



Annual Report

2024–2025





Town of Bassendean

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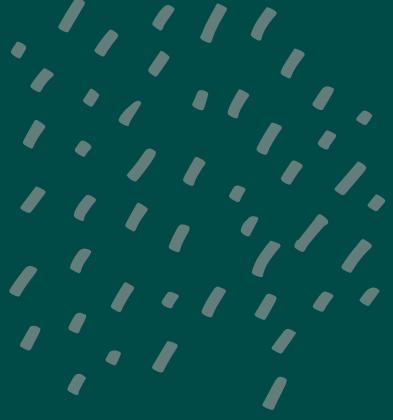
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HOME BY THE SWAN

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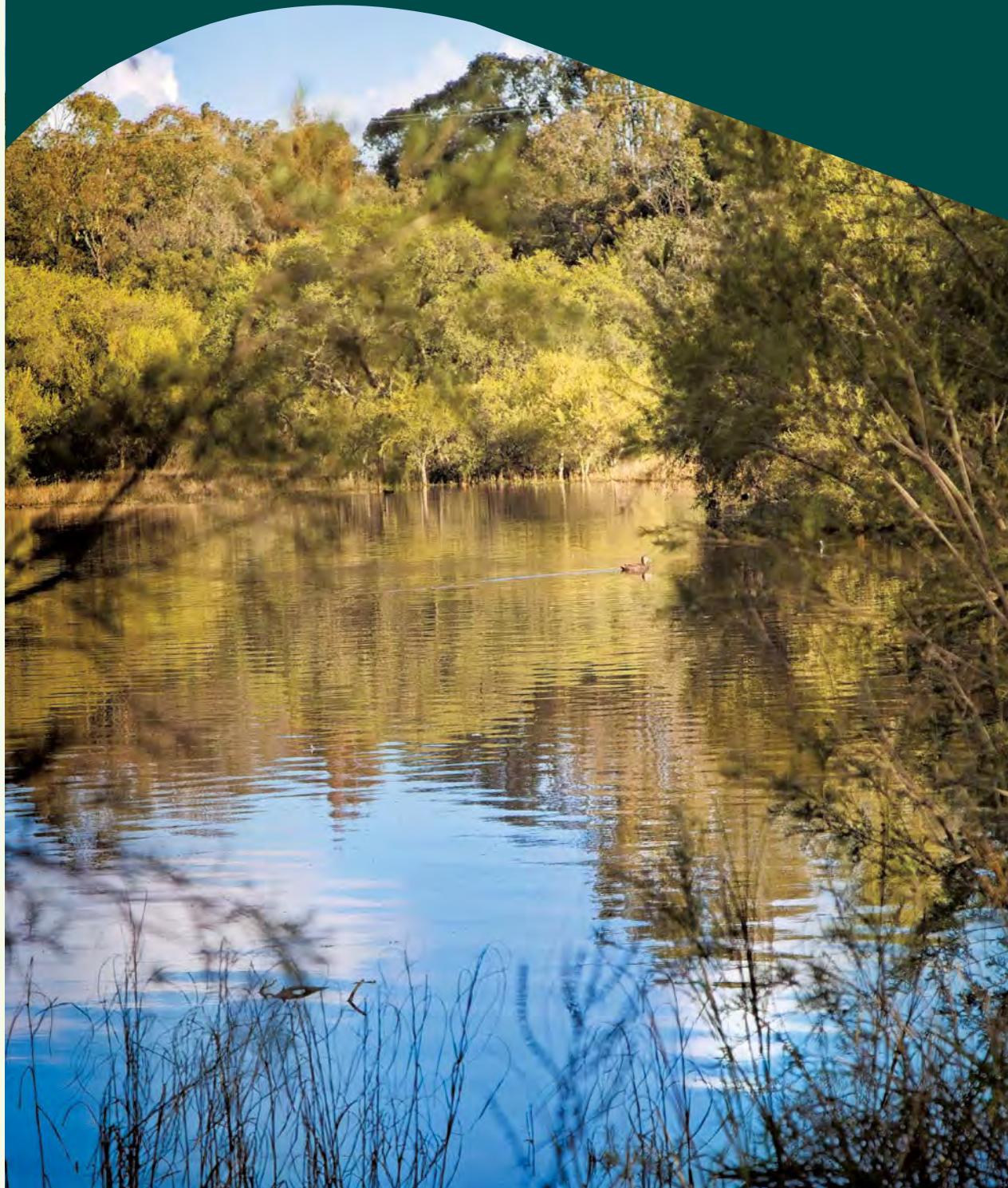


Acknowledgement of Country

**Ngallaka Kaadtij Nittja boodja
Baalup Whadjuk Noongar Boodja.
Ngallaka Nyininy Nittja.**

We-together know this land.
It is Whadjuk Noongar land.
We-together sitting here.

In the language of the first people of this land,
we say that we know we are gathered together here
on the land of the Whadjuk Noongar people.



Annual Report 2024–2025

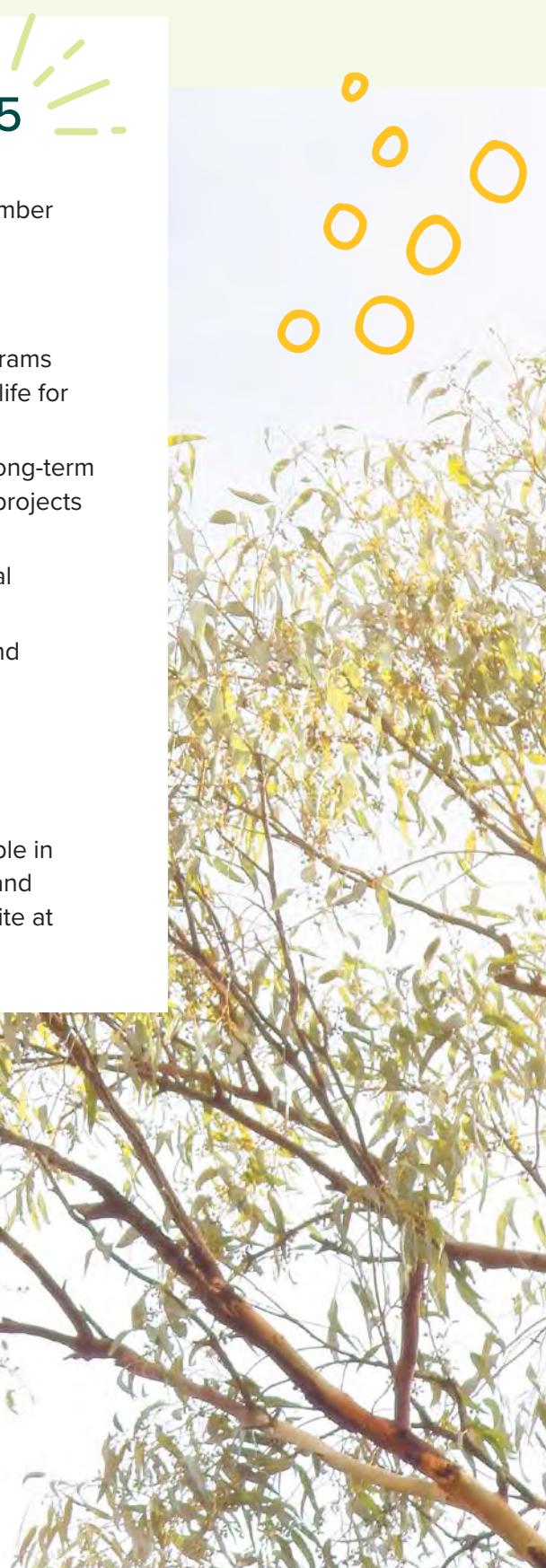
The *Local Government Act 1995* requires every local government to produce an Annual Report by 31 December each year which:

- informs the community and key stakeholders about achievements, challenges and future plans
- promotes community awareness of the Town's programs and services, which contribute to a better quality of life for residents, visitors and stakeholders
- demonstrates the Town's performance against the long-term vision of the Strategic Community Plan and related projects and priorities
- provides information about the Town's organisational performance
- illustrates the Town's commitment to accountable and transparent government.

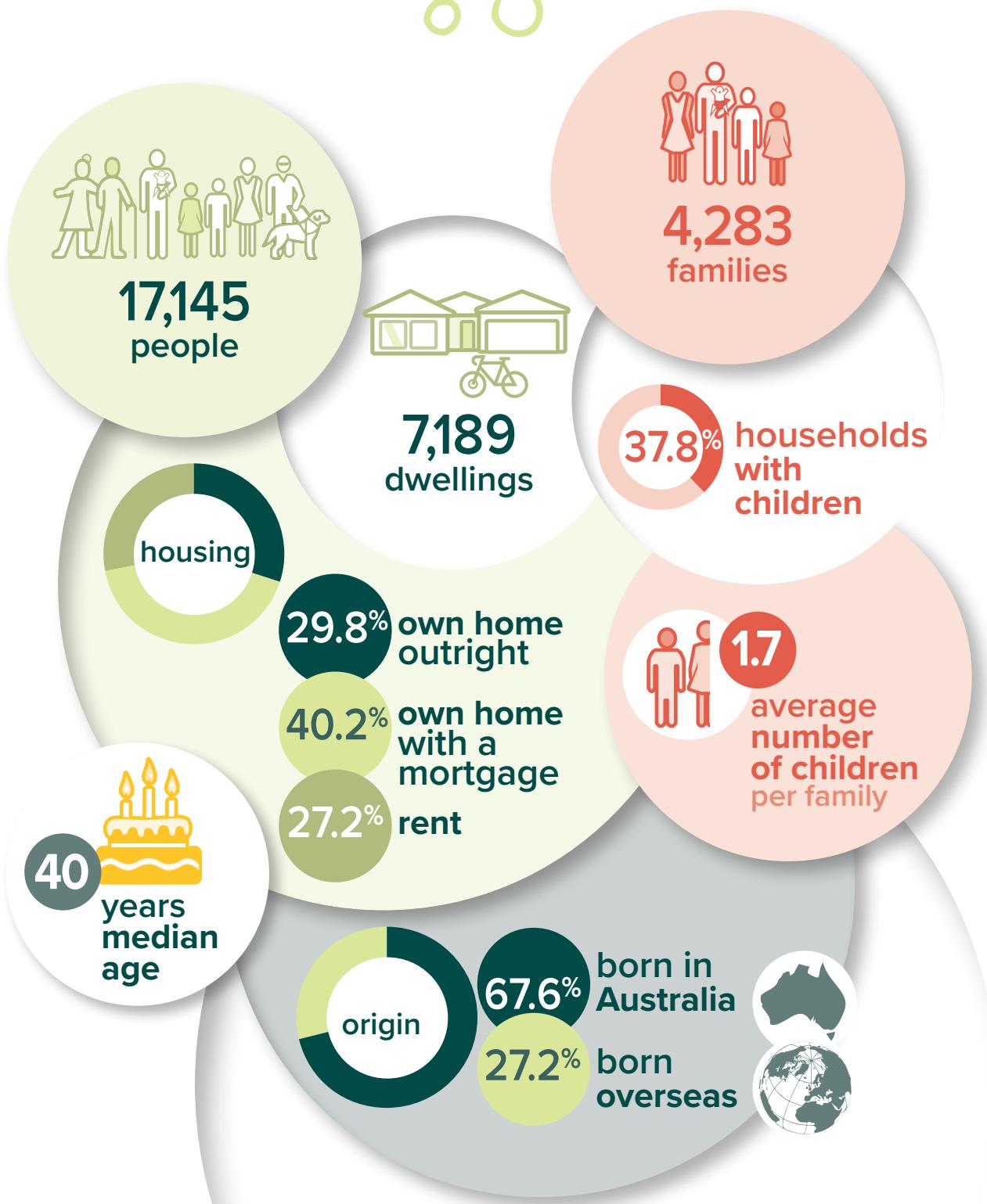
This annual report is prepared for the period of 1 July 2024 to 30 June 2025.

Alternative formats

The annual report and financial statements are available in hard copy from the Town's Customer Service Centre and Library. A digital copy is available on the Town's website at bassendean.wa.gov.au.



About our Town



Top countries of birth:

7.9% United Kingdom	1.8% India
2.7% New Zealand	1.2% Philippines
	0.9% Italy

Source: 2024 Estimated Resident Population & 2021 Census, Australian Bureau of Statistics, and Town of Bassendean Community Profile

Message from the Mayor

It's been an incredible year—one where we worked hand in hand with our community to deliver real progress.

It is my privilege to present the Town of Bassendean's Annual Report for 2024–25, which reflects a year of progress, collaboration and community spirit. This report demonstrates our commitment to delivering on the aspirations of our Council Plan and creating a vibrant, sustainable and inclusive Town.

Over the past year, we have achieved significant milestones. We secured major funding for transformative projects, including \$5.2 million for the Jubilee Reserve Clubrooms Redevelopment and \$500,000 for the next stage of the Bassendean Oval Precinct Redevelopment. The Ashfield Flats Master Plan was finalised, with nearly \$2 million in grant funding awarded to assist the Town to restore and protect this vital ecological area. Stage one of the BIC Reserve Master Plan is also complete, bringing new lighting, fitness equipment and amenities to this much-loved space. Our sustainability efforts continued to lead the way. The Town retained Gold Waterwise Council status, planted over 12,000 native plants, and launched the inaugural Trees to Residents Program. We also purchased 100% renewable electricity and carbon offsets, reinforcing our commitment to carbon neutrality by 2030.

Importantly, Council adopted the amended Local Planning Policy No. 13 – Tree Retention and Provision, a sector-leading policy that protects mature trees on private property and works to retain our much-needed urban canopy.

We advanced planning for the future with the Town Centre Precinct Structure Plan and continued to deliver essential services, community events and programs that foster connection and wellbeing. Highlights include the adoption of the Disability Access and Inclusion Plan, another successful year of our RElax program, and the launch of Women in the Workshop—empowering local women with practical skills.

Our commitment to reconciliation progressed through community engagement for a new Reconciliation Action Plan, while youth services transitioned successfully to Swan Districts Football Club, ensuring continuity of support for young people.

Community spirit shone through, with more than 1100 volunteer hours contributed to caring for our parks and reserves, and through events such as the Bassendean Markets and Telethon Community Cinemas.

Looking ahead to 2025–26, we're excited to keep building on this momentum. We'll present our new Reconciliation Action Plan, continue to implement the Disability Access and Inclusion Plan, and develop a Community Safety Strategy. We'll progress the Town Centre Precinct Structure Plan, advance stage two of the Bassendean Oval Redevelopment, and deliver key actions from the Ashfield Flats Master Plan.

Plus, we'll continue with eco-zoning projects, foreshore restoration, and planting of 500 new street trees. We'll also transition to a pre-booked loose verge collection service and improve road safety through the Low-Cost Urban Road Safety Program.

These projects reflect our shared vision for a connected, inclusive, and sustainable Bassendean. I thank our Councillors, community, volunteers, staff, and partners for their ongoing support and collaboration.

Together, we're building a bright future for generations to come.

Kathryn Hamilton

Mayor



Message from the Chief Executive Officer



This year, the Town of Bassendean delivered major grant funding wins, vital infrastructure upgrades, and strengthened community connections while maintaining financial sustainability.

I'm pleased to present the Town of Bassendean's Annual Report for the year ending 30 June 2025—a year marked by successful advocacy and sound financial stewardship.

One of the most significant achievements of 2024–25 has been our ability to secure major funding partnerships with the WA and Australian Governments. These commitments—\$5.2 million for the Jubilee Reserve Redevelopment, nearly \$2 million for the Ashfield Flats Master Plan and \$500,000 for the next stage of the Bassendean Oval Precinct Redevelopment—reflect the strength of our relationships and the confidence in our vision for Bassendean. These projects are not just infrastructure upgrades; they are investments in community life, creating inclusive spaces for sport, recreation, and connection.

We welcomed the announcement of a landmark housing initiative at 1 Park Lane. The development will deliver 74 social and affordable apartments, support local businesses and set the stage for a revitalised town centre that balances growth with heritage and character, in alignment with our own soon-to-be-released Town Centre Precinct Plan.





“ We remain focused on building a future that honours our heritage, embraces innovation, and supports the wellbeing of all. ”

At the same time, we've focused on improving everyday amenity and safety. Works at BIC Reserve have brought new lighting, fitness equipment, and public facilities, while the Low-Cost Urban Road Safety Program and expansion of our Ranger Service demonstrate our commitment to keeping Bassendean safe and accessible.

We've strengthened our connection with the community through enhanced consultation and participation opportunities. The feedback we've received has been instrumental in shaping our priorities and ensuring that our services reflect the aspirations of our residents.

Financial sustainability remains a cornerstone of our operations. Guided by prudent financial management and long-term planning, we've delivered key projects and services while maintaining a strong financial position.

This ensures we can continue to invest in infrastructure, community programs, and environmental initiatives that benefit current and future generations.

I want to acknowledge the dedication of our staff, whose professionalism and passion continue to drive our success. I also extend my sincere thanks to Council Members for their leadership and support throughout the year.

As we look ahead, we remain focused on building a future that honours our heritage, embraces innovation, and supports the wellbeing of all. We will continue to work collaboratively, advocate for our community, and deliver services that reflect our shared values.

I invite you to explore the stories, data, and milestones contained within this report and to stay connected with us as we shape the future of Bassendean together.

Cameron Woods
Chief Executive Officer

Council

There are seven Council Members on the Town of Bassendean Council, who are usually elected for a four-year term. Elections are held every two years.



Cr Kathryn Hamilton (Mayor)

Current term 2021–2025

WALGA East Metropolitan Zone

WALGA Annual General Meeting

Perth Airports Municipalities Group

Metro Central Joint Development Assessment Panel

—Deputy Member (from 26/1/24–26/1/26)

Eastern Metropolitan Regional Council (EMRC)—Deputy Member

Audit and Governance Committee

Arts, Culture and Events Committee—Presiding Member



Cr Paul Poliwnka (Deputy Mayor)

Current term 2021–2025

Eastern Metropolitan Regional Council (EMRC)

Metro Central Joint Development Assessment Panel

(from 26/1/24–26/1/26)

Perth Airports Municipalities Group (PAMG)—Deputy Member

Bassendean Local Emergency Management

Committee—Presiding Member

Audit and Governance Committee—Deputy Member



Cr Emily Wilding

Current term 2021–2025

WALGA East Metropolitan Zone

WALGA Annual General Meeting

Audit and Governance Committee



Cr Jennie Carter

Current term 2021–2025

Metro Central Joint Development

Assessment Panel

(from 26/1/24–26/1/26)

WALGA East Metropolitan

Zone—Deputy Member

Bassendean Local Emergency

Management Committee

Arts, Culture and Events Committee



Cr Tallan Ames

Term 2021–2027

Eastern Metropolitan Regional Council (EMRC)

Metro Central Joint Development Assessment

Panel—Deputy Member

(from 26/1/24–26/1/26)

Arts, Culture and Events Committee

—Deputy Member



Cr Ken John

Current term 2023–2027

WALGA East Metropolitan Zone—Deputy Member

WALGA Annual General Meeting—Deputy Member

Audit and Governance Committee—Presiding Member

Bassendean Local Emergency Committee—Deputy Member



Cr Jamayne Burke

Term 2023–2027

Audit and Governance Committee

Arts, Culture and Events Committee

Organisational structure

In addition to the Office of the CEO, the Town has three business units:

- Corporate Services
- Community and Place
- Infrastructure and Sustainability.

Office of the Chief Executive Officer (CEO)

The Office of the CEO provides oversight and compliance with the *Local Government Act 1995* and associated *Regulations* and drives organisational performance and culture.



Cameron Woods | Chief Executive Officer

- Manages the day-to-day operations of the local government
- Liaises with the Mayor on local government affairs and functions
- Implements Council decisions
- Supports Council
- Oversees corporate communications
- Oversees human resources and organisational development
- Oversees strategy, governance, and reporting.

Executive Management Team



Paul White | Director Corporate Services

Responsibilities include:

• Finance, budgeting and rates	• Information and Communications Technology
• Procurement, contracts and leases	• Records management
• Customer service	• Children's services.



Michelle Brennan | Director Community and Place

Responsibilities include:

• Planning	• Arts, culture and events
• Development control	• Sport and recreation
• Building	• Community facilities
• Rangers	• Emergency management
• Environmental health	• Social inclusion services
• Volunteering	• Hyde Retirement Village.
• Library services	



Shane Asmus | Director Infrastructure and Sustainability

Responsibilities include:

• Roads, cycling and transport	• Fleet management
• Parks and gardens	• Waste management and recycling
• Civil construction projects	• Environmental sustainability
• Facilities maintenance	• Natural area and foreshore management.



Our Plan for the Future

The Town's Council Plan 2023–33 is an integrated Strategic Community Plan and Corporate Business Plan.



Our vision

Our vision for the Town of Bassendean is to be a safe, healthy and inclusive community that respects and celebrates cultural heritage and diversity; a home by the Swan for everyone to enjoy.

We share responsibility for climate action and the adoption of sustainable practices to conserve and enhance our environment and natural heritage, including the Swan River ecological corridor, tree canopy and nature reserves.

We accommodate population growth responsibly with sustainable development, housing diversity and tree-lined streets. We value and respect our built heritage and have excellent social infrastructure.

Our town centre and precincts are vibrant and welcoming, supporting a diverse range of businesses and local employment opportunities. Community events, markets and other attractions help to draw visitors and connect the community.

Council effectively engages the community, makes well-informed, responsible and transparent decisions, embraces innovation and best practice and maintains financial sustainability.

Performance areas

To achieve the vision, the community helped to shape a plan for the future. This resulted in 10 desired outcomes aligned with five performance areas—People, Planet, Place, Prosperity and Performance.

Each outcome has supporting objectives and actions. The outcomes are interrelated and each must be satisfied to deliver excellent overall quality of life.



People

People covers all aspects of community health and wellbeing, from youth and senior services to access and inclusion, sport and recreation, culture and the arts, community safety, responsible pet ownership, and volunteering.



Planet

Planet covers all aspects of the environment and sustainability, from the river foreshore and nature reserves to waste and energy management, water conservation, tree planting, and ranger services.



Place

Place covers the built form, from urban planning and building services, to housing, streetscapes, roads, footpaths, parks, playgrounds, community buildings, toilets, parking and transport.



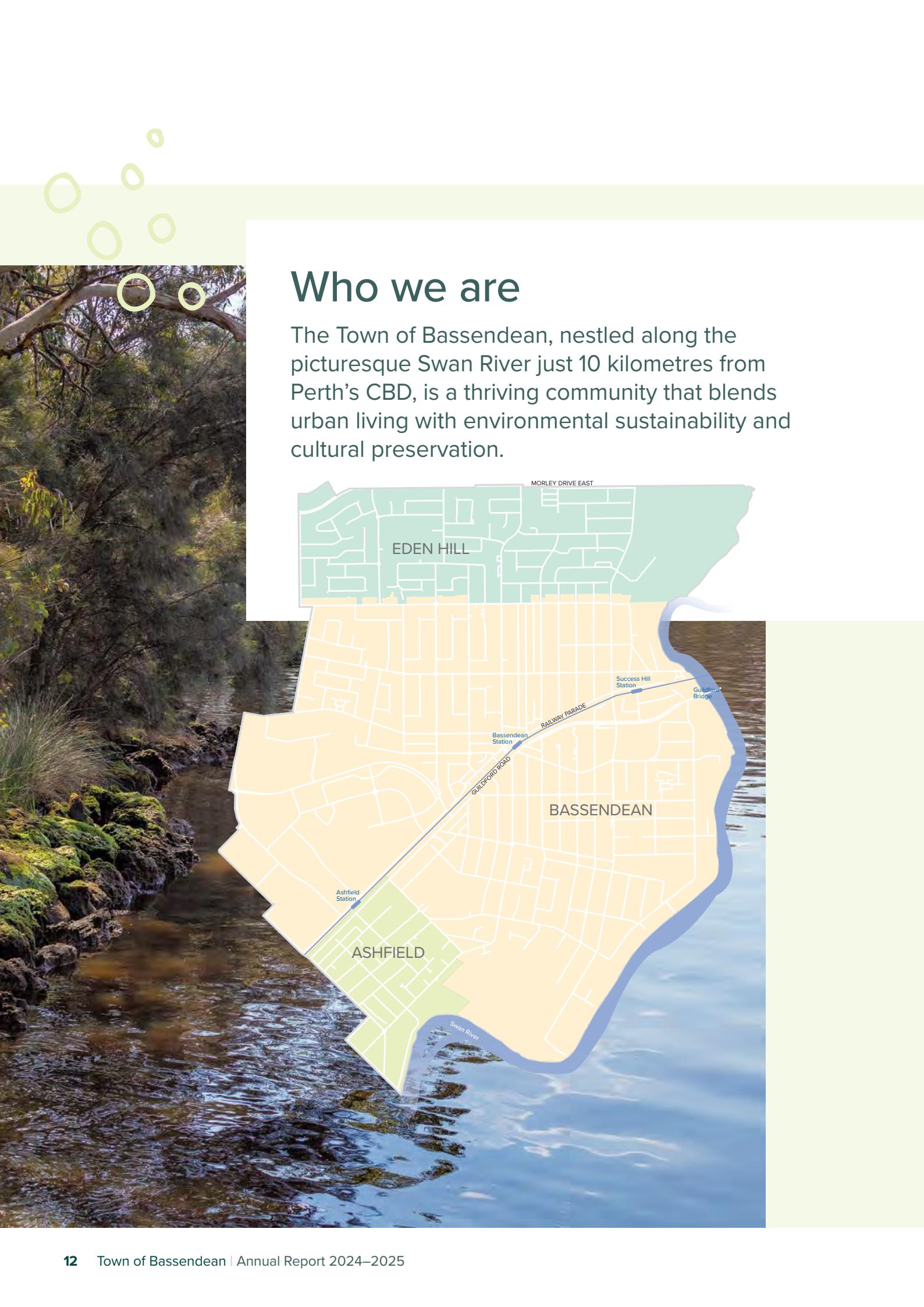
Prosperity

Prosperity covers all aspects of economic development, place activation, business support services, education and life-long learning, and library services.



Performance

Performance covers all aspects of leadership and governance, from financial sustainability, risk management, human resources and fleet management to community engagement, communications and customer service.



Who we are

The Town of Bassendean, nestled along the picturesque Swan River just 10 kilometres from Perth's CBD, is a thriving community that blends urban living with environmental sustainability and cultural preservation.



Positioned within easy reach of transport hubs, including Ashfield, Bassendean and Success Hill train stations, as well as regional road networks, Bassendean offers convenient transport options for residents and visitors.

With a population of 17,145 residents, the Town's unique charm reflects its diverse demographics and close-knit community spirit. This unity is enhanced by Council's focus on community participation and its support for a diverse range of community events and activities.

Council's commitment to environmental stewardship, with a focus on preserving the natural beauty of the river foreshore and wetlands, coupled with a dedication to safeguard cultural and municipal heritage sites, contributes to the Town's unique character.

The convenience of sporting facilities at Bassendean Oval, Ashfield, and Jubilee Reserves, six primary schools, and a senior education campus makes Bassendean a great place to live, work and play.



The vitality of the Town is supported by ongoing reviews of local planning settings, to facilitate future development that aligns with community aspirations. In addition to its residential appeal, Bassendean contains an important regional industrial area.

As a founding member of the Eastern Metropolitan Regional Council (EMRC), the Town actively engages in regional initiatives and bulk purchasing arrangements, leveraging economies of scale. This strategic collaboration reinforces Bassendean's standing as a forward-thinking and collaborative local government.

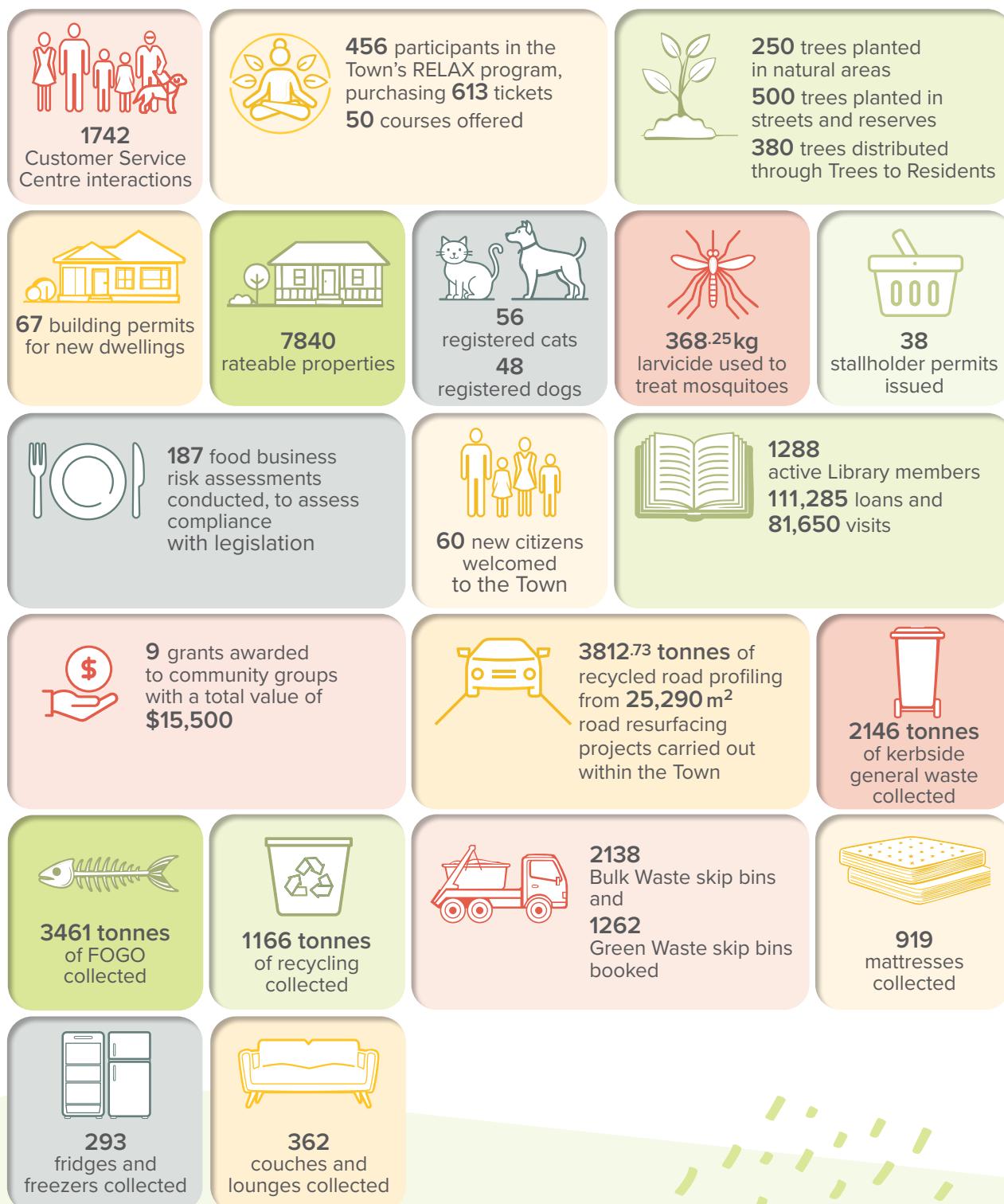


Total Area	10.3km²
Location	North-East Metropolitan Area of Perth
Estimated Residential Population	17,145  ABS ERP 2024
Number of Electors	11,927  WAEC
Number of Dwellings	7189  2021 ABS data

Our services



Fast facts



What we do

As a unified local government, we carry out many functions and offer a variety of services. Some are noticeable in the community and others are less visible, but equally important. We continue to deliver on our strategic priorities, carry out our statutory functions, providing value to our ratepayers and ensuring Bassendean continues to be a great place to live, work and play.

Human Resources	<ul style="list-style-type: none">• Workforce planning• Recruitment and selection• Workplace health and safety• Training and development• Recognition and wellbeing
Governance	<ul style="list-style-type: none">• Coordination of the election process and education programs for Council Members• Management of meetings and decisions• Management of the Town's local laws• Provision of governance advice• Delegations• Policy reviews• Risk management• Annual Report• Corporate Plans
Strategic Communications	<ul style="list-style-type: none">• Strategic advocacy• Media management• Coordination of Town communications
Customer Service	<ul style="list-style-type: none">• Phone and counter customer service• Processing applications and registrations

Finance Services	<ul style="list-style-type: none"> • Statutory accounting and financial reporting • Budgeting and financial management • Long term financial planning • Internal and external audit requirements; grant acquittals • Property rating and service charges
Information and Technology	<ul style="list-style-type: none"> • ICT governance and architecture • ICT infrastructure and operations • Information security and cyber resilience • Technology service support • Spatial information services • Records and freedom of information services
Procurement Services	<ul style="list-style-type: none"> • Procurement, contract administration and leases
Children's Services	<ul style="list-style-type: none"> • Operation of two branches of the Wind in the Willows childhood education centres





Community Development	<ul style="list-style-type: none">• Coordination of civic, commemorative and community events• Community facility planning and management of recreation facilities• Provision of recreation and volunteering programs• Funding and advocacy support to community groups and initiatives• Provision of opportunities for community inclusion and connection• Reconciliation engagement• Disability access and inclusion services• Volunteering management• Community facility bookings• Hyde Retirement Village
Ranger Services	<ul style="list-style-type: none">• Parking and vehicle control• Pet registration and animal control• Fire risk management
Planning and Building Services	<ul style="list-style-type: none">• Development control (assessment and determination of development, subdivision and building proposals)• Strategic land use planning• Development-related compliance• Pool inspections
Environmental Health Services	<ul style="list-style-type: none">• Promotion of public health• Food safety• Mosquito control
Library Services	<ul style="list-style-type: none">• Library lending and information services• Children's programs and events• Home delivery services• Promotion of local history and heritage

“Council’s commitment to environmental stewardship... contributes to the Town’s unique character.”



Engineering Services	<ul style="list-style-type: none">• Provision of safe, efficient and effective infrastructure• Road reserve compliance activities
Parks and Gardens	<ul style="list-style-type: none">• Maintenance of parks and reserves, playing fields, garden beds, reticulation bores
Facilities Management	<ul style="list-style-type: none">• Day-to-day management of the Town’s facilities
Asset Planning and Management	<ul style="list-style-type: none">• Development and management of asset plans aligned to the Strategic Community Plan and Corporate Business Plan (Council Plan)
Waste Management and Recycling	<ul style="list-style-type: none">• Coordination of the Town’s collection, processing and disposal agreements• Development and implementation of waste reduction and engagement strategies• Implementation of Waste Plan
Environmental Sustainability	<ul style="list-style-type: none">• Development and implementation of strategies to reduce the water use and the carbon footprint of the organisation and district
Natural Area and Foreshore Management	<ul style="list-style-type: none">• Improvement of river and catchment area water quality.• Development and implementation of plans to improve the natural environment including urban forest, foreshore and natural area reserves
Urban Forest	<ul style="list-style-type: none">• Implementation of the Town’s tree planting, aftercare and watering programs• Tree pruning and maintenance

Our achievements





Ashfield Flats Master Plan funding and recognition

In January 2025, the Town of Bassendean was awarded almost \$2 million through the Australian Government's Natural Heritage Trust, under the Urban Rivers and Catchments Program, to implement key actions from the Ashfield Flats Master Plan.

Scheduled for completion by February 2028, the project will deliver significant environmental improvements, including:

- installing fencing to protect the Threatened Ecological Community, particularly the saltmarsh species, from uncontrolled access
- implementing weed control measures across 40 hectares of land
- conducting an integrated monitoring program to assess vegetation condition, weed control effectiveness, and changes in soil and water quality
- remediating foreshore areas between the Chapman Street Drain Boardwalk and Sandy Beach Reserve
- constructing a new shared path between these two locations at 0.8m Australian Height Datum (AHD) or higher.

The project is a collaborative effort supported by the Town of Bassendean, the Department of Biodiversity, Conservation and Attractions (DBCA) and the Bassendean Preservation Group (BPG).

The Town's work with DBCA and partners on Ashfield Flats was also recognised at the 2024 Awards for Planning Excellence (WA), with the Master Plan receiving commendations in both the Stakeholder Engagement and Strategic Planning Project categories.

These awards were presented by the Planning Institute of Australia to DBCA and Urbaqua (and their consultant team) and acknowledged support from the Town and other key stakeholders.

Bassendean Precinct Structure Plan takes shape

The Town of Bassendean is progressing the Precinct Structure Plan (PSP) for the Bassendean Town Centre, a key project that will guide how the centre grows and evolves over the coming decades.

The PSP builds on earlier work, including BassenDream Our Future and the Bassendean Town Centre Master Plan, and is a major action of the Local Planning Strategy 2021, which identifies the town centre as a focus for housing, jobs and activity. Unlike the Master Plan, the PSP will form part of the local planning framework, giving it statutory weight to shape future development.

In 2025, the Town brought together a Citizen Panel of local residents and stakeholders to workshop ideas and priorities for the PSP.

Panel members explored topics such as housing diversity, heritage, local character, transport connections, public spaces and the environment. Their feedback, combined with detailed technical studies, is now helping to inform the draft PSP.

The draft will set clear directions for:

- supporting medium and higher density housing in appropriate locations close to the train station/s
- improving walking, cycling and public transport connections
- enhancing open space, tree canopy and Bassendean's green character
- balancing new business and housing opportunities with heritage and community identity
- delivering high quality design outcomes across the Town Centre.

Work is underway on the draft Precinct Structure Plan. Once endorsed by Council for advertising, it will be released for wider community consultation in early 2026.

The PSP will provide the framework to attract investment, manage growth and keep Bassendean liveable and sustainable into the future.



“The Precinct Structure Plan will provide the framework to attract investment, manage growth and keep Bassendean liveable and sustainable into the future.”



BIC Reserve Master Plan well underway

The BIC Reserve Master Plan, endorsed by Council in April 2024, lays out a vision to transform the Reserve into a vibrant, multipurpose destination. Works commenced on the BIC Reserve Master Plan in January 2025.

The improvements included the installation of two new energy-efficient lighting towers, new public toilets, bench seating, exercise equipment and the planting of mature native trees to provide additional shade. These were predominantly completed by the end of the financial year, with connection of the toilet block and final bench seats outstanding.

The stage one works—supported by a \$200,000 grant from the Department of Infrastructure, Transport, Regional Development, Communications and the Arts—were delivered to help create a healthier, more connected Bassendean, in line with the Town's Public Health Plan.

The new LED lighting towers are designed to 50 lux, ensuring reliable illumination for evening and early morning activities. The lights will operate daily from 5.30am to 7am and again from 5.30pm to 9pm, supporting summer evening editions of the Bassendean Markets as well as social sports, dog walking and general recreational use of the area.

The newly installed fitness equipment includes 12 versatile stations targeting a range of muscle groups. Senior-friendly features, such as a shoulder mobility wheel, body twist and dexterity builder, ensure the space is accessible and beneficial for users of all ages and abilities.

Other future improvements include a unified path network and the potential for a sound stage and performance area, subject to further funding.





Bassendean Oval Lighting Upgrade nears completion

A major lighting upgrade at Steel Blue Oval is nearing completion, enhancing safety, boosting energy efficiency, and allowing greater access to the beloved community venue for local teams and residents alike.

The project will transform outdated lighting infrastructure into a modern 200 lux LED system, with future capability to upgrade to 500 lux.

The lighting upgrade will not only provide safer conditions for evening training sessions, but also dramatically reduces maintenance and operating costs through improved energy efficiency.

With four new floodlight towers in place, the upgraded oval will support a broader range of uses, including women's and integrated football, junior and senior competitions, coach and umpire education, and Swan Districts Football Club's community outreach programs.

The towers were completed this financial year, with final checks and energisation due to be undertaken in July 2025.

The \$1.4 million project was made possible thanks to strong collaboration and co-investment from multiple partners, including through the Australian Government's Investing in our Communities Program, the WA Government, Swan Districts Football Club, Town of Bassendean and WA Football.



Bassendean Oval Redevelopment progress

In 2024–25, the Town achieved key milestones for the Bassendean Oval Redevelopment. In December 2024, Council endorsed a refined Draft Concept Master Plan following extensive community consultation, which included surveys, workshops, and written submissions.

A total of 1144 surveys were completed. Feedback informed adjustments to proposed residential developments and the footbridge location, balancing community input with long-term planning.

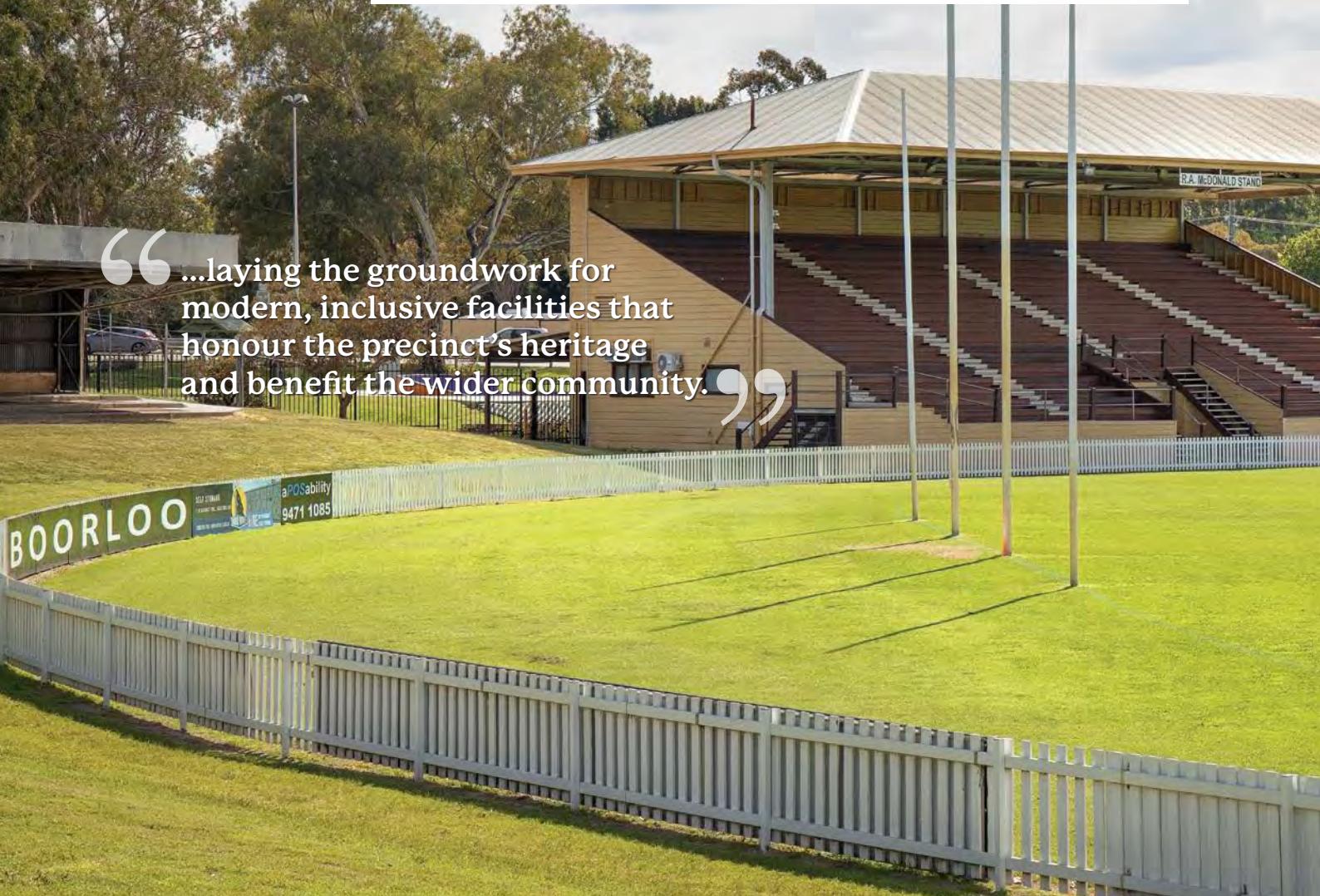
In January 2025, the Town received a \$500,000 funding commitment from the WA Government to support the planning phase, laying the groundwork for modern, inclusive facilities that honour the precinct's heritage and benefit the wider community.

In May 2025 the Feasibility Study was endorsed by Council, allowing for the commencement of Stage 2—Design Development and development of a Treasury Business Case.

We look forward to sharing more with the community as this exciting project progresses.



“...laying the groundwork for modern, inclusive facilities that honour the precinct's heritage and benefit the wider community.”



Major funding secured for Jubilee Reserve Redevelopment

In 2025, the Town of Bassendean secured a combined \$5.2 million commitment from the Australian and WA Governments, alongside the Town's \$2 million contribution, to redevelop Jubilee Reserve in Eden Hill.

The project will transform one of the Town's most popular sporting grounds into a modern, inclusive, multi-use hub with upgraded pavilions, new unisex changerooms, accessible facilities, improved parking and enhanced community spaces.

This investment is part of the Town's successful advocacy efforts, which also secured funding for the Bassendean Oval redevelopment and residential development at 1 Park Lane.

The Town of Bassendean thanks the Australian and WA Governments for their support and looks forward to working with local clubs, stakeholders and the community to bring these transformative projects to life.



“ The Ranger team brings more than 20 years of collective experience. ”



A new look Ranger team

From 1 May 2025, the Town of Bassendean extended its Ranger Service from five to seven days a week with the recruitment of two new full-time Rangers. Together with our Senior Ranger, the team brings more than 20 years of collective experience.

The operating hours were extended to:

- Monday to Friday: 7am–6pm
- Saturday: 8am–5pm
- Sunday: 8am–4.30pm
- Public holidays: 8am–5pm

The Rangers also adopted new uniforms in the Town's heritage green. The team continues to maintain its commitment to road safety, parking compliance, litter reduction, animal control and community support.

The Ranger Service remains available every day of the year, with the exception of Good Friday and Christmas Day.

Greening the Town one tree at a time

In 2024–25, the Town of Bassendean delivered a suite of initiatives to support the creation of cooler, greener, and more sustainable neighbourhoods.

The Plants to Residents Program saw residents purchase subsidised native, waterwise plants to enhance gardens, conserve water, and support biodiversity. A new Trees to Residents Program offered up to five subsidised trees per household to help increase the Town's tree canopy to 30% by 2040.

The Waterwise Verge Rebate Program provided eligible residents with rebates of up to \$500 to transform verges into waterwise landscapes.

Following an EOI distributed to 244 properties in the Bassendean Industrial Area, the Town supplied 10 trees for planting on four properties and three additional street trees, with an aim to improve habitat connectivity and reduce heat through increased tree coverage. The Town was also successfully re-endorsed as a Gold Waterwise Council, following submission of a Waterwise Council Re-endorsement Report in 2024.

This level of endorsement allowed the Town to access up to \$10,000 of Waterwise Greening funding per year, which was used to reimburse costs associated with the Plants to Residents and Verge Rebate Programs.

From June to September 2024, the Town completed its Annual Winter Tree Planting Program, with 500 street trees planted to enhance canopy coverage and support the Tree Canopy Action Plan 2023–2027. The program follows a “right tree, right place” approach to ensure healthy growth, biodiversity benefits, and minimal impact on infrastructure, with residents encouraged to help care for newly planted trees. New initiatives implemented included a “smart watering” trial and new tree data collection module, with support of a Street Tree Data Collection Intern through the McCusker Centre for Citizenship.

The Town secured \$3350 through the Urban Greening Grant Program to enhance the urban forest at Hamilton Street Reserve. This funding supported the planting of 26 semi-mature native trees in winter 2025, as part of the Ashfield Flats Master Plan. The Urban Greening Grants Program is delivered by the Town of Bassendean with the support of WALGA and funded by the WA Government.





“ Bassendean is showing leadership in urban forest management and reflecting the community’s strong wish to keep its green and natural identity. ”

Bassendean leads the way with Tree Retention Policy

The Town of Bassendean has strengthened its commitment to a greener future by adopting the updated Local Planning Policy No. 13 – Tree Retention and Provision at the September 2024 Council Meeting.

This forward-looking policy helps protect Bassendean’s leafy character by placing clear rules around the removal of mature trees on private land, even when no development is planned. It also sets minimum requirements for keeping or planting trees based on the size and use of each property.

These steps will help cool the town, support local wildlife, and build resilience to climate change. By taking this proactive approach, Bassendean is showing leadership in urban forest management and reflecting the community’s strong wish to keep its green and natural identity.

WA Tree Festival 2025

The Town participated in the fourth WA Tree Festival, a community celebration of trees in our urban areas and beyond, running from 12 April–10 May 2025.

Community members participated in a range of events including a Build A Fairy Door Workshop, Fauna Night Walks, a Butterfly Gardening Workshop and Tree-themed Storytime.

The aim of the festival is to highlight the importance of trees in our community and urban environment. In particular, trees for cooler suburbs, nature, health and wellbeing.



Enhancing road safety in Success Hill

In 2024–25, the Town partnered with Main Roads WA to deliver the Low-Cost Urban Road Safety (LCURS) Project in the Success Hill Precinct. The \$257,283 project was fully grant funded and includes three raised intersection plateaus and tightened corners to reduce vehicle speeds and improve visibility. Installation was completed by BOS Civil in June 2025.

The Town also completed the Metropolitan Regional Road Group (MRRG) funded reconstruction of the westbound lane of Walter Road East, between Wicks Street and Mickleton Terrace and the re-construction of Jackson Street. Works included profiling and asphalt resurfacing, carried out as night works, improving road quality and safety for the community.

Improving access to our natural spaces

In 2024–25, the Town completed several infrastructure upgrades to improve safety, accessibility and durability.

The Roy Hookway Stairs in Ashfield were upgraded with concrete-filled steps, Bindaring Park gained new access stairs off Harcourt Street to reduce erosion and a new coloured concrete path and ramps were installed at Gary Blanch Reserve, enhancing connectivity for residents and visitors.



The Roy Hookway Stairs before (top) and after (above) the upgrade.



Bassendean on screen

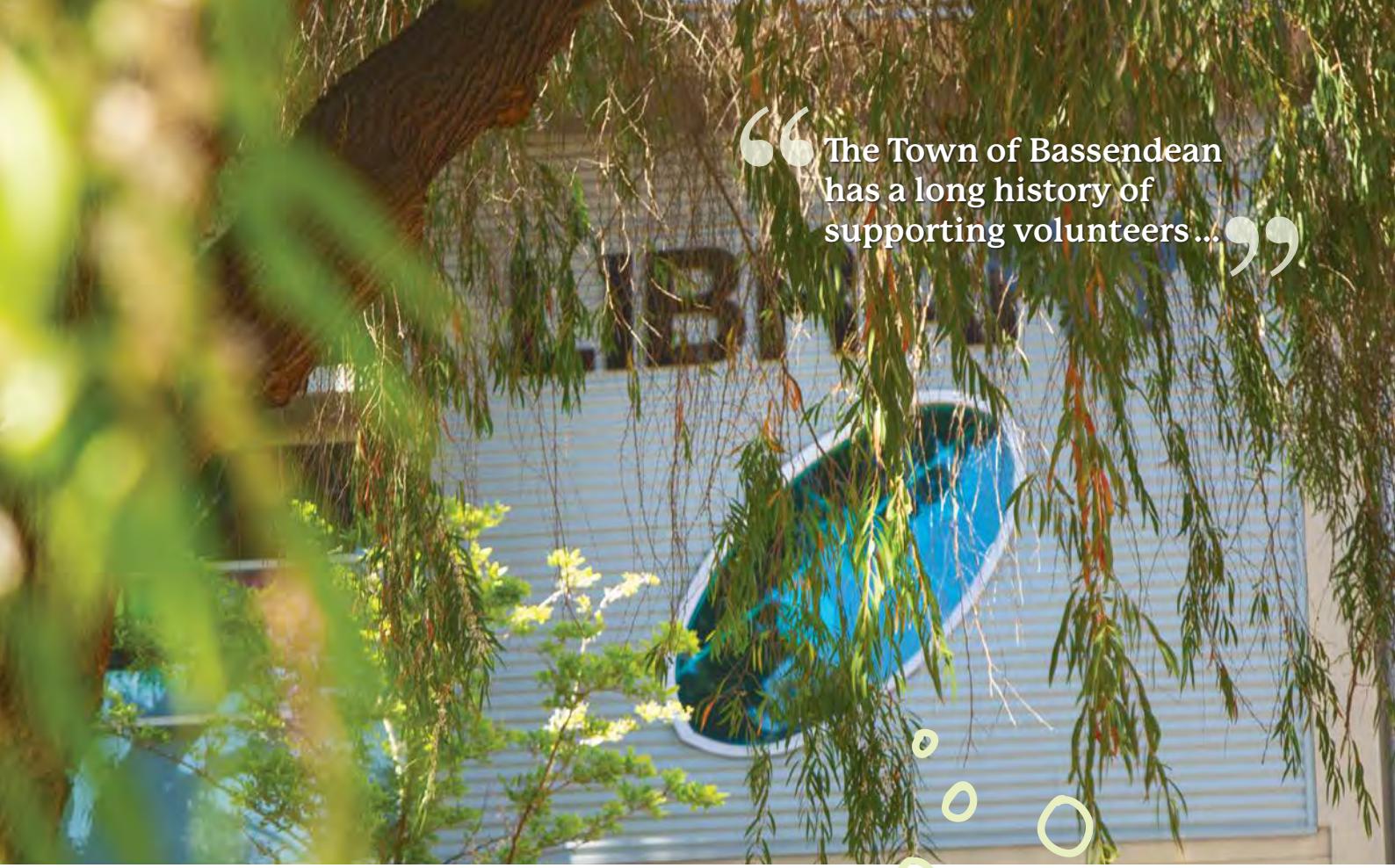
The Town welcomed BBC TV (in conjunction with Network 10 and Paramount) to film scenes from the TV series *Ghosts* around our Administration Building in April 2025.

We were proud to play a small part in supporting Australia's film industry and look forward to seeing Bassendean on screen when the series airs.

Successful season for Telethon Community Cinemas

The Bassendean Telethon Community Cinemas closed in April 2025 with 11,123 attendees across 100 sessions, including 8565 paying patrons—an 8.8% increase on the previous season.

Profits supported WA charities and five free screenings, along with two popular pre-screening community events, provided accessible entertainment for residents. The 2025–2026 season dates have been tentatively set for 3 December to 18 April.



“ The Town of Bassendean has a long history of supporting volunteers... ”

Council adopts Graffiti Management Policy

In May 2025, Council adopted a new Graffiti Management Policy to guide the Town's approach to graffiti removal on public and private property.

The policy prioritised prompt removal, outlined removal processes under the *Graffiti Vandalism Act 2016*, and reinforced the importance of community reporting to maintain a register of graffiti locations and removal costs.

Volunteer Services relocate to Bassendean Memorial Library

In early June 2025, the Town relocated its Volunteer Services to the Bassendean Memorial Library.

The Town of Bassendean has a long history of supporting volunteers and brokering valuable partnership between volunteers and other service-based organisations, which enhances the cohesion and wellbeing of our community. Historically, volunteers have contributed to the delivery of community services across Bassendean, playing an important role in supporting operations of the Town.

We are now excited to begin growing volunteering services over the coming months.





Reconciliation Action Plan community consultation

In June 2025 the Town launched community consultation to seek feedback to develop its next Reconciliation Action Plan (RAP).

The consultation included an online survey and opportunity to attend one of two community workshops. The draft RAP will be presented to Council for further community consultation in early 2026, with the final RAP then to be put forward to Council for endorsement.

Community Awards celebrate lifetime contribution

In honour of an exemplary life-long contribution to volunteering, the Town presented Norma Karasinski the Lifetime Contribution to Volunteering Award 2025.

Norma was nominated by a community member under the Town of Bassendean Community Awards for giving her time and passion to support her community for many years.

Currently the President of the Bassendean 55 Plus Association and Secretary of the Bassonova's Samba Drumming Group, Norma has also previously volunteered as Captain of the Perth Girls Brigade, Sunday School teacher and basketball coach, giving vital leadership and support to individuals of all ages.



Norma Karasinski with
Mayor Kath Hamilton.

Disability Access and Inclusion Plan adopted

In November 2024, Council adopted the Town's Disability Access and Inclusion Plan 2024–2028 (DAIP), setting a clear path to improve access to services, facilities and opportunities for people of all abilities.

This plan builds on the achievements of the previous DAIP (2019–2024) and was shaped through community consultation. Its focus is on making public spaces easier to use, improving services to be more inclusive, and encouraging a community culture that celebrates diversity and inclusion.

Key actions include applying universal access principles to the Playgrounds Renewal Program and creating a Disability Access and Inclusion Working Group. This group will include community members to help track progress and ensure the plan delivers real outcomes.



Women in the Workshop series a big hit

In April the Town launched Women in the Workshop, a hands-on workshop series designed to empower local women with practical skills in a welcoming and supportive environment. These workshops formed part of our RElax Program.

Supported by the Department of Communities, facilitated by The Joy of Wood and hosted at the Bassendean Community Men's Shed, these popular workshops offered an opportunity for women to learn new skills, build confidence, and connect with others in the community.



“...improving parks, public spaces, tree canopy and asset renewals.”



New Verge Maintenance Policy

In April 2025 Council endorsed a new Verge Maintenance Policy, redirecting municipal funds from verge mowing adjacent to private properties into improving parks, public spaces, tree canopy and asset renewals. The policy, effective 1 July 2025, will reduce verge maintenance to major arterial roads only.

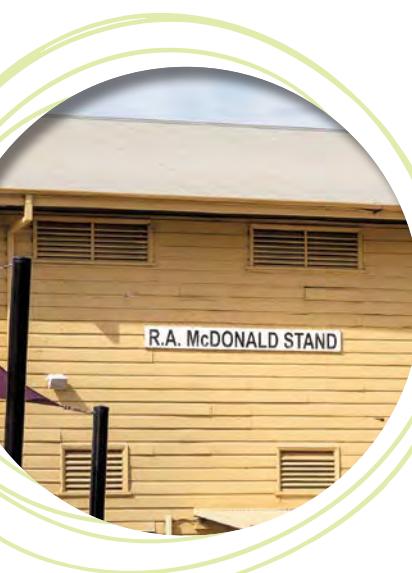
Under our Verge Maintenance Assistance Program, the Town may provide support to property owners or occupiers to maintain their grassed verge, provided they meet the eligibility criteria by demonstrating they are unable to undertake mowing due to age, disability or other medical condition.

The Town also offers a limited number of rebates annually for residents who transform their verges from grass or hardstand to waterwise verges.

New era for Youth Services

In July 2024, the Town transitioned its Youth Services to the Swan Districts Football Club, launching the Swan Districts Youth Hub at the heritage-listed McDonald Stand, Steel Blue Oval.

The Hub continues to support at-risk youth while expanding programs such as barista training, school-based sessions and social impact initiatives, with the Town maintaining a traditional youth service offering for younger residents.



Housing project announced for 1 Park Lane

Much needed housing will be delivered by the WA and Australian Governments as part of a major urban renewal project for Old Perth Road. The apartment development on 1 Park Lane, Bassendean will be a major investment in the Bassendean Town Centre.

The proposed nine-story development will include 74 social and affordable apartments, delivering customers to Old Perth Road businesses and providing motivation for private landowners to come on board with their own developments.

The development will now proceed to the detailed design phase, with a development application due to be completed by the end of 2025. The process will include public consultation.

Housing Minister John Carey delivered the good news to local business owners along with Bassendean Labor MP Dave Kelly, Federal Member for Hasluck Tania Lawrence, Labor Senator Varun Gosh and Bassendean Mayor Kath Hamilton.



Partnership to support affordable housing for seniors

In September 2024, the Town entered a long-term agreement with Connect Victoria Park Inc. to manage tenancies of vacant units at Hyde Retirement Village until at least August 2029.

The partnership, following a successful two-year pilot, provided affordable housing for older residents, particularly older women, on low to moderate incomes and fostered a socially connected village community.

The Town looks forward to continuing this successful partnership with Connect Victoria Park, contributing to the wellbeing of our older residents and the overall vitality of Hyde Retirement Village.

FOGO compost distribution

Thanks to the EMRC's supply of blended soil improver, a total of 1584 bags of compost and 20 tonnes of loose (unbagged) compost were distributed to Town of Bassendean residents and community groups and used in Town projects.

This high-quality compost was created from the food and garden organics collected in residents' lime-green-lidded FOGO (Food Organics Garden Organics) bins.

Distribution included:

- 1008 bags collected by residents from the Town's Depot.
- 144 bags distributed at Waste Education stalls during the Bassendean Markets.
- 72 bags used by the Parks Crew to enhance landscaping at the Deakin Street/West Road cul-de-sac.
- 360 bags distributed through Ashfield and Bassendean Primary School P&Cs—with the Town providing \$2 per bag to support school fundraising efforts.
- 20 tonnes of loose (unbagged) FOGO compost used to support the 2025 Street Tree Planting Program and available for residents to collect from the Resident's Mulch Collection Area near the Town's Depot.



Achievements by Council Plan performance areas



Snapshot of achievement by Council Plan performance areas

56
total actions
for 2024–25

87.5%

actions completed
and/or on track as
at Q4, 2024–25

32%

actions completed
for 2024–25

7

actions to be
carried over
to 2025–26

80%

actions completed
and/or on track for
4-year Council Plan
2023–2027



There continues to be a high number of projects/actions identified as on track. This volume is due, in part, to many having two financial periods assigned to them or they are ongoing actions covering multiple periods e.g. action 3.2.5 Participate in the WA Tree Festival.



People



Council Plan actions

Commenced community engagement to guide the development of a new Reconciliation Action Plan (RAP), including an online survey and workshops for community and staff (Action 1.1.1).

The Town continued to support the staging of Bassendean Markets and Telethon Community Cinemas at BIC Reserve (Action 1.3.3).

The Disability Access and Inclusion Plan (2025–2029) was adopted (Action 2.2.3).

Youth Services was transitioned to Swan Districts Football Club (Action 2.2.4).

\$15,500 of grant funding was provided to local community groups and programs (Action 2.2.7).

\$5.2 million in combined WA Government and Australian Government funding was secured for Jubilee Reserve Redevelopment (Action 2.3.4).

Supporting actions

Two new full-time Rangers were added to the team, allowing the Town to extend the Ranger Service offering from five to seven days a week (Objective 2.1).

The Town entered a long-term agreement with Connect Victoria Park Inc. to manage tenancies of vacant units at Hyde Retirement Village until at least August 2029, providing affordable housing for older residents, particularly women, on low to moderate incomes (Objective 2.2).





Planet

Council Plan actions

Consultant engaged for design of jetty and riverbank works at Point Reserve as part of Point Reserve Foreshore Plan (Action 3.1.1).

Sandy Beach Reserve Foreshore Restoration Plan draft design received in June 2025 (Action 3.1.2).

Development of the Ashfield Flats Master Plan was finalised in 2024, with almost \$2 million in grant funding secured through the Australian Government's Natural Heritage Trust Urban Rivers and Catchments Program for implementation from 2025–2028 (Action 3.1.4).

Amended Local Planning Policy No. 13 (LPP 13) – Tree Retention and Provision adopted by Council (Action 3.2.1).

Following outcomes of the Verge Collection Survey, in July Council resolved to proceed with implementing a pre-booked loose verge collection service, with a Request for Tender advertised to seek a contractor to commence in January 2026 (Action 4.1.3).

Reviewed the Town's participation in WALGA's Sustainable Energy Project including purchase of 100% Renewable Electricity, with new energy contract in place for April 2025–March 2028 (Action 4.2.1).

The Town purchased 100% renewable electricity and carbon offsets to cover 289 tonnes of gas and vehicle fleet emissions for the 2022–23 and 2023–24 financial years, supporting its goal to achieve carbon neutrality by 2030. The offsets purchased are Australian Carbon Credit Units and support revegetation in Western Australia (Action 4.2.3).



Supporting actions

Grants received for natural areas through the Swan Canning Riverpark Urban Forest (Bindaring Park: \$43,700) and Riverbank Grant Program (Success Hill Reserve Restoration Project: \$67,500) (Objective 3.1).

Stairs installed at Bindaring Park (off Harcourt Street) to halt the erosion on the slope and provide access to existing pathways in the reserve (Objective 3.1).

A total of 12,668 plants were installed in natural areas, including 250 trees, with an additional 500 trees planted in streets and reserves (Objective 3.2).

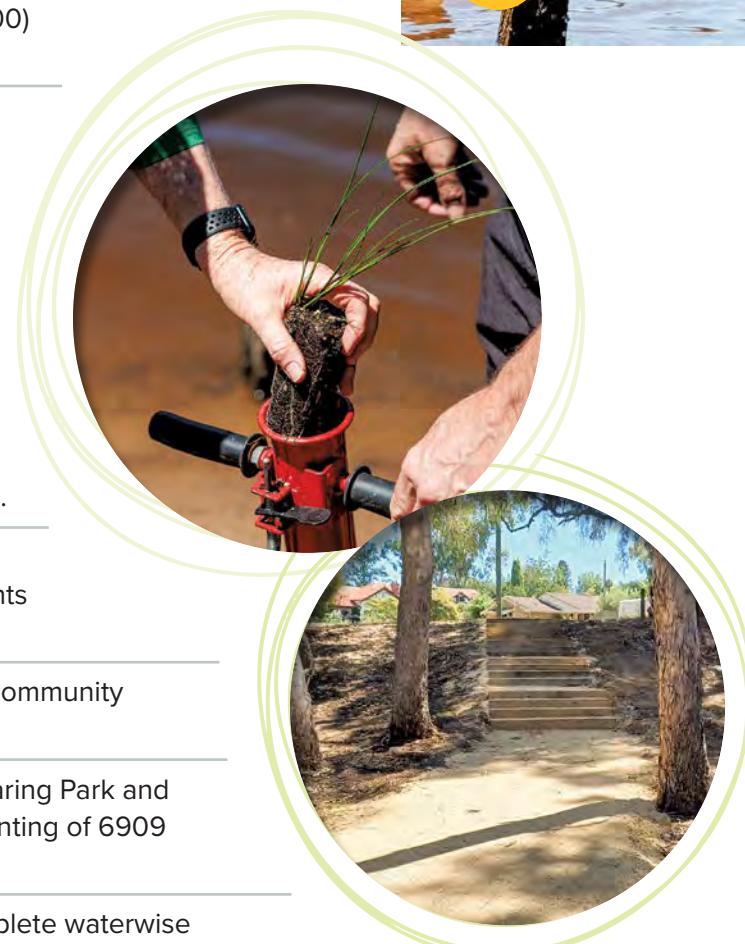
The Town held its first ever Trees to Residents Program, with 380 trees provided (Objective 3.2).

A total of 7012 plants were supplied to 378 households through the annual Plants to Residents Program (Objective 3.2).

Provided 2526 native plants to 'Friends of' and community groups to install in natural areas (Objective 3.2).

La Salle volunteers contributed to works at Bindaring Park and Broadway Reserve and commenced with the planting of 6909 tubestock (Objective 3.2).

15 households registered and scheduled to complete waterwise verge transformations for the 2025 Verge Rebate Program, with verge transformations to be completed in 2025/26 (Objective 3.2).





Over 1100 volunteer hours were contributed to the management of the Town's natural areas and parks by groups such as the Ashfield Community Action Network, the newly formed Friends of Broadway Reserve, Friends of Bindaring Park, Eden Hill Community Action Network, Bassendean Preservation Group, Friends of Success Hill Reserve, and La Salle College (Objectives 3.1 & 3.2).

The Town retained Gold Status in the annual re-endorsement of the Waterwise Council Program, demonstrating a significant contribution towards development of waterwise communities and best practice water management (Objective 3.3).

Stormwater monitoring undertaken monthly from July–September 2024 (Objective 3.3).

A total of 3138.93 tonnes (recycling & FOGO recovered) of kerbside waste was diverted from landfill, representing 45.96% of total waste (percentage includes all general waste, recycling and FOGO collected including contamination) (Objective 4.1).

Supported two community organised Clean Up Australia Day sites in March 2025 (Objective 4.1).

Two Tyre and E-Waste Drop-off Days held (October 24 and May 25), with 56 tyres and 120 e-waste items received for recycling (Objective 4.1).

Seven subsidised home composting kits and two subsidised worm farms were provided to residents (Objective 4.1).



Through the Sustainable Product Rebate Program, 13 modern cloth nappy rebates and seven reusable sanitary product rebates were issued to residents (Objective 4.1).

Several environment and sustainability workshops and events were held, including static 3-bin visual displays at Hawaiian Shopping Centre and the Town's Customer Service Centre, two Local Bush Patch walks, Cutting Kitchen Waste Workshop, Red Hill Community Tour, Waterwise Verge Workshop, EMRC Clothes Swap, Clothes Connection Event, Decluttering Workshop, two Fauna Walks and a Butterfly Gardening Workshop (Objective 4.1).

Electric Vehicle (EV) Charger installed at Town's Depot with grant received through the ChargeUp Workplace Grants, with first EV purchased for the Town's fleet (Objective 4.2).

Participation in the Switch Your Thinking Energy Efficiency Pilot Program, with promotion of home energy audit kits (available to loan from Bassendean Memorial Library) and workshops (Objective 4.2).

Supported Electrify 6054 advocacy group launch in December 2024, with a successful submission of an EOI to participate in the Australia-wide Upgrade Accelerator Program (aimed at electrification) (Objective 4.2).



“ Over 1100 volunteer hours were contributed to the management of the Town’s natural areas and parks... ”



Place

Council Plan actions

Draft Precinct Structure Plan developed, with review currently being undertaken before going to Council in late 2025 to early 2026 for community engagement (Action 5.1.1).

The Bassendean Oval Concept Master Plan was adopted and the Town has secured a funding commitment from the WA Government for the next stage of the Redevelopment Project, which includes schematic design and the development of a business case (Action 5.1.2).

The Town continues to work with Western Power to support the transition to underground power in Bassendean North. A Co-Funding Agreement (including expected project costs) is expected from Western Power in early 2026 (Action 6.1.1).

The Public Open Space Strategy was endorsed by Council in June 2025 (Action 6.2.1).

Stage one of BIC Reserve is mostly complete, including new LED lighting, planting of mature trees, bench seating, fitness equipment and new toilet block (Action 6.2.2).

Collaborated with Main Roads to deliver the Low-Cost Urban Road Safety Program in Success Hill, with program fully complete (Action 7.1.1).

Path maintenance was carried out throughout the Town, with a new path installed at Gary Blanch Reserve (Action 7.1.4).





Prosperity

Council Plan actions

The Library appointed a new Community Programs Librarian, with a number of new initiatives introduced or planned, including an immersive story time experience designed for neurodivergent children, school holiday programs focusing on STEM, author talks, a Helping Minds mental health stall, ESL classes and other initiatives (Action 8.2.1).





Performance



Council Plan actions

An organisation-wide Service Level Review was completed. Ongoing reviews will become business as usual and will be completed annually (Action 9.1.1).

The Enterprise Architecture Review was completed. An Expression of Interest and business case is proposed for mid-2025–26. Following Council adoption of a business case, specifications will be finalised for a Request for Tender to be undertaken in late 2025–26 (Action 9.1.4).



Priorities for the year ahead

2025–2026



Performance areas	Key initiatives
 <p>People</p> <p>People covers all aspects of community health and wellbeing, from youth and senior services to access and inclusion, sport and recreation, culture and the arts, community safety, responsible pet ownership, and volunteering.</p>	<p>Delivery of the Arts, Culture and Events Strategy.</p> <p>Development of the Town's inaugural Community Safety Strategy.</p> <p>Review and renewal of the Public Health Plan.</p> <p>Continue hosting markets and community cinema events in the Bassendean Town Centre.</p> <p>Present the Reconciliation Action Plan to be endorsed by Council and begin implementation.</p> <p>In line with the <i>WA Disability Services Act 1993</i>, the ongoing implementation of the Disability Access and Inclusion Plan for 2025–26, including staff training, education and minor infrastructure upgrades.</p> <p>Protect public health and maintain amenity by reducing mosquito populations through education, monitoring and treatment.</p> <p>Create an educational resource to promote responsible pet ownership across the community.</p> <p>Develop a master plan for Ashfield Reserve to align with the Public Open Space Strategy, activate a key Town location, enhance recreational facilities, and guide future planning through stakeholder engagement and integration with the Ashfield Precinct Structure Plan.</p> <p>Deliver the Library Building Integration Project: create a central hub where residents can access multiple services in one place, while improving collaboration between different teams across the Town to deliver programs and activities more effectively.</p>



“ Protect public health and maintain amenity... ”

“

Continue revegetation in natural areas through contract work and supply of plants to volunteers.



Performance areas	Key initiatives
 <p>Planet</p> <p>Planet covers all aspects of the environment and sustainability, from the river foreshore and nature reserves to waste and energy management, water conservation, tree planting, and ranger services.</p>	<p>Implementation of aspects of the Ashfield Flats Master Plan including Sandy Beach Reserve foreshore restoration, path installation, fencing revegetation, development of the Ashfield Flats foreshore restoration plan and weed control.</p> <p>Installation of a new bird watering station at Success Hill Reserve.</p> <p>Eco-zoning at BIC Reserve and Mary Crescent Reserve.</p> <p>Implement high-priority tree risk actions identified in 2024–25 assessments for reserves, carparks, and shared paths.</p> <p>Transition from skip bins to booked loose verge collection service in January 2026.</p> <p>Conduct weed mapping in natural areas to track changes since 2020, supporting the 10-Year Management Plans with data on species, distribution, and density, and producing a prioritisation report with management guidelines and an implementation schedule.</p> <p>Point Reserve Foreshore Plan: jetty and riverbank restoration (design only).</p> <p>Success Hill Foreshore Stabilisation (design).</p> <p>Diversion of drainage from Success Hill Reserve catchment to Anzac Terrace.</p> <p>Planting 500 new street trees as part of the 2026 street tree planting program.</p> <p>Continue revegetation in natural areas through contract work and supply of plants to volunteers, with the goal of installing over 14,000 plants in 2026 (winter–spring).</p> <p>Ongoing management of the Tree Retention and Provision Policy.</p>

Performance areas	Key initiatives
 <p>Place</p> <p>Place covers the built form, from urban planning and building services, to housing, streetscapes, roads, footpaths, parks, playgrounds, community buildings, toilets, parking and transport.</p>	<p>Finalise the Precinct Structure Plan to guide and coordinate the redevelopment of the Bassendean Town Centre.</p> <p>Sports turf injections at Jubilee and Ashfield Reserves.</p> <p>Sandy Beach Reserve solar lighting.</p> <p>Jubilee Reserve lighting and irrigation upgrades.</p> <p>Ashfield Parade Drainage Reinstatement Project.</p> <p>Upgrade BIC Reserve War Memorial water feature to garden bed.</p> <p>Progress with stage two (schematic design) of the Bassendean Oval Precinct Redevelopment.</p> <p>Deliver Low-Cost Urban Road Safety (LCURS) Program in Bassendean North.</p> <p>Bassendean Bowling Club carpark rehabilitation.</p> <p>Traffic modelling for the proposed Iolanthe St/Collier Rd intersection (including signals).</p> <p>Various road re-sealing projects, including a section of Collier Road utilising MRRG funding.</p> <p>Bindaring Park North Path Network: Installation of a 140 linear metre section of limestone path between Harcourt Street (eastern extent) and Anstey Road.</p> <p>Conduct a detailed inspection and phased LED upgrade of all 67 Town floodlights over a three-year cycle.</p> <p>Develop a design brief for the refurbishment of Jubilee Clubrooms.</p> <p>Implementation of the Public Open Space Strategy.</p> <p>Renewal of street lighting and furniture.</p> <p>Replacement of bollards and minor fencing at Ashfield Reserve.</p> <p>Pickering Park car park upgrade.</p> <p>Success Hill Reserve fencing.</p> <p>Conduct building inspections on Town-owned properties to produce condition reports and a 10-year renewal plan.</p> <p>Initiate year 1 of CCTV inspections to assess the Town's underground drainage network, addressing risks like pipe collapses and sinkholes and informing a long-term renewal program.</p> <p>Inspect all Town car park lighting to assess pole condition, bulb type and light quality. To inform a renewal program focused on upgrading to LED, with priority works undertaken.</p> <p>Renewal of the Memorandum of Understanding for mosquito management between multiple local governments.</p>



“ A focus on improving everyday amenity and safety. ”



“ Engage more people in Bassendean Library’s life-long learning programs and activities. ”

Performance areas	Key initiatives
 <p>Prosperity</p> <p>Prosperity covers all aspects of economic development, place activation, business support services, education and life-long learning, and library services.</p>	<p>Continue to investigate options to redevelop all or part of 46–50 Old Perth Road.</p> <p>Development WA Project at 1 Wilson Street.</p> <p>Continue work to reach and engage more people in Bassendean Library’s life-long learning programs and activities.</p>
 <p>Performance</p> <p>Performance covers all aspects of leadership and governance, from financial sustainability, risk management, human resources and fleet management to community engagement, communications and customer service.</p>	<p>Approve and publish the Town’s ICT Strategy 2026–2028.</p> <p>Conduct an Expression of Interest for the replacement of the Town’s Enterprise Resource Planning (ERP) software platform.</p> <p>Delivery of a business case for the procurement and implementation of a new ERP software platform, informing a Council decision to commence a Request for Tender process.</p> <p>Library upgrades including new furniture, a new library management system and a refurbishment program to incorporate more services.</p> <p>Refit the Library building to co-locate the Town’s Library and Customer Services, with potential to accommodate the Volunteer Resource Centre and Community Development functions.</p> <p>Implement a new online booking system for Town facilities and reserves, enhancing customer experience and administrative efficiency.</p> <p>Complete a comprehensive review of the Town’s operations to guide future service delivery in line with the Council Plan and community expectations.</p> <p>Develop a communication strategy to raise awareness of the Town’s projects, facilities, services, events and other issues of importance, describing how the Town will use a combination of digital and non-digital communication channels to address different community needs.</p>

Statutory reporting

2024–2025



The Council

The Council of the Town of Bassendean consists of seven Councillors (elected members) who are usually elected for a four-year term. Elections are held every two years at which approximately half of the seats are contested.

Council governs the affairs of the Town, monitors performance and is responsible for allocating the Town's resources to achieve the strategic goals of the Town. Council is responsible for reviewing the Town's policies, delegations, plans and statutory requirements.

The Town has implemented a meeting cycle that runs from February to December, with no meetings held during January. The Town's four weekly meeting cycle consists of scheduled

workshops on the first and second Tuesdays of each month, an agenda Briefing Session on the third Tuesday, and an Ordinary Council Meeting on the fourth Tuesday of the month, except for December.

Under regulation 19B of the *Local Government (Administration) Regulations 1996*, a local government is required to report on the number of council and committee meetings attended by each Councillor during the financial year.

Register of Councillor Attendance at Meetings 1 July 2024 to 30 June 2025

Regulation 19B(f) – Council Meetings including Ordinary, Special and Meeting of Electors

Members	Ordinary Council Meetings Entitled to Attend	Ordinary Council Meetings Attended	Special Council Meetings	Annual Meeting of Electors	Apologies Leave of Absence
Cr Hamilton	11	11	4	1	0
Cr Wilding	11	7	2	0	6
Cr Carter	11	9	4	1	2
Cr Poliwka	11	10	4	1	1
Cr Ames	11	11	4	1	0
Cr John	11	11	1	1	3
Cr Burke	11	10	2	1	3

Council Committees – Councillor Attendance at Meetings 1 July 2024 to 30 June 2025

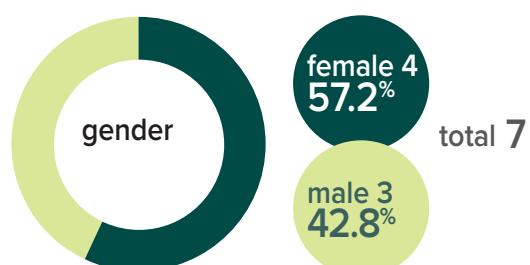
Arts, Culture and Events (ACE), Audit and Governance, BLEMC, and Complaints

Members	Number of Committee Meetings Entitled to Attend	Audit and Governance Committee	BLEMC	ACE Committee	Complaints Committee
Cr Hamilton	5	3		1	
Cr Wilding	0				
Cr Carter	4		2	1	
Cr Poliwka	3	1	2		
Cr Ames	0				
Cr John	4	3			
Cr Burke	5	3			

Regulation 19B(g)

Gender distribution on Council

1 July 2024 to 30 June 2025



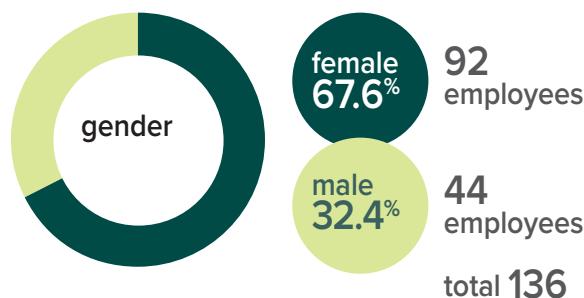
Workforce

In accordance with s. 5.53(2)(g) of the *Local Government Act 1995* and regulation 19B of the *Local Government (Administration) Regulations 1996*, a local government is required to report the number of Town employees earning an annual salary of \$130,000 or more; and the number of employees of the local government entitled to an annual salary that falls within each band of \$10,000 over \$130,000.

The number of those employees with an annual salary entitlement that falls within each band of \$10,000 over \$130,000 is:

Salary range	Total
\$130,000 – \$139,999	2
\$140,000 – \$149,999	3
\$150,000 – \$159,999	3
\$160,000 – \$169,999	0
\$170,000 – \$179,999	0
\$180,000 – \$189,999	0
\$190,000 – \$199,999	3

Workforce gender equality



Regulation 19B (2)(e)

The remuneration to the CEO during the financial year
\$258,562.



Other reports

Annual Electors' Meeting 2024–25

4 February 2025.

Regulation 19B(k)

Review of the Corporate Business Plan 2022–2026

The Corporate Business Plan represents the Town's four-year delivery plan aligned to the Council Plan. It outlines the projects/actions and day-to-day service delivery of the Town. The Corporate Business Plan contains the key projects agreed upon by Council.

The Corporate Business Plan was reviewed by Council on 23 November 2021 to reflect the key projects agreed by Council. These projects have been resourced through the budgetary process as achievable in the forthcoming years.

The adopted Corporate Business Plan was informed by the Council Plan 2023–2033. It reflects the strategic priorities identified as part of the 'BassenDream Our Future' consultation process and feedback from the MARKYT Community Scorecard survey.

Official Conduct Report—Complaints

In accordance with section 5.121 of the *Local Government Act 1995* the Town maintains a register of complaints of minor breaches.

No complaints alleging minor breaches by Council Members were received in the 2024/2025 financial year.

Compliance Audit Return

The Town carried out its Compliance Audit Return for the period 1 April 2024 to 31 March 2025. The Town's Compliance Audit Return was presented to Council on 25 March 2025. A certified copy of the Compliance Audit Return was submitted to the Director General of the Department of Local Government, Sport and Cultural Industries.

Record keeping

Under the *State Records Act 2000*, the Town and its employees are obliged to comply with the Town's Record Keeping Plan. A revised plan was endorsed by the State Records Office of WA in November 2023 and remains valid until 2028. During 2024–25, 32,135 documents were registered to the Town's records management system, with 827 new files created.

Record keeping training

In compliance with the *State Records Act 2000*, all employees are required to undertake record keeping training.

Throughout the year, 73 records management training sessions were provided to employees, including induction and records refresher training.

Freedom of Information

The *Freedom of Information Act 1992* gives the public the right to apply for access to information held by the Town of Bassendean. In 2024–25, 14 FOI requests were processed.

National Competition Policy

The Competition Principles Agreement is an agreement between the Australian Government and all state and territory governments. The CPA aims to ensure all public enterprises operate in a transparent manner in the best interests of the public. Under the CPA, public enterprises are required to review their operations to ensure they have no competitive advantage or disadvantage because of their public status.

Competitive neutrality (under the CPA)

Competitive neutrality addresses potential advantages or disadvantages that public enterprises may have compared with businesses operating in the private sector. Local Government is affected where it operates significant business activities which could compete with private businesses, and where its local laws may unnecessarily affect competition. The Town has no significant business activities that would attract the application of competitive neutrality principles under the CPA.

Disability Services Act 1993 (section 29(2))

The *Disability Services Act 1993*, amended in 2004, aims to enhance the quality of life for people living in Western Australia by establishing a legislative framework for the delivery of services, protection of rights, and promotion of inclusion for people with disabilities.

In line with the Act, the Town of Bassendean has a current Disability Action and Inclusion Plan (2024–2028) that details how it will develop targeted policies, implement specific programs, and deliver accessible services that meet the needs of people living with disabilities. During 24/25 the Town demonstrated its commitment to the provision of an accessible community by achieving the following:

- **Hidden Disabilities Sunflower (HDS):** The Town is a proud participant in the HDS program. Through staff training and awareness raising, the HDS empowers individuals with hidden disabilities to successfully navigate and use the Town's services.
- **Compassionate Waste Services:** The Town provides a compassionate waste program for residents living with disabilities. There are three services that make up the program, including the Assisted Service and Additional Capacity Collection.
- **Inclusive Council Chambers:** Hearing loops have been installed in the Council Chambers making the venue accessible to patrons with hearing loss.
- **DAIP 2024–2028 Continuous Improvement:** The Town has established a Disability Access and Inclusion internal working group to monitor, evaluate and review the Town's actions.

Public interest disclosure

No public interest disclosures were made in the reporting period.



Annual Financial Report

for the year ended 30 June 2025





HOME BY THE SWAN

Annual Financial Report

for the year ended 30 June 2025

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The Town of Bassendean conducts the operations of a local government with the following community vision:

- Our vision for the Town of Bassendean is to be a safe, healthy and inclusive community that respects and celebrates cultural heritage and diversity; a home by the Swan for everyone to enjoy.
- We share responsibility for climate action and the adoption of sustainable practices to conserve and enhance our environment and natural heritage, including the Swan River ecological corridor, tree canopy, and nature reserves.
- We accommodate population growth responsibly with sustainable development, housing diversity, and tree-lined streets.
- We value and respect our built heritage and have excellent social infrastructure.
- Our town centre and precincts are vibrant and welcoming, supporting a diverse range of businesses and local employment opportunities. Community events, markets and other attractions help to draw visitors and connect the community.
- Council effectively engages the community, makes well-informed, responsible and transparent decisions, embraces innovation and best practice, and maintains financial sustainability.

Principal place of business: 48 Old Perth Road, Bassendean WA 6054

Statement by Chief Executive Officer

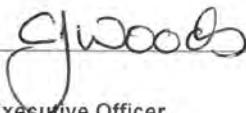
Local Government Act 1995
Local Government (Financial Management) Regulations 1996

STATEMENT BY CEO

The accompanying financial report of the Town of Bassendean has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at 30 June 2025.

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

Signed on the 13th day of November 2025


Chief Executive Officer

Cameron Woods

Name of Chief Executive Officer

Statement of Comprehensive Income

for the year ended 30 June 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2a,25	16,355,756	16,305,035	15,421,649
Grants, subsidies and contributions	2a	669,861	482,003	1,021,905
Fees and charges	2a	7,190,096	7,216,894	6,888,534
Service charges	2a	489,380	505,423	673,204
Interest revenue	2a	1,333,882	508,135	1,195,010
Other revenue	2a	606,315	230,493	285,982
		26,645,290	25,247,983	25,486,284
Expenses				
Employee costs	2b	(12,044,770)	(12,884,674)	(12,639,180)
Materials and contracts		(7,840,405)	(8,266,484)	(7,433,631)
Utility charges		(644,478)	(778,845)	(736,250)
Depreciation	10a	(5,156,398)	(4,885,152)	(5,044,522)
Finance costs	2b	(32,828)	(31,557)	(47,896)
Insurance		(341,354)	(342,400)	(404,696)
Other expenditure	2b	(547,852)	(606,185)	(1,853,149)
		(26,608,085)	(27,795,297)	(28,159,324)
Operating result from operations		37,205	(2,547,314)	(2,673,040)
Capital grants, subsidies and contributions	2a	3,082,385	3,658,272	1,084,216
Profit on asset disposals	10b	20,374	—	21,738
Loss on asset disposals	10b	(24,748)	—	(148,314)
Fair value adjustments to financial assets at fair value through profit or loss	4b	(6,215)	—	2,942
Share of net profit of associates / joint ventures accounted for using the equity method		(478,589)	—	332,992
		2,593,207	3,658,272	1,293,574
Net result for the period		2,630,412	1,110,958	(1,379,466)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Share of other comprehensive income of associates/joint ventures accounted for using the equity method	16	1,298,546	—	159,797
Total other comprehensive income for the period		1,298,546	—	159,797
Total comprehensive income for the period		3,928,958	1,110,958	(1,219,669)

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



Statement of Financial Position

as at 30 June 2025

	Note	2025	2024
		\$	\$
Assets			
Current assets			
Cash and cash equivalents	3	16,800,818	11,831,339
Trade and other receivables	5	3,023,995	1,532,498
Other financial assets	4a	3,577,980	5,573,965
Inventories	6	29,091	23,787
Other assets	7	187,092	231,759
Total current assets		23,618,976	19,193,348
Non-current assets			
Trade and other receivables	5	433,229	372,895
Other financial assets	4b	205,020	237,442
Investment in joint venture	22	9,641,362	8,821,409
Property, plant and equipment	8	52,285,446	53,277,382
Infrastructure	9	91,090,492	90,669,798
Right of use assets	11a	31,949	91,402
Total non-current assets		153,687,498	153,470,328
Total assets		177,306,474	172,663,676
Liabilities			
Current liabilities			
Trade and other payables	12	5,771,532	4,675,691
Other liabilities	13	492,679	30,630
Lease liabilities	11b	29,063	64,336
Borrowings	14	217,582	231,091
Employee related provisions	15	2,009,709	2,537,280
Total current liabilities		8,520,565	7,539,028
Non-current liabilities			
Lease liabilities	11b	4,102	28,712
Borrowings	14	265,518	483,100
Employee related provisions	15	215,817	241,322
Total non-current liabilities		485,437	753,134
Total liabilities		9,006,002	8,292,162
Net assets		168,300,472	164,371,514
Equity			
Retained surplus		19,545,802	19,324,937
Reserve accounts	28	13,795,477	11,385,930
Revaluation surplus	16	134,959,193	133,660,647
Total equity		168,300,472	164,371,514

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



Statement of Changes in Equity

for the year ended 30 June 2025

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total Equity \$
Balance as at 1 July 2023		22,493,406	9,596,927	133,500,850	165,591,183
Comprehensive income for the period					
Net result for the period		(1,379,466)	—	—	(1,379,466)
Other comprehensive income for the period					
Share of comprehensive income of equity accounted investments	16	—	—	159,797	159,797
Other comprehensive income for the period		—	—	159,797	159,797
Total comprehensive income for the period		(1,379,466)	—	159,797	(1,219,669)
Transfers from reserve accounts	28	1,241,526	(1,241,526)	—	—
Transfers to reserve accounts	28	(3,030,529)	3,030,529	—	—
Balance as at 30 June 2024		19,324,937	11,385,930	133,660,647	164,371,514
Balance as at 1 July 2024		19,324,937	11,385,930	133,660,647	164,371,514
Comprehensive income for the period					
Net result for the period		2,630,412	—	—	2,630,412
Other comprehensive income for the period					
Share of comprehensive income of equity accounted investments	16	—	—	1,298,546	1,298,546
Other comprehensive income for the period		—	—	1,298,546	1,298,546
Total comprehensive income for the period		2,630,412	—	1,298,546	3,928,958
Transfers from reserve accounts	28	975,949	(975,949)	—	—
Transfers to reserve accounts	28	(3,385,496)	3,385,496	—	—
Balance as at 30 June 2025		19,545,802	13,795,477	134,959,193	168,300,472

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



Statement of Cash Flows

for the year ended 30 June 2025

	Note	2025 Actual	2024 Actual
		\$	\$
Cash flows from operating activities			
Receipts			
Rates		16,281,767	15,394,846
Grants, subsidies and contributions		475,151	1,263,601
Fees and charges		7,844,174	5,666,544
Service charges		489,380	673,204
Interest revenue		1,333,882	1,195,010
Goods and services tax received		1,357,910	1,059,297
Other revenue		701,364	200,753
Total receipts		28,483,628	25,453,255
Payments			
Employee costs		(12,598,275)	(12,445,779)
Materials and contracts		(8,212,318)	(6,217,419)
Utility charges		(675,224)	(736,250)
Finance costs		(33,388)	(48,507)
Insurance paid		(341,354)	(404,696)
Goods and services tax paid		(192,029)	(125,447)
Other expenditure		(1,775,837)	(1,721,811)
Total payments		(23,828,425)	(21,699,909)
Net cash provided by operating activities		4,655,203	3,753,346
Cash flows from investing activities			
Payments			
Payments for financial assets at amortised cost		—	(1,518,398)
Payments for purchase of property, plant & equipment	8a	(725,528)	(558,974)
Payments for construction of infrastructure	9a	(3,830,249)	(2,568,421)
Receipts			
Proceeds from capital grants, subsidies and contributions		3,082,385	1,084,216
Proceeds from financial assets at amortised cost - self supporting loans		24,535	22,969
Proceeds from sale of property, plant & equipment		43,950	646,185
Proceeds from financial assets at amortised cost - Other		2,028,407	—
Net cash (used in) investing activities		623,500	(2,892,423)
Cash flows from financing activities			
Payments			
Repayment of borrowings	27a	(231,091)	(286,361)
Payments for principal portion of lease liabilities	27b	(78,133)	(110,143)
Net cash (used in) financing activities		(309,224)	(396,504)
Net increase /(decrease) in cash held		4,969,479	464,419
Cash at beginning of year		11,831,339	11,366,920
Cash and cash equivalents at the end of the year	3	16,800,818	11,831,339

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

Statement of Financial Activity

for the year ended 30 June 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	25	16,355,756	16,305,035	15,421,649
Grants, subsidies and contributions		669,861	482,003	1,021,905
Fees and charges		7,190,096	7,216,894	6,888,534
Service charges		489,380	505,423	673,204
Interest revenue		1,333,882	508,135	1,195,010
Other revenue		606,315	230,493	285,982
Profit on asset disposals		20,374	–	21,738
Fair value adjustments to financial assets at fair value through profit or loss	4b	(6,215)	–	2,942
Share of net profit of associates accounted for using the equity method	22	–	–	332,992
		26,659,449	25,247,983	25,843,956
Expenditure from operating activities				
Employee costs		(12,044,770)	(12,884,673)	(12,639,180)
Materials and contracts		(7,840,405)	(8,266,484)	(7,433,631)
Utility charges		(644,478)	(778,845)	(736,250)
Depreciation		(5,156,398)	(4,885,152)	(5,044,522)
Finance costs		(32,828)	(31,557)	(47,896)
Insurance		(341,354)	(342,400)	(404,696)
Other expenditure		(547,852)	(606,185)	(1,853,149)
Loss on asset disposals		(24,748)	–	(148,314)
Share of net loss of associates accounted for using equity method	22	(478,589)	–	–
		(27,111,422)	(27,795,296)	(28,307,638)
Non-cash amounts excluded from operating activities	26	5,634,957	5,092,405	4,953,753
Amount attributable to operating activities				
		5,182,984	2,545,092	2,490,071
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		3,082,385	3,658,272	1,084,216
Proceeds from disposal of assets		43,950	–	646,185
Proceeds from financial assets at amortised cost - self supporting loans	27a	24,535	24,535	22,969
		3,150,870	3,682,807	1,753,370
Outflows from investing activities				
Right of use assets received - non cash	11a	–	–	(38,626)
Acquisition of property, plant and equipment	8a	(725,528)	(1,183,000)	(558,974)
Acquisition of infrastructure	9a	(3,830,249)	(6,255,980)	(2,568,421)
		(4,555,777)	(7,438,980)	(3,166,021)
Non-cash amounts excluded from investing activities	25b	–	–	38,626
Amount attributable to investing activities				
		(1,404,907)	(3,756,173)	(1,374,025)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	28	975,949	1,665,403	1,241,526
Proceeds from new leases - non cash	27b	–	–	38,626
		975,949	1,665,403	1,280,152
Outflows from financing activities				
Repayment of borrowings	27a	(231,091)	(231,017)	(286,361)
Payments for principal portion of lease liabilities		(78,133)	(84,925)	(110,143)
Transfers to reserve accounts	28	(3,385,496)	(1,185,122)	(3,030,529)
		(3,694,720)	(1,501,064)	(3,427,033)
Non-cash amounts excluded from financing activities		–	–	(38,626)
Amount attributable to financing activities				
		(2,718,771)	164,339	(2,185,507)

Statement of Financial Activity

for the year ended 30 June 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	26	1,439,024	1,068,816	2,508,485
Amount attributable to operating activities		5,182,984	2,545,092	2,490,071
Amount attributable to investing activities		(1,404,907)	(3,756,173)	(1,374,025)
Amount attributable to financing activities		(2,718,771)	164,339	(2,185,507)
Surplus after imposition of general rates	26	2,498,330	22,074	1,439,024

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

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 1. Basis of Preparation

The financial report of the Town of Bassendean which is a Class 3 local government comprises general-purpose financial statements that 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* prescribes 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 except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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

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

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls; and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Town to assess at each reporting date whether the carrying amount of the above-mentioned non-financial assets materially differ from their fair value and, if so, revalue the class of non-financial assets.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been

prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 8
 - Infrastructure - note 9
- Expected credit losses on financial assets - note 5
- Assets held for sale
- Impairment losses of non-financial assets - note 10
- Measurement of employee benefits - note 15
- Measurement of provisions

Fair value hierarchy information can be found in note 24.

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 to these financial statements.

Initial application of accounting standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback

continued on next page >

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 1. Basis of Preparation (continued)

- *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*
- *AASB 2023-3 Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2024-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements: Tier 2 Disclosures*
- *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*

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

- *AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

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

New accounting standards for application in future years

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

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

These amendments may result in additional disclosures in the case of applicable finance arrangements.

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 2. Revenue and Expenses

(a) Revenue

Contracts with customers

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/ warranties	Timing of revenue recognition
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	On entry or at conclusion of hire
Fees and charges for other goods and services	Library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed

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

continued on next page >

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 2. Revenue and Expenses (continued)

(a) Revenue (continued)

Revenue Recognition

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

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
For the year ended 30 June 2025					
Rates	—	—	16,355,756	—	16,355,756
Grants, subsidies and contributions	186,345	—	483,516	—	669,861
Fees and charges	6,726,980	—	463,116	—	7,190,096
Service charges	—	—	—	489,380	489,380
Interest revenue	—	—	—	1,333,882	1,333,882
Other revenue	—	—	—	606,315	606,315
Capital grants, subsidies and contributions	—	3,082,385	—	—	3,082,385
Total	6,913,325	3,082,385	17,302,388	2,429,577	29,727,675
For the year ended 30 June 2024					
Rates	—	—	15,421,649	—	15,421,649
Grants, subsidies and contributions	366,562	—	655,343	—	1,021,905
Fees and charges	6,569,189	—	319,345	—	6,888,534
Service charges	—	—	—	673,204	673,204
Interest revenue	—	—	—	1,195,010	1,195,010
Other revenue	—	—	—	285,982	285,982
Capital grants, subsidies and contributions	—	1,084,216	—	—	1,084,216
Total	6,935,751	1,084,216	16,396,337	2,154,196	26,570,500
			2025 Actual	2025 Budget	2024 Actual
			\$	\$	\$
Interest revenue					
Interest on reserve funds		550,514	110,000	584,300	
Rate instalment and penalty interest		178,387	131,000	157,107	
Pensioner Deferred Interest		14,204	10,000	12,290	
Financial assets at amortised cost - self supporting loans		7,139	7,139	8,705	
Other investments interest earnings		583,638	249,996	432,608	
Total interest revenue		1,333,882	508,135	1,195,010	

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Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 2. Revenue and Expenses (continued)

(b) Expenses

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Auditors remuneration				
- Audit of the annual financial report		63,250	65,000	65,000
- Other services – Internal audit & grant acquittals		38,100	35,000	62,166
Total auditors remuneration		101,350	100,000	127,166
Employee costs				
Employee benefit costs		11,990,325	12,829,974	12,526,409
Other employee costs		54,445	54,700	112,771
Total employee costs		12,044,770	12,884,674	12,639,180
Finance costs				
Borrowings	27a	30,579	31,557	43,800
Lease liabilities		2,249	–	4,096
Total finance costs		32,828	31,557	47,896
Other expenditure				
Contribution to underground power		–	–	1,227,284
Infrastructure and Property maintenance expenses		547,852	606,185	625,865
Total other expenditure		547,852	606,185	1,853,149

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 3. Cash and Cash Equivalents

	Note	2025	2024
		\$	\$
Cash at bank and on hand		216,045	1,529,228
Term deposits		16,584,773	10,302,111
Total cash and cash equivalents		16,800,818	11,831,339

Held as

- Unrestricted cash and cash equivalents		4,133,425	4,125,262
- Restricted cash and cash equivalents	17	12,667,393	7,706,077
Total		16,800,818	11,831,339

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions.

Restrictions are specified in an agreement, contract or legislation.

This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 4. Other Financial Assets

	Note	2025	2024
		\$	\$
(a) Current assets			
Financial assets at amortised cost		3,577,980	5,573,965
Total current financial assets		3,577,980	5,573,965
Other Financial assets at amortised cost			
Term deposits		3,551,773	5,549,430
Self supporting loans receivable		26,207	24,535
		3,577,980	5,573,965
Held as			
- Unrestricted other financial assets at amortised cost		26,207	24,535
- Restricted other financial assets at amortised cost	17	3,551,773	5,549,430
Total		3,577,980	5,573,965
(b) Non current assets			
Financial assets at fair value through profit or loss		139,334	145,549
Financial assets at amortised cost		65,686	91,893
Total non-current financial assets		205,020	237,442
Financial assets at fair value through profit or loss			
Units in Local Government House Trust		139,334	145,549
		139,334	145,549
Financial assets at amortised cost			
Self supporting loans receivable		65,686	91,893
		65,686	91,893
Financial assets at fair value through profit or loss			
Units in Local Government House Trust - opening balance		145,549	142,607
Movement attributable to fair value increment		(6,215)	2,942
Units in Local Government House Trust - closing balance		139,334	145,549

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 14 as self supporting loans. Fair value of financial assets at fair value through profit and loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 24 (i)) due to the observable market rates.

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

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Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 4. Other Financial Assets (continued)

Financial assets at fair value through profit or loss

The Town has elected to classify the following financial assets at fair value through profit or loss:

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

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 24.

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 5. Trade and Other Receivables

	Note	2025	2024
		\$	\$
Current			
Rates and statutory receivables		829,504	734,969
Trade receivables		368,335	173,625
Other receivables		1,241,688	—
GST receivable		269,823	193,110
Receivables for employee related provisions	15	195,146	150,583
Accrued interest income		134,599	280,211
Less: Allowances for credit losses of trade receivables		(15,100)	—
		3,023,995	1,532,498
Non-current			
Pensioner's rates and ESL deferred		398,906	359,672
Long service leave due from other councils	15	34,323	13,223
		433,229	372,895

The total long service leave due from other councils \$229,469 - Note 15

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other Receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non-financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days under AASB 101.66 except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 24.

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 6. Inventories

	2025	2024
	\$	\$
Current		
Fuel and materials	29,091	23,787
Total current inventories	29,091	23,787

The following movements in inventories occurred during the year:

Balance at beginning of year	23,787	6,624
Inventories expensed during the year	(88,721)	(28,579)
Additions to inventory	94,025	45,742
Balance at end of year	29,091	23,787

MATERIAL ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Note 7. Other Assets

	2025	2024
	\$	\$
Other assets - current		
Prepayments	187,092	231,759
Total other assets - current	187,092	231,759

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.

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 8. Property, Plant and Equipment

(a) Movements in balances

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

	Assets not subject to operating lease				Work in progress	Total Property	Furniture and equipment	Plant and equipment	Minor Assets - Artwork	Total property, plant and equipment	
	Land	Buildings specialised	Land	Buildings specialised		Property	\$	\$	\$	\$	
Balance at 1 July 2023											
Additions	33,360,900	19,481,362	33,360,900	19,481,362	—	52,842,262	1,029,346	1,180,348	62,620	55,114,576	
Disposals	—	143,306	—	143,306	134,300	277,606	29,613	251,755	—	558,974	
Depreciation	(530,000)	(104,968)	(530,000)	(104,968)	—	(634,968)	(923)	(136,870)	—	(772,761)	
Transfers	10a	—	(1,325,265)	—	(1,325,265)	—	(1,325,265)	(180,264)	(118,869)	—	(1,624,398)
Balance at 30 June 2024	32,830,900	18,211,587	32,830,900	18,211,587	134,300	51,176,787	877,772	1,160,203	62,620	53,277,382	
Comprises:											
Gross balance amount at 30 June 2024	32,830,900	30,163,590	32,830,900	30,163,590	134,300	63,128,790	1,579,901	2,504,333	62,620	67,275,644	
Accumulated depreciation at 30 June 2024	—	(11,952,003)	—	(11,952,003)	—	(11,952,003)	(702,129)	(1,344,130)	—	(13,998,262)	
Balance at 30 June 2024	32,830,900	18,211,587	32,830,900	18,211,587	134,300	51,176,787	877,772	1,160,203	62,620	53,277,382	
Balance at 1 July 2023											
Additions	32,830,900	18,211,587	32,830,900	18,211,587	134,300	51,176,787	877,772	1,160,203	62,620	53,277,382	
Disposals	93,821	161,509	93,821	161,509	107,465	362,795	38,716	362,376	—	763,887	
Depreciation	—	—	—	—	—	—	—	(40,624)	(7,700)	(48,324)	
Transfers	10a	—	(1,318,971)	—	(1,318,971)	—	(1,318,971)	(183,473)	(166,696)	—	(1,669,140)
Balance at 30 June 2025	32,925,381	17,069,586	32,925,381	17,069,586	107,465	50,102,432	746,935	1,381,159	54,920	52,285,446	
Comprises:											
Gross balance amount at 30 June 2025	32,925,381	30,340,560	32,925,381	30,340,560	107,465	63,373,406	1,632,537	2,753,321	54,920	67,814,184	
Accumulated depreciation at 30 June 2025	—	(13,270,974)	—	(13,270,974)	—	(13,270,974)	(885,602)	(1,372,162)	—	(15,528,738)	
Balance at 30 June 2025	32,925,381	17,069,586	32,925,381	17,069,586	107,465	50,102,432	746,935	1,381,159	54,920	52,285,446	

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Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 8. Property, Plant and Equipment (continued)

(b) Carrying Amount Measurements

Asset class	Note	Carrying amount 2025	Carrying amount 2024	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								
Land - Freehold Land		32,925,381	32,830,900	2 & 3	Market approach using recent observable market data for similar items. (Gross revaluation method)	Independent Valuation	June 2022	Price per hectare/market borrowing rate
Total land	8a	32,925,381	32,830,900					
Buildings - specialised		17,069,586	18,211,587	3	Cost approach using depreciated replacement cost. (Gross revaluation method)	Independent Valuation	June 2022	Construction/Purcha se costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Total buildings	8a	17,069,586	18,211,587					

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 9. Infrastructure

(a) Movements in balances

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

	Note	Infrastructure roads	Infrastructure footpaths	Infrastructure drainage	Infrastructure - Parks and Reserves	Work in progress	Total infrastructure
Balance as at 1 July 2023							
Additions		57,343,146	7,156,651	17,206,068	9,602,419	124,564	91,432,848
Depreciation	10a	1,430,569	182,257	–	817,314	138,281	2,568,421
Transfers		(1,926,825)	(275,410)	(401,099)	(702,899)	–	(3,306,233)
Balance at 30 June 2024		15,325	–	–	(345)	(40,218)	(25,238)
Comprises:							
Gross balance amount at 30 June 2024		115,056,080	11,806,299	31,934,513	16,162,609	222,627	175,182,128
Accumulated depreciation at 30 June 2024		(58,193,865)	(4,742,801)	(15,129,544)	(6,446,120)	–	(84,512,330)
Balance at 30 June 2024		56,862,215	7,063,498	16,804,969	9,716,489	222,627	90,669,798
Balance as at 1 July 2024							
Additions		56,862,215	7,063,498	16,804,969	9,716,489	222,627	90,669,798
Depreciation	10a	1,380,459	48,600	–	223,581	2,222,272	3,874,912
Transfers		(1,980,532)	(279,355)	(401,099)	(748,569)	–	(3,409,555)
Balance at 30 June 2024		–	–	–	1,500	(46,163)	(44,663)
Comprises:							
Gross balance amount at 30 June 2025		116,436,539	11,854,900	31,934,513	16,387,690	2,398,736	179,012,378
Accumulated depreciation at 30 June 2025		(60,174,397)	(5,022,157)	(15,530,643)	(7,194,689)	–	(87,921,886)
Balance at 30 June 2025		56,262,142	6,832,743	16,403,870	9,193,001	2,398,736	91,090,492

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Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 9. Infrastructure (continued)

(b) Carrying Amount Measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using depreciated replacement cost. (Gross revaluation method)	Independent Valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - drainage	3	Cost approach using depreciated replacement cost. (Gross revaluation method)	Independent Valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost. (Gross revaluation method)	Independent Valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - parks and reserves	3	Cost approach using depreciated replacement cost. (Gross revaluation method)	Independent Valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of infrastructure using level 3 inputs.

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 10. Fixed Assets

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
(a) Depreciation				
Buildings - specialised	8a	1,318,971	1,343,271	1,325,265
Furniture and equipment	8a	183,473	105,864	180,264
Plant and equipment	8a	166,696	157,649	118,869
Infrastructure - roads	9a	1,980,532	1,895,767	1,926,825
Infrastructure - footpaths	9a	279,355	273,288	275,410
Infrastructure - drainage	9a	401,099	402,884	401,099
Infrastructure - parks and reserves	9a	748,569	706,429	702,899
Right-of-use assets - plant and equipment	11	67,932	—	89,037
Right-of-use assets - furniture and equipment	11	9,771	—	24,854
Total depreciation		5,156,398	4,885,152	5,044,522

Depreciation rates

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

Asset Class	Useful life
Buildings	20 to 100 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Minor Art Works	Not depreciated
Infrastructure - Roads	18 to 120 years
Infrastructure - Parks Plant & Equipment	3 to 80 years
Infrastructure - Footpaths	10 to 50 years
Infrastructure - Drainage	10 to 80 years

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Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 10. Fixed Assets (continued)

(b) Disposal of Assets

The following assets were disposed of during the year.

	Note	Net book value		2024		Sales price		2025		Profit		2025		(loss)		
		2025 Actual	2025 Budget	2024 Actual	2024 Budget	2025 Actual	2025 Budget	2025 Actual	2025 Budget	2025 Actual	2025 Budget	2025 Actual	2025 Budget	2025 Actual	2025 Budget	2025 Actual
By asset class																
<i>Property, plant and equipment</i>	8a	—	—	530,000	—	24,748	—	519,833	—	—	—	—	—	—	—	—
Land	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(10,167)
Buildings - non-specialised	—	—	—	104,968	—	—	—	2,728	—	—	—	—	—	—	—	—
Buildings - specialised	—	—	—	136,870	20,922	—	—	123,408	20,374	—	—	21,738	(20,038)	—	—	(102,240)
Plant and equipment	40,624	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(35,200)
Furniture and equipment / Other minor assets	7,700	—	—	923	(1,720)	—	—	216	—	—	—	(4,710)	—	—	—	(707)
Total by asset class	48,324	—	772,761	43,950	—	646,185	—	20,374	—	21,738	—	(24,748)	—	(148,314)	—	(148,314)

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Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 10. Fixed Assets (continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Town'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.

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

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes

buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Town.

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management) Regulation 17A(4C)*, the Town is not required to comply with *AASB136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has not 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

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Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 10. Fixed Assets (continued)

recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

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

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 11. Leases

(a) Right of use assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year

	Note	Plant & Equipment	Furniture and Equipment	Total
		\$	\$	\$
2024				
Balance at 1 July 2023		139,642	34,626	174,268
Additions		31,026	–	31,026
Depreciation	10a	(89,037)	(24,855)	(113,892)
Balance at 30 June 2024		81,631	9,771	91,402
Gross balance amount at 30 June 2024		400,813	124,001	524,814
Accumulated depreciation at 30 June 2024		(319,182)	(114,230)	(433,412)
Balance at 30 June 2024		81,631	9,771	91,402
2025				
Balance at 1 July 2024		81,631	9,771	91,402
Additions		18,250	–	18,250
Depreciation	10a	(67,932)	(9,771)	(77,703)
Balance at 30 June 2025		31,949	–	31,949
Gross balance amount at 30 June 2025		218,857	116,618	335,475
Accumulated depreciation at 30 June 2025		(186,908)	(116,618)	(303,526)
Balance at 30 June 2025		31,949	–	31,949

Amounts included in the statement of comprehensive income related to leases

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	Note	2025 Actual	2024 Actual
		\$	\$
Expenses			
Depreciation on right-of-use assets	10a	(77,703)	(113,892)
Finance charge on lease liabilities	27b	(2,249)	(4,096)
Total amount recognised in the statement of comprehensive income		(79,952)	(117,988)

(b) Lease liabilities

Current		29,063	64,336
Non-current		4,102	28,712
Total lease liabilities	27b	33,165	93,048

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.

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Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 11. Leases (continued)

MATERIAL ACCOUNTING POLICIES

Leases

At inception of a contract, the Town 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 Town uses its incremental borrowing rate.

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

Details of individual lease liabilities required by regulations are provided at Note 27(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 10 under revaluation for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

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

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 12. Trade and Other Payables

	2025 \$	2024 \$
Current		
Sundry creditors	2,925,615	1,857,601
Accrued interest on loans	988	1,548
Prepaid rates	562,140	502,360
Accrued payroll liabilities	–	429
Bonds and deposits held	1,903,921	1,839,577
Accrued salaries and wages	354,868	444,176
Hyde Retirement Village bonds	24,000	30,000
Total current trade and other payables	5,771,532	4,675,691

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Town before the end of the financial year that are unpaid and arise when the Town becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 13. Other Liabilities

	2025	2024
	\$	\$
(a) Other liabilities		
Current		
Capital grants / contributions liabilities	492,679	30,630
	492,679	30,630

Reconciliation of changes in Capital Grant/ Contributions Liabilities

Opening balance	30,630	185,022
Additions	519,842	—
Transfers	(57,793)	(154,392)
	492,679	30,630

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year	492,679	30,630
	492,679	30,630

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

MATERIAL ACCOUNTING POLICIES

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 14. Borrowings

Note	2025			2024		
	Current \$	Non-current \$	Total \$	Current \$	Non-current \$	Total \$
Secured						
Loans from WATC	217,582	265,518	483,100	231,091	483,100	714,191
Total secured borrowings	217,582	265,518	483,100	231,091	483,100	714,191

Secured liabilities and assets pledged as security

All of the Town's borrowings are from the Western Australian Treasury Corporation (WATC) and are unsecured.

The Town has complied with the financial covenants of its borrowing facilities during the 2025 and 2024 years.

MATERIAL ACCOUNTING POLICIES

Borrowing costs

The Town 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.

Borrowing fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

Risk

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

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 15. Employee Related Provisions

	2025	2024
	\$	\$
(a) Employee related provisions		
Current provisions		
Employee benefit provisions		
Annual leave	839,051	866,806
Long service leave	1,137,424	1,631,917
	1,976,475	2,498,723
Employee related other provisions		
Employment on-costs	33,234	38,557
	33,234	38,557
Total current employee related provisions	2,009,709	2,537,280
Non-current provisions		
Employee benefit provisions		
Long service leave	212,444	238,785
	212,444	238,785
Employee related other provisions		
Employment on-costs	3,373	2,537
	3,373	2,537
Total non-current employee related provisions	215,817	241,322
Total employee related provisions	2,225,526	2,778,602

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.

	2025	2024
Note	\$	\$
Expected reimbursements of employee related provisions from other WA local governments included within other receivables	5	229,469
		150,582

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

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

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Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 15. Employee Related Provisions (continued)

Other long-term employee benefits

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

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

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 16. Revaluation Surplus

	2025	2024	2025	2024	2024
	Opening Balance	Movement on Revaluation	Total Movement on Revaluation	Opening Balance	Movement on Revaluation
	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	39,680,067	–	39,680,067	39,680,067	–
Revaluation surplus - Buildings	15,499,268	–	15,499,268	15,499,268	–
Revaluation surplus - Furniture and equipment	56,792	–	56,792	56,792	–
Revaluation surplus - Plant and equipment	732,285	–	732,285	732,285	–
Revaluation surplus - Infrastructure - roads	48,747,740	–	48,747,740	48,747,740	–
Revaluation surplus - Infrastructure - footpaths	5,779,454	–	5,779,454	5,779,454	–
Revaluation surplus - Infrastructure - drainage	14,522,995	–	14,522,995	14,522,995	–
Revaluation surplus - Infrastructure- parks and reserves	6,551,598	–	6,551,598	6,551,598	–
	131,570,199	–	131,570,199	131,570,199	–
Revaluation surplus EMRC	2,090,448	1,298,546	3,388,994	1,930,651	159,797
	133,660,647	1,298,546	134,959,193	133,500,850	159,797
					2,090,448
					133,660,647

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 17. Restrictions Over Financial Assets

	Note	2025 Actual	2024 Actual
		\$	\$
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	12,667,393	7,706,077
- Financial assets at amortised cost	4a	3,551,773	5,549,430
		16,219,166	13,255,507

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

Restricted reserve accounts	28	13,795,477	11,385,930
Capital grant liabilities	13	492,679	—
Bonds and deposits held		1,931,010	1,869,577
Total restricted financial assets		16,219,166	13,255,507

Note 18. Undrawn borrowing facilities and credit standby arrangements

		2025 Actual	2024 Actual
		\$	\$
Bank overdraft limit			
Credit card limit			
Credit card balance at balance date			
Total amount of credit unused		224,856	232,498
Security			
Loan facilities			
Loan facilities - current		217,582	231,091
Loan facilities - non-current		265,518	483,100
Total facilities in use at balance date		483,100	714,191
Unused loan facilities at balance date		NIL	NIL

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 19. Contingent liabilities

In compliance with the *Contaminated Sites Act 2003*, the Town has listed the following sites as potential sources of contamination:

- 87 Whitfield St, Bassendean
- 17 & 19 Anstey Rd, Bassendean
- 35 Villiers St West and 29 Elder Pde, Bassendean
- 25 Iveson Pl, Bassendean
- 40 Haig Street, Ashfield
- Lots 214-220 (37- 47 Hyland St, 214 Lot Carnegie Rd), Bassendean
- 27 Hyland St, Bassendean - Restricted Use

Until the Town conducts an investigation to determine the presence and scope of contamination, assesses the risk, and agrees with Department of Water and Environmental Regulation on the need and criteria for remediation of risk based approach, the Town is unable to estimate the potential costs associated with remediation of these sites.

Note 20. Capital commitments

	2025	2024
	\$	\$
Capital expenditure commitments		
Contracted for:		
- capital expenditure projects	—	89,072
- Infrastructure projects	65,311	37,400
Total capital expenditure commitments	65,311	126,472
Payable:		
- not later than one year	65,311	126,472
Total capital expenditure commitments	65,311	126,472

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 21. Related party transactions

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
(a) Council Member Remuneration				
Fees, expenses and allowances paid or reimbursed to elected council members.				
Mayor's annual allowance		39,988	39,988	38,450
Mayor's meeting attendance fees		27,425	27,425	26,370
Mayor's ICT expenses		2,800	2,800	3,500
Mayor's training expenses		1,396	2,143	2,178
Total		71,609	72,356	70,498
Deputy Mayor's annual allowance		9,997	9,997	9,579
Deputy Mayor's meeting attendance fees		17,711	17,711	16,934
Deputy Mayor's ICT expenses		2,800	2,800	3,480
Deputy Mayor's training expenses		173	2,143	679
Total		30,681	32,651	30,672
All other council member's meeting attendance fees		89,303	90,555	84,929
All other council member's ICT expenses		14,000	14,000	17,534
All other council member's training expenses		5,765	10,714	10,148
Total		109,068	115,269	112,611
Total	21b	211,358	220,276	213,781

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Town during the year is as follows:

	Note	2025 Actual \$	2024 Actual \$
Short-term employee benefits		775,753	831,117
Post-employment benefits		107,197	118,025
Employee - other long-term benefits		100,653	98,992
Employee - termination benefits		–	49,905
Council member costs	21a	211,358	213,781
Total		1,194,961	1,311,820

Short-term employee benefits

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

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Town's superannuation contributions made during the year.

Other long-term benefits

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

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Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 21. Related party transactions (continued)

Termination benefits

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

Council member costs

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

(c) Transactions with related parties

Transactions between related parties and the Town 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.

(d) Related parties

The Town's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 21(a) and 21(b).

ii. Other Related Parties

Outside of normal citizen type transactions with the Town, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Town

There were no such entities requiring disclosure during the current or previous year.

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 22. Investment in Joint Arrangements

Eastern Metropolitan Regional Council

The Town is a member of the Eastern Metropolitan Regional Council. EMRC was established in accordance with the Local Government Act 1995 and consists of four local governments, namely, Town of Bassendean, City of Bayswater, Shire of Mundaring, and City of Swan.

Effective 1 July 2025, two-member participant councils have withdrawn from the EMRC, leaving the City of Bayswater and the Town of Bassendean as the remaining member participant councils. The Town's equity interest is expected to increase to approximately 19%. The full financial impact of the Town's higher level of equity interest in the EMRC is not yet known and unable to be estimated at the time of issue of the financial report and will be assessed as further information becomes available.

The Town's interest in the associate calculated by EMRC as at 30 June 2025 was 5.44% (5.56% at 30 June 2024, representing its share of the net assets of \$177,233,088 (\$158,539,468 at 30 June 2024). The Town's interest in the assets and liabilities of the EMRC is as follows:

	2025 Actual \$	2024 Actual \$
Summarised statement of financial position		
Other current assets	79,755,243	94,271,356
Non-current assets	151,800,790	141,786,776
Current liabilities	45,561,860	40,583,440
Non-current liabilities	8,808,999	36,935,224
Net assets	177,185,174	158,539,468
Share of joint venture's profit/(loss) from ordinary activities	(478,589)	332,992
Carrying amount at 1 July		
- Share of joint venture's net profit/(loss) for the period	(478,589)	332,992
- Share of joint venture's other comprehensive income arising during the period	1,298,542	159,797
Carrying amount at 30 June	9,641,362	8,821,409

MATERIAL ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Town has joint control with two or more parties to the joint arrangement. All parties to the joint arrangement have rights to the assets and obligations for the liabilities related to the arrangement.

Assets, liabilities, revenues and expenses relating to the Town's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

Note 23. Events occurring after the end of the reporting period

1. Subsequent to the reporting date, the Town commenced preliminary discussions regarding the potential sale of a business operation. The process is currently at an early stage, and no binding agreement or definitive terms have been finalised as of the date these financial statements were authorised for issue. The proposed transaction represents part of the Town's ongoing strategic review of its operations. As the discussions are preliminary, the outcome and financial impact, if any, cannot presently be determined. This event occurred after the reporting period and does not provide evidence of conditions existing at the balance sheet date. Accordingly, no adjustments have been made to the carrying amounts of assets or liabilities as at the balance sheet date.
2. Effective 1 July 2025, there has been a change in the member councils of the Eastern Metropolitan Regional Council. Please refer to Note 22 for details.

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

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

c) Rounding off figures

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

d) Comparative figures

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

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

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Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 24. Other Material Accounting Policies (continued)

or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Town 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 Town 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 Town 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.

i) Impairment of assets

In accordance with Australian Accounting Standards the Town's cash generating non-specialised 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.

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) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 25. Rating information

Rate type	Basis of valuation	Rate in \$	Number of properties	2024/25		2024/25		2024/25		2024/25	
				Actual Rateable value \$	Actual rates \$	Actual Interim rates \$	Total revenue \$	Budget rate revenue \$	Budget interim rate \$	Budget back rate \$	Total revenue \$
(a) General Rates											
Rate Description											
Residential	Gross rental valuation	0.0876	6,483	129,758,535	10,608,799	91,439	10,700,238	10,590,900	57,089	—	10,647,989
Comm/Industrial	Gross rental valuation	0.0940	366	51,846,910	4,874,688	—	4,874,699	4,874,699	—	—	4,874,699
Vacant Land - Residential	Gross rental valuation										4,568,859
Commercial and Industrial	Gross rental valuation										255,722
Total general rates			110	2,122,500	260,295	—	260,295	261,821	—	—	261,821
			6,989	183,727,945	15,743,792	91,439	15,835,231	15,727,420	57,089	—	15,784,509
Minimum payment											
Residential	Gross rental valuation	1,183,00	340	—	401,037	—	401,037	402,220	—	—	402,220
Comm/Industrial	Gross rental valuation	1,183,00	1	—	1,183	—	1,183	1,183	—	—	1,183
Vacant Land - Residential	Gross rental valuation	1,183,00	106	—	126,581	—	126,581	125,398	—	—	125,398
Total minimum payments			447	—	528,801	—	528,801	528,801	—	—	528,801
Total general rates and minimum payments			7,416	183,727,945	16,272,593	91,439	16,364,032	16,256,221	57,089	—	16,313,310
							16,364,032				16,313,310
Concessions											
Exemptions, waivers and concessions											
Total rates											
(b) Rates related information											
Rate instalment interest											
Rates instalment plan charges											
Rates overdue interest											
Rates written off											
The rate revenue was recognised from the rate record as soon as practicable after the Town resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.											
All land (other than exempt land) in the Town is rated according to its Gross Rental Value (GRV).											
The general rates detailed in the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increases in rating over the level adopted in the previous year.											
The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.											

All land (other than exempt land) in the Town is rated according to its Gross Rental Value (GRV).
The general rates detailed in the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increases in rating over the level adopted in the previous year.
The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 26. Determination of surplus or deficit

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

(a) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals	(20,374)	—	(21,738)
Add / Less: Fair value adjustments to financial assets at fair value through profit or loss	6,215	—	(2,942)
Add / Less: Share of net profit of associates and joint ventures accounted for using the equity method	478,589	—	(332,992)
Add: Loss on disposal of assets	24,748	—	148,314
Add: Capital WIP classified as operating expenses	44,664	—	33,148
Add: Depreciation	10a 5,156,398	4,885,152	5,044,522
Non-cash movements in non-current assets and liabilities:			
Financial assets at amortised cost	32,426	—	23,059
Pensioner deferred rates	(39,234)	—	(24,990)
Employee benefit provisions	(48,475)	207,253	87,372
Non-cash amounts excluded from operating activities	5,634,957	5,092,405	4,953,753

(b) Non-cash amounts excluded from investing activities

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

Right of use assets received - non cash	11a —	—	38,626
Non-cash amounts excluded from investing activities	—	—	38,626

(c) Non-cash amounts excluded from financing activities

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

Adjustments to financing activities

Non cash proceeds from new leases	—	—	(38,626)
Non-cash amounts excluded from financing activities	—	—	(38,626)

continued on next page >

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 26. Determination of surplus or deficit (continued)

	Note	2024/25	2024/25	2023/24
		30 June 2025 Carried Forward	Budget 30 June 2025 Carried Forward	30 June 2024 Carried Forward
		\$	\$	\$
(d) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	28	(13,795,477)	(10,684,673)	(11,385,930)
Less: Financial assets at amortised cost - self supporting loans	4a	(26,207)	–	(24,535)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	217,582	231,017	231,091
- Current portion of lease liabilities	11	29,063	84,925	64,336
Add: Liabilities funded by Cash Backed Reserve		974,958	1,101,771	926,850
Total adjustments to net current assets		(12,600,081)	(9,266,960)	(10,188,188)
Net current assets used in the Statement of Financial Activity				
Total current assets		23,618,976	15,337,286	19,193,348
Less: Total current liabilities		(8,520,565)	(6,048,252)	(7,539,028)
Less: Total adjustments to net current assets		(12,600,081)	(9,266,960)	(10,215,296)
Surplus or deficit after imposition of general rates		2,498,330	22,074	1,439,024

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 27. Borrowing and lease liabilities

(a) Borrowings

Purpose	Note	Actual			Budget					
		Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 1 July 2024	New loans during 2024-25	Principal at 30 June 2025
Civic Centre Redevelopment	65,919	—	(65,919)	—	—	—	—	—	—	—
Civic Centre Redevelopment	45,236	—	(21,954)	23,282	—	(23,282)	—	23,283	—	(23,283)
Underground Power	750,000	—	(175,519)	574,481	—	(183,274)	391,207	574,482	—	(183,199)
Total	861,155	—	(263,392)	597,763	—	(206,556)	391,207	597,765	—	(206,482)
Self Supporting Loans										
Technology for Ageing and Disability WA (TADWA)	139,397	—	(22,969)	116,428	—	(24,535)	91,893	116,428	—	(24,535)
Total Self Supporting Loans	139,397	—	(22,969)	116,428	—	(24,535)	91,893	116,428	—	(24,535)
Total Borrowings	14	1,000,552	—	(286,361)	714,191	—	(231,091)	483,100	714,193	—
Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost.										
All other loan repayments were financed by general purpose revenue.										
Borrowing Finance Cost Payments										
Purpose		Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	
Civic Centre Redevelopment	160	WATC	6.31%	28/06/24	—	—	—	—	—	2,586
Civic Centre Redevelopment	160B	WATC	5.92%	26/01/25	619	870	870	—	870	1,960
Underground Power	164	WATC	4.37%	26/06/27	23,023	23,548	23,548	23,548	23,548	30,778
Total					23,642	24,418	24,418	24,418	24,418	35,324
Self Supporting Loans Finance Cost Payments										
Technology for Ageing and Disability WA (TADWA)	162	WATC	6.65%	01/09/28	6,937	7,139	7,139	7,139	7,139	8,476
Total Self Supporting Loans Finance Cost Payments					6,937	7,139	7,139	7,139	7,139	8,476
Total Finance Cost Payments					30,579	31,557	31,557	31,557	31,557	43,800

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Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 27. Borrowing and lease liabilities (continued)

(b) Lease liabilities

Purpose	Principal at 1 July 2023	New leases during 2023-24	Principal repayments during 2023-24	Actual		Principal repayments during 2024-25	Principal at 30 June 2025	New leases during 2024-25	Principal at 1 July 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	New leases during 2024-25	Principal at 1 July 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	
				\$	\$													
Furniture and equipment	35,761	—	(25,597)	10,164	—	(10,164)	—	—	—	—	—	—	—	—	—	—	—	—
Plant and equipment	136,405	38,626	(92,147)	82,884	—	(49,720)	33,165	122,166	—	—	—	(84,925)	—	—	—	—	—	37,241
Total lease liabilities	11b	172,166	38,626	(117,744)	93,048	(59,884)	33,165	122,166	—	—	—	(84,925)	—	—	—	—	37,241	

Purpose	Institution	Actual for year ending 30 June 2024		Budget for year ending 30 June 2025		Actual for year ending 30 June 2024		Budget for year ending 30 June 2025		Actual for year ending 30 June 2024		Budget for year ending 30 June 2025		Actual for year ending 30 June 2024		Budget for year ending 30 June 2025	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Furniture and equipment	BOQ Finance	(51)	—	(51)	—	(480)	—	(480)	—	(2,910)	—	(3,616)	—	(3,616)	—	(3,616)	—
Plant and equipment	SG Fleet	(2,198)	—	(2,198)	—	(2,910)	—	(2,910)	—	(2,910)	—	(2,910)	—	(2,910)	—	(2,910)	—
Total Finance Cost Payments		(2,249)	—	(2,249)	—	(4,096)	—										

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 28. Reserve accounts

	2025 Opening Balance Actual \$	2025 Transfer to Actual \$	2025 Transfer (from) Actual \$	2025 Closing Balance Actual \$	2025 Opening Balance Budget \$	2025 Transfer to Budget \$	2025 Closing Balance Budget \$	2024 Opening Balance Actual \$	2024 Transfer (from) Actual \$	2024 Transfer to Actual \$	2024 Closing Balance Actual \$	
Restricted by council												
(a) Hyde Retirement Village Reserve	520,590	25,026	(38,436)	507,180	434,763	4,959	(40,000)	399,722	490,713	29,877	520,590	
(b) Bus Shelter Reserve	—	—	—	—	—	—	—	—	22,642	—	(22,642)	
(c) Community Facilities Reserve	—	—	—	—	—	—	—	—	160,410	—	(160,410)	
(d) Drainage Infrastructure Reserve	926,850	48,108	—	974,958	663,208	208,797	—	872,005	873,658	53,192	—	
(e) Employee Entitlements Reserve	747,103	38,778	—	785,881	715,800	7,143	—	722,943	704,227	42,876	—	
(f) Future Projects Reserve	1,051,927	238,684	—	1,290,611	1,044,979	185,295	—	1,230,274	910,110	141,817	—	
(g) Information Technology Reserve	554,766	265,819	(42,586)	777,999	510,387	255,509	(500,000)	265,896	51,623	503,143	—	
(h) Jubilee Reserve Reserve	151,982	151,982	(92,000)	3,123,055	2,328,735	29,468	(100,000)	2,258,203	2,439,062	668,500	(44,489)	
(i) Land and Buildings Infrastructure Reserve	3,063,073	—	—	—	—	—	—	—	—	—	(77,625)	
(j) Marine Assets Reserve	434,036	313,066	(10,902)	736,200	310,519	5,182	(57,590)	268,111	259,755	174,281	—	
(k) Natural Area Reserve	288,232	133,732	(125,000)	296,964	174,937	129,053	(245,500)	58,990	381,574	223,232	(316,574)	
(l) Fleet and Plant Reserve	53,266	52,804	(49,235)	56,835	48,578	50,480	(49,235)	49,823	97,340	5,926	288,232	
(m) Urban Greening Reserve	95,392	4,951	—	100,343	91,017	912	—	91,929	89,917	5,475	53,266	
(n) Underground Power Reserve	—	—	—	—	—	—	—	—	—	—	95,392	
(o) Unspent Grants Reserve	277,553	14,406	—	291,959	271,846	3,134	—	—	149,372	—	(149,372)	
(p) Waste Asset Reserve	939,900	44,036	(91,509)	892,427	712,509	9,019	(150,000)	571,528	885,959	53,941	—	
(q) Waste Processing / Disposal Reserve	1,234,437	48,486	—	1,282,923	707,609	12,058	(305,307)	1,182,420	1,182,420	—	939,900	
(r) Waste Programs Reserve	368,796	19,142	—	387,938	307,588	4,442	—	312,030	384,887	23,433	(19,973)	
(s) Wind in the Willows Child Care Reserve	33,062	1,716	—	34,778	21,236	313	—	21,549	31,165	1,897	(39,524)	
(t) Youth Development Reserve	14,021	728	—	14,749	32,571	229	—	32,800	—	24,021	33,062	
(u) Events & Culture Reserve	241,616	352,173	(45,621)	548,168	431,799	277,428	(45,621)	663,606	—	449,689	14,021	
(v) Assets Enhancement Reserve	541,310	1,631,859	(480,660)	1,692,509	172,650	1,701	(172,650)	1,701	—	541,310	241,616	
(w) Unexpended Capital Works Reserve	11,365,930	3,385,496	(975,949)	13,795,477	8,980,731	1,185,122	(1,665,403)	8,500,450	9,596,927	3,030,529	(1,241,526)	11,365,930

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

continued on next page >

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 28. Reserve accounts (continued)

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

Name of reserve	Purpose of the reserve
(a) Hyde Retirement Village Reserve	To accrue funds to provide for the operational deficit, refurbishment and capital expenses, for Hyde Retirement Village.
(b) Bus Shelter Reserve	To provide funds for the purpose of installation or replacement of bus shelters within the Town.
(c) Community Facilities Reserve	To accrue funds for major expenditure in the provision of community facilities.
(d) Drainage Infrastructure Reserve	To provide for the renewal and upgrade of the drainage network.
(e) Employee Entitlements Reserve	To provide funds for future payments to staff for employee entitlements.
(f) Future Projects Reserve	To assist in funding capital initiatives that are generally significant in nature and provide a means to spread the costs of intergenerational assets over multiple years.
(g) Information Technology Reserve	To fund the acquisition and enhancement of technology and digital service delivery initiatives.
(h) Jubilee Reserve Reserve	To accrue funds for major expenditure in the provision of community facilities at Jubilee Reserve.
(i) Land and Buildings Infrastructure Reserve	To hold funds accrued as a result of sale of land and buildings for the provisions of funds for the purchase and development of land and building infrastructure.
(j) Marine Assets Reserve	To fund the renewal of marine assets ie. jetty, pontoons and associated river bank restoration projects.
(k) Natural Area Reserve	To provide for the future restoration of Natural Areas including foreshore stabilisation.
(l) Plant and Equipment Reserve	To accrue funds for the purpose of replacement of major plant items.
(m) Urban Greening Reserve	To fund projects that improve urban canopy and greening to reduce the urban heat island effect.
(n) Underground Power Reserve	To accrue funds to assist residents facing financial hardship with meeting the property owner contribution costs of underground power.
(o) Unspent Grants Reserve	To provide for unspent funding received as grant contributions to Works and Services.
(p) Waste Asset Reserve	To accrue funds for the long term asset renewal and purchase of new waste management assets.
(q) Waste Processing / Disposal Reserve	To accrue funds to accommodate fluctuations in annual waste collection costs and start-up costs of new waste processing (or reduction) programs.
(r) Waste Programs Reserve	To implement programs and projects identified in the Strategic Waste Plan.
(s) Wind in the Willows Child Care Reserve	To accrue funds for the purpose of asset improvement in the Centre and to cater for future surplus or deficit in operations.
(t) Youth Development Reserve	To provide funds for activities and facilities for the benefit of youth in the Town.
(u) Events & Culture Reserve	To accrue funds for significant or major events/cultural activities.
(v) Asset Enhancement Reserve	To accrue funds for upgrade and Replacement of Infrastructure Assets.
(w) Unexpended Capital Works Reserve	To accrue unspent funds from Operating and Capital Works Programs to enable continuation in future years.

Notes to and Forming Part of the Financial Report

for the year ended 30 June 2025

Note 29. Trust funds

	1-Jul-2024	Amounts received	Amounts paid	30 June 2025
	\$	\$	\$	\$
Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:				
Public open space	123,415	2,984	—	126,399
	123,415	2,984	—	126,399

Independent Auditor's Report 2025



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Town of Bassendean

To the Council of the Town of Bassendean

Opinion

I have audited the financial report of the Town of Bassendean (Town) which comprises:

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report :

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

Basis for opinion

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

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

Emphasis of Matter – Investment in Associates

I draw attention to Note 22 to the financial report, which states that effective 1 July 2025, two member participants have resolved to withdraw as member participants from Eastern Metropolitan Regional Council effective from 1 July 2025. The Town continues to be a member council participant. My opinion is not modified in respect of this matter.

Other information

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

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

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

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

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

The Chief Executive Officer (CEO) of the Town 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 Town'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 Town.

The Council is responsible for overseeing the Town'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 Town of Bassendean for the year ended 30 June 2025 included in the annual report on the Town's website. The Town's management is responsible for the integrity of the Town's website. This audit does not provide assurance on the integrity of the Town'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 Town to confirm the information contained in the website version.



Kellie Tonich
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
14 November 2025



“ Nestled along the picturesque Swan River, is a thriving community that blends urban living with environmental sustainability and cultural preservation. ”



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