of Subiaco.
Details are included in note 14(a)

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

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

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

Risk

Details of individual borrowings required by regulations are provided in Note 14(a).

Notes to and forming part of the Financial Report

For the year ended 30 June 2026

14. BORROWING AND LEASE LIABILITIES

(a) Borrowings

				Actual				Budget			
Purpose	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	New loans during 2025-26	Principal repayments during 2025-26	Principal at 30 June 2026	Principal at 1 July 2025	New loans during 2025-26	Principal repayments during 2025-26	Principal at 30 June 2026
	$	$	$	$	$	$	$	$	$	$	$
Capital investment for self-haul project	-	-	-	-	750,000	(94,940)	655,060	-	750,000	(90,530)	659,470
Total borrowings	**-**	**-**	**-**	**-**	**750,000**	**(94,940)**	**655,060**	**-**	**750,000**	**(90,530)**	**659,470**

Borrowing finance cost payments

Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2026	Budget for year ending 30 June 2026	Actual for year ending 30 June 2025
					$	$	$
Capital investment for self-haul project	1	City of Subiaco	3.97%	27/06/2032	31,254	31,254	-
Total finance cost payments					**31,254**	**31,254**	**-**

* WA Treasury Corporation backed loan through the City of Subiaco

New borrowings for the year

				Amount borrowed		Amount (used)		Total interest and charges	Actual balance unspent
Particulars/purpose	Loan type	Term years	Interest rate	2026 Actual	2026 Budget	2026 Actual	2026 Budget		
			%	$	$	$	$	$	$
Capital investment for self-haul project	Self- funding	7	3.97%	750,000	750,000	(750,000)	(75,000)	17,867	-
				750,000	**750,000**	**(750,000)**	**(75,000)**	**17,867**	**-**

14. BORROWING AND LEASE LIABILITIES (continued)

(b) Lease liabilities

	Actual							Budget			
Purpose	Principal at 1 July 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	New leases during 2025-26	Principal repayments during 2025-26	Principal at 30 June 2026	Principal at 1 July 2025	New leases during 2025-26	Principal repayments during 2025-26	Principal at 30 June 2026
	$	$	$	$	$	$	$	$	$	$	$
Loader equipment	2,260	-	(2,260)	-	-	-	-	-	-	-	-
Administration office	85,555	9,917	(53,086)	42,386	-	(38,715)	3,671	51,711	-	(48,504)	3,207
Sweeper equipment	-	-	-	-	73,659	(8,812)	64,847	-	-	-	-
Administration office	-	-	-	-	199,953	-	199,953	-	-	-	-
Total lease liabilities	**87,815**	**9,917**	**(55,346)**	**42,386**	**273,612**	**(47,527)**	**268,471**	**51,711**	**-**	**(48,504)**	**3,207**

Lease finance cost payments

Purpose	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2026	Budget for year ending 30 June 2026	Actual for year ending 30 June 2025	Lease term
				$	$	$	
Loader equipment	Kubota Australia Pty Ltd	0.90%	1/11/2024	-	-	11	36 months
Administration office	Churchill Strata	5.30%	11/07/2026	2,627	2,627	3,394	60 months
Sweeper equipment	Australian Sweeper Corporation	4.90%	28/10/2026	2,276	2,276	-	60 months
Administration office	Churchill Strata	5.70%	12/06/2031	-	-	-	60 months
Total finance cost payments				**4,903**	**4,903**	**3,405**	

Notes to and forming part of the Financial Report

For the year ended 30 June 2026

15. RESERVE ACCOUNTS

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2026 Actual opening balance	2026 Actual transfer to	2026 Actual transfer (from)	2026 Actual closing balance	2026 Budget opening balance	2026 Budget transfer to	2026 Budget transfer (from)	2026 Budget closing balance
	$	$	$	$	$	$	$	$	$	$	$
Restricted by Council											
(a) Operations reserve	150,000	38,727	-	188,727	-		188,727	150,667	30,000	(80,000)	100,667
(b) Asset replacement reserve	662,333	-	(291,122)	371,211	281,273	-	652,484	75,495	455,550	(185,000)	346,045
(c) Recycling Centre development reserve	-	1,302,222	(500,000)	802,222	-	-	802,222	1,136,838	502,447	(460,000)	1,179,285
	812,333	**1,340,949**	**(791,122)**	**1,362,160**	**281,273**	**-**	**1,643,433**	**1,363,000**	**987,997**	**(725,000)**	**1,625,997**

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Name of reserve account	Purpose of the reserve account
(a) Operations reserve	Additional payroll cycle in 2028 and Long service leave and annual leave provisions
(b) Asset replacement reserve	Future replacement or major repair of long-term assets
(c) Recycling Centre development reserve	Recycling Centre capital development expense

16. REVALUATION SURPLUS

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2026 Actual opening balance	2026 Actual transfer to	2026 Actual transfer (from)	2026 Actual closing balance
	$	$	$	$	$	$	$
Buildings - waste facilities	119,849	-	-	119,849	25,786	-	145,635
Infrastructure - waste facilities	189,216	-	-	189,216	175,984	-	365,200
	309,065	**-**	**-**	**309,065**	**201,770**	**-**	**510,835**

17. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of cash

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

	Note	2026 Actual	2025 Actual
		$	$
Cash and cash equivalents	3	**1,019,765**	**1,858,229**
Restrictions			
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	868,433	1,362,160
- Financial assets at amortised cost	4	775,000	-
		1,643,433	1,362,160
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	15	1,643,433	1,362,160
Total restricted financial assets		**1,643,433**	**1,362,160**

(b) Reconciliation of net result to net cash provided by operating activities

Net result		**1,254,484**	**737,379**
Non-cash items:			
Depreciation/amortisation		260,990	292,027
(Profit)/loss on sale of asset		(33,911)	58,013
Loss on revaluation of lease		32,531	-
Assets received for substantially less than fair value		(1,043,800)	-
Changes in assets and liabilities:			
(Increase) in trade and other receivables		(280,374)	(313,755)
Decrease in other assets		17,918	10,571
Decrease in trade and other payables		232,861	377,670
(Increase)/decrease in employee related provisions		71,518	(60,840)
Net cash provided by operating activities		**512,217**	**1,101,065**
Acquisition of right of use assets by means of a lease	10(a)	273,612	

(c) Undrawn borrowing facilities

Credit standby arrangements	-	-
Bank overdraft limit	-	-
Bank overdraft at balance date	-	-
Credit card limit	22,000	20,000
Credit card balance at balance date	(1,950)	(1,200)
Total amount of credit unused	**20,050**	**18,800**
Loan facilities		
Loan facilities - current	98,744	-
Loan facilities - non-current	556,316	-
Total facilities in use at balance date	**655,060**	**-**
Unused loan facilities at balance date	NIL	NIL

18. DETERMINATION OF SURPLUS OR DEFICIT

The following amounts have been excluded from the determination of the budgeted deficiency in accordance with *Financial Management Regulation 32*. Reconciling items relate to movements within current assets and liabilities reflected on the statement of financial activity and required to reconcile the net current assets to the surplus or deficit.

	Note	2025/26 (30 June 2026 carried forward)	2025/26 Budget (30 June 2026 carried forward)	2025/26 (1 July 2025 carried forward)
		$	$	$
(a) Amounts excluded from operating activities				
Less: Profit on asset disposals		(33,911)	(35,000)	(21,000)
Add: Loss on disposal of assets		-	-	79,013
Add: Impairment of Plant and Equipment	7	112,425	-	-
Add: Impairment of Infrastructure	8	(8,654)	-	-
Add: Depreciation	9	260,990	372,550	292,027
Non-cash movements in non-current assets and liabilities:				
- Employee benefit provisions		4,332	-	(2,808)
Total amounts excluded from operating activities		335,182	337,550	347,232
(b) Amounts excluded from investing activities				
Non-cash movements in non-current assets and liabilities:				
- Assets found as part of stocktake		(1,043,800)	-	-
Reconciling item - movement between current assets				
- Financial assets at amortised cost - term deposits	4	775,000	-	-
Total amounts excluded from investing activities		(268,800)	-	-
(c) Amounts excluded from financing activities				
Non-cash proceeds from new leases	14(b)	(273,612)	-	(9,917)
Non-cash loss on valuation of leases	10(a)	32,531	-	-
Total amounts excluded from financing activities		(241,081)	-	(9,917)
(d) Adjustments to net current assets				
Less: Reserve accounts	15	(1,643,433)	(1,625,997)	(1,362,160)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13	98,744	-	-
- Current portion of lease liabilities	10	50,111	(48,504)	40,387
Add: Current liabilities covered by funds held in reserve account				
- Current portion of other provisions		-	788,345	-
Total adjustments to net current assets		(1,494,578)	(886,156)	(1,321,773)
Net current assets used in the statement of financial activity				
Total current assets		3,211,427	972,870	3,012,435
Less: Total current liabilities		(1,657,784)	(86,075)	(1,249,269)
Less: Total adjustments to net current assets		(1,494,578)	(886,156)	(1,321,773)
Surplus or deficit		**59,065**	**639**	**441,393**

19. CONTINGENT LIABILITIES

West Metro Recycling Centre
The Western Metropolitan Regional Council has, in compliance with the *Contaminated Sites Act 2003 s11,* listed the Recycling Centre at Shenton Park site to be a possible source of contamination due to its nature.

The facility continues to operate in accordance with environmental management requirements prescribed by the Department of Water and Environmental Regulation (DWER).

20. CAPITAL COMMITMENTS

	2026	2025
	$	$
Contracted for:		
- capital expenditure projects	-	-
- plant & equipment purchases	-	558,656
- right of use office lease	-	44,936
	-	603,592
Payable:		
- not later than one year	-	**603,592**

As at reporting date; the entity has not entered into any contracts for the purchase of capital assets. The renewal of the administrative office lease is included as a right of use asset and liability as per *AASB 16 Leases*.

21. FINANCIAL RISK MANAGEMENT

This note explains the Western Metropolitan Regional Council's exposure to financial risks and how these risks could affect the Western Metropolitan Regional Council's future financial performance.

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

The Western Metropolitan Regional Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

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

(a) Interest rate risk

Cash and cash equivalents

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

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

	Weighted average interest rate	Carrying amounts	Fixed interest rate	Variable interest rate	Non interest bearing
	%	$	$	$	$
2026					
Cash and cash equivalents	4.00%	1,019,765	-	1,019,765	-
Financial assets at amortised cost - term deposits	5.30%	775,000	775,000	-	-
2025					
Cash and cash equivalents	3.50%	1,858,229	-	1,858,229	-
Financial assets at amortised cost - term deposits		-	-	-	-

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

Impact of a 1% movement in interest rates on profit or loss and equity*

* Holding all other variables constant

2026	2025
$	$
10,198	18,582

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs.
The Western Metropolitan Regional Council manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Western Metropolitan Regional Council does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 14(a).

21. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and other receivables

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

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

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

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2025 or 1 July 2026 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2026 and 30 June 2025 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2026					
Trade receivables					
Expected credit loss	-	-	-	-	-
Gross carrying amount	1,074,460	-	118	328,937	1,403,515
Loss allowance	-	-	-	-	-
Other receivables					
Expected credit loss	-	-	-	-	-
Gross carrying amount	5,180				5,180
Loss allowance	-	-	-	-	-
30 June 2025					
Trade receivables					
Expected credit loss	-	-	-	-	-
Gross carrying amount	780,759	-	-	328,937	1,109,696
Loss allowance	-	-	-	-	-
Other receivables					
Expected credit loss	-	-	-	-	-
Gross carrying amount	18,625	-	-	-	18,625
Loss allowance	-	-	-	-	-

21. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

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

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying amount
	$	$	$	$	$
2026					
Trade and other payables	1,366,357	-	-	1,366,357	1,366,357
Borrowings	98,744	436,146	120,170	655,060	655,060
Lease liabilities	50,111	214,703	3,657	268,471	268,471
	1,515,212	**650,849**	**123,827**	**2,289,888**	**2,289,888**
2025					
Trade and other payables	1,133,496	-	-	1,133,496	1,133,496
Borrowings	-	-	-	-	-
Lease liabilities	40,387	1,999	-	42,386	42,386
	1,173,883	**1,999**	**-**	**1,175,882**	**1,175,882**

22. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

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

	Note	2026 Actual	2026 Budget	2025 Actual
		$	$	$
Chair's annual allowance		11,235	11,600	11,602
Chair's meeting attendance fees		15,966	15,966	13,711
Chair's ICT expenses		575	575	575
		27,776	28,141	25,888
Deputy Chair's annual allowance		2,809	2,900	2,904
Deputy Chair's meeting attendance fees		10,647	10,647	9,145
Deputy Chair's ICT expenses		575	575	575
		14,031	14,122	12,624
All other Council members' meeting attendance fees		31,941	31,941	27,435
All other Council members' ICT expenses		1,725	1,725	1,725
		33,666	33,666	29,160
	22(b)	**75,473**	**75,929**	**67,672**

(b) Key management personnel (KMP) compensation

The total of compensation paid to KMP of the Western Metropolitan Regional Council during the year are as follows:

Short-term employee benefits		504,320	600,000	631,810
Post-employment benefits		71,722	70,000	93,579
Council member costs	22(a)	75,473	75,929	67,672
		651,515	**745,929**	**793,061**

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

Post employment benefits
These amounts are the current year's cost of the Western Metropolitan Regional Council's superannuation contributions made during the year.

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

22. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

Transactions between related parties and the Western Metropolitan Regional Council are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

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

	2026 Actual $	2025 Actual $
Sale of goods and services	6,368,458	8,371,818
Amounts outstanding from related parties:		
Trade and other receivables	391,269	696,740

(d) Related parties

The Western Metropolitan Regional Council's main related parties are as follows:

i. Key management personnel (KMP)

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

Western Metropolitan Regional Council have undergone a significant restructure according to the revised Workforce Plan, resulting in a change to the number of staff deemed as KMP for reporting purposes.

ii. Other Related Parties

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the entity.

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

DiCom Brockway West Metro Recycling Centre site demobilisation
On 18 June 2026, Western Metropolitan Regional Council issued notice that it will exercise its rights under the terms of the Demobilisation Deed to 'remove and dispose of any plant or equipment or part of the Facility remaining on the Site and to make good the Site, including by selling or transferring or otherwise disposing of or dealing with it'.

Subsequent to the issue of the notice, professional services have been appointed on 28 July 2026.

Commencement of The Town of East Fremantle Verge Valet services
Town of East Fremantle contracted the Western Metropolitan Regional Council for Verge Valet service delivery from 1 July 2026, with collections commencing on 7 August 2026.

Procurement of Secondary Waste Compactor
The contract for procurement of a second waste compactor was awarded by Council at the Ordinary Council Meeting on 27 August 2026.

This compactor will be used for either FOGO or Residual Waste loading and mitigate safety and cost risks associated with current equipment and processing.

Notes to and forming part of the Financial Report

For the year ended 30 June 2026

24. OTHER MATERIAL ACCOUNTING POLICIES

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

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

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

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

c) Rounding off of figures
All figures shown in this annual financial report are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

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

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

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

f) Superannuation
The Western Metropolitan Regional Council contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Western Metropolitan Regional Council contributes are defined contribution plans.

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

To the extent possible, market information is extracted from either the principal market for the asset or liability or, in the absence of such a market, the most advantageous market available to the Western Metropolitan Regional Council at the end of the reporting period.

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use. The Western Metropolitan Regional Council only considers whether the highest and best use differs from its current use where it is highly probable a non-financial asset will be used for an alternative purpose or the asset is held for the purpose of generating net cash inflows.

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

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

Level 1
Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2
Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3
Measurements based on unobservable inputs for the asset or liability.

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

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

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

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

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

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

k) Impairment of assets
In accordance with Australian Accounting Standards the Western Metropolitan Regional Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:
- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 9.

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

Auditor General

INDEPENDENT AUDITOR'S REPORT
2026
Western Metropolitan Regional Council

To the Council of the Western Metropolitan Regional Council

Opinion

I have audited the financial report of the Western Metropolitan Regional Council (Regional Council) which comprises:

- the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Regional Council for the year ended 30 June 2026 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

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

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

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the Regional Council's annual report for the year ended 30 June 2026, but not the financial report and my auditor's report.

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

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Regional Council for the year ended 30 June 2026 included in the annual report on the Regional Council's website. The Regional Council's management is responsible for the integrity of the Regional Council's website. This audit does not provide assurance on the integrity of the Regional Council's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Regional Council to confirm the information contained in the website version.



Patrick Arulsingham
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
26 October 2026

Western Metropolitan Regional Council

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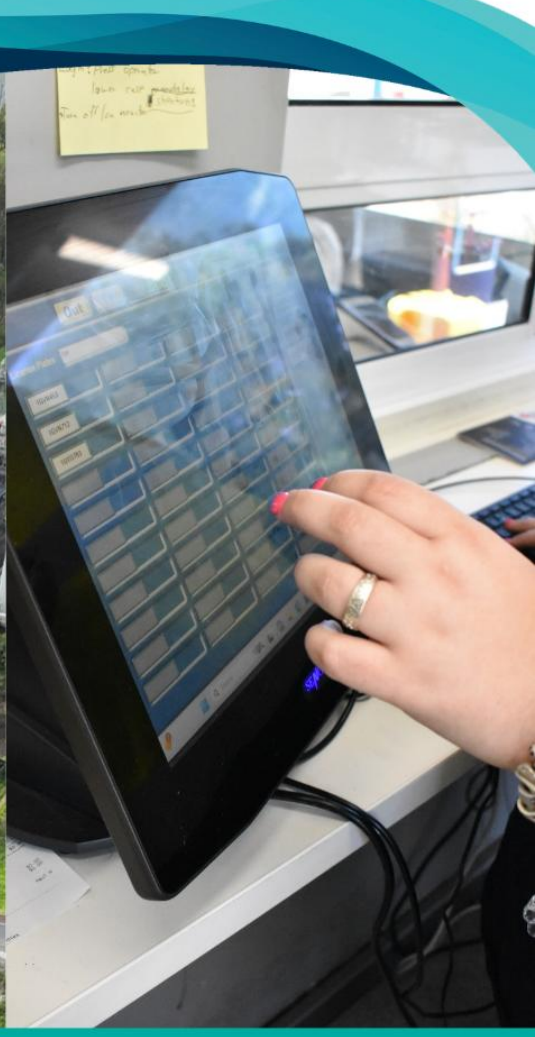
Attachment 10.6A

Western Metropolitan Regional Council

Asset Management Plan







2026

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1. EXECUTIVE SUMMARY

The Western Metropolitan Regional Council (WMRC) manages a diverse portfolio of assets that support the delivery of waste management, resource recovery, administration and education services. These assets include buildings, transfer station infrastructure, plant and equipment, pavements, information technology systems, and supporting site infrastructure. Effective management of these assets is essential to maintaining safe, efficient and financially sustainable services for member councils and the community.

This Asset Management Plan (AMP) establishes a framework for the ongoing management, maintenance, renewal and replacement of WMRC's assets over the next ten years. The Plan supports informed decision-making regarding asset investment and funding requirements and provides a link between asset management practices, service delivery objectives and the Long-Term Financial Plan.

The Plan has been prepared during a period of significant change for WMRC, including implementation of the site Master Plan, changing waste and resource recovery markets, and consideration of future operational requirements. These factors influence long-term asset needs and require a flexible and risk-based approach to renewal planning. The Plan recognises that some assets may ultimately be redeveloped, replaced, rationalised or decommissioned before the end of their theoretical useful lives as strategic projects are implemented.

A comprehensive review of asset useful lives, remaining service potential and renewal assumptions has been undertaken as part of the development of this Plan. This review identified that historical renewal funding targets may have overstated future requirements for certain asset classes. The revised modelling indicates an average long-term renewal requirement of approximately **$1.15 million per annum**, reflecting updated asset life assumptions and expected future asset demands.

While this figure represents the calculated long-term renewal requirement, the Plan also recognises the need to balance asset investment against affordability, operational priorities and future redevelopment plans. Based on asset condition information, operational experience and anticipated changes arising from implementation of the Master Plan, WMRC considers that a lower annual renewal allocation can be adopted in the medium term without creating unacceptable service delivery risks.

Accordingly, the Plan recommends an annual asset renewal funding target of **$860,000**, representing approximately 75 per cent of the calculated long-term renewal requirement. This funding level is intended to maintain asset functionality and service delivery while recognising that some assets may not require replacement in accordance with theoretical lifecycle assumptions. The funding target and underlying assumptions should be monitored and reviewed regularly as asset condition data improves and future redevelopment projects progress.

The Plan adopts a risk-based approach to asset management, whereby renewal and maintenance priorities are informed by asset condition, criticality, operational importance, safety considerations and the consequences of failure. WMRC will continue to strengthen its asset management practices through improved condition assessment, asset information systems, maintenance planning and lifecycle management processes.

The implementation of this Plan will assist WMRC to:

- maintain reliable and safe services;
- optimise the use of existing assets;
- manage asset-related risks;
- support long-term financial sustainability;
- inform future capital investment decisions; and
- ensure that asset management activities remain aligned with WMRC's strategic objectives and future operational needs.

The AMP therefore provides a practical and financially responsible framework for managing WMRC's assets and supporting the long-term delivery of waste management and resource recovery services.

2. INTRODUCTION

The Western Metropolitan Regional Council (WMRC) is a regional local government which was constituted under the auspices of the *Local Government Act 1995*.

The Establishment Agreement forming the WMRC was approved by the Minister for Local Government in December 2003.

The Members of the WMRC are the Town of Claremont, Town of Cottesloe, Town of Mosman Park, Shire of Peppermint Grove and City of Subiaco.

The purpose of the Regional Council is to provide Members with services related to the collection, treatment and disposal of waste as well as broad education and promotion activities relating to waste management. These activities enable its members to achieve outcomes that would be difficult, inefficient or impractical to deliver individually by themselves.

Its primary facility is the West Metro Recycling Centre located in Shenton Park. This facility provides Members, their residents, other Councils and their residents nearby and commercial customers facilities to receive, consolidate and haul various waste streams to end processors.

A key offering of WMRC is the Verge Valet™ residential kerbside collection service. This service is provided not only Member Councils but also to more than 5 neighbouring Councils reflecting the value of the service to many residents in the region.

Some key differences between Councils serving specific geographical areas (Shires, Towns and Cities) and WMRC in the context of asset management are:

- WMRC has a very small asset base focussed primarily at the West Metro Recycling Centre located in Shenton Park
- Unlike other Councils, WMRC does not operate parks & reserves, public road and road drainage networks, libraries, community centres, sporting pavilions and the like
- Whereas Councils fund their operations by a combination of grants, subsidies, revenue streams and predominantly rates income; WMRC funds its operations from revenue raised in waste management and a Service Delivery Charge levied on its

Member Councils. The distinction between Rates and Service Delivery Charge is important in the context of being able to properly invest in Asset Management.

3. CONTEXT

The Local Government Act requires that a local government is to plan for the future (s5.56) with directions given in the Local Government (Administration) Regulations (Regulations 19C and 19DA).

As part of the State Government's planning for local government reform, changes to these regulations are being drafted. At the time of preparing the Asset Management Plan, it has been determined to develop this plan in general accordance with the existing Regulations, noting that there will be a significant simplification of asset management plans to consistently forecast costs of maintaining assets.

Any substantive changes required to the Plan once the Regulatory regime is amended will be undertaken as a future amendment to the Plan.

WMRC developed and adopted the 2026 Council Plan. This provided the overarching framework that recognises that the waste and resource recovery environment is subject to ongoing change, including shifting State and Federal policy settings, market conditions, technologies and community expectations.

The Council Plan informs the development of the Corporate Plan which translates the strategies within the Council Plan into actions with supporting and informing plans assisting in this space. The following illustration provides the context of the Asset Management Plan (AMP) in the overall Plan for the Future:



Key Stakeholders and their role in the AMP are:

Key Stakeholder	Role
Council	Stewards of the WMRC's assets to ensure a sustainable business proposition Allocation of resources to meet objectives Set the strategic direction of WMRC
Leadership Team	Undertake sound asset management practice including creation, operation, maintenance, renewal and disposal Set levels of service in accordance with strategic direction and desired customer service standards

4. PURPOSE OF THE ASSET MANAGEMENT PLAN

The purpose of the AMP is to ensure that informed decision making is undertaken in replacing assets now and into the future in line with the Council and Corporate strategies, goals and objectives.

The need for the Plan stems from three main issues:

1. Identified need for robust Asset Renewal forecasts to support a Long-Term Financial Plan
2. Impact of roll-out of the Recycling Centre Redevelopment Plan and other Business Initiatives
3. Consider impacts of the Reclamation of the DiCOM facility at the Recycling Centre.

Current Focus

The focus of this AMP is to identify proposed annual allocation of funding into building up the Asset Renewal Reserve to fund future asset replacements as they reach end of life. This is a high priority in resolving the Long-Term Financial Plan for WMRC.

Future iterations of the AMP will expand into the full life cycle of asset management planning (see Chapter 6 below).

Reactive Maintenance Activities

A high proportion of maintenance spend (especially at the Recycling Centre) is on plant and equipment in a reactive response to breakdowns and equipment failures.

Separate planning activities will be undertaken to develop in the short term, a program of planned maintenance tasks and schedules on the higher order / higher risk assets to reduce the dependence and uncertainty that occurs from reactive maintenance.

These plans will be developed for consideration by Council as part of the 2027/2028 and onwards Budget processes.

Other Considerations

This Plan will also be largely influenced by the adopted Recycling Centre Redevelopment Plan. This is in recognition that the staged roll out of the Redevelopment Plan may result in some existing assets to be disposed of earlier than normally forecast. However, it is to be recognised that commencement of the Redevelopment Plan is going to be largely dependent on adoption and realisation of a Finance Strategy. Appendix 1 has a copy of the Redevelopment Plan overlaid upon an existing aerial layout of the Recycling Centre.

Given the relatively small size of WMRC's assets and facilities it would be appropriate that this AMP also covers (in condensed form) other matters such as Asset Management Policy and Asset Management Strategies.

The following matters shape the AMP:

- Assets are to be maintained in a cost-efficient manner and achieve desired levels of serviceability
- Decisions to replace assets on a 'like for like' will only take place if the ongoing demand for the asset identifies that this is the most efficient outcome
- Acquisition of new assets is to be supported by Business Cases commensurate with the scale of the acquisition
- Over time, the WMRC will transition from a reactive maintenance philosophy to planned maintenance and then predictive maintenance philosophies.
- WMRC will adopt a steady Year on Year budget allocation for actual maintenance spending with cyclical top up and draw down from Maintenance Reserve for high value single spends
- The West Metro Recycling Centre has significant visitation by the general public (residents and businesses), waste management contractors and their plant and WMRC operated plant and equipment. Safety is a paramount decision in determining asset maintenance, investment in new, different assets or replacement decisions.
- Some assets have to be maintained (and cyclically replaced) to a high standard closer to 'as new' condition in order to achieve suitable levels of service delivery. In contrast other assets can be allowed to gradually wear down over time before replacement is warranted.

Funding of Asset Management is inherently intertwined with WMRC's challenges of reducing costs of waste management for Member Councils, maintaining a steady or reducing Service Delivery Charge for Member Councils and achieving growth in positive net Revenue. The challenges presented in this AMP include:

- Working in an environment of Member Councils striving for lower costs to them of WMRC operations
- Competition for funding between growth in business needs and maintaining assets currently held
- Planning and responding to greater than CPI cost increases
- A reasonably practicable forecast for the need for existing assets in light of the RC Redevelopment Plan
- Understanding deficiencies in current asset management and how to resolve these deficiencies.
- Responding to necessary safety, environmental and sustainability objectives in a responsible manner

This AMP will not be viewed as a 'set and forget' plan that is used to shape future budgets. Constant and regular review of the environment in which it was created, identification of amendments needed and reset of Financial Strategies will be a key future of ongoing AMP management.

5. ASSET MANAGEMENT POLICY

Council has adopted an Asset Management Policy. Resolution 10.5.1 of OCM 27 August 2026 refers.

The Policy is detailed below:

Purpose

To provide a stated commitment to asset management planning to meet long-term sustainability objectives of WMRC.

Strategic Alignment

This policy aligns with the 2026 Council Plan Theme 1 ‘Service excellence and asset optimisation’ through strategic direction of ‘Implementing long-term asset planning to guide infrastructure and technology decisions’

Relevant legislation

- Local Government Act 1995 s5.56 ‘Plan for the Future’

Policy

The WMRC commits to developing and implementing asset management planning that:

1. Delivers assets to agreed service levels
2. Takes a ‘whole of life' approach to procurement, maintenance, renewal and replacement of assets
3. Supports and informs the Council Plan and Corporate Plan
4. Uses sound evidence-based approach and risk assessments to guide future investments
5. Integrates with Long-Term Financial Plan
6. Provides staff, contractors, visitors and customers with safe, environmentally sustainable and suitable access to WMRC facilities and services
7. Grows the capability of WMRC for continuous improvement in sound asset management practices
8. Takes a ‘whole of business' approach for accountability and responsibility for asset management across the organisation

Principles

WMRC will adopt the following principles to meet this Policy's purpose:

- Leadership to be shown by the CEO and Leadership Group in developing, implementing and reviewing the Asset Management Policy and Plan
- Financially sustainable decisions made on asset replacement, renewal, upgrading or maintenance
- 'fit for purpose' Service Levels will be developed for each asset and ongoing asset maintenance budgeting geared towards achieving Service Levels
- Steady allocation of year-on-year funding to works or reserves to smooth Member Council contributions
- Reducing existing reactive maintenance predominance towards planned and predictive maintenance focus

Definitions

Assets – Any tangible item of Buildings, Infrastructure, Plant, Equipment and IT that is owned or controlled by WMRC.

Adopted / Modified

This policy is required to be reviewed every 3 years

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6. LEVELS OF SERVICE

Legislative & Regulatory

There are several Legislative and Regulatory Instruments that impact the management of assets with WMRC. These include:

Instruments	Impact
DWER – Cat 62 licence	Conditions of operating waste transfer at the Recycling Centre, especially within Infrastructure provisions
Local Government Act	Requirement to Plan for the Future, noting that Asset Management Plans requirements are being reviewed
Workplace Health and Safety	Safety of worksites, impacting condition of assets

Instruments	Impact
National Construction Code	Design of Buildings, including Disability requirements
Building Act	Regulation of Design & Operation of Buildings
Health Act	Specific provisions for Public Buildings and Land managed by Councils

Standards

Australian Standards can be called up as being mandatory within overarching regulatory instruments such as the National Construction Code citing AS1428 for Standards for Disability Access, AS2890 Parking, AS1680 Lighting, AS3000 – Wiring Rules.

Where not called up in overarching regulatory instruments, adoption of ***relevant*** Australian Standards demonstrates a sound risk based approach in operating and maintaining assets.

Similarly Codes of Practice and Guidelines issued by State and Federal Agencies are to be considered where relevant and practicable.

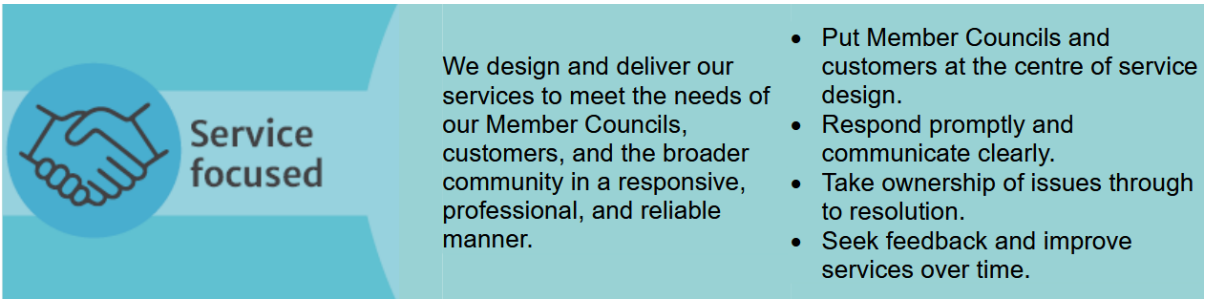
Finally, the Financial aspects of Asset Management are prescribed within relevant Australian Accounting Standards, notably AASB116 – Property, Plant and Equipment and AASB 136 – Impairments.

Customer Value Standards

Within the core operating facility of WMRC (the Recycling Centre or RC), customers can be broadly categorised as:

- Residents who are accessing the Free Community Drop Spaces or Fee paid waste disposal areas (Greenwaste, Bulk Waste, Asbestos, Tyres and Construction & Demolition waste)
- Residents purchasing FOGO derived Compost or Green Waste derived free Mulch
- Commercial Businesses using Fee Paid waste disposal areas
- Council operated or Council Contracted kerbside collection trucks tipping GO, FOGO or Residual Bin waste
- WMRC Contractors providing waste haulage services from the RC

The 2026 Council Plan sets out our Values for Customers as follows:



How this is portrayed in the sense of asset management could be summarised as:

Customer Values	Current Situation	Expect Changes within planned projects
Well maintained, clearly legible vehicle and pedestrian facilities free of trip hazards	Recent improvements within the Drop Off area have improved the situation	Implementation of Master Plan will significantly improve the layout and functionality of the Recycling Centre
Ability to assist customers requiring assistance due to age, infirmity, disability or other considerations	Staff provide support and assistance upon request	Maintain ability to provide support and assistance
Staff who provide high levels of customer service, are knowledgeable and consistent in approach	Levels of complaints are very small with positive feedback being more prevalent	With improved infrastructure and facilities, expectations would be that the customer experience will significantly improve and in turn, fewer complaints
Value for Money disposal fees	The current infrastructure provisions result in high operating costs incurred by WMRC which, in turn are passed on in fee structure	Improvements to the Recycling Centre Infrastructure will result in lower costs per tonne to consolidate and haul waste streams making WMRC more of a cost attractive proposition for customers

7. LIFECYCLE MANAGEMENT PROCESS

The Lifecycle Management Process is a systemic approach to planning and executing asset activities over each stage of the life of assets. It is developed from good industry practice.

The cyclical nature of Lifecycle Management is shown by the figure below which shows the discrete major phases of life that each asset passes through:



This AMP focusses on the Renewal stage of the Lifecycle. Subsequent plans will be developed for the other stages of the Lifecycle, improving on existing systems in place such as:

- Acquisition: Business Case templates, Procurement Framework
- Operation: Safety Management Framework, Operational Instructions
- Maintenance: Maintenance Manuals and Contracts
- Disposal: To Be Developed

Asset Profile

All WMRC's Assets were revalued as of 30 June 2026.

The current replacement cost of all WMRC Assets is $ 10,703,000 (ex GST) comprising:

Buildings: $ 3,893,200

Infrastructure:	$ 2,589,800
Mobile Plant:	$ 3,320,000
Fixed Plant:	$ 900,000
Total:	**$ 10,703,000**

This revaluation also provided guidance in development of the AMP in terms of:

- Estimated working life and remaining life of Plant, Equipment and most Infrastructure
- Estimated working life and remaining life of sub-elements of Building and remaining Infrastructure assets where relevant
- Condition rating of existing assets
- Estimated replacement cost of these assets.

For the purposes of this AMP, the maximum useful life of assets is generally taken as:

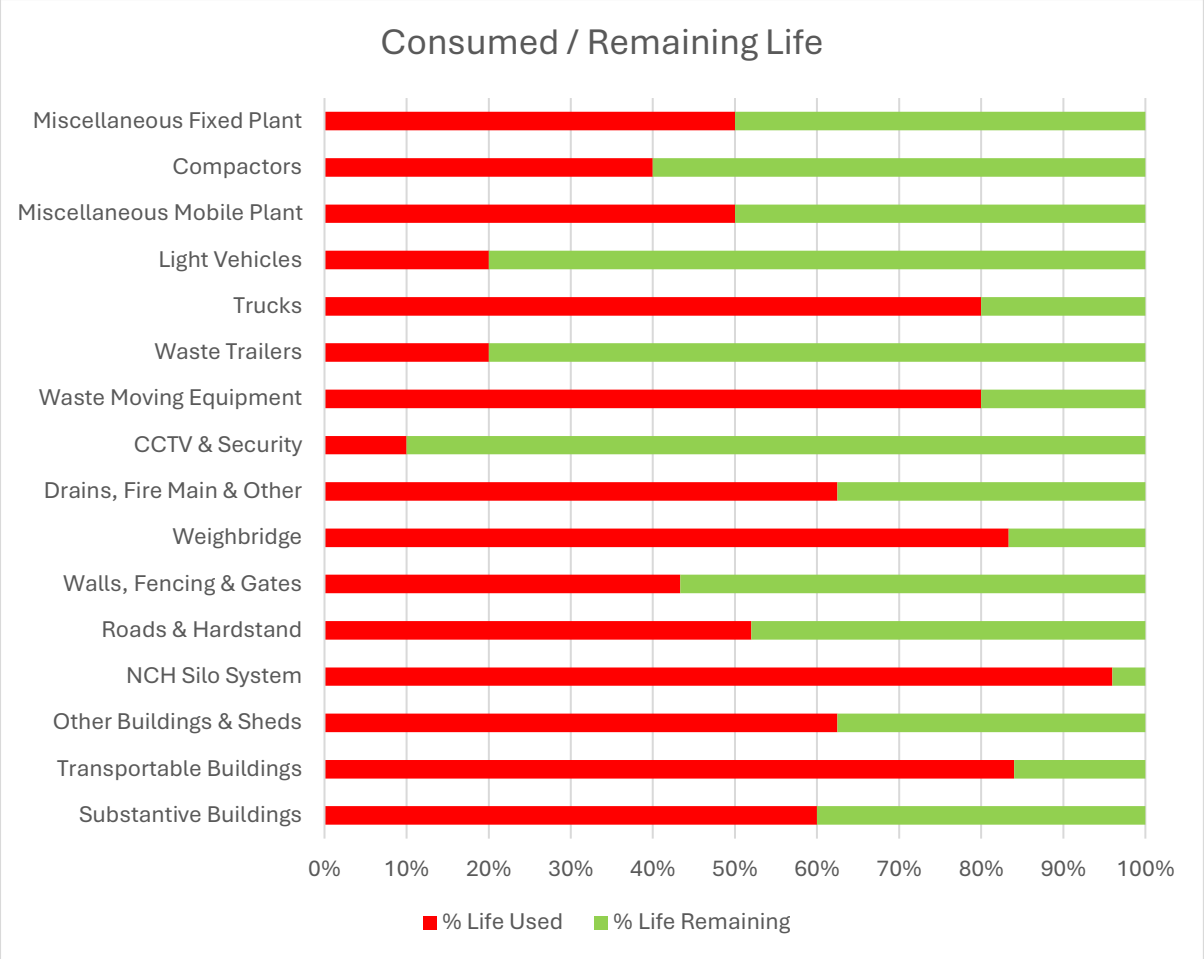
• Substantive Buildings	50 years
• General Buildings	40 years
• Portable Buildings	25 years
• Drainage & Stormwater	40 years
• Fences	30 years
• Roads and Hardstand	25 years
• Heavy Fleet	10 years
• Light Fleet	5 years
• Mobile Plant	20 years
• Fixed Plant	20 years

Individual assets in these categories may have longer or shorter useful lives depending on usage.

Asset Consumption

The 2026 Asset Revaluation process identified the Estimate Remaining Life (in Years) for each asset, with the exclusion of Prime Mover trucks and light vehicle fleet. This is because remaining life of these specific assets is more of a financial decision in fleet management.

The following graph illustrates the consumption of current assets grouped by type:



Condition Ratings

As part of the 2026 Revaluation process, a Condition Rating was undertaken (on Buildings & Infrastructure) on a 0 to 10 point scale. The rating scale is as follows:

Condition Rating (ACAR)	Definition
0	A new building or recently rehabilitated back to new condition
1	A near new building with no visible signs of deterioration often moved to condition 1 based upon the time since construction rather than observed condition decline.
2	A building in excellent overall condition. There would be only very slight condition decline but it would be obvious that the asset was no longer in new condition.
3	A building in very good overall condition but with some early stages of deterioration evident, but the deterioration still minor in nature and causing no serviceability problems.
4	A building in good overall condition but with some obvious deterioration evident, serviceability would be impaired very slightly.
5	A building in fair overall condition deterioration in condition would be obvious and there would be some serviceability loss.
6	A building in fair to poor overall condition. The condition deterioration would be quite obvious. Building serviceability would now be affected and maintenance cost would be rising.
7	A building in poor overall condition deterioration would be quite severe and would be starting to limit the serviceability of the building. Maintenance cost would be high
8	A building in very poor overall condition with serviceability now being heavily impacted upon by the poor condition. Maintenance cost would be very high and the asset would be at a point where it needed renewal
9	A building in extremely poor condition with severe serviceability problems and needing renewal immediately. Could also be a risk to remain in service
10	A building that has failed, is no longer serviceable and should not remain in service. There would be an extreme risk in leaving the asset in service.

(1) Source: Page 37 of the Western Australian Asset Management Improvement Program, Asset Renewal Gap Model Predicting & Managing Future Asset Demand for Infrastructure Assets, October 2005.

Fixed and Mobile Plant does not have the same assessment scale within the State Framework given the disparate manner in which Fixed and Mobile Plant is deployed. For the purposes within WMRC, a notional 0-10 scale is used for Fixed & Mobile Plant reflective of current condition, usefulness for required task and relative age of the Asset.

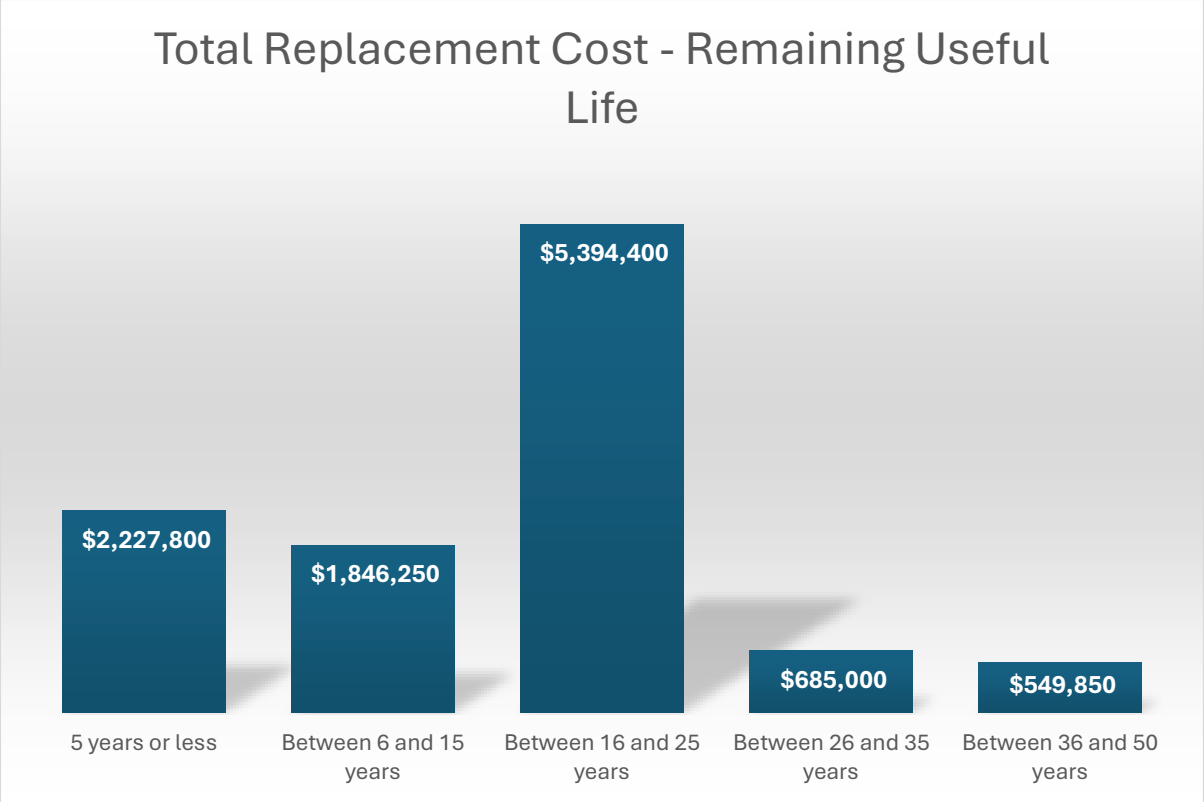
This assessment shows that apart from the Wheel Loader and 2 x Rear Blade Ejection Trailers procured in 2025, most of the Mobile Plant would be assessed as a Condition Rating of between 6 to 8.

Fixed Plant (eg Polystyrene, Cardboard and Waste Compactors, Used Oil Tank) are in better condition and would be assessed as between 2 to 6.

<u>Replacement Cost over Time</u>

The following graph illustrates impending Replacement Costs* based on remaining useful life of assets.

This estimate does NOT take into account whether asset replacements can be deferred or need to be brought forward due to Condition nor does it take into account the potential impact of development of the Recycling Centre Concept Redevelopment Plan (‘Master Plan’).



* 2026 Dollars, not adjusted for inflation over time

Council essentially has two main pathways to pursue in funding the replacement of aged assets:

1. It could fund each and every asset renewal identified in any upcoming Financial Year within revenue raised that upcoming Financial Year. This would result in 'lumpy' investment needs. It is most likely that the Member Council Service Delivery Charge would need to fund the majority these investments which may not be palatable due to the year on year swings in the Charge.
2. Adopt a 'smoothed' trajectory of budgeting an average annual asset renewal funding based on the spend required over time. The Asset Renewal Reserve would then be 'topped up' and 'drawn down' each Financial Year depending on the planned Renewal Projects in that particular Financial Year. Annual increases in the Service Delivery Charge would be smooth and consistent.

If the AMP strictly adopted a requirement to provide within the Asset Renewal Reserve an annual allocation of funding or drawdown from the Reserve to meet the replacement costs of Assets as they reach end of life, this would equate to an allocation of **$ 1.374 million** per year. This target however will be tempered by other circumstances discussed in this Plan.

It is noted that as of 30 June 2026, the Asset Renewal Reserve had a closing balance of just over $ 840,000.

Pathway 2 is recommended.

8. ASSET CRITICALITY ASSESSMENT

A useful tool in asset management planning is an Asset Criticality Assessment. This assessment considers several parameters regarding each asset and assigns a scoring to each parameter and then an average score. Assets would then be classified as Low, Medium, High or Critical to WMRC's operations.

The current Criticality Assessment is provided as Attachment 1.

9. FUTURE STATE AND IMPACT ON ASSET RENEWAL

There are some future state matters that would impact the forecast average renewal funding requirements described in Section 6 above.

Reclamation of DiCOM Facility

Planning and implementation of the reclamation of the DiCOM facility located within the Recycling Centre. At this point in time, the most likely outcome will be that all DiCOM facilities, plant and infrastructure will be removed. There is however every likelihood that the DiCOM Materials Recovery Facility building adjacent to the WMRC kerbside waste tipping bunker will be retained (walls, floor, roof and structure) for future re-use within development of the Recycling Centre Concept Redevelopment Plan.

In this instance a new asset will be taken up in the WMRC Asset Register and appropriate asset management planning undertaken. Pre-emptive review was undertaken during the 2026 Asset Revaluation. This showed that the gross current replacement cost of the DiCOM building is $3.572m, has a condition rating of 4 and estimated remaining life of 34 years. Once taken up in the WMRC asset plan, an average annual renewal allocation of **$105,000** would be necessary.

Master Plan

In May 2026, Council adopted the Recycling Centre Concept Redevelopment Plan ('Master Plan') which visualised a new layout, customer experience and infrastructure provisions for the Recycling Centre.

The Master Plan also contained a proposed Staging Plan cognisant that WMRC would not have sufficient capital capacity to undertake the Master Plan as one contiguous sequence of works. Whilst not firmed up, the Staging Plan is the best guide available as to when existing assets may be made redundant in favour of new assets. The assumption made is that the Staged roll out of the Master Plan will occur in stages no earlier than 2030 and no later than 2045.

The Master Plan would impact the following areas of the Recycling Centre assets:

- Modifications to substructure and superstructure of the Tipping Bunker
- Early retirement of Weighbridge and Gatehouse
- Substantial changes to roads and paving

- Substantial changes to drainage and sewer system
- Substantial changes to site electrical and communications infrastructure
- Early retirement of some retaining walls
- Early retirement of buildings and infrastructure in, and around, the existing community drop off area

The high order impacts upon the forecast annual allocation for asset renewal is as follows:

Asset	Planned Replacement (Business As Usual)	Planned Retirement / Demolition (Master Plan)	Gross Replacement Cost Deferred	Average Annual Renewal Spend Deferred	Notes
Tipping Bunker – Substructure & Superstructure	2046	2030	$ 3,376,000	$ 168,000	Will incur costs during rollout of Master Plan for modifications as well as some 'spot' funding needs for corrective works in some areas
Weighbridge	2031	2030	$ 126,000	$ 25,000	Unlikely that relocation to suit Master Plan is viable
Gatehouse	2045	2035	$ 82,400	$ 5,000	Annual capital budgets to include replacement of minor assets (eg air conditioner) until demolition

Asset	Planned Replacement (Business As Usual)	Planned Retirement / Demolition (Master Plan)	Gross Replacement Cost Deferred	Average Annual Renewal Spend Deferred	Notes
Roads & Paving	2038	2032	$ 403,000	$ 33,500	Annual capital budgets to include renewal of small areas not impacted by Master Plan
Drainage and Sewer	2053	2040	$ 355,000	$ 13,000	Largely will be replaced as Master Plan rolled out
Minor Buildings	2046	2035	$ 177,000	$ 11,000	Largely will be replaced as Master Plan rolled out

Possible reduction in annual renewal funding requirement**: $ 255,500**.

Retirement of NCH Silo System

In early 2027, a second residual / FOGO compactor will be commissioned within the Tipping Bunker. This will allow WMRC to fully retire the remaining NCH Silo (#4) and its associated infrastructure.

The 2026 Asset Revaluation indicated that replacement of NCH Silo 4 and its infrastructure would be valued at $ 650,000 and due in 2027. Retirement of this system will negate the replacement cost in the Asset Renewal Plan of **$ 650,000**, or **$ 26,000** average annual renewal spend over the service life.

Further, Renewal of the associated mobile plant (trailers, truck bodies and yard truck) used for the NCH Silo haulage system would be unnecessary. This is a further reduction of replacement cost of **$ 690,000** or **$ 70,000** average annual renewal spend.

This will be offset in part, by the necessary new Asset Renewal funding for the new compactor at a notional **$ 20,000 pa**

Business Initiative – Self Haulage

At present, WMRC engages Contractors to haul various waste streams (eg FOGO, Bulk Waste, Asbestos, Greenwaste, Construction & Demolition Waste) to the end processing facilities.

A Business Case in 2025 demonstrated the benefits to WMRC in undertaking self-haulage of residual waste which resulted in the procurement of two rear blade ejection trailers and a second hand prime mover.

Similar Business Cases are planned to be developed for other waste streams. Depending on the timing and nature of these Business Cases, new Plant & Infrastructure will be procured and in turn added to the overall Asset Renewal Funding needs.

At this juncture, the level of uncertainty around the timing of these activities does not support amending the **current** Asset Renewal Funding forecasts.

The timing of these works, and impact upon Asset Renewal Funding needs will be considered as part of the Business Case for this initiative.

Business Initiative – Increased Residual or FOGO Customers

WMRC is actively considering the ability to attract new Council customers in the receipt, consolidation and disposal of Residual and FOGO Waste.

To increase capacity in the Tipping Floor and Waste Loading sub processes will necessitate several elements to come together:

- Likely implementation of a 3rd compactor to manage the loading of increased volumes of waste
- Removal of the DiCOM facilities immediately opposite the compactors to allow a 3rd Prime Mover / Trailer set up to be able to connect to compactor(s)
- Modifications to the Tipping Floor to facilitate 3rd loading chute.

At this juncture, the level of uncertainty around the timing of these activities does not support amending the **current** Asset Renewal Funding forecasts.

The timing of these works, and impact upon Asset Renewal Funding needs will be considered as part of the Business Case for this initiative.

Short Term Need for Mobile Plant and Fleet Renewal

It is recognised that several items of plant and fleet are at or reaching end of life. The impact of necessary renewal decisions to be made as part of the 2027/28 and 2028/29 Budgets are likely to defer funding into the Asset Renewal Reserve in favour of new Capital spend.

Future iterations of the Asset Management will reset the Renewal forecasts based on new Assets procured.

10. RISK MANAGEMENT

Purpose

Asset-related risks have the potential to impact safety, service delivery, financial sustainability, environmental compliance and the achievement of WMRC's strategic objectives. Effective asset management seeks to identify, assess and manage these risks to ensure infrastructure and equipment remain fit for purpose throughout their lifecycle.

WMRC adopts a risk-based approach to asset management, recognising that not all assets have the same level of criticality. Asset renewal, maintenance and inspection activities will therefore be prioritised according to the potential consequence of asset failure and the likelihood of occurrence.

Asset Risk Framework

Asset risks are managed through a combination of:

- routine inspections and condition assessments;
- preventive and corrective maintenance;
- operational monitoring;
- capital renewal and replacement programs;
- asset lifecycle planning;
- business continuity and contingency measures;
- compliance with relevant legislative and safety requirements; and
- integration with WMRC's corporate risk management framework.

Asset-related risks are reviewed periodically as part of the asset management planning process and may be escalated from operational risks to strategic risks within the corporate risk register where appropriate.

As detailed in this Plan earlier, this current iteration focusses on Asset Renewal. Subsequent iterations of the Plan will provide greater depth and context to all aspects of the Risk Management Framework.

Critical Assets

Critical assets are assets whose failure would have a significant impact on:

- public or employee safety;
- environmental performance;
- operational continuity;
- regulatory compliance;
- revenue generation; or
- customer service.

The following asset groups are considered critical to WMRC operations:

- weighbridge systems (including Mandalay operational software);

- transfer station and waste handling infrastructure;
- mobile and fixed plant essential to waste handling operations;
- electrical and communications infrastructure;
- fire protection systems;
- site access roads and pavements;
- stormwater management infrastructure; and
- buildings and facilities necessary for operational and administrative activities.

8.4 Key Asset Risks

WMRC has identified the following principal asset-related risks.

Failure of Critical Plant and Equipment

Failure of key operational plant may result in service disruption, increased operating costs, reduced efficiency, safety incidents, or the need for emergency procurement and repairs.

Mitigation measures include:

- scheduled maintenance programs;
- condition monitoring;
- maintaining critical spare parts where practical;
- contractor support arrangements; and
- planned asset replacement at the appropriate stage of the asset lifecycle.

Failure of Weighbridge and Associated Systems

The weighbridge is integral to operational management and revenue collection. System failure may impact customer service, transaction processing, reporting accuracy and revenue collection.

Mitigation measures include:

- routine inspection and testing;
- software and hardware support arrangements;
- redundancy procedures for recording transactions; and
- planned renewal of critical components.

Building and Facility Deterioration

Deterioration of buildings, structures, pavements and site infrastructure may present safety risks, reduce operational effectiveness and increase future renewal costs.

Mitigation measures include:

- periodic condition inspections;
- programmed maintenance;
- renewal forecasting; and
- prioritisation of assets approaching the end of useful life.

Environmental Compliance Risks

Failure of drainage systems, containment infrastructure or associated environmental controls may result in environmental impacts, regulatory non-compliance and reputational damage.

Mitigation measures include:

- routine inspection programs;
- preventative maintenance;
- monitoring of environmental infrastructure; and
- timely renewal of deteriorated assets.

Fire and Emergency Management Risks

Failure of fire protection infrastructure may increase the consequences of fire events and impact the safety of employees, contractors and visitors.

Mitigation measures include:

- inspection and testing of fire systems;
- compliance with statutory requirements;
- maintaining emergency response procedures; and
- renewal of ageing fire protection infrastructure.

Asset Funding Risks

Insufficient funding for asset renewal may result in deferred replacement, declining asset condition, increased maintenance costs and a growing renewal backlog.

Mitigation measures include:

- long-term renewal forecasting;
- maintenance of asset renewal reserves;
- integration with the Long Term Financial Plan;
- periodic review of funding assumptions; and
- prioritisation of renewal expenditure based on risk and criticality.

8.5 Risk-Based Renewal Prioritisation

In circumstances where available funding is insufficient to deliver all identified renewal works, projects will be prioritised having regard to:

1. safety risk;
2. legislative or regulatory compliance obligations;
3. environmental risk;
4. operational criticality;
5. service delivery impacts;
6. whole-of-life cost considerations;
7. current understanding (at that time) as to timing and nature of the Master Plan and

8. asset condition and likelihood of failure.

This approach ensures that limited resources are directed toward assets presenting the highest level of organisational risk.

8.6 Future Improvements

To further strengthen asset risk management, WMRC will progressively:

- develop formal asset criticality assessments;
- establish condition-based renewal triggers for major asset classes;
- improve the collection and analysis of asset condition data;
- strengthen links between asset risk assessments and corporate risk management processes; and
- expand performance monitoring and reporting for critical assets.

11. SUMMARY AND RECOMMENDATIONS

The 'ideal' target annual funding for Asset Renewal is $ 1,148,000 calculated as follows:

Action	Due To	Value*
Opening Balance	Calculated Base Average Annual Renewal Funding	$ 1,374,000
Increase	Impending take up of DiCOM building	$ 105,000
Decrease	Deferred renewals from implementation of Master Plan	$ 255,000
Decrease	Deferred renewals by retiring NCH silo system	$ 96,000
Increase	Provision for new Compactor due in 2027	$ 20,000
	Revised Total	**$ 1,148,000**

* Values are rounded for ease of reading

Local Government Operational Guidelines – Financial Ratios

The Department of Local Government previously outlined several key financial ratios regarding asset management. There is however a body of work underway within the

Department to revise Asset Management Frameworks (and thus reporting & measuring key metrics) as part of the intent of s5.56 of the Local Government Act (Planning for the Future). As such some of the previous metrics may no longer be required to comply with the Act.

The one metric of note is the Asset Renewal Funding Ratio. This ratio illustrates the Local Government's ability to fund asset renewal as required.

A Local Government is deemed to have met the Standard required if it demonstrates consistent capital funding for asset renewals of between 75% and 95% of required renewal costs.

Recommendation

In light of the unknown timings, costs and future business initiatives underway it may not be necessary to immediately implement an Asset Renewal Funding scheme that matches 100% of the required renewal funding based on the 2026 Asset Revaluation.

It is recommended at this juncture that an average annual renewal funding of $ 860,000 pa is adopted from the 2027/2028 budget and escalated annually by CPI. This is approximately 75% of the average target spend requirement.

12. ATTACHMENT 1 – ASSET CRITICALITY ASSESSMENT

ATTACHMENT 1: WMRC Asset Criticality Index

October 2026

Asset No	Description	Operational Condition	Downtime Impact	Safety Risk	Repair Cost	Failure Frequency	Detection Difficulty	Average Score	Criticality
BLD0200	HHW Shed	3	1	1	2	1	1	1.5	LOW
BLD0201	Transportable Building - Office	4	2	1	2	1	1	1.8	LOW
BLD0205	Gatehourse	3	5	1	3	1	1	2.3	MEDIUM
BLD0210	Storage Shed - Spares	3	1	1	1	1	1	1.3	LOW
BLD0218	Tipping Bunker	2	5	1	4	2	1	2.5	MEDIUM
FA0414	Used Motor Oil Tank	1	1	1	1	1	1	1.0	LOW
FA0415	UD Prime Mover - 1ISS458	4	5	3	4	4	2	3.7	HIGH
INF0153	Retaining Walls	2	1	1	1	1	1	1.2	LOW
INF0154	Fencing - Sandwich Panel	2	5	2	3	1	1	2.3	MEDIUM
INF0155	Fencing - Chain Mesh	2	5	1	2	1	1	2.0	LOW
INF0156	Sliding Gate 1	1	4	1	2	2	1	1.8	LOW
INF0157	Sliding Gate 2	1	4	1	2	2	1	1.8	LOW
INF0158	Sliding Gate 3	1	4	1	2	2	1	1.8	LOW
INF0159	Stormwater & Leachate Network	2	5	3	3	2	3	3.0	MEDIUM
INF0160	Boom Gate	1	2	1	2	1	1	1.3	LOW
INF0161	Sea Container - Spare Parts	4	1	1	2	1	1	1.7	LOW
INF0162	Sea Container - Fuel	4	4	4	2	1	1	2.7	MEDIUM
INF0163	Sea Container - Tool Store	4	1	1	1	1	1	1.5	LOW
INF0165	NCH Silo 4	5	2	5	4	3	2	3.5	MEDIUM
INF0166	Weighbridge	2	5	1	3	1	2	2.3	MEDIUM
INF0167	Sea Container - HHW	2	3	3	2	1	1	2.0	LOW
INF0168	Roads & Hardstand	3	5	2	3	2	1	2.7	MEDIUM
INF0169	Reticulated Fire Main	3	4	1	4	1	2	2.5	MEDIUM
INF0170	CCTV System	1	2	1	1	1	1	1.2	LOW
PE0004	NCH Silo Trailer - 1TCM977	5	2	2	3	2	2	2.7	MEDIUM
PE0005	NCH Silo Trailer - 1TKM510	5	2	2	3	2	2	2.7	MEDIUM
PE0006	CAT426 Backhoe - 1ASM625	5	3	3	3	4	2	3.3	MEDIUM
PE0007	NCH Silo Trailer -1TJJ736	5	2	2	3	2	2	2.7	MEDIUM
PE0008	Volvo Truck - 1CKH936	5	5	2	2	3	2	3.2	MEDIUM
PE0009	CAT 924H - 1DWP339	5	5	2	3	3	2	3.3	MEDIUM
PE0013	Compactor - Cardboard	2	2	4	2	2	2	2.3	MEDIUM
PE0014	Compactor - Polystyrene	2	2	2	2	1	2	1.8	LOW
PE0015	Kwick Flo Oily Waste Seperator	4	3	2	3	1	4	2.8	MEDIUM
PE0020	Papas Trailer - 1TPH678	5	1	1	1	5	1	2.3	MEDIUM
PE0022	Toyota Hilux - 1HAD328	4	2	1	2	1	1	1.8	LOW
PE0025	Crown Forklift	3	3	2	1	1	1	1.8	LOW
PE0033	Case 621G - 1HXY283	4	4	2	2	4	2	3.0	MEDIUM
PE0050	Mitsubishi MV500 - AU1101	5	5	2	3	4	2	3.5	MEDIUM
PE0128	Photocopier	2	1	1	1	1	1	1.2	LOW
PE0129	NCH Bin Lifter Truck Body 1	5	2	2	3	2	2	2.7	MEDIUM
PE0130	Compactor 1 - FOGO & Residual	3	5	3	4	3	2	3.3	MEDIUM
PE0131	NCH Bin Lifter Truck Body 1	5	2	2	3	2	2	2.7	MEDIUM
PE0151	Nissan Navara - 1ISK824	1	1	1	1	1	1	1.0	LOW
PE0152	Peugeot Van - 1ILS899	1	1	1	1	1	1	1.0	LOW
PE0158	Residual Waste Trailer - 1UBT903	1	5	4	4	2	1	2.8	MEDIUM
PE0159	Residual Waste Trailer - 1UBT902	1	5	4	4	2	1	2.8	MEDIUM
PE0163	Hitachi ZW80 Loader	2	5	2	2	1	1	2.2	MEDIUM
PE0172	Transportable Building - Lockers	5	2	2	2	2	1	2.3	MEDIUM
PE0173	Transportable Building - Crib Room	2	3	1	2	1	1	1.7	LOW
PE0174	Fuso - 1IXJ219	3	5	2	3	3	1	2.8	MEDIUM
PE0175	Landscaping & Reticulation	4	2	2	3	3	1	2.5	MEDIUM

Western Metropolitan Regional Council

Council Policy: Artificial Intelligence (AI)

Purpose

The purpose of this Policy is to establish principles and requirements for the responsible, ethical, secure and transparent use of AI technologies (including generative AI) within WMRC while protecting the confidentiality, integrity and availability of organisational information, safeguarding privacy, supporting sound governance and maintaining public trust.

Strategic Objectives

- Council Plan 2026 – Theme 6: Organisational capability and resilience

Relevant legislation

- *Local Government Act 1995,*
- *State Records Act 2000,*
- *Freedom of Information Act 1992,*
- *Copyright Act 1968,*
- *Privacy and Responsible Information Sharing Act 2024*

Policy

Intent

The Western Metropolitan Regional Council (WMRC) recognises that Artificial Intelligence (AI) technologies have the potential to improve organisational efficiency, support innovation, enhance service delivery and assist informed decision-making.

This Policy seeks to balance innovation and productivity with appropriate oversight, accountability and risk management, consistent with emerging public sector AI governance frameworks.

Policy Statement

WMRC supports the responsible use of AI technologies where they:

- improve productivity and operational effectiveness;
- enhance service delivery and stakeholder engagement;
- support evidence-based decision-making;
- reduce administrative burden; and
- assist innovation and continuous improvement.

AI can be used as a tool to support human decision-making but does not replace human accountability. All users remain responsible for the accuracy, appropriateness and legality of any work produced with the assistance of AI technologies.

WMRC will maintain appropriate governance, cybersecurity controls and oversight arrangements to protect organisational information and data used in connection with AI technologies.

Application

This Policy applies to:

- Council Members;
- Committee Members;
- Employees;
- Contractors;
- Consultants;
- Volunteers; and
- Any other individuals authorised to access WMRC information or systems.

This Policy applies to all AI systems used in connection with WMRC business, whether:

- procured directly by WMRC;
- embedded within existing software platforms;
- publicly available;
- externally hosted; or
- privately developed.

Definitions

Artificial Intelligence (AI)
Technology that performs tasks typically requiring human intelligence, including analysis, prediction, content generation, classification, automation and decision support.

Generative AI
AI technology capable of creating new content such as text, images, audio, video, code or data based on prompts provided by users.

Approved AI Tool
An AI tool authorised by WMRC for business use.

Sensitive Information
Information that is confidential, commercially sensitive, security-related, personal, legally privileged, or otherwise protected from public disclosure, including information covered by the *Privacy and Responsible Information Sharing Act 2024*. This includes any information that is not publicly available and that could result in a privacy breach, legal non-compliance, security risk, financial loss, reputational harm, or other adverse consequences if disclosed, accessed by unauthorised persons, or entered into an unapproved AI tool. Examples include personal information, confidential organisational information, commercial information, legal advice, financial information, and ICT security information.

Human Oversight
Review and approval by a suitably authorised person who remains accountable for decisions and outcomes.

Guiding Principles

Human Accountability
A human decisionmaker shall remain responsible for all decisions, actions and outputs generated with the assistance of AI. Responsibility cannot be transferred to an AI system.

Accuracy and Verification
All AI-generated outputs must be reviewed and verified before use. Users shall not rely on AI-generated information without appropriate verification of accuracy, completeness, currency and bias.

Privacy and Confidentiality
Personal information and confidential information shall be protected at all times. Users must not disclose information to AI systems in a manner that could compromise privacy, confidentiality or security obligations.

Security and Information Protection
WMRC is committed to maintaining the security, integrity and confidentiality of its information assets. AI technologies must be used in accordance with WMRC cybersecurity, information management and risk management requirements. Users must take reasonable steps to prevent unauthorised access or misuse of organisational information when using AI technologies.

The approval of an AI platform does not authorise the use, disclosure or processing of information beyond the user's existing authority. Users remain responsible for ensuring that information entered into AI systems is appropriate for the intended purpose and handled in accordance with legislative, contractual, privacy, confidentiality and information security requirements.

Recordkeeping
Where AI-generated content contributes to advice, recommendations, reports, decisions or official communications, appropriate records must be retained in accordance with WMRC's Recordkeeping Plan

Fairness and Ethical Use
AI must not be used in a manner that is unlawful, discriminatory, misleading, deceptive or inconsistent with the values of WMRC. Use of AI technologies must be consistent with the WMRC Code of Conduct.

Uses

Permitted
Subject to the requirements of this Policy, AI may be used to support:

- research and information gathering;
- document identification and analysis;
- data analysis and trend identification;
- risk assessment;
- project planning;
- policy and procedure development;
- preparing reports and briefing materials;
- drafting correspondence;
- meeting preparation;
- records of meetings;
- communication and engagement activities;

- document formatting and editing;
- training and educational activities; and
- software development and technical support.

Use of AI should improve efficiency while maintaining professional judgement and appropriate oversight. While AI may materially contribute to the preparation of reports:

- officers remain accountable for the content;
- recommendations must be developed through professional judgement;
- facts and references must be independently validated where practical;
- the use of AI shall not diminish governance standards or due diligence requirements.

Prohibited
AI may be used as a decision-support tool; however, it must not be used to automate or replace human oversight and decision-making where WMRC is required to exercise judgement, discretion, accountability or statutory authority. This includes, but is not limited to:

- procurement outcomes;
- tender evaluations;
- recruitment decisions;
- disciplinary actions;
- contractual approvals;
- financial approvals;
- regulatory determinations; or
- statutory functions.

The use of AI does not remove or reduce an employee's responsibility for the accuracy, appropriateness, legality, confidentiality or quality of their work.

Intellectual Property and Copyright

Users must:

- respect copyright and intellectual property obligations;
- ensure that externally published material does not infringe third-party rights;
- verify ownership and licensing requirements associated with AI-generated content.

Users must ensure that AI-generated content does not infringe the intellectual property rights of third parties. Particular care should be taken when publishing AI-generated images, graphics, text, branding or other content externally, as WMRC remains responsible for ensuring appropriate permissions, licences and usage rights have been obtained.

WMRC retains ownership of work products created by employees in the course of their employment, subject to applicable law and contractual arrangements.

Risk Assessment and Governance

The CEO shall ensure appropriate governance arrangements are established for AI use within WMRC. This may include:

- designated responsibility for AI oversight;
- Determining, approving and maintaining a register of AI applications and platforms that meet WMRC's privacy, information security and risk management requirements for organisational use;

- periodic review of AI-related risks;
- cybersecurity assessments;
- staff training and awareness programs;
- monitoring compliance with this Policy.

The CEO may approve, restrict or withdraw approval for the use of any AI application where there are concerns relating to privacy, cyber security, legal compliance, operational risk or organisational reputation.

Note: approval of an AI platform does not authorise disclosure of confidential, personal or sensitive information where the disclosure breaches contractual or legislative obligations.

AI Incident Response

If a staff member becomes aware of or suspects accidental or deliberate unauthorised information disclosure through AI systems, significant AI errors or any AI-related information security incidents, then they are to report the breach to the CEO or the relevant member of the Leadership Team.

Training and Awareness

WMRC will promote the responsible, secure and effective adoption of AI through appropriate training, guidance and awareness initiatives. Users of AI technologies are expected to understand the opportunities, limitations and risks associated with AI and to apply appropriate professional judgement when using AI-generated outputs.

Training and guidance may cover:

- appropriate and approved use of AI tools;
- privacy, confidentiality and records management obligations;
- recognition and verification of inaccurate, misleading or biased outputs;
- cybersecurity and information security risks;
- copyright, intellectual property and data ownership considerations;
- ethical principles and responsible use of AI;
- human accountability and decision-making responsibilities when using AI; and
- compliance with this Policy and any associated procedures or guidelines.

By building organisational capability and awareness, WMRC aims to maximise the benefits of AI while effectively managing associated risks and maintaining public trust.

Adopted / Modified

This policy is required to be reviewed every 2 years, or sooner where there are material changes to technology, legislation, government guidance or organisational risk.

	Meeting Date	Resolution #	Implementation Responsibility
Council Adoption			
Council Review			

Western Metropolitan Regional Council

Council Policy: Privacy

Purpose

The purpose of this policy is to establish WMRC's commitment to protecting personal information and managing it in accordance with the *Privacy and Responsible Information Sharing Act 2024 (WA)* and other applicable legislation.

Strategic Objectives

This policy supports WMRC's commitment to good governance, lawful information management, community trust and the protection of individuals' privacy and is an enabler for all six strategic themes in the 2026 Council Plan.

Relevant Legislation

- *Privacy and Responsible Information Sharing Act 2024 (WA)*
- *Local Government Act 1995 (WA)*
- *Freedom of Information Act 1992 (WA)*
- *State Records Act 2000 (WA)*

Policy

Statement

WMRC recognises the importance of protecting personal information and is committed to managing personal information in a lawful, transparent and secure manner.

Detail

WMRC will:

1. Collect personal information only where necessary to perform its functions and activities.
2. Manage personal information in accordance with the Information Privacy Principles under the *Privacy and Responsible Information Sharing Act 2024 (WA).*
3. Use and disclose personal information only for authorised purposes or where permitted by law.
4. Apply appropriate security measures to protect personal information from unauthorised access, use, disclosure, loss or misuse.
5. Maintain appropriate information governance, records management and information security practices.
6. Provide individuals with access to, and correction of, their personal information where required by law.
7. Respond appropriately to privacy breaches and information security incidents.

8. Support a culture of privacy awareness and accountability across the organisation.
9. Incorporate privacy considerations into the design of new systems, projects and services.
10. Regularly review its privacy practices to ensure compliance with legislative requirements and community expectations.

Responsibilities

The Chief Executive Officer is responsible for the implementation of this policy.

All Councillors, employees, contractors and volunteers must comply with this policy and associated procedures when handling personal information.

Related Documents

- Privacy Management Framework
- Information Asset Register
- Information Security Policy
- Data Breach Response Procedure
- Recordkeeping Plan

Adopted / Modified

This policy is scheduled to be reviewed every 2 years or earlier if required by legislative or operational changes.

	Meeting Date	Resolution #	Version #	Implementation Responsibility
Council Adoption			1	CEO
Council Review				

Western Metropolitan Regional Council
Suite 2/317 Churchill Avenue, Subiaco WA 6008
T 08 9384 4003 E admin@wmrc.wa.gov.au
www.wmrc.wa.gov.au

Attachment 10.8B

WMRC Privacy Management Framework

1. Purpose

This Framework establishes the operational processes and controls that WMRC will implement to comply with the *Privacy and Responsible Information Sharing Act 2024 (WA) (PRIS Act)* and support the requirements of the WMRC Privacy Policy.

The Framework provides guidance on the collection, use, disclosure, storage, access, correction, retention and disposal of personal information managed by WMRC.

2. Scope

This Framework applies to:

- Councillors
- Committee members
- Employees
- Contractors
- Consultants
- Volunteers
- Service providers acting on behalf of WMRC

The Framework applies to all personal information and sensitive information collected, held, used or disclosed by WMRC in any format.

3. Privacy Principles

WMRC will manage personal information in accordance with the Information Privacy Principles under the PRIS Act.

WMRC will ensure that personal information is:

- Collected lawfully and fairly
- Relevant and necessary for a lawful purpose
- Accurate, complete and up to date
- Protected from unauthorised access, disclosure and misuse
- Used and disclosed only for authorised purposes
- Retained only for as long as required
- Managed transparently and accountably

4. Roles and Responsibilities

Chief Executive Officer

The CEO is responsible for:

- Overall privacy governance
- Ensuring adequate resources are available to support compliance
- Approving corrective actions arising from privacy breaches

Privacy Officer

The Privacy Officer is responsible for:

- Coordinating PRIS compliance activities
- Managing privacy complaints
- Managing access and correction requests
- Maintaining privacy guidance and training
- Coordinating Privacy Impact Assessments
- Supporting privacy breach investigations

Leadership Team

Leadership team members are responsible for:

- Identifying privacy risks within their business areas
- Ensuring staff comply with privacy requirements
- Maintaining information asset records

All Workers including Volunteers and Councillors

All workers must:

- Handle personal information appropriately
- Report privacy incidents immediately
- Complete any required privacy training

5. Collection of Personal Information

WMRC will only collect personal information where it is reasonably necessary to:

- Deliver services
- Manage employees
- Administer contracts
- Undertake procurement activities
- Meet legal obligations
- Operate waste management and resource recovery services

Where practicable, information will be collected directly from the individual.

Collection notices must include:

- The purpose of collection

- Legislative authority (where applicable)
- How the information will be used
- Any expected disclosures
- Contact details for privacy enquiries

6. Sensitive Information

Sensitive information will only be collected where:

- Required by law
- Necessary for employment management
- Necessary for health and safety purposes
- Explicit consent has been obtained
- Another lawful authority exists

Examples may include:

- Health information
- Police screening information
- Trade union membership information

Additional security measures must be applied to sensitive information.

7. Use of Personal Information

Personal information may only be used:

- For the purpose for which it was collected
- For a directly related purpose reasonably expected by the individual
- Where authorised by legislation
- Where consent has been obtained
- Where another exception under the PRIS Act applies

Business functions should apply the principle of minimum necessary use.

8. Disclosure and Information Sharing

Prior to disclosing personal information, staff must consider:

- Is disclosure authorised by law?
- Is disclosure necessary to perform WMRC functions?
- Has consent been obtained?
- Can the purpose be achieved without disclosing personal information?

Where information sharing occurs, appropriate records must be maintained.

Information sharing arrangements should be documented where recurring disclosures occur.

9. Information Asset Register

WMRC will maintain an Information Asset Register identifying systems, databases, applications and records containing personal information.

Each information asset should record:

- Asset name
- Business owner/ Custodian
- Purpose
- Information classification
- Personal information held
- Sensitive information held
- Legislative authority
- Security controls
- Retention requirements
- Disposal authority
- Third-party access arrangements

The Register should be reviewed annually.

10. Privacy Impact Assessments

A Privacy Impact Assessment (PIA) should be completed where a project involves significant:

- New technology
- New software platforms
- Cloud services
- CCTV systems
- Artificial intelligence tools
- Significant changes in information handling
- Large-scale collection of personal information

The Privacy Officer should determine the level of assessment required.

11. Information Security

WMRC will protect personal information through:

Administrative Controls

- Policies and procedures
- Training and awareness
- Confidentiality obligations
- Access approvals

Technical Controls

- Multifactor authentication
- Role-based access controls
- Security monitoring
- Endpoint protection
- Encryption

Physical Controls

- Secure facilities
- Restricted access areas
- Secure disposal processes

12. Access and Correction Requests

Individuals may request:

- Access to their personal information
- Correction of inaccurate personal information

Requests should be referred to the Privacy Officer.

Where appropriate, requests may be managed through:

- Administrative access processes
- Freedom of Information processes

13. Data Breach Management

All suspected privacy breaches must be reported immediately.

Examples include:

- Loss of records
- Incorrect email disclosure
- Unauthorised access
- Cybersecurity incidents
- Improper use of personal information

The Privacy Officer will:

Step 1: Contain

- Secure systems
- Recover information where possible
- Prevent further disclosure

Step 2: Assess

Determine:

- What information was involved
- Number of individuals affected
- Risk of harm

Step 3: Respond

Implement corrective actions.

Step 4: Notify

Where legally required:

- Notify affected individuals
- Notify relevant regulators

Step 5: Review

- Identify root causes
- Implement preventative measures

A Privacy Incident Register will be maintained.

14. Records Management

Personal information must be managed in accordance with:

- *State Records Act 2000 (WA)*
- *Privacy and Responsible Information Sharing Act 2024 (WA)*
- WMRC Recordkeeping Plan
- State Records Commission requirements

Personal information must not be retained longer than required.

Secure destruction processes must be used when disposal is authorised.

15. Training and Awareness

WMRC will provide:

- Privacy awareness training during induction
- Periodic refresher training
- Targeted training for information owners and managers
- Privacy guidance resources

Training completion should be recorded.

16. Monitoring and Reporting

The Privacy Officer will provide annual reporting on:

- Privacy complaints
- Privacy breaches
- Privacy Impact Assessments undertaken
- Training completion rates
- Compliance activities
- Emerging privacy risks

17. Related Documents

- WMRC Privacy Policy
- Information Asset Register
- Information Security Policy
- Recordkeeping Plan
- Data Breach Response Procedure
- Information Security Incident Response Procedure
- Employee Code of Conduct
- Corporate Risk Register

Appendix A – Collection Notice

WMRC collects personal information for the purpose of administering its functions and services. The information may be disclosed where authorised or required by law. Personal information is managed in accordance with the *Privacy and Responsible Information Sharing Act 2024 (WA)*. For information about how WMRC manages personal information, including how to request access or correction, please refer to WMRC's Privacy Policy or contact the Privacy Officer on privacy@wmrc.wa.gov.au .

November 2026

Western Metropolitan Regional Council
Managing waste wisely

Customer Service Charter

Our service commitment:

The Western Metropolitan Regional Council is committed to providing you with the best possible customer service. This charter outlines the standards of service you can expect when engaging with the Western Metropolitan Regional Council in person, on the phone and online. This includes when you visit the West Metro Recycling Centre or interact with our staff at the office or elsewhere.

What are our services?

- **West Metro Recycling Centre**: operates at Brockway Rd, Shenton Park as a waste transfer station and community recycling centre. Open for local government, commercial and residential use.
- **Western Metropolitan Regional Council Administration**: located on Churchill Ave, Subiaco**.**
- **Verge Valet**: contract management and community communications for pre-booked bulk and green waste verge collections.
- **Community Waste Education + Events**: Waste Watchers Events, Community stalls, Facility Tours, School Waste Education Days, low waste event equipment loan and Bin Tagging.
- **Digital Communications and Education**: Website, Social Media and Email Correspondence to answer questions and communicate the latest in waste and recycling and WMRC services.
- **Community Recycling Stations**: units to collect specific waste items at publicly accessible locations within the community.
- **Recycling Hotline 9384 6711**: answers to your waste and recycling questions.
- **Consultancy and advocacy**: Using our expertise and detailed knowledge to assist our Member and Participating Councils.

Who are our customers?

- Local Government, commercial and residential customers who use West Metro Recycling Centre.
- Councillors, staff and residents of our Member and Participating Councils.
- Councillors, staff and residents of other surrounding local governments and regional councils.
- Community members and organisations with whom we engage at events, tours and schools.
- State Government
- Our own staff





We value:

- Quality and reliability of our services.
- Transparency of our service delivery.
- Excellence in all that we do
- Value for money
- Sound risk management
- Collaboration and partnerships
- Community education and engagement.

We commit to:

- A safe working environment
- Consistent, efficient, friendly and reliable customer service.
- Open, two-way, respectful, professional communication.
- Valuing your time and money.
- Following protocol and procedure where appropriate.
- Responding to and anticipating customer needs and expectations.
- Ongoing community consultation and engagement.
- Continuously improving our waste reduction and recycling performance

We strive to:

- Provide safe, attentive, efficient, and friendly service at our Recycling Centre
- Promptly answer all waste and recycling questions through our Recycling Hotline
- Provide engaging, educational community events and tours.
- Provide relevant, helpful, up-to-date, information about waste management and our services through our user-friendly website.
- Provide informative, engaging, reliable and relevant content on our social media
- Acknowledge and a reply to emails in a timely manner.
- Answer or return your phone calls promptly.

Our staff will:

- Take personal responsibility and accountability.
- Always do their best to assist you in a timely manner.
- Demonstrate high levels of internal and external customer service.

Implementation, Improvement & Innovation

We aim to fulfil our Customer Service Charter every day in all that we do. We seek to reassess and improve our Customer Service Charter along with our Strategic Community Plan on a regular basis. Whether you are a resident, business, council or staff member you have an important role in helping us to improve our customer service standards. We encourage open communication, invite feedback, compliments, suggestions and complaints. We will routinely consult with all customers on a regular basis. Your feedback provides us with valuable information and an opportunity to improve and develop our services.

Thank you 😊

Western Metropolitan Regional Council

Customer Service Charter

Our Commitment

At the Western Metropolitan Regional Council (WMRC), we are committed to delivering responsive, professional and reliable services that support our Member Councils, customers and the broader community.

This Charter outlines the standard of service you can expect from us and how we will work with you to achieve positive outcomes. It reflects our commitment to integrity, accountability, collaboration, safety, environmental stewardship and continuous improvement.

Our Purpose

WMRC provides waste management, resource recovery, education and related services on behalf of our Member Councils. Through these services, we seek to deliver environmental, social and financial value to the communities we serve.

Customer service is central to achieving our strategic objectives, delivering service excellence and building trusted relationships with our Member Councils, customers, stakeholders and community.

Our Values

Our customer service is guided by the following organisational values:

Integrity and Professionalism

We act honestly, ethically and respectfully in all interactions.

Customer-Focused Service

We seek to understand and respond to the needs of our customers and stakeholders.

Financial Responsibility

We are committed to the efficient, transparent and responsible use of public resources. We will seek to deliver services in a cost-effective manner and maximise value for Member Councils, customers and the community.

Collaboration

We work constructively with Member Councils, customers, industry partners and the community.

Accountability and Continuous Improvement

We take responsibility for our actions, measure our performance and continually seek opportunities to improve.

Safety

We prioritise the health, safety and wellbeing of employees, contractors, customers and visitors.

Environmental Stewardship

We support sustainable waste management and resource recovery outcomes that benefit current and future generations.

Our Customers

Our customers and stakeholders include:

- Member Councils;
- Non-member Councils;
- residents and community members;
- visitors to our facilities;
- schools and educational organisations;
- contractors, suppliers and service providers;
- government agencies;
- industry partners; and
- other stakeholders who interact with our organisation.

Our Customer Service Principles

When dealing with our customers, we will:

Be Respectful

We will:

- treat all customers fairly, courteously and with respect;
- listen carefully to understand your needs;
- value diversity and inclusion;
- maintain confidentiality where appropriate; and
- provide a safe and respectful environment for all interactions.

Be Responsive

We will:

- provide clear and accurate information;
- respond to enquiries in a timely manner;
- keep you informed of progress where matters require further investigation;
- explain decisions and processes openly; and
- make it easy for you to contact us.

Be Professional

We will:

- act with integrity and professionalism;
- provide consistent and reliable service;
- take ownership of enquiries and requests;
- work collaboratively to resolve issues; and
- comply with relevant legislation, policies and procedures.

Protect Privacy and Information

We will:

- collect, use, store and disclose personal information responsibly and only as authorised by law;
- protect confidential and sensitive information from unauthorised access or disclosure;
- comply with the requirements of the *Privacy and Responsible Information Sharing Act 2024* and other applicable legislation; and
- ensure information sharing is undertaken appropriately, securely and in support of legitimate business and public interest purposes.

Be Accountable

We will:

- welcome customer feedback;
- acknowledge and learn from complaints;
- monitor our performance against service standards;
- identify opportunities for improvement; and
- regularly review our services and practices.

Be Environmentally Responsible

We will:

- support waste avoidance and resource recovery;
- promote environmentally responsible practices;
- provide information that assists customers to make informed decisions; and
- contribute to improved environmental outcomes across our region.

Service Standards

We aim to:

Service	**Standard**
Telephone enquiries	Telephone enquiries will be responded to within one business day where a matter cannot be resolved at the initial contact
Email & website enquiries	Acknowledge receipt within two business days and respond within ten business days where possible
Written correspondence	Respond within ten business days where possible
Complaints	Acknowledge within two business days and advise next steps
Service requests	Provide updates where resolution will take longer than five business days

Where a matter is complex and cannot be resolved within these timeframes, we will endeavour to keep you informed of progress and expected timeframes.

How You Can Help Us

We ask our customers to:

- treat our employees, contractors and other customers with courtesy and respect;
- provide accurate and complete information;
- raise concerns in a constructive manner;
- follow reasonable directions relating to safety and site requirements; and
- work cooperatively with us to resolve issues.

WMRC reserves the right to limit or cease interactions where behaviour is abusive, threatening, discriminatory or poses a risk to health and safety.

Feedback and Complaints

We welcome compliments, suggestions, concerns and complaints as opportunities to improve our services.

You can provide feedback by:

- telephone: (08) 9384 4003
- email: community@wmrc.wa.gov.au
- written correspondence: Suite 2/317 Churchill Avenue, Subiaco WA 6008
- our website: www.wmrc.wa.gov.au; or
- in person at Suite 2/317 Churchill Avenue, Subiaco.

All feedback will be considered fairly, respectfully and in accordance with WMRC's policies and procedures.

Continuous Improvement

WMRC will monitor performance against this Charter through customer feedback, complaints, service performance measures and other appropriate monitoring mechanisms. Information gathered will be used to identify opportunities for improvement and support organisational planning, performance management and governance processes.

Our Commitment to You

WMRC is committed to delivering responsive, professional and reliable customer service that reflects our organisational values and supports the achievement of our Council Plan. Through collaboration, accountability, continuous improvement and environmental stewardship, we seek to create lasting value for our Member Councils, customers and community.

ATTACHMENT 11-5A - Progress on WMRC Resolutions as at 26 November 2026

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
29 January 2026	10.4	Communications & Education Activities Plan 2026	To be implemented throughout 2026.
24 September 2026	10.1	Submission of Annual Compliance Return to the Department of Local Government, Industry Regulation and Safety.	The Return was submitted to the Department.
24 September 2026	10.4	Authorisation for the CEO to commence an Expression of Interest process for FOGO processing.	The EOI process was commenced, with a closing date of 26 November 2026.
24 September 2026	10.5	Support for the preparation of a business case to evaluate WMRC-operated FOGO self-haul, including the required fleet and funding options, benchmarked against outsourced and hybrid haulage.	The business assessment is presently underway.
24 September 2026	10.6	Implement the Disposal Governance Framework for the disposal of DiCOM related assets.	An agent has been appointed to facilitate the sale processes.

Attachment 11.6A

Western Metropolitan Regional Council

RECORD OF MEETING

CHIEF EXECUTIVE OFFICERS'

FORUM

Meeting held on Thursday 19 November 2026, commencing at 2.04pm

2/317 Churchill Ave, Subiaco, WA 6008
T 08 9384 4003 | **E** admin@wmrc.wa.gov.au | **www.wmrc.wa.gov.au**

1 NOMINATION OF FACILITATOR

Stuart Devenish agreed to facilitate the meeting.

2 ATTENDANCE

Member	Position	Council
C Cameron	Chief Executive Officer	City of Subiaco
M Newman	Chief Executive Officer	Town of Cottesloe
J Pearson	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
B McInnes	Chief Operating Officer	WMRC
J Fenlon	Chief Financial Officer	WMRC
B Jackson	Projects Lead	WMRC
E Hindle	Communications & Education Lead	WMRC

Apologies

J Crowe	Verge Valet Lead	WMRC
L Eustance	Strategy & Corporate Lead	WMRC
J Smith	Recycling Centre Lead	WMRC

3 DISCLOSURE OF INTERESTS

Nil

4 MATTERS FOR DISCUSSION / NOTING

4.1 Governance Arrangements and 2027 Meeting Dates

The group supported the proposed governance and meeting schedule for 2027 as outlined in the agenda (noting the correction to the dates).

5 COUNCIL RESOLUTIONS

The group noted the following matters that were decided at the Ordinary Council Meeting of 24 September 2026.

5.1 Compliance Audit Return

The submission of the return as endorsed by the Audit, Risk and Improvement Committee and council was noted.

5.2 Future FOGO Processing Procurement Approach

The group noted Council's support for the two-stage procurement approach to FOGO processing.

5.3 FOGO Haulage – Proposed Self-Haul Business Case

The group noted Councils support for the preparation of a business case to evaluate the most appropriate long-term FOGO haulage model.

5.4 Disposal Governance Framework

The group noted the resolution to establish a Disposal Governance Framework for the sale and disposal of plant, equipment, buildings and infrastructure remaining at the former DiCOM waste processing facility.

6 FINANCIAL REPORT

A summary of the financial report of Year-to-Date (YTD) to end of October 2026 was noted.

7 OPERATIONS REPORT

An overview of waste operations (incl Verge Valet), including safety initiatives, transaction numbers and tonnages was presented.

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 and representation.

9 PROJECTS REPORT

An overview of projects underway was presented, including the status of the second waste compactor installation, asset management planning, business roadmap work and reclamation of land occupied by DiCOM.

10 NOVEMBER COUNCIL MEETING

10.1 Anticipated Ordinary Council Meeting Agenda Items

The meeting is scheduled for 26 November 2026 at the Town of Claremont.

Items anticipated for the coming Ordinary Council meeting agenda were noted include:

- Financial Activity Statements
- Creditor payments and Debtor Items
- Audit, Risk and Improvement Committee minutes
- Governance Arrangements and 2027 Meetings
- Proposed Asset Management Plan 2026
- Annual Report 2026
- Proposed Artificial Intelligence (AI) Policy
- Proposed Privacy Policy and Framework
- Proposed Customer Service Charter
- Operations Report
- Verge Valet Report
- Projects Report
- Communications and Education Report
- Progress on Council resolutions
- CEO Forum – Record of Meeting
- CEO Performance Review

11 OTHER MATTERS

11.1 Fuel Cost Pass-Through

The Chief Financial Officer addressed the Federal cost pass-through obligations associated with the diesel costs. In particular, the timeframes and methodology for calculation was described to assist member council accounts services.

11.2 University Engagement

The CEO advised that the WMRC has established a university internship partnership, providing students with the opportunity to undertake waste management research projects as part of their academic program. Through this arrangement, a student has been engaged at no cost to the WMRC to investigate methods for measuring and managing FOGO contamination. The project will involve the City of Subiaco, providing an opportunity to test and evaluate outcomes in a real-world operating environment.

More broadly, opportunities to strengthen engagement with the tertiary education sector are being explored to identify potential funding, research partnerships and student-led projects that support the WMRC's strategic objectives. A report outlining these opportunities is anticipated for consideration at the January Council meeting.

12 NEXT MEETING6

2pm, 21 January 2027

13 CLOSE OF MEETING

Meeting closed at 2.47pm.