



AGENDA

D2025/24031

Agenda Forum 13 November 2025

Notice of Meeting

Dear Councillors

The next Agenda Forum will be held on Thursday, 13 November 2025 at the EMRC Administration Office, 1st Floor, 226 Great Eastern Highway, Ascot WA 6104 commencing at 6:00pm.

A handwritten signature in black ink, appearing to read 'Hua Jer Liew', is positioned above the typed name.

Hua Jer Liew | Acting Chief Executive Officer

7 November 2025

Please Note

If any Councillor has a query regarding a report item or requires additional information in relation to a report item, please contact the responsible officer (SOURCE OF REPORT) prior to the meeting.

The meeting will be recorded for administrative purposes only.

Per the meeting structure as adopted by the EMRC Council, there will be no public questions at Agenda Forums.

Public question time will continue as usual at Ordinary Meetings of Council and questions may be submitted electronically prior to the meeting, no later than 4.00pm on the day of the meeting to CouncilEnquiry@emrc.org.au.



EMRC Council Members

Cr Filomena Piffaretti	EMRC Chairperson	City of Bayswater
Cr Paul Poliwka	EMRC Deputy Chairperson	Town of Bassendean
Cr Kathryn Hamilton	EMRC Member	Town of Bassendean
Cr Steven Ostaszewskyj	EMRC Member	City of Bayswater

EMRC Council Deputies

Cr Jennie Carter	EMRC Deputy Member	Town of Bassendean
Cr Michelle Sutherland	EMRC Deputy Member	City of Bayswater

Agenda Forum 13 November 2025

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1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

1.1 ACKNOWLEDGEMENT OF COUNTRY

We wish to acknowledge the traditional custodians of the land, the Whadjuk people of the Noongar Nation and to pay our respects to elders past, present and emerging.

2 ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

3 DISCLOSURE OF INTEREST

4 ANNOUNCEMENTS BY THE CHAIRPERSON OR PRESIDING MEMBER

5 ANNOUNCEMENT OF CONFIDENTIAL MATTERS FOR WHICH MEETING MAY BE CLOSED TO THE PUBLIC

NOTE: Section 5.23(2) of the *Local Government Act 1995*, details a number of matters upon which Council may discuss and make decisions without members of the public being present. These matters include: matters affecting employees; personal affairs of any person; contractual matters; legal advice; commercial-in-confidence matters; security matters; among others.

The following confidential reports are covered in Section 7 of this agenda:

- Appointment of an Acting Chief Executive Officer
- Sale of Carbon Credits from EMRC FOGO Project
- East Rockingham Waste to Energy Project Update
- Hazelmere Wood Waste to Energy Project
- Shire of Mundaring Agreements
- Strategic Direction

6 EMPLOYEE REPORTS

- 6.1 FINANCIAL REPORT FOR THE PERIOD ENDING 31 AUGUST 2025 (D2025/19533)
- 6.2 FINANCIAL REPORT FOR THE PERIOD ENDING 31 SEPTEMBER 2025 (D2025/22891)
- 6.3 MEETING DATES FOR 2026 – NON-ELECTION YEAR (D2025/22794)
- 6.4 ANNUAL REPORT 2024/2025 (D2025/23805)
- 6.5 TENDER RFT2025-002 CONSTRUCTION OF GO HARDSTAND, LEACHATE POND AND ROAD NETWORK AT THE RED HILL WASTE MANAGEMENT FACILITY (D2025/24369)
- 6.6 REVIEW OF COUNCIL POLICY (D2025/24390)
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- 6.10 INFORMATION BULLETIN – REPORT ON THE WA 2025 WASTE & RESOURCE RECOVERY CONFERENCE (D2025/23804)
- 6.11 INFORMATION BULLETIN – CORPORATE BUSINESS PLAN 2025/2029 – FIRST QUARTER REPORTING (D2025/18412)



6.1 FINANCIAL REPORT FOR THE PERIOD ENDING 31 AUGUST 2025

D2025/19533

PURPOSE OF REPORT

The purpose of this report is to provide Council with an overview of the EMRC's financial performance for the period ended 31 August 2025.

KEY POINT(S)

- Significant year to date budget variances greater than 10% or \$20,000, whichever is the greater, within each nature and type category on the Statement of Comprehensive Income as at 31 August 2025 have been identified and are reported on in the body of the report.
- The Financial Reports are unaudited and may be subject to amendments as a result of any audit adjustments.

RECOMMENDATION(S)

That Council receives the Statement of Comprehensive Income, Capital Expenditure Statement, Statement of Financial Position, Statement of Cash and Investments, Statement of Financial Activity and the Investment Report for the period ended 31 August 2025.

SOURCE OF REPORT

Employee Disclosure under s.5.70 of the *Local Government Act 1995*:

Author(s)	Manager Financial Services	Nil
Responsible Officer	Chief Financial Officer	Nil

BACKGROUND

- 1 It is a requirement of the *Local Government (Financial Management) Regulations 1996* (r.34) that a Local Government is to prepare and present to Council financial reports in such a form as the Local Government considers to be appropriate.
- 2 Submitted to each meeting of Council is a financial report and summaries which provide an overview of year to date budget performance for operating activities and capital works. Variances greater than 10% or \$20,000, whichever is the greater, within each nature and type category on the Statement of Comprehensive Income are reported on in the body of the report. Also included are end of year forecasts by nature and type for operating activities and end of year forecasts for each capital works project. These forecasts are reviewed regularly in order to provide an accurate forecast of the end of year result.

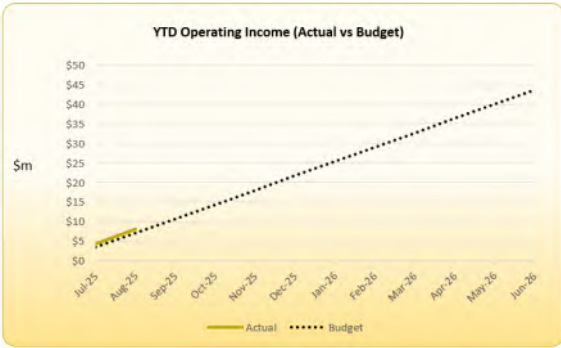
REPORT

- 3 Outlined below are financial statements for the period ended 31 August 2025. Where possible the year to date monthly budget allocations will be reviewed in order to match the appropriate timing for the various projects budgeted to be undertaken. This will provide a better comparison between the year to date actual and year to date budget figures.

Statement of Comprehensive Income - Nature and Type (refer Attachment 1)

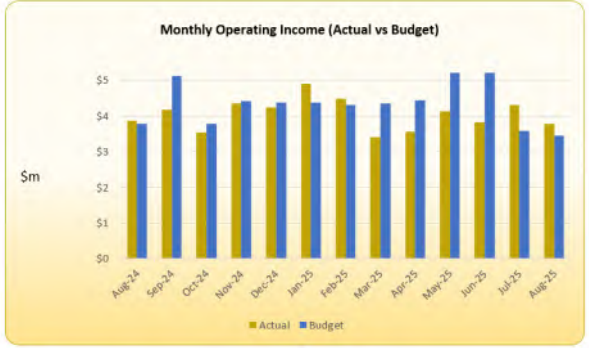
- 4 The net operating result as at 31 August 2025 is an favourable variance of \$1,466,372 (341.79%) against budget. The following information is provided on key aspects of Council’s year to date financial performance:

Operating Income	Actuals for the Year	A favourable variance of 1,069,444 (15.22%)
	End of Year Forecasts	As per budget – not yet due to be reviewed.



YTD Operating Income (Actual vs Budget)

This line chart shows the year-to-date operating income from July 2025 to June 2026. The y-axis represents millions of dollars (\$m) from 0 to 50. The x-axis shows months from Jul-25 to Jun-26. A solid yellow line represents 'Actual' performance, and a dotted black line represents 'Budget'. Both lines show a steady upward trend, with the actual performance closely following the budget line.



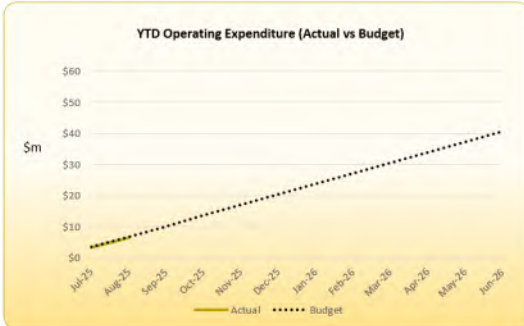
Monthly Operating Income (Actual vs Budget)

This bar chart compares monthly actual (yellow) and budget (blue) operating income from August 2024 to August 2025. The y-axis represents millions of dollars (\$m) from 0 to 5. The x-axis shows months from Aug-24 to Aug-25. The chart shows fluctuations in both actual and budgeted income over the period, with actual income generally staying close to or slightly above the budgeted amounts.

Operating Income Variances previously reported to Council

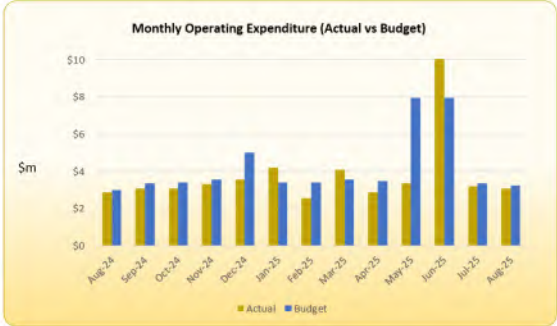
- 5 Net User Charges of \$6,865,106 is above the budget by \$921,402 (15.50%). The variance is attributed to higher commercial tonnages received than anticipated.
- 6 Interest on Municipal Cash Investments of \$112,392 is above the budget by \$85,900 (324.25%) due to the higher investment rate achieved (4.46% average interest vs 3.25% budgeted) and higher available funds for investments.
- 7 Interest on Restricted Cash Investments of \$328,791 is above the budget by \$124,227 (60.73%). The variance is attributed to a higher balance in Restricted Cash Investments.
- 8 Reimbursement is \$61,444 (19.70%) below the budget primarily due to decreased reimbursement income from Baywaste resulting from lower expenditure incurred in the project.
- 9 There were no further significant Operating Income variances as at 31 August 2025.

Operating Expenditure	Actuals for the Year	An underspend variance of \$396,928 (6.02%)
	End of Year Forecasts	As per budget – not yet due to be reviewed.



YTD Operating Expenditure (Actual vs Budget)

This line chart shows the year-to-date operating expenditure from July 2025 to June 2026. The y-axis represents millions of dollars (\$m) from 0 to 60. The x-axis shows months from Jul-25 to Jun-26. A solid yellow line represents 'Actual' performance, and a dotted black line represents 'Budget'. The actual expenditure is consistently lower than the budgeted expenditure throughout the period.



Monthly Operating Expenditure (Actual vs Budget)

This bar chart compares monthly actual (yellow) and budget (blue) operating expenditure from August 2024 to August 2025. The y-axis represents millions of dollars (\$m) from 0 to 10. The x-axis shows months from Aug-24 to Aug-25. The chart shows that actual expenditure is generally lower than budgeted expenditure, with a notable spike in budgeted expenditure in June 2025 that was not fully reflected in the actuals.

Operating Expenditure Variances previously reported to Council

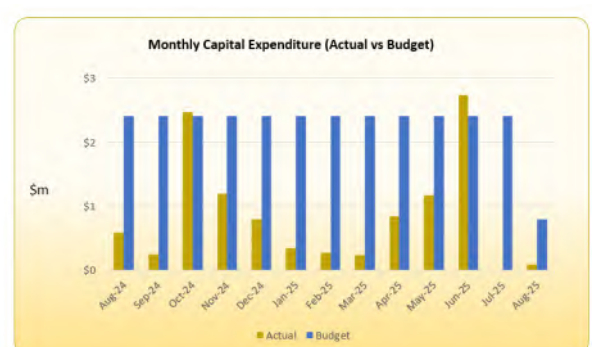
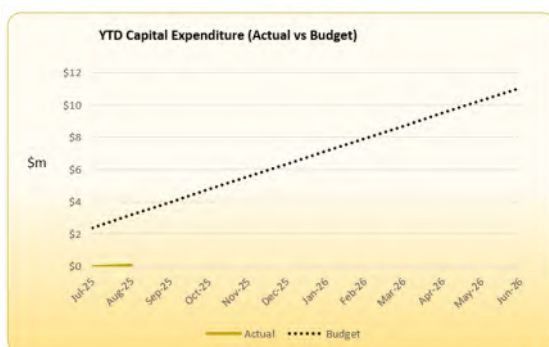
- 10 Contract Expenses is \$189,878 (13.31%) lower than the budget. The variance is due to lower consulting fees spent and lower software expenses spent due to timing compared to the budgeted amounts.
- 11 Material Expenses of \$201,912 is \$58,972 (22.60%) lower than budget of \$260,884 due to the timing of variance projects from different business units. Areas where the expenditures are lower than budget for various business units include the Office of the CEO (\$17,623), Business Support (\$6,861), Sustainability (\$2,140) and Operations (\$32,348).
- 12 Fuel Expenses of \$254,676 is \$90,194 (26.15%) below the budget. The variance is attributed to reduced plant utilisation resulting in lower fuel expenditure.
- 13 Depreciation Expenses of \$942,565 is \$169,851 (15.27%) below the budget. The major variance relates to the delay in acquiring the plant resulting in lower depreciation expenses for the period.
- 14 Provision Expenses is above the budget by \$72,164 (18.26%). The main reason for this variance is the increased Class III tonnages received which has resulted in higher provisions for Post Closure Site Rehabilitation and Environmental Monitoring being required.
- 15 There were no further significant Operating Expenditure variances as at 31 August 2025.

Other Comprehensive Income	Actuals for the Year	Nil
	End of Year Forecasts	Nil

- 16 There were no significant Other Comprehensive Income variances as at 31 August 2025.

Capital Expenditure Statement (refer Attachment 2)

Capital Expenditure	Actuals for the Year	An underspend variance of \$1,759,210
	End of Year Forecasts	As per budget – not yet due to be reviewed.



Capital Expenditure Variances

- 17 An underspend variance of 1,759,210 existed as at 31 August 2025 when compared to the budget of \$1,846,864.

18 Capital expenditure totalling \$87,654 with the major capital expenditure being undertaken on the following:

- FOGO Pad Fence - RHWMF - \$26,698;
- Purchase FOGO Processing Plant - RHWMF - \$25,489;
- Purchase / Replace Miscellaneous Equipment - HRRP - \$10,364; and
- Purchase / Replace Minor Plant and Equipment - HRRP - \$7,433.

19 As end of year forecasts are yet to be reviewed, the forecast balances as at 31 August 2025 are as per the budget estimates.

Statement of Financial Position (refer Attachment 3)

20 The Statement of Financial Position shows the overall impact of actual balances compared with budget provisions and end of year forecasts for operating and capital works activities.

21 Total Equity as at 31 August 2025 at \$179,080,577 showing an increase of \$1,895,402 from the equity of \$177,185,175 as at 30 June 2025. The increase is from a surplus result on the Comprehensive Income Statement as at 31 August 2025.

22 As end of year forecasts are yet to be reviewed, the forecast balances as at 31 August 2025 are as per the budget estimates.

Statement of Cash and Investments (refer Attachment 4)

23 The level of cash and investments in the Municipal Fund as at 31 August 2025 is \$6,591,453 and Restricted Cash amount to \$68,310,065.

24 The net movement for the month is an increase of \$3,229,145.

25 As end of year forecasts are yet to be reviewed, the forecast balances as at 31 August 2025 are as per the budget estimates.

Statement of Financial Activity (refer Attachment 5)

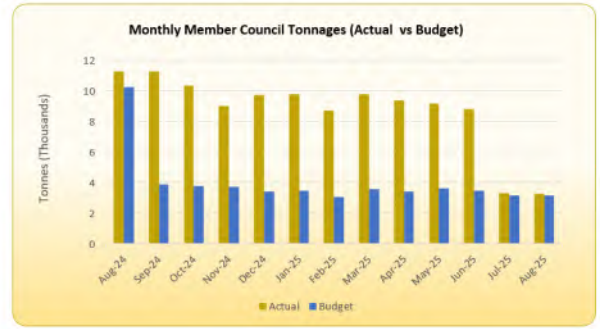
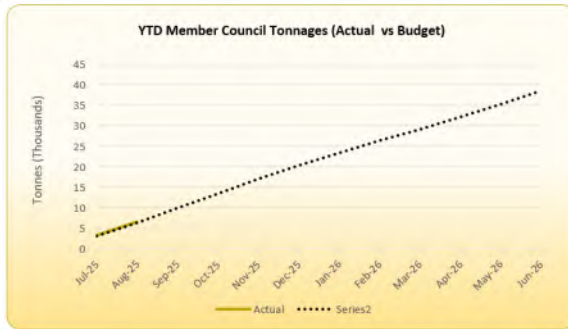
26 The Statement of Financial Activity combines information from other report to include Operating Revenue and Expenditure, Capital Income and Expenditure, and transfers to and from reserves.

27 The explanation of material variances can be found in the paragraphs under the "Statement of Comprehensive Income - Nature and Type" section.

Investment Report (refer Attachment 6)

28 Term deposits valued at \$20,000,000 matured during August 2025 and the entire amount was reinvested into further term deposits.

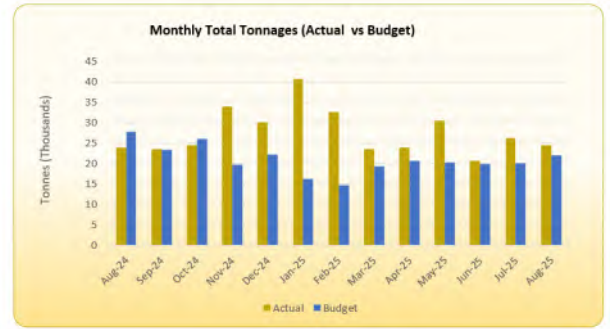
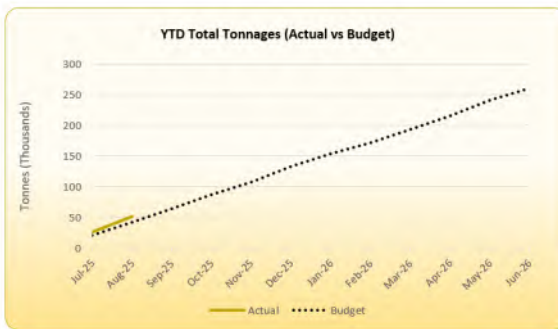
Red Hill Tonnages - Member Councils



29 Tonnages received from Member Councils at Red Hill Waste Management Facility were 6,545 tonnes compared to the budget of 6,303 tonnes.

30 This compared with 20,998 tonnes in the previous corresponding period. The main variance is due to the change in number of member councils.

Red Hill Tonnages – Total Tonnages



31 Total Red Hill tonnages received from all sources were 50,618 tonnes compared to the budget of 42,004 tonnes. The current percentage between commercial customers and member Council is 87.07% and 12.93% respectively.

32 Over the same period in 2024/2025 tonnages received from all sources totalled 51,994 tonnes.

STRATEGIC/POLICY IMPLICATIONS

33 Reporting on EMRC Strategic Policy implications align with the revised Strategic Plan 2017-2027 and the Sustainability Strategy.

FINANCIAL IMPLICATIONS

34 As outlined within the report and attachments.

SUSTAINABILITY IMPLICATIONS

35 Nil

RISK MANAGEMENT

Risk – Non-Compliance with Financial Regulations

Consequence	Likelihood	Rating
Moderate	Unlikely	Moderate
Action/Strategy		
<ul style="list-style-type: none"> ➤ The financial report is scrutinised by the EMRC Council to ensure that all statutory requirements are met. ➤ Internal Audit reviews to ensure compliance with Financial Regulations. ➤ External Audit confirms compliance. 		

MEMBER COUNCIL IMPLICATIONS

Member Council	Implication Details
Town of Bassendean	} Nil
City of Bayswater	

ATTACHMENT(S)

1. Statement of Comprehensive Income by Nature and Type (D2025/19536)
2. Capital Expenditure Statement (D2025/19537)
3. Statement of Financial Position (D2025/19538)
4. Statement of Cash and Investments (D2025/19539)
5. Statement of Financial Activity (D2025/19540)
6. Investment Report (D2025/19541)

VOTING REQUIREMENT

Simple Majority

RECOMMENDATION(S)

That Council receives the Statement of Comprehensive Income, Capital Expenditure Statement, Statement of Financial Position, Statement of Cash and Investments, Statement of Financial Activity and the Investment Report for the period ended 31 August 2025.

COUNCIL RESOLUTION(S)

MOVED

SECONDED

STATEMENT OF COMPREHENSIVE INCOME Nature and Type

Year to Date			August 2025			Full Year		
Actual	Budget	Variance			Forecast	Budget	Variance	
Operating Income								
\$10,452,115	\$9,268,166	\$1,183,949	(F)	User Charges	\$55,608,977	\$55,608,977		\$0 (F)
(\$3,587,009)	(\$3,324,462)	(\$262,547)	(U)	<u>Less</u> Landfill Levy Charges	(\$19,946,784)	(\$19,946,784)		\$0 (F)
\$6,865,106	\$5,943,704	\$921,402	(F)	Net User Charges	\$35,662,193	\$35,662,193		\$0 (F)
\$0	\$614	(\$614)	(U)	Contributions	\$7,365	\$7,365		\$0 (F)
\$107,400	\$107,000	\$400	(F)	Operating Grants	\$2,107,000	\$2,107,000		\$0 (F)
\$112,392	\$26,492	\$85,900	(F)	Interest Municipal Cash Investments	\$158,951	\$158,951		\$0 (F)
\$328,791	\$204,564	\$124,227	(F)	Interest Restricted Cash Investments	\$1,227,375	\$1,227,375		\$0 (F)
\$250,500	\$311,944	(\$61,444)	(U)	Reimbursements	\$1,871,673	\$1,871,673		\$0 (F)
\$412,562	\$406,550	\$6,012	(F)	Other	\$2,439,285	\$2,439,285		\$0 (F)
\$20,227	\$26,666	(\$6,439)	(U)	Proceeds from Sale of Assets	\$160,000	\$160,000		\$0 (F)
\$8,096,978	\$7,027,534	\$1,069,444	(F)	Total Operating Income	\$43,633,842	\$43,633,842		\$0 (F)
Operating Expenditure								
\$2,515,349	\$2,409,808	(\$105,541)	(U)	Salary Expenses	\$15,855,118	\$15,855,118		\$0 (F)
\$1,236,939	\$1,426,817	\$189,878	(F)	Contract Expenses	\$9,102,046	\$9,102,046		\$0 (F)
\$201,912	\$260,884	\$58,972	(F)	Material Expenses	\$1,583,122	\$1,583,122		\$0 (F)
\$95,247	\$90,328	(\$4,919)	(U)	Utility Expenses	\$542,444	\$542,444		\$0 (F)
\$254,676	\$344,870	\$90,194	(F)	Fuel Expenses	\$2,069,203	\$2,069,203		\$0 (F)
\$99,430	\$140,772	\$41,342	(F)	Insurance Expenses	\$918,074	\$918,074		\$0 (F)
\$942,565	\$1,112,416	\$169,851	(F)	Depreciation Expenses	\$6,674,450	\$6,674,450		\$0 (F)
\$390,639	\$417,437	\$26,798	(F)	Miscellaneous Expenses	\$1,458,798	\$1,458,798		\$0 (F)
\$467,322	\$395,158	(\$72,164)	(U)	Provision Expenses	\$2,370,947	\$2,370,947		\$0 (F)
(\$2,503)	\$14	\$2,517	(F)	Costs Allocated	\$0	\$0		\$0 (F)
\$0	\$0	\$0	(F)	Carrying Amount of Assets Disposed Of	\$98,783	\$98,783		\$0 (F)
\$6,201,576	\$6,598,504	\$396,928	(F)	Total Operating Expenditure	\$40,672,985	\$40,672,985		\$0 (F)
1,895,402	\$429,030	\$1,466,372	(F)	NET RESULT BEFORE OTHER COMPREHENSIVE INCOME	\$2,960,857	\$2,960,857		\$0 (F)
Surplus	Surplus				Surplus	Surplus		
Other Comprehensive Income								
\$0	\$0	\$0	(F)	Revaluation of Assets/Accumulated Depreciation Reversal	\$0	\$0		\$0 (F)
\$0	\$0	\$0	(F)	Total Other Comprehensive Income	\$0	\$0		\$0 (F)
\$1,895,402	\$429,030	\$1,466,372	(F)	CHANGE IN NET ASSETS FROM OPERATIONS	\$2,960,857	\$2,960,857		\$0 (F)
Surplus	Surplus				Surplus	Surplus		

Notes:

1. User Charges - include member Councils and casual users pertaining to waste, risk management and environmental services fees and charges;
2. Special Charges - Waste Education Levy;
3. Contributions - member Councils' contributions to projects and services;
4. Operating Grants - grant income predominantly from government agencies; and
5. Other Operating Income - includes income from the sale of products;

(F) denotes Favourable variance and (U) denotes Unfavourable variance



CAPITAL EXPENDITURE STATEMENT

AUGUST 2025

Year to Date			On Order	Full Year			
Actual	Budget	Variance		Forecast	Budget	Variance	
Business Support							
\$0	\$220	\$220	\$0	Extend Ascot PV & EV Charging (24399/28)	\$1,320	\$1,320	\$0
\$0	\$800	\$800	\$0	Purchase Furniture Fittings & Equipment - Corporate Services (24510/01)	\$4,800	\$4,800	\$0
\$0	\$29,332	\$29,332	\$0	Purchase Information Technology & Communication Equipment (24550/00)	\$176,000	\$176,000	\$0
\$0	\$408	\$408	\$0	Upgrade Security Equipment - Ascot Place (25530/01)	\$2,450	\$2,450	\$0
\$0	\$30,760	\$30,760	\$0		\$184,570	\$184,570	\$0



CAPITAL EXPENDITURE STATEMENT

AUGUST 2025

Year to Date			On Order	Full Year			
Actual	Budget	Variance		Forecast	Budget	Variance	
Operations Team							
\$0	\$6,666	\$6,666	\$0	Construct Waste Management Facility Buildings - Red Hill Landfill Facility (24250/01)	\$40,000	\$40,000	\$0
\$0	\$66,666	\$66,666	\$24,700	Construct Waste Transfer Station - HRRP (24259/10)	\$400,000	\$400,000	\$0
\$0	\$0	\$0	\$0	Construct Wood Waste to Energy Building (Commissioning) - HRRP (24259/18)	\$0	\$0	\$0
\$2,340	\$431,394	\$429,054	\$0	Construct Class III Cell Stage 18 - Red Hill Landfill Facility (24310/22)	\$2,588,374	\$2,588,374	\$0
\$4,000	\$95,832	\$91,832	\$0	Construct Class III Cell Stage 19 - Red Hill Landfill Facility (24310/23)	\$575,000	\$575,000	\$0
\$0	\$12,500	\$12,500	\$0	Construct Class III Cell Stage 20 - Red Hill Landfill Facility (24310/24)	\$75,000	\$75,000	\$0
\$0	\$8,332	\$8,332	\$0	Design and Construct Class IV Cell Stage 3 - Red Hill Landfill Facility (24330/05)	\$50,000	\$50,000	\$0
\$0	\$8,332	\$8,332	\$0	Construct Leachate and Stormwaste Infrastructure and Siltation Ponds - Red Hill Landfill Facility (24350/01)	\$50,000	\$50,000	\$0
\$0	\$8,332	\$8,332	\$0	Construct Roads / Carparks - Red Hill Landfill Facility (24370/00)	\$50,000	\$50,000	\$0
\$0	\$55,000	\$55,000	\$0	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility (24370/02)	\$330,000	\$330,000	\$0
\$0	\$8,332	\$8,332	\$0	Construct Drainage Diversion and Earthworks Infrastructures - Red Hill Landfill Facility (24380/00)	\$50,000	\$50,000	\$0
\$0	\$36,664	\$36,664	\$0	Construct Drainage Works to Lots 8 9 10 - Red Hill Landfill Facility (24380/01)	\$220,000	\$220,000	\$0



CAPITAL EXPENDITURE STATEMENT

AUGUST 2025

Year to Date			On Order	Full Year			
Actual	Budget	Variance		Forecast	Budget	Variance	
Operations Team							
\$0	\$6,666	\$6,666	\$0	Construct Litter Fence - Redhill Landfill Facility (24394/05)	\$40,000	\$40,000	\$0
\$2,994	\$228,332	\$225,338	\$0	Relocate Garden Organics Processing area - Red Hill Landfill Facility (24395/04)	\$1,370,000	\$1,370,000	\$0
\$3,000	\$8,332	\$5,332	\$0	Construct FOGO Processing Area - Red Hill Landfill Facility (24395/05)	\$50,000	\$50,000	\$0
\$0	\$8,332	\$8,332	\$29,150	FOGO Picking Station - Red Hill Landfill Facility (24395/11)	\$50,000	\$50,000	\$0
\$26,698	\$25,000	(\$1,698)	\$0	FOGO Pad Fence - Red Hill Landfill Facility (24395/12)	\$150,000	\$150,000	\$0
\$0	\$301,908	\$301,908	\$0	FOGO Pad Cover & Associated Works - Red Hill Landfill Facility (24395/13)	\$1,811,456	\$1,811,456	\$0
\$0	\$20,832	\$20,832	\$0	Project & Engineering Hazelmere - Construct Other (24399/03)	\$125,000	\$125,000	\$0
\$0	\$4,166	\$4,166	\$0	Air Supply lines - Waste Management Structures - Red Hill Landfill Facility (24399/10)	\$25,000	\$25,000	\$0
\$0	\$16,666	\$16,666	\$0	Develop Lots 8 9 & 10 For Future Waste Activities - Red Hill Landfill Facility (24399/19)	\$100,000	\$100,000	\$0
\$0	\$4,166	\$4,166	\$0	Gas Extraction System Wells - Red Hill Landfill Facility (24399/20)	\$25,000	\$25,000	\$0
\$0	\$0	\$0	\$0	Design and Construct Air Pollution Control Residue Facility (APCR) Monocell - Red Hill Landfill Faci (24399/32)	\$0	\$0	\$0
\$0	\$250,000	\$250,000	\$0	Purchase / Replace Plant - Red Hill Landfill Facility (24410/00)	\$1,500,000	\$1,500,000	\$0
\$0	\$91,666	\$91,666	\$0	Purchase / Replace Plant - Hazelmere (24410/01)	\$550,000	\$550,000	\$0
\$25,489	\$8,332	(\$17,157)	\$0	Purchase FOGO Processing Plant - Red Hill Landfill Facility (24410/10)	\$50,000	\$50,000	\$0



CAPITAL EXPENDITURE STATEMENT

AUGUST 2025

Year to Date			On Order	Full Year			
Actual	Budget	Variance		Forecast	Budget	Variance	
Operations Team							
\$0	\$26,832	\$26,832	\$0	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill Facility (24420/00)	\$161,000	\$161,000	\$0
\$7,433	\$22,000	\$14,567	\$0	Purchase / Replace Minor Plant and Equipment - Hazelmere (24420/02)	\$132,000	\$132,000	\$0
\$0	\$7,832	\$7,832	\$0	Purchase / Replace Vehicles - Red Hill Landfill Facility (24430/00)	\$47,000	\$47,000	\$0
\$0	\$1,666	\$1,666	\$0	Purchase / Replace Security System - Hazelmere (24530/10)	\$10,000	\$10,000	\$0
\$0	\$1,666	\$1,666	\$0	Waste Transfer Station - CCTV and Network - HRRP (24530/11)	\$10,000	\$10,000	\$0
\$0	\$4,666	\$4,666	\$0	Purchase Information Technology & Communication Equipment - Hazelmere (24550/03)	\$28,000	\$28,000	\$0
\$0	\$2,000	\$2,000	\$0	Purchase Information Technology & Communication Equipment - Baywaste (24550/04)	\$12,000	\$12,000	\$0
\$0	\$4,500	\$4,500	\$0	Purchase Information Technology & Communication Equipment - Red Hill Admin (24550/05)	\$27,000	\$27,000	\$0
\$0	\$1,000	\$1,000	\$0	Purchase Information Technology & Communication Equipment - Red Hill Weighbridge (24550/06)	\$6,000	\$6,000	\$0
\$0	\$8,332	\$8,332	\$0	Purchase / Replace Other Equipment - Red Hill Landfill Facility (24590/00)	\$50,000	\$50,000	\$0
\$10,364	\$3,332	(\$7,032)	\$0	Purchase / Replace Miscellaneous Equipment - Hazelmere (24590/02)	\$20,000	\$20,000	\$0



CAPITAL EXPENDITURE STATEMENT

AUGUST 2025

Year to Date			On Order	Full Year			
Actual	Budget	Variance		Forecast	Budget	Variance	
Operations Team							
\$0	\$832	\$832	\$0	Purchase Office Furniture and Fittings - Hazelmere Office (24610/10)	\$5,000	\$5,000	\$0
\$0	\$832	\$832	\$0	Purchase Furniture and Fittings - Hazelmere Workshop (24610/11)	\$5,000	\$5,000	\$0
\$0	\$18,166	\$18,166	\$0	Refurbish Plant - Red Hill Landfill Facility (25410/00)	\$109,000	\$109,000	\$0
\$5,336	\$0	(\$5,336)	\$0	Refurbish Plant - Hazelmere (25410/01)	\$0	\$0	\$0
\$87,654	\$1,816,104	\$1,728,450	\$53,850		\$10,896,831	\$10,896,831	\$0
\$87,654	\$1,846,864	\$1,759,210	\$53,850	TOTAL CAPITAL EXPENDITURE	\$11,081,401	\$11,081,401	\$0



STATEMENT OF FINANCIAL POSITION
AUGUST 2025

Actual June 2025	Actual Year to Date	(F) = Favourable variation (U) = Unfavourable variation	Full Year		
			Forecast	Budget	Variance
Current Assets					
\$2,307,218	\$2,401,518	Cash and Cash Equivalents	\$33,594,001	\$33,594,001	\$0 (F)
\$71,500,000	\$72,500,000	Investments	\$0	\$0	\$0 (F)
\$5,795,731	\$4,235,181	Trade and Other Receivables	\$4,088,629	\$4,088,629	\$0 (F)
\$112,987	\$144,781	Inventories	\$39,035	\$39,035	\$0 (F)
\$39,308	\$308,479	Other Assets	\$67,382	\$67,382	\$0 (F)
\$79,755,244	\$79,589,959	Total Current Assets	\$37,789,047	\$37,789,047	\$0 (F)
Current Liabilities					
\$11,152,225	\$7,856,041	Trade and Other Payables	\$7,302,539	\$7,302,539	\$0 (F)
\$34,409,635	\$34,322,899	Provisions*	\$2,888,934	\$2,888,934	\$0 (F)
\$45,561,860	\$42,178,940	Total Current Liabilities	\$10,191,473	\$10,191,473	\$0 (F)
\$34,193,384	\$37,411,019	Net Current Assets	\$27,597,574	\$27,597,574	\$0 (F)
Non Current Assets					
\$73,340,000	\$73,340,000	Land	\$47,850,257	\$47,850,257	\$0 (F)
\$21,391,459	\$21,256,597	Buildings	\$30,976,537	\$30,976,537	\$0 (F)
\$32,593,577	\$33,115,085	Structures	\$56,149,200	\$56,149,200	\$0 (F)
\$14,906,252	\$14,648,882	Plant	\$22,381,126	\$22,381,126	\$0 (F)
\$1,273,012	\$1,235,377	Equipment	\$2,955,435	\$2,955,435	\$0 (F)
\$127,459	\$126,276	Furniture and Fittings	\$209,836	\$209,836	\$0 (F)
\$8,169,031	\$7,223,662	Work in Progress	\$10,562,667	\$10,562,667	\$0 (F)
\$151,800,790	\$150,945,879	Total Non Current Assets	\$171,085,058	\$171,085,058	\$0 (F)
Non Current Liabilities					
\$8,808,999	\$9,276,321	Provisions	\$135,803,992	\$135,803,992	\$0 (F)
\$8,808,999	\$9,276,321	Total Non Current Liabilities	\$135,803,992	\$135,803,992	\$0 (F)
\$177,185,175	\$179,080,577	Net Assets	\$62,878,640	\$62,878,640	\$0 (F)
Equity					
\$33,793,552	\$47,656,865	Accumulated Surplus/Deficit	\$1,282,614	\$1,282,614	\$0 (F)
\$62,297,674	\$62,297,674	Asset Revaluation Reserve	\$30,374,026	\$30,374,026	\$0 (F)
\$67,230,636	\$67,230,636	Cash Backed Reserves	\$28,261,143	\$28,261,143	\$0 (F)
\$13,863,313	\$1,895,402	Net change in assets from operations	\$2,960,857	\$2,960,857	\$0 (F)
\$177,185,175	\$179,080,577	Total Equity	\$62,878,640	\$62,878,640	\$0 (F)

*Current Liabilities - Provisions include City of Kalamunda Payout Provision of \$31,717,882

CASH AND INVESTMENTS AUGUST 2025

Actual June 2025	Actual Year to Date	(F) = Favourable variation (U) = Unfavourable variation	Full Year		
			Forecast	Budget	Variance
Municipal Cash and Investments					
2,303,368	2,397,668	Cash at Bank - Municipal Fund 01001/00	2,158,951	2,158,951	0 (F)
3,850	3,850	Cash on Hand 01019/00 - 02	3,850	3,850	0 (F)
4,269,364	4,189,935	Investments - Municipal Fund 02021/00	3,170,057	3,170,057	0 (F)
6,576,582	6,591,453	Total Municipal Cash	5,332,858	5,332,858	0 (F)
Restricted Cash and Investments					
1,479,731	217,560	Restricted Investments - Plant and Equipment 02022/01	1,475,254	1,475,254	0 (F)
4,853,325	4,976,683	Restricted Investments - Post Closure Site Rehabilitation Red Hill 02022/02	3,395,153	3,395,153	0 (F)
6,991,417	5,193,849	Restricted Investments - Future Development 02022/03	6,510,148	6,510,148	0 (F)
4,404,275	4,516,220	Restricted Investments - Environmental Monitoring Red Hill 02022/04	917,544	917,544	0 (F)
5,669,768	5,777,094	Restricted Investments - Class IV Cells Red Hill 02022/07	4,901,634	4,901,634	0 (F)
1,595,150	281,673	Restricted Investments - Class III Cells 02022/10	711,402	711,402	0 (F)
6,268,110	6,427,428	Restricted Investments - EastLink Relocation 02022/13	1,416,772	1,416,772	0 (F)
6,162,728	11,081,400	Restricted Investments - Committed Funds 02022/14	6,823,043	6,823,043	0 (F)
28,546,094	28,546,094	Restricted Investments - Equity Reserve 02022/15	782,061	782,061	0 (F)
1,260,038	1,292,064	Restricted Investments - Long Service Leave 02022/90	1,328,132	1,328,132	0 (F)
67,230,636	68,310,065	Total Restricted Cash	28,261,143	28,261,143	0 (F)
73,807,218	74,901,518	TOTAL CASH AND INVESTMENTS	33,594,001	33,594,001	0 (F)

The Cash at Bank - Municipal Fund represents the balance on the last day of the relevant month. Any portion of the balance available for investment is transferred into the Investment - Municipal Fund account in the following period. Funds held in the Cash at Bank - Municipal Fund continue to accrue interest as per the Westpac commercial rates.



STATEMENT OF FINANCIAL ACTIVITY August 2025

Year to Date				Full Year		
Actual	Budget	Variance		Forecast	Budget	Variance
(F) = Favourable variation (U) = Unfavourable variation						
OPERATING ACTIVITIES						
Revenue from operating activities						
\$10,452,115	\$9,268,166	\$1,183,949	(F)	\$55,608,977	\$55,608,977	\$0 (F)
\$357,900	\$419,558	(\$61,658)	(U)	\$3,986,038	\$3,986,038	\$0 (F)
\$441,183	\$231,056	\$210,127	(F)	\$1,386,326	\$1,386,326	\$0 (F)
\$412,562	\$406,550	\$6,012	(F)	\$2,439,285	\$2,439,285	\$0 (F)
\$20,227	\$26,666	(\$6,439)	(U)	\$61,217	\$61,217	\$0 (F)
\$11,683,987	\$10,351,996	\$1,331,991	(F)	\$63,481,843	\$63,481,843	\$0 (F)
Expenditure from operating activities						
(\$2,515,349)	(\$2,409,808)	(\$105,541)	(U)	(\$15,855,118)	(\$15,855,118)	\$0 (F)
(\$1,438,851)	(\$1,687,701)	\$248,850	(F)	(\$10,685,168)	(\$10,685,168)	\$0 (F)
(\$95,247)	(\$90,328)	(\$4,919)	(U)	(\$542,444)	(\$542,444)	\$0 (F)
(\$942,565)	(\$1,112,416)	\$169,851	(F)	(\$6,674,450)	(\$6,674,450)	\$0 (F)
(\$99,430)	(\$140,772)	\$41,342	(F)	(\$918,074)	(\$918,074)	\$0 (F)
(\$4,697,143)	(\$4,481,941)	(\$215,202)	(U)	(\$25,845,732)	(\$25,845,732)	\$0 (F)
(\$9,788,585)	(\$9,922,966)	\$134,381	(F)	(\$60,520,986)	(\$60,520,986)	\$0 (F)
\$1,512,073	\$21,417,688	(\$19,905,615)	(U)	\$8,631,722	\$8,631,722	\$0 (F)
\$3,407,475	\$21,846,718	(\$18,439,243)	(U)	\$11,592,579	\$11,592,579	\$0 (F)
Amount attributable to operating activities						
INVESTING ACTIVITIES						
Inflows from investing activities						
\$20,227	\$26,666	(\$6,439)	(U)	\$160,000	\$160,000	\$0 (F)
\$20,227	\$26,666	(\$6,439)	(U)	\$160,000	\$160,000	\$0 (F)
Outflows from investing activities						
(\$210,066)	(\$651,734)	\$441,668	(F)	(\$3,910,450)	(\$3,910,450)	\$0 (F)
\$122,411	(\$1,403,274)	\$1,525,685	(F)	(\$7,170,950)	(\$7,170,950)	\$0 (F)
(\$87,654)	(\$2,055,008)	\$1,967,354	(F)	(\$11,081,401)	(\$11,081,401)	\$0 (F)
(\$67,427)	(\$2,028,342)	\$1,960,915	(F)	(\$10,921,401)	(\$10,921,401)	\$0 (F)
Amount attributable to investing activities						
FINANCING ACTIVITIES						
Inflows from financing activities						
\$4,918,672	\$3,071,244	\$1,847,428	(F)	\$18,427,499	\$18,427,499	\$0 (F)
\$4,918,672	\$3,071,244	\$1,847,428	(F)	\$18,427,499	\$18,427,499	\$0 (F)
Outflows from financing activities						
(\$5,998,102)	(\$586,520)	(\$5,411,582)	(U)	(\$3,519,176)	(\$3,519,176)	\$0 (F)
(\$5,998,102)	(\$586,520)	(\$5,411,582)	(U)	(\$3,519,176)	(\$3,519,176)	\$0 (F)
(\$1,079,430)	\$2,484,724	(\$3,564,154)	(U)	\$14,908,323	\$14,908,323	\$0 (F)
Amount attributable to financing activities						
MOVEMENT IN SURPLUS OR DEFICIT						
(\$33,037,253)	(\$16,243,070)	(\$16,794,183)	(U)	(\$16,243,070)	(\$16,243,070)	\$0 (F)
\$3,407,475	\$21,846,718	(\$18,439,243)	(U)	\$11,592,579	\$11,592,579	\$0 (F)
(\$67,427)	(\$2,028,342)	\$1,960,915	(F)	(\$10,921,401)	(\$10,921,401)	\$0 (F)
(\$1,079,430)	\$2,484,724	(\$3,564,154)	(U)	\$14,908,323	\$14,908,323	\$0 (F)
(\$30,776,636)	\$6,060,030	(\$36,836,666)	(U)	(\$663,569)	(\$663,569)	\$0 (F)

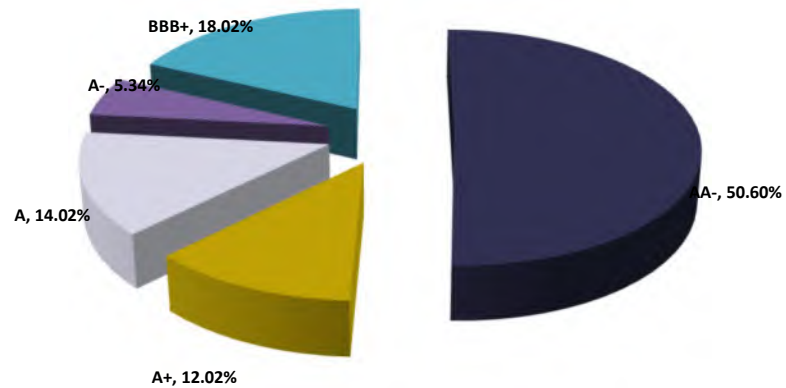
EMRC Investment Report

August 2025

I. Overall Portfolio Limits

S&P Long Term Rating	% Portfolio	Investment Maximum %
AA-	50.60%	100.00%
A+	12.02%	100.00%
A	14.02%	100.00%
A-	5.34%	100.00%
BBB+	18.02%	40.00%
	100.00%	

Investment by S&P Rating



II. Single Entity Exposure

	S&P Long Term Rating	% Portfolio	
ANZ Banking Group	AA-	0.00%	
AMP	BBB+	18.02%	*
NAB	AA-	0.00%	
Westpac / St. George Bank	AA-	27.90%	
Suncorp	A+	12.02%	*
BOQ / ME Bank	A-	5.34%	*
Rabobank	A	14.02%	
Bendigo	A-	0.00%	*
Commonwealth Bank	AA-	22.70%	
		100.00%	

* Non-Fossil Fuel ADI (Authorised Deposit Taking Institution)

III. Term to Maturity Framework

Maturity Profile	Investment Policy Guidelines		
	% Portfolio	% Min	% Max
Less Than 1 Year	100.00%	40%	100%
Greater than 1 year & less than or equal to 3 years	0.00%	0%	60%
	100.00%		

IV. Fossil Fuel Divestment

	% Portfolio
Non-Fossil Fuel ADI's	35.38%
Fossil Fuel ADI's	64.62%
	100.00%



6.2 FINANCIAL REPORT FOR THE PERIOD ENDING 30 SEPTEMBER 2025

D2025/22891

PURPOSE OF REPORT

The purpose of this report is to provide Council with an overview of the EMRC's financial performance for the period ended 30 September 2025.

KEY POINT(S)

- Significant year to date budget variances greater than 10% or \$20,000, whichever is the greater, within each nature and type category on the Statement of Comprehensive Income as at 30 September 2025 have been identified and are reported on in the body of the report.
- The Financial Reports are unaudited and may be subject to amendments as a result of any audit adjustments.

RECOMMENDATION(S)

That Council receives the Statement of Comprehensive Income, Capital Expenditure Statement, Statement of Financial Position, Statement of Cash and Investments, Statement of Financial Activity and the Investment Report for the period ended 30 September 2025.

SOURCE OF REPORT

Employee Disclosure under s.5.70 of the *Local Government Act 1995*:

Author(s)	Manager Financial Services	Nil
Responsible Officer	Chief Financial Officer	Nil

BACKGROUND

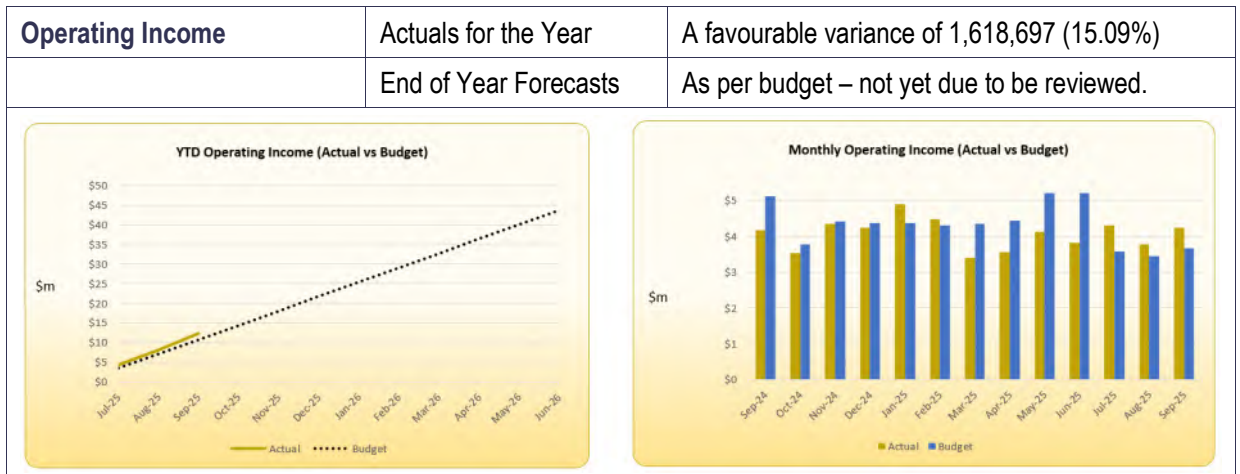
- 1 It is a requirement of the *Local Government (Financial Management) Regulations 1996* (r.34) that a Local Government is to prepare and present to Council financial reports in such a form as the Local Government considers to be appropriate.
- 2 Submitted to each meeting of Council is a financial report and summaries which provide an overview of year to date budget performance for operating activities and capital works. Variances greater than 10% or \$20,000, whichever is the greater, within each nature and type category on the Statement of Comprehensive Income are reported on in the body of the report. Also included are end of year forecasts by nature and type for operating activities and end of year forecasts for each capital works project. These forecasts are reviewed regularly in order to provide an accurate forecast of the end of year result.

REPORT

- 3 Outlined below are financial statements for the period ended 30 September 2025. Where possible the year to date monthly budget allocations will be reviewed in order to match the appropriate timing for the various projects budgeted to be undertaken. This will provide a better comparison between the year to date actual and year to date budget figures.

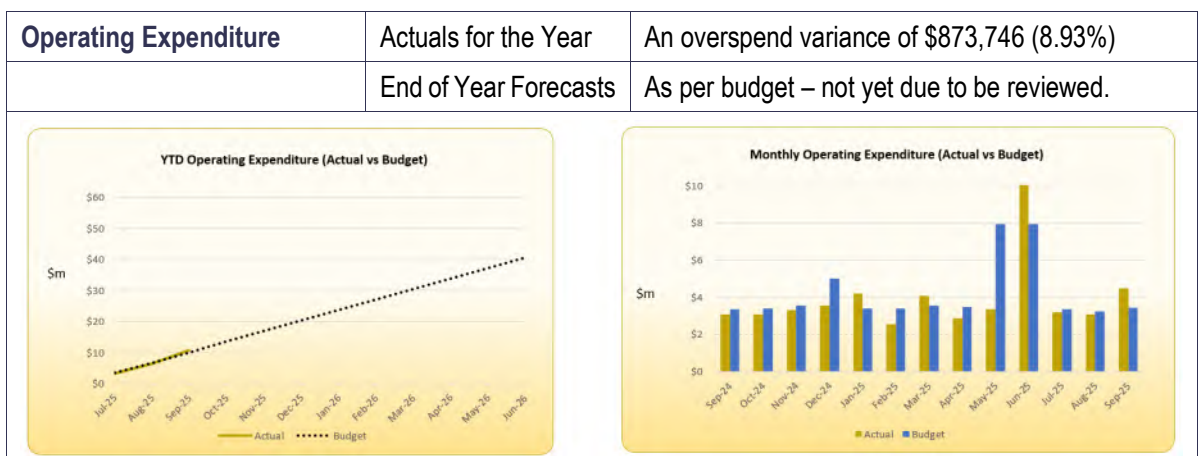
Statement of Comprehensive Income - Nature and Type (refer Attachment 1)

- 4 The net operating result as at 30 September 2025 is an favourable variance of \$744,951 (78.98%) against budget. The following information is provided on key aspects of Council's year to date financial performance:



Operating Income Variances previously reported to Council

- 5 Net User Charges of \$10,299,569 is above the budget by \$1,384,013 (15.52%). The variance is attributed to higher commercial tonnages received than anticipated.
- 6 Interest on Municipal Cash Investments of \$135,817 is above the budget by \$96,079 (241.78%) due to the higher investment rate achieved (4.47% average interest vs 3.25% budgeted) and higher available funds for investments.
- 7 Interest on Restricted Cash Investments of \$515,675 is above the budget by \$208,829 (68.06%). The variance is attributed to a higher balance in Restricted Cash Investments.
- 8 Reimbursement is \$65,426 (13.98%) below the budget primarily due to decreased reimbursement income from Baywaste resulting from lower expenditure incurred in the project.
- 9 There were no further significant Operating Income variances as at 30 September 2025.



Operating Expenditure Variances previously reported to Council

- 10 Material Expenses of \$279,322 is \$117,769 (29.66%) lower than budget of \$397,091 due to the timing of variance projects from different business units. Areas where the expenditures are lower than budget for various business units include the Office of the CEO (\$27,200), Business Support (\$12,082), Sustainability (\$3,186) and Operations (\$75,301).
- 11 Fuel Expenses of \$396,216 is \$122,340 (23.59%) below the budget. The variance is attributed to reduced plant utilisation resulting in lower fuel expenditure.
- 12 Depreciation Expenses of \$2,886,002 is \$1,216,272 (72.84%) higher the budget. The major variance relates to the new depreciation rate that has been applied to Class III cell to reflect the costs associated with Class III stage 17, 14 and 16.
- 13 Provision Expenses is above the budget by \$111,410 (18.80%). The main reason for this variance is the increased Class III tonnages received which has resulted in higher provisions for Post Closure Site Rehabilitation and Environmental Monitoring being required.

Operating Income Variances not previously reported to Council

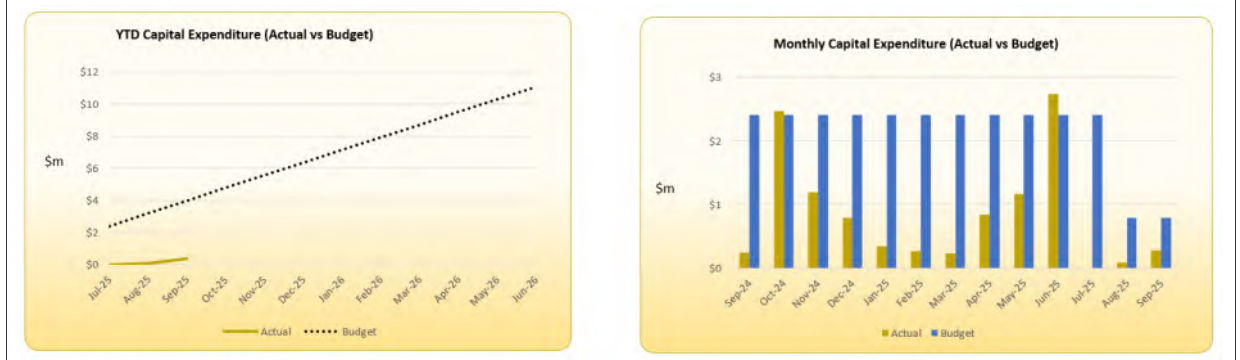
- 14 Insurance Expenses is \$57,845 (27.35%) below the budget of \$211,535 due to the lower than budgeted insurance premium for Waste Transfer Station from previous financial year.
- 15 There were no further significant Operating Expenditure variances as at 30 September 2025.

Other Comprehensive Income	Actuals for the Year	Nil
	End of Year Forecasts	Nil

- 16 There were no significant Other Comprehensive Income variances as at 30 September 2025.

Capital Expenditure Statement (refer Attachment 2)

Capital Expenditure	Actuals for the Year	An underspend variance of \$2,398,293
	End of Year Forecasts	As per budget – not yet due to be reviewed.



Capital Expenditure Variances

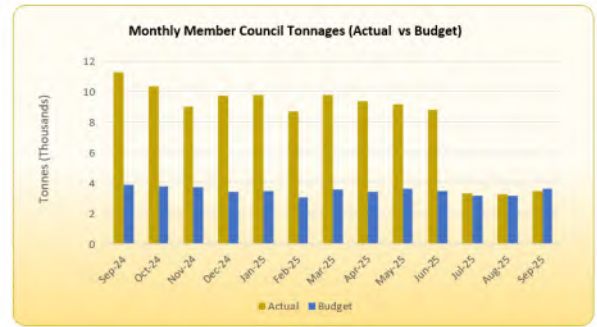
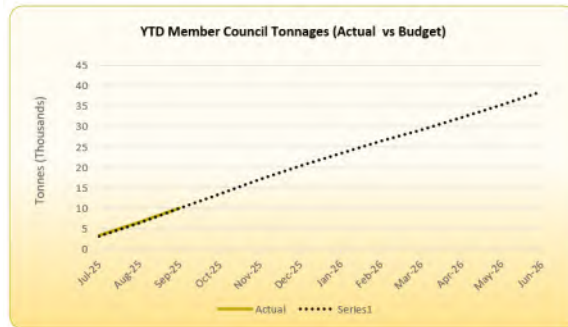
- 17 An underspent variance of \$2,398,293 existed as at 30 September 2025 when compared to the budget of \$2,770,296.

- 18 Capital expenditure totalling \$372,003 with the major capital expenditure being undertaken on the following:
- Construct Class III Cell Stage 18 - RHWMF - \$161,248;
 - Construct Class III Cell Stage 17 - RHWMF - \$37,170;
 - Construct Waste Transfer Station - HRRP - \$29,512;
 - FOGO Pad Fence - RHWMF - \$26,698;
 - FOGO Picking Station - RHWMF - \$26,500;
 - Purchase FOGO Processing Plant - RHWMF - \$25,489;
 - Construct Class III Cell Stage 19 - RHWMF - \$18,270;
 - Purchase / Replace Minor Plant and Equipment - HRRP - \$13,765; and
 - Purchase / Replace Miscellaneous Equipment - HRRP - \$10,364.
- 19 As end of year forecasts are yet to be reviewed, the forecast balances as at 30 September 2025 are as per the budget estimates.
- Statement of Financial Position (refer Attachment 3)**
- 20 The Statement of Financial Position shows the overall impact of actual balances compared with budget provisions and end of year forecasts for operating and capital works activities.
- 21 Total Equity as at 30 September 2025 at \$178,873,311 showing an increase of \$1,688,136 from the equity of \$177,185,175 as at 30 June 2025. The increase is from a surplus result on the Comprehensive Income Statement as at 30 September 2025.
- 22 As end of year forecasts are yet to be reviewed, the forecast balances as at 30 September 2025 are as per the budget estimates.
- Statement of Cash and Investments (refer Attachment 4)**
- 23 The level of cash and investments in the Municipal Fund as at 30 September 2025 is \$8,655,412 and Restricted Cash amount to \$69,052,837.
- 24 The net movement for the month is an increase of \$2,806,731.
- 25 As end of year forecasts are yet to be reviewed, the forecast balances as at 30 September 2025 are as per the budget estimates.
- Statement of Financial Activity (refer Attachment 5)**
- 26 The Statement of Financial Activity combines information from other report to include Operating Revenue and Expenditure, Capital Income and Expenditure, and transfers to and from reserves.
- 27 The explanation of material variances can be found in the paragraphs under the "Statement of Comprehensive Income - Nature and Type" section.

Investment Report (refer Attachment 6)

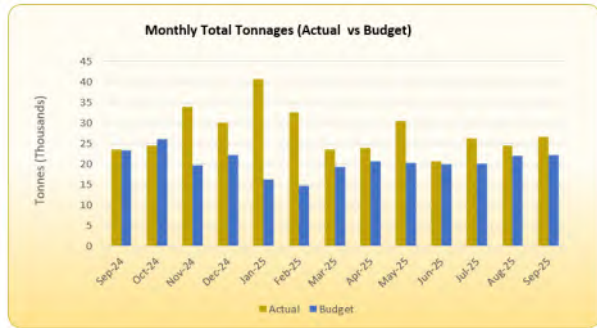
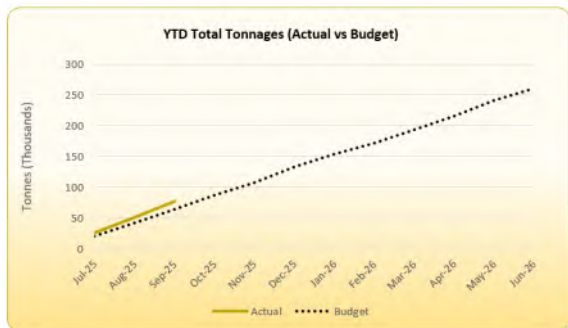
- 28 Term deposits valued at \$20,000,000 matured during September 2025 and the entire amount was reinvested into further term deposits.

Red Hill Tonnages - Member Councils



- 29 Tonnages received from Member Councils at Red Hill Waste Management Facility were 10,024 tonnes compared to the budget of 9,916 tonnes.
- 30 This compared with 32,253 tonnes in the previous corresponding period. The main variance is due to the change in number of member councils.

Red Hill Tonnages – Total Tonnages



- 31 Total Red Hill tonnages received from all sources were 77,168 tonnes compared to the budget of 64,179 tonnes. The current percentage between commercial customers and member Council is 87.01% and 12.99% respectively.
- 32 Over the same period in 2024/2025 tonnages received from all sources totalled 75,424 tonnes.

STRATEGIC/POLICY IMPLICATIONS

- 33 Reporting on EMRC Strategic Policy implications align with the revised Strategic Plan 2017-2027 and the Sustainability Strategy.

FINANCIAL IMPLICATIONS

- 34 As outlined within the report and attachments.



STATEMENT OF COMPREHENSIVE INCOME

Nature and Type

September 2025

Year to Date			September 2025			Full Year		
Actual	Budget	Variance			Forecast	Budget	Variance	
Operating Income								
\$15,720,957	\$13,902,249	\$1,818,708	(F)	User Charges	\$55,608,977	\$55,608,977		\$0 (F)
(\$5,421,388)	(\$4,986,693)	(\$434,695)	(U)	<u>Less Landfill Levy Charges</u>	(\$19,946,784)	(\$19,946,784)		\$0 (F)
\$10,299,569	\$8,915,556	\$1,384,013	(F)	Net User Charges	\$35,662,193	\$35,662,193		\$0 (F)
\$0	\$614	(\$614)	(U)	Contributions	\$7,365	\$7,365		\$0 (F)
\$357,400	\$357,000	\$400	(F)	Operating Grants	\$2,107,000	\$2,107,000		\$0 (F)
\$135,817	\$39,738	\$96,079	(F)	Interest Municipal Cash Investments	\$158,951	\$158,951		\$0 (F)
\$515,675	\$306,846	\$208,829	(F)	Interest Restricted Cash Investments	\$1,227,375	\$1,227,375		\$0 (F)
\$402,490	\$467,916	(\$65,426)	(U)	Reimbursements	\$1,871,673	\$1,871,673		\$0 (F)
\$614,263	\$609,825	\$4,438	(F)	Other	\$2,439,285	\$2,439,285		\$0 (F)
\$20,227	\$29,249	(\$9,022)	(U)	Proceeds from Sale of Assets	\$160,000	\$160,000		\$0 (F)
\$12,345,441	\$10,726,744	\$1,618,697	(F)	Total Operating Income	\$43,633,842	\$43,633,842		\$0 (F)
Operating Expenditure								
\$3,683,198	\$3,657,491	(\$25,707)	(U)	Salary Expenses	\$15,855,118	\$15,855,118		\$0 (F)
\$1,916,448	\$2,083,552	\$167,104	(F)	Contract Expenses	\$9,102,046	\$9,102,046		\$0 (F)
\$279,322	\$397,091	\$117,769	(F)	Material Expenses	\$1,583,122	\$1,583,122		\$0 (F)
\$141,725	\$131,547	(\$10,178)	(U)	Utility Expenses	\$542,444	\$542,444		\$0 (F)
\$396,216	\$518,556	\$122,340	(F)	Fuel Expenses	\$2,069,203	\$2,069,203		\$0 (F)
\$153,690	\$211,535	\$57,845	(F)	Insurance Expenses	\$918,074	\$918,074		\$0 (F)
\$2,886,002	\$1,669,730	(\$1,216,272)	(U)	Depreciation Expenses	\$6,674,450	\$6,674,450		\$0 (F)
\$502,447	\$516,674	\$14,227	(F)	Miscellaneous Expenses	\$1,458,798	\$1,458,798		\$0 (F)
\$704,147	\$592,737	(\$111,410)	(U)	Provision Expenses	\$2,370,947	\$2,370,947		\$0 (F)
(\$5,890)	\$4,646	\$10,536	(F)	Costs Allocated	\$0	\$0		\$0 (F)
\$0	\$0	\$0	(F)	Carrying Amount of Assets Disposed Of	\$98,783	\$98,783		\$0 (F)
\$10,657,305	\$9,783,559	(\$873,746)	(U)	Total Operating Expenditure	\$40,672,985	\$40,672,985		\$0 (F)
1,688,136	\$943,185	\$744,951	(F)	NET RESULT BEFORE OTHER COMPREHENSIVE INCOME	\$2,960,857	\$2,960,857		\$0 (F)
Surplus	Surplus				Surplus	Surplus		
Other Comprehensive Income								
\$0	\$0	\$0	(F)	Revaluation of Assets/Accumulated Depreciation Reversal	\$0	\$0		\$0 (F)
\$0	\$0	\$0	(F)	Total Other Comprehensive Income	\$0	\$0		\$0 (F)
\$1,688,136	\$943,185	\$744,951	(F)	CHANGE IN NET ASSETS FROM OPERATIONS	\$2,960,857	\$2,960,857		\$0 (F)
Surplus	Surplus				Surplus	Surplus		

Notes:

1. User Charges - include member Councils and casual users pertaining to waste, risk management and environmental services fees and charges;
2. Special Charges - Waste Education Levy;
3. Contributions - member Councils' contributions to projects and services;
4. Operating Grants - grant income predominantly from government agencies; and
5. Other Operating Income - includes income from the sale of products;

(F) denotes Favourable variance and (U) denotes Unfavourable variance



CAPITAL EXPENDITURE STATEMENT

SEPTEMBER 2025

Year to Date			On Order	Full Year			
Actual	Budget	Variance		Forecast	Budget	Variance	
Business Support							
\$0	\$330	\$330	\$0	Extend Ascot PV & EV Charging (24399/28)	\$1,320	\$1,320	\$0
\$0	\$1,200	\$1,200	\$0	Purchase Furniture Fittings & Equipment - Corporate Services (24510/01)	\$4,800	\$4,800	\$0
\$0	\$43,998	\$43,998	\$0	Purchase Information Technology & Communication Equipment (24550/00)	\$176,000	\$176,000	\$0
\$0	\$612	\$612	\$0	Upgrade Security Equipment - Ascot Place (25530/01)	\$2,450	\$2,450	\$0
\$0	\$46,140	\$46,140	\$0		\$184,570	\$184,570	\$0



CAPITAL EXPENDITURE STATEMENT

SEPTEMBER 2025

Year to Date			On Order	Full Year			
Actual	Budget	Variance		Forecast	Budget	Variance	
Operations Team							
\$0	\$9,999	\$9,999	\$0	Construct Waste Management Facility Buildings - Red Hill Landfill Facility (24250/01)	\$40,000	\$40,000	\$0
\$29,512	\$99,999	\$70,487	\$106,160	Construct Waste Transfer Station - HRRP (24259/10)	\$400,000	\$400,000	\$0
\$0	\$0	\$0	\$0	Construct Wood Waste to Energy Building (Commissioning) - HRRP (24259/18)	\$0	\$0	\$0
\$37,170	\$0	(\$37,170)	\$0	Construct Class III Cell Stage 17 - Red Hill Landfill Facility (24310/21)	\$0	\$0	\$0
\$161,248	\$647,091	\$485,843	\$0	Construct Class III Cell Stage 18 - Red Hill Landfill Facility (24310/22)	\$2,588,374	\$2,588,374	\$0
\$18,270	\$143,748	\$125,478	\$0	Construct Class III Cell Stage 19 - Red Hill Landfill Facility (24310/23)	\$575,000	\$575,000	\$0
\$0	\$18,750	\$18,750	\$0	Construct Class III Cell Stage 20 - Red Hill Landfill Facility (24310/24)	\$75,000	\$75,000	\$0
\$0	\$12,498	\$12,498	\$0	Design and Construct Class IV Cell Stage 3 - Red Hill Landfill Facility (24330/05)	\$50,000	\$50,000	\$0
\$0	\$12,498	\$12,498	\$0	Construct Leachate and Stormwaste Infrastructure and Siltation Ponds - Red Hill Landfill Facility (24350/01)	\$50,000	\$50,000	\$0
\$0	\$12,498	\$12,498	\$0	Construct Roads / Carparks - Red Hill Landfill Facility (24370/00)	\$50,000	\$50,000	\$0
\$0	\$82,500	\$82,500	\$0	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility (24370/02)	\$330,000	\$330,000	\$0
\$0	\$12,498	\$12,498	\$0	Construct Drainage Diversion and Earthworks Infrastructures - Red Hill Landfill Facility (24380/00)	\$50,000	\$50,000	\$0



CAPITAL EXPENDITURE STATEMENT

SEPTEMBER 2025

Year to Date			On Order	Full Year			
Actual	Budget	Variance		Forecast	Budget	Variance	
Operations Team							
\$0	\$54,996	\$54,996	\$0	Construct Drainage Works to Lots 8 9 10 - Red Hill Landfill Facility (24380/01)	\$220,000	\$220,000	\$0
\$0	\$9,999	\$9,999	\$0	Construct Litter Fence - Redhill Landfill Facility (24394/05)	\$40,000	\$40,000	\$0
\$6,651	\$342,498	\$335,847	\$0	Relocate Garden Organics Processing area - Red Hill Landfill Facility (24395/04)	\$1,370,000	\$1,370,000	\$0
\$3,000	\$12,498	\$9,498	\$0	Construct FOGO Processing Area - Red Hill Landfill Facility (24395/05)	\$50,000	\$50,000	\$0
\$26,500	\$12,498	(\$14,002)	\$0	FOGO Picking Station - Red Hill Landfill Facility (24395/11)	\$50,000	\$50,000	\$0
\$26,698	\$37,500	\$10,802	\$0	FOGO Pad Fence - Red Hill Landfill Facility (24395/12)	\$150,000	\$150,000	\$0
\$8,000	\$452,862	\$444,862	\$3,850	FOGO Pad Cover & Associated Works - Red Hill Landfill Facility (24395/13)	\$1,811,456	\$1,811,456	\$0
\$0	\$31,248	\$31,248	\$0	Project & Engineering Hazelmere - Construct Other (24399/03)	\$125,000	\$125,000	\$0
\$0	\$6,249	\$6,249	\$0	Air Supply lines - Waste Management Structures - Red Hill Landfill Facility (24399/10)	\$25,000	\$25,000	\$0
\$0	\$24,999	\$24,999	\$0	Develop Lots 8 9 & 10 For Future Waste Activities - Red Hill Landfill Facility (24399/19)	\$100,000	\$100,000	\$0
\$0	\$6,249	\$6,249	\$0	Gas Extraction System Wells - Red Hill Landfill Facility (24399/20)	\$25,000	\$25,000	\$0
\$0	\$0	\$0	\$0	Design and Construct Air Pollution Control Residue Facility (APCR) Monocell - Red Hill Landfill Facility (24399/32)	\$0	\$0	\$0
\$0	\$375,000	\$375,000	\$0	Purchase / Replace Plant - Red Hill Landfill Facility (24410/00)	\$1,500,000	\$1,500,000	\$0
\$0	\$137,499	\$137,499	\$0	Purchase / Replace Plant - Hazelmere (24410/01)	\$550,000	\$550,000	\$0



CAPITAL EXPENDITURE STATEMENT

SEPTEMBER 2025

Year to Date			On Order	Full Year			
Actual	Budget	Variance		Forecast	Budget	Variance	
Operations Team							
\$25,489	\$12,498	(\$12,991)	\$0	Purchase FOGO Processing Plant - Red Hill Landfill Facility (24410/10)	\$50,000	\$50,000	\$0
\$0	\$40,248	\$40,248	\$0	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill Facility (24420/00)	\$161,000	\$161,000	\$0
\$13,765	\$33,000	\$19,235	\$25,982	Purchase / Replace Minor Plant and Equipment - Hazelmere (24420/02)	\$132,000	\$132,000	\$0
\$0	\$11,748	\$11,748	\$0	Purchase / Replace Vehicles - Red Hill Landfill Facility (24430/00)	\$47,000	\$47,000	\$0
\$0	\$2,499	\$2,499	\$0	Purchase / Replace Security System - Hazelmere (24530/10)	\$10,000	\$10,000	\$0
\$0	\$2,499	\$2,499	\$0	Waste Transfer Station - CCTV and Network - HRRP (24530/11)	\$10,000	\$10,000	\$0
\$0	\$6,999	\$6,999	\$0	Purchase Information Technology & Communication Equipment - Hazelmere (24550/03)	\$28,000	\$28,000	\$0
\$0	\$3,000	\$3,000	\$0	Purchase Information Technology & Communication Equipment - Baywaste (24550/04)	\$12,000	\$12,000	\$0
\$0	\$6,750	\$6,750	\$0	Purchase Information Technology & Communication Equipment - Red Hill Admin (24550/05)	\$27,000	\$27,000	\$0
\$0	\$1,500	\$1,500	\$0	Purchase Information Technology & Communication Equipment - Red Hill Weighbridge (24550/06)	\$6,000	\$6,000	\$0
\$0	\$12,498	\$12,498	\$0	Purchase / Replace Other Equipment - Red Hill Landfill Facility (24590/00)	\$50,000	\$50,000	\$0



CAPITAL EXPENDITURE STATEMENT

SEPTEMBER 2025

Year to Date			On Order	Full Year			
Actual	Budget	Variance		Forecast	Budget	Variance	
Operations Team							
\$10,364	\$4,998	(\$5,366)	\$0	Purchase / Replace Miscellaneous Equipment - Hazelmere (24590/02)	\$20,000	\$20,000	\$0
\$0	\$1,248	\$1,248	\$0	Purchase Office Furniture and Fittings - Hazelmere Office (24610/10)	\$5,000	\$5,000	\$0
\$0	\$1,248	\$1,248	\$0	Purchase Furniture and Fittings - Hazelmere Workshop (24610/11)	\$5,000	\$5,000	\$0
\$0	\$27,249	\$27,249	\$0	Refurbish Plant - Red Hill Landfill Facility (25410/00)	\$109,000	\$109,000	\$0
\$5,336	\$0	(\$5,336)	\$0	Refurbish Plant - Hazelmere (25410/01)	\$0	\$0	\$0
\$372,003	\$2,724,156	\$2,352,153	\$135,992		\$10,896,831	\$10,896,831	\$0
\$372,003	\$2,770,296	\$2,398,293	\$135,992	TOTAL CAPITAL EXPENDITURE	\$11,081,401	\$11,081,401	\$0



STATEMENT OF FINANCIAL POSITION

SEPTEMBER 2025

Actual June 2025	Actual Year to Date	(F) = Favourable variation (U) = Unfavourable variation	Full Year		
			Forecast	Budget	Variance
Current Assets					
\$2,307,218	\$3,208,249	Cash and Cash Equivalents	\$33,594,001	\$33,594,001	\$0 (F)
\$71,500,000	\$74,500,000	Investments	\$0	\$0	\$0 (F)
\$5,795,731	\$4,417,239	Trade and Other Receivables	\$4,088,629	\$4,088,629	\$0 (F)
\$112,987	\$111,533	Inventories	\$39,035	\$39,035	\$0 (F)
\$39,308	\$242,657	Other Assets	\$67,382	\$67,382	\$0 (F)
\$79,755,244	\$82,479,678	Total Current Assets	\$37,789,047	\$37,789,047	\$0 (F)
Current Liabilities					
\$11,152,225	\$9,057,109	Trade and Other Payables	\$7,302,539	\$7,302,539	\$0 (F)
\$34,409,635	\$34,322,905	Provisions*	\$2,888,934	\$2,888,934	\$0 (F)
\$45,561,860	\$43,380,014	Total Current Liabilities	\$10,191,473	\$10,191,473	\$0 (F)
\$34,193,384	\$39,099,664	Net Current Assets	\$27,597,574	\$27,597,574	\$0 (F)
Non Current Assets					
\$73,340,000	\$73,340,000	Land	\$47,850,257	\$47,850,257	\$0 (F)
\$21,391,459	\$21,191,342	Buildings	\$30,976,537	\$30,976,537	\$0 (F)
\$32,593,577	\$32,257,915	Structures	\$56,149,200	\$56,149,200	\$0 (F)
\$14,906,252	\$13,741,925	Plant	\$22,381,126	\$22,381,126	\$0 (F)
\$1,273,012	\$1,161,664	Equipment	\$2,955,435	\$2,955,435	\$0 (F)
\$127,459	\$123,106	Furniture and Fittings	\$209,836	\$209,836	\$0 (F)
\$8,169,031	\$7,470,841	Work in Progress	\$10,562,667	\$10,562,667	\$0 (F)
\$151,800,790	\$149,286,793	Total Non Current Assets	\$171,085,058	\$171,085,058	\$0 (F)
Non Current Liabilities					
\$8,808,999	\$9,513,146	Provisions	\$135,803,992	\$135,803,992	\$0 (F)
\$8,808,999	\$9,513,146	Total Non Current Liabilities	\$135,803,992	\$135,803,992	\$0 (F)
\$177,185,175	\$178,873,311	Net Assets	\$62,878,640	\$62,878,640	\$0 (F)
Equity					
\$33,793,552	\$47,656,865	Accumulated Surplus/Deficit	\$1,282,614	\$1,282,614	\$0 (F)
\$62,297,674	\$62,297,674	Asset Revaluation Reserve	\$30,374,026	\$30,374,026	\$0 (F)
\$67,230,636	\$67,230,636	Cash Backed Reserves	\$28,261,143	\$28,261,143	\$0 (F)
\$13,863,313	\$1,688,136	Net change in assets from operations	\$2,960,857	\$2,960,857	\$0 (F)
\$177,185,175	\$178,873,311	Total Equity	\$62,878,640	\$62,878,640	\$0 (F)

*Current Liabilities - Provisions include City of Kalamunda Payout Provision of \$31,717,882



CASH AND INVESTMENTS SEPTEMBER 2025

Actual June 2025	Actual Year to Date	(F) = Favourable variation (U) = Unfavourable variation	Full Year		
			Forecast	Budget	Variance
Municipal Cash and Investments					
2,303,368	3,204,399	Cash at Bank - Municipal Fund 01001/00	2,158,951	2,158,951	0 (F)
3,850	3,850	Cash on Hand 01019/00 - 02	3,850	3,850	0 (F)
4,269,364	5,447,163	Investments - Municipal Fund 02021/00	3,170,057	3,170,057	0 (F)
6,576,582	8,655,412	Total Municipal Cash	5,332,858	5,332,858	0 (F)
Restricted Cash and Investments					
1,479,731	350,195	Restricted Investments - Plant and Equipment 02022/01	1,475,254	1,475,254	0 (F)
4,853,325	4,994,375	Restricted Investments - Post Closure Site Rehabilitation Red Hill 02022/02	3,395,153	3,395,153	0 (F)
6,991,417	5,212,313	Restricted Investments - Future Development 02022/03	6,510,148	6,510,148	0 (F)
4,404,275	4,532,274	Restricted Investments - Environmental Monitoring Red Hill 02022/04	917,544	917,544	0 (F)
5,669,768	5,807,383	Restricted Investments - Class IV Cells Red Hill 02022/07	4,901,634	4,901,634	0 (F)
1,595,150	1,124,359	Restricted Investments - Class III Cells 02022/10	711,402	711,402	0 (F)
6,268,110	6,450,278	Restricted Investments - EastLink Relocation 02022/13	1,416,772	1,416,772	0 (F)
6,162,728	10,738,909	Restricted Investments - Committed Funds 02022/14	6,823,043	6,823,043	0 (F)
28,546,094	28,546,094	Restricted Investments - Equity Reserve 02022/15	782,061	782,061	0 (F)
1,260,038	1,296,657	Restricted Investments - Long Service Leave 02022/90	1,328,132	1,328,132	0 (F)
67,230,636	69,052,837	Total Restricted Cash	28,261,143	28,261,143	0 (F)
73,807,218	77,708,249	TOTAL CASH AND INVESTMENTS	33,594,001	33,594,001	0 (F)

The Cash at Bank - Municipal Fund represents the balance on the last day of the relevant month. Any portion of the balance available for investment is transferred into the Investment - Municipal Fund account in the following period. Funds held in the Cash at Bank - Municipal Fund continue to accrue interest as per the Westpac commercial rates.



STATEMENT OF FINANCIAL ACTIVITY

September 2025

Year to Date				Full Year			
Actual	Budget	Variance	(F) = Favourable variation (U) = Unfavourable variation	Forecast	Budget	Variance	
OPERATING ACTIVITIES							
Revenue from operating activities							
\$15,720,957	\$13,902,249	\$1,818,708	(F)	Fees and charges	\$55,608,977	\$55,608,977	\$0 (F)
\$759,890	\$825,530	(\$65,640)	(U)	Grants, subsidies and contributions	\$3,986,038	\$3,986,038	\$0 (F)
\$651,492	\$346,584	\$304,908	(F)	Interest revenue	\$1,386,326	\$1,386,326	\$0 (F)
\$614,263	\$609,825	\$4,438	(F)	Other revenue	\$2,439,285	\$2,439,285	\$0 (F)
\$20,227	\$29,249	(\$9,022)	(U)	Profit on asset disposals	\$61,217	\$61,217	\$0 (F)
\$17,766,829	\$15,713,437	\$2,053,392	(F)		\$63,481,843	\$63,481,843	\$0 (F)
Expenditure from operating activities							
(\$3,683,198)	(\$3,657,491)	(\$25,707)	(U)	Employee costs	(\$15,855,118)	(\$15,855,118)	\$0 (F)
(\$2,195,770)	(\$2,480,643)	\$284,873	(F)	Materials and contracts	(\$10,685,168)	(\$10,685,168)	\$0 (F)
(\$141,725)	(\$131,547)	(\$10,178)	(U)	Utility charges	(\$542,444)	(\$542,444)	\$0 (F)
(\$2,886,002)	(\$1,669,730)	(\$1,216,272)	(U)	Depreciation	(\$6,674,450)	(\$6,674,450)	\$0 (F)
(\$153,690)	(\$211,535)	\$57,845	(F)	Insurance	(\$918,074)	(\$918,074)	\$0 (F)
(\$7,018,308)	(\$6,619,306)	(\$399,002)	(U)	Other expenditure	(\$25,845,732)	(\$25,845,732)	\$0 (F)
(\$16,078,693)	(\$14,770,252)	(\$1,308,441)	(U)		(\$60,520,986)	(\$60,520,986)	\$0 (F)
\$4,483,992	\$23,450,464	(\$18,966,472)	(U)	Non-cash amounts excluded from operating activities	\$8,631,722	\$8,631,722	\$0 (F)
\$6,172,128	\$24,393,649	(\$18,221,521)	(U)	Amount attributable to operating activities	\$11,592,579	\$11,592,579	\$0 (F)
INVESTING ACTIVITIES							
Inflows from investing activities							
\$20,227	\$29,249	(\$9,022)	(U)	Proceeds from disposal of assets	\$160,000	\$160,000	\$0 (F)
\$20,227	\$29,249	(\$9,022)	(U)		\$160,000	\$160,000	\$0 (F)
Outflows from investing activities							
(\$221,884)	\$373,530	(\$595,414)	(U)	Purchase of property, plant and equipment	(\$3,910,450)	(\$3,910,450)	\$0 (F)
(\$1,064,191)	(\$1,762,776)	\$698,585	(F)	Purchase and construction of infrastructure	(\$7,170,950)	(\$7,170,950)	\$0 (F)
(\$1,286,074)	(\$1,389,246)	\$103,172	(F)		(\$11,081,401)	(\$11,081,401)	\$0 (F)
(\$1,265,847)	(\$1,359,997)	\$94,150	(F)	Amount attributable to investing activities	(\$10,921,401)	(\$10,921,401)	\$0 (F)
FINANCING ACTIVITIES							
Inflows from financing activities							
\$5,261,163	\$4,606,866	\$654,297	(F)	Transfers from reserve accounts	\$18,427,499	\$18,427,499	\$0 (F)
\$5,261,163	\$4,606,866	\$654,297	(F)		\$18,427,499	\$18,427,499	\$0 (F)
Outflows from financing activities							
(\$7,083,364)	(\$879,780)	(\$6,203,584)	(U)	Transfers to reserve accounts	(\$3,519,176)	(\$3,519,176)	\$0 (F)
(\$7,083,364)	(\$879,780)	(\$6,203,584)	(U)		(\$3,519,176)	(\$3,519,176)	\$0 (F)
(\$1,822,201)	\$3,727,086	(\$5,549,287)	(U)	Amount attributable to financing activities	\$14,908,323	\$14,908,323	\$0 (F)
MOVEMENT IN SURPLUS OR DEFICIT							
(\$33,037,253)	(\$16,243,070)	(\$16,794,183)	(U)	Surplus or deficit at the start of the financial year	(\$16,243,070)	(\$16,243,070)	\$0 (F)
\$6,172,128	\$24,393,649	(\$18,221,521)	(U)	Amount attributable to operating activities	\$11,592,579	\$11,592,579	\$0 (F)
(\$1,265,847)	(\$1,359,997)	\$94,150	(F)	Amount attributable to investing activities	(\$10,921,401)	(\$10,921,401)	\$0 (F)
(\$1,822,201)	\$3,727,086	(\$5,549,287)	(U)	Amount attributable to financing activities	\$14,908,323	\$14,908,323	\$0 (F)
(\$29,953,173)	\$10,517,668	(\$40,470,841)	(U)	Surplus or deficit after imposition of general rates	(\$663,569)	(\$663,569)	\$0 (F)

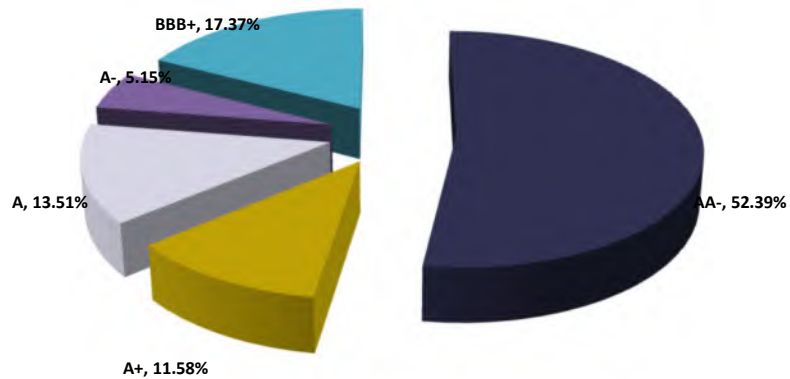
EMRC Investment Report

September 2025

I. Overall Portfolio Limits

S&P Long Term Rating	% Portfolio	Investment Maximum %
AA-	52.39%	100.00%
A+	11.58%	100.00%
A	13.51%	100.00%
A-	5.15%	100.00%
BBB+	17.37%	40.00%
	100.00%	

Investment by S&P Rating



II. Single Entity Exposure

	S&P Long Term Rating	% Portfolio	
ANZ Banking Group	AA-	0.00%	
AMP	BBB+	17.37%	*
NAB	AA-	3.86%	
Westpac / St. George Bank	AA-	38.23%	
Suncorp	A+	11.58%	*
BOQ / ME Bank	A-	5.15%	*
Rabobank	A	13.51%	
Bendigo	A-	0.00%	*
Commonwealth Bank	AA-	10.30%	
		100.00%	

* Non-Fossil Fuel ADI (Authorised Deposit Taking Institution)

III. Term to Maturity Framework

Maturity Profile	Investment Policy Guidelines		
	% Portfolio	% Min	% Max
Less Than 1 Year	100.00%	40%	100%
Greater than 1 year & less than or equal to 3 years	0.00%	0%	60%
	100.00%		

IV. Fossil Fuel Divestment

	% Portfolio
Non-Fossil Fuel ADI's	34.10%
Fossil Fuel ADI's	65.90%
	100.00%



6.3 MEETING DATES FOR 2026 – NON-ELECTION YEAR

D2025/22794

PURPOSE OF REPORT

The purpose of this report is for Council to consider and adopt the dates for the Eastern Metropolitan Regional Council (EMRC) Ordinary Council and Committee meetings for 2026.

KEY POINT(S)

- Section 5.25(1)(g) of the *Local Government Act 1995* and r.12 of the *Local Government (Administration) Regulations 1996* requires that at least once each year local public notice is to be given of all Ordinary Council meetings and Committee meeting dates, times and places that are to be open to the public and are to be held in the next twelve (12) months.
- Proposed dates for the EMRC's Ordinary Council, Agenda Forums, Information Sessions and Audit, Risk and Improvement Committee for the 2026 calendar year are as detailed within this report.

RECOMMENDATION(S)

That:

1. Council adopts the Ordinary Council meeting and Committee meeting dates, times and places for 2026 as outlined in the report.
2. Notice be given in accordance with r.12 of the *Local Government (Administration) Regulations 1996*.

SOURCE OF REPORT

Employee Disclosure under s.5.70 of the *Local Government Act 1995*

Author(s)	Executive Assistant to Chief Executive Officer	Nil
Responsible Officer	Chief Executive Officer	Nil

BACKGROUND

- 1 The EMRC develops a meeting calendar each year and when selecting suitable dates ensures that, where possible, there are no clashes with member Councils' meetings.

REPORT

Council's Governance Framework

- 2 Council historically sets a number of fixed meeting dates a year with the remaining meetings scheduled as "if required".
- 3 Following the decision by Council at its 7 August 2025 Special Meeting of Council, Council has one remaining Committee to assist in its decision-making. The role of the Committee is to consider matters within its terms of reference and provide advice to the Council.
- 4 The Ordinary Meeting of Council will be held on the fourth Thursday of the month as required.



5 The Agenda Forums and the Information Sessions will be held on the second Thursday as required.

6 The Audit Committee meetings are to be held on the first Thursday as required.

2026 Meeting Schedule

7 The schedule below sets out the proposed meeting dates for the 2026 calendar year. January is a recess period when EMRC Council and Committee meetings are not held. December is also a recess period due to the Christmas festive season. Meeting dates are therefore set for February through to November. Per s.5.3(2) of the *Local Government Act 1995*, Ordinary meetings are to be held not more than three months apart. Consequently, the February meeting is a required meeting.

8 The March meeting will be required for the Half Year Review and the annual Compliance Audit Return, while the June meeting is required to consider the Annual Budget.

9 As with prior years, the proposed meeting dates have taken into consideration the normal meeting calendar of member Councils.

Ordinary Council Meetings commencing at 6:00pm:

10 Ordinary Council meetings will be held on the fourth Thursday of each month for February to November.

Thursday	26 February		at	EMRC Administration Office
Thursday	26 March		at	EMRC Administration Office
Thursday	23 April	(if required)	at	EMRC Administration Office
Thursday	28 May	(if required)	at	EMRC Administration Office
Thursday	25 June	(if required)	at	EMRC Administration Office
Thursday	23 July	(if required)	at	EMRC Administration Office
Thursday	27 August	(if required)	at	EMRC Administration Office
Thursday	24 September	(if required)	at	EMRC Administration Office
Thursday	22 October	(if required)	at	EMRC Administration Office
Thursday	26 November		at	EMRC Administration Office



Agenda Forums commencing at 6:00pm:

11 The Agenda Forums will be held on the second Thursday of each month for February to November.

Thursday	12 February		at	EMRC Administration Office
Thursday	12 March		at	EMRC Administration Office
Thursday	9 April	(if required)	at	EMRC Administration Office
Thursday	14 May	(if required)	at	EMRC Administration Office
Thursday	11 June	(if required)	at	EMRC Administration Office
Thursday	9 July	(if required)	at	EMRC Administration Office
Thursday	13 August	(if required)	at	EMRC Administration Office
Thursday	10 September	(if required)	at	EMRC Administration Office
Thursday	8 October	(if required)	at	EMRC Administration Office
Thursday	12 November		at	EMRC Administration Office

Information Sessions commence following the Agenda Forums:

12 The Information Sessions will be held on the second Thursday of each month for March to November.

Thursday	12 March	(if required)	at	EMRC Administration Office
Thursday	9 April	(if required)	at	EMRC Administration Office
Thursday	14 May	(if required)	at	EMRC Administration Office
Thursday	11 June	(if required)	at	EMRC Administration Office
Thursday	9 July	(if required)	at	EMRC Administration Office
Thursday	13 August	(if required)	at	EMRC Administration Office
Thursday	10 September	(if required)	at	EMRC Administration Office
Thursday	8 October	(if required)	at	EMRC Administration Office
Thursday	12 November	(if required)	at	EMRC Administration Office



Audit, Risk and Improvement Committee (ARIC) meetings commencing at 6:00pm:

13 AC meetings are generally held on the first Thursday of each month from March to November. The March meeting will be required for the Half Year Review and the Annual Compliance Audit Return, while the June meeting is required to consider the Annual Budget.

Thursday	5 March		at	EMRC Administration Office
Thursday	2 April	(if required)	at	EMRC Administration Office
Thursday	7 May	(if required)	at	EMRC Administration Office
Thursday	4 June		at	EMRC Administration Office
Thursday	2 July	(if required)	at	EMRC Administration Office
Thursday	6 August	(if required)	at	EMRC Administration Office
Thursday	3 September	(if required)	at	EMRC Administration Office
Thursday	1 October	(if required)	at	EMRC Administration Office
Thursday	5 November	(if required)	at	EMRC Administration Office

STRATEGIC/POLICY IMPLICATIONS

14 Section 5.25(1)(g) of the *Local Government Act 1995* and r.12 of the *Local Government (Administration) Regulations 1996* requires that at least once each year local public notice is to be given of all Ordinary Council meetings and Committee meeting dates, times and places that are to be open to the public and are to be held in the next twelve (12) months.

FINANCIAL IMPLICATIONS

15 The costs of running the meetings have been included in the adopted budget.

SUSTAINABILITY IMPLICATIONS

16 Nil

RISK MANAGEMENT

Risk Non Compliance with the EMRC's responsibility to maintain responsible and accountable governance and management of the organisation		
Consequence	Likelihood	Rating
Moderate	Unlikely	Moderate
Action/Strategy		
➤ Council to adopt the proposed 2026 meeting dates and the advertising of the 2026 meeting dates		



MEMBER COUNCIL IMPLICATIONS

Member Council	Implication Details
Town of Bassendean } City of Bayswater }	Nil

ATTACHMENT(S)

EMRC 2026 Meeting Dates Calendar (D2025/22794)

VOTING REQUIREMENT

Simple Majority

RECOMMENDATION(S)

That:

1. Council adopts the Ordinary Council meeting and Committee meeting dates, times and places for 2026 as outlined in the report.
2. Notice be given in accordance with r.12 of the *Local Government (Administration) Regulations 1996*.

COUNCIL RESOLUTION(S)

MOVED

SECONDED



MEETING DATES 2026

JANUARY							FEBRUARY							MARCH						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3	1	2	3	4	5	6	7	1	2	3	4	5	6	7
4	5	6	7	8	9	10	8	9	10	11	12	13	14	8	9	10	11	12	13	14
11	12	13	14	15	16	17	15	16	17	18	19	20	21	15	16	17	18	19	20	21
18	19	20	21	22	23	24	22	23	24	25	26	27	28	22	23	24	25	26	27	28
25	26	27	28	29	30	31								29	30	31				

APRIL							MAY							JUNE						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4						1	2		1	2	3	4	5	6
5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13
12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20
19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27
26	27	28	29	30			24	25	26	27	28	29	30	28	29	30				
							31													

JULY							AUGUST							SEPTEMBER						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4							1			1	2	3	4	5
5	6	7	8	9	10	11	2	3	4	5	6	7	8	6	7	8	9	10	11	12
12	13	14	15	16	17	18	9	10	11	12	13	14	15	13	14	15	16	17	18	19
19	20	21	22	23	24	25	16	17	18	19	20	21	22	20	21	22	23	24	25	26
26	27	28	29	30	31		23	24	25	26	27	28	29	27	28	29	30			
							30	31												

OCTOBER							NOVEMBER							DECEMBER						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3	1	2	3	4	5	6	7			1	2	3	4	5
4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12
11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19
18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26
25	26	27	28	29	30	31	29	30						27	28	29	30	31		

- Council Meeting
- Audit, Risk and Improvement Committee Meeting
- Agenda Forum and Information Sessions
- WA Public Holidays

WA Public Holidays 2024

Thursday	1 January	New Year's Day
Monday	26 January	Australia Day
Monday	2 March	Labour Day
Friday	3 April	Good Friday
Monday	6 April	Easter Monday
Saturday	25 April	ANZAC Day
Monday	27 April	ANZAC Day (Additional Day)
Monday	1 June	WA Day
Monday	28 September	King's Birthday
Friday	25 December	Christmas Day
Saturday	26 December	Boxing Day
Monday	28 December	Boxing Day (Additional Day)

All meetings are held at 226 Great Eastern Highway, Ascot unless otherwise notified



6.4 EMRC ANNUAL REPORT 2024/2025 D2025/23805

PURPOSE OF REPORT

The purpose of this report is to present the EMRC's draft Annual Report 2024/2025 to Council for acceptance.

KEY POINT(S)

- It is a requirement of section 5.53 of the *Local Government Act 1995* (the Act) that an Annual Report is prepared for each financial year.
- Section 5.54 of the Act requires the Annual Report to be accepted by Council, with an absolute majority, no later than 31 December after that financial year.
- Section 5.55 of the Act states that, "*The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government*".

RECOMMENDATION(S)

That:

1. Council, by absolute majority, in accordance with section 5.54 of the *Local Government Act 1995*, accepts the draft EMRC Annual Report 2024/2025 and the statements therein forming the attachment to this report.
2. Local public notice be given, in accordance with section 5.55 of the *Local Government Act 1995*, of the availability of the EMRC's Annual Report 2024/2025.

SOURCE OF REPORT

Employee Disclosure under s.5.70 of the *Local Government Act 1995*

Author(s)	Chief Transformation Officer	Nil
Responsible Officer	Chief Executive Officer	Nil

BACKGROUND

- 1 It is a requirement of section 5.53 of the Act that an annual report is prepared for each financial year. Under the Act, the annual report is to contain:
 - (a) A report from the Mayor or President (or Chairperson of a regional local government);
 - (b) A report from the Chief Executive Officer;
 - (c) An overview of the plan for the future of the district made in accordance with section 5.56 of the Act, including major initiatives that are proposed to commence or continue in the next financial year;
 - (d) The financial report for the financial year;
 - (e) Such information as may be prescribed in relation to the payments made to employees;
 - (f) The auditor's report for the financial year;
 - (g) A matter on which a report must be made under section 29(2) of the *Disability Services Act 1993*;
 - (h) Details of entries made under section 5.121 of the Act during the financial year in the register of complaints, including:
 - (i) The number of complaints recorded in the register of complaints;



- (ii) How the recorded complaints were dealt with; and
- (iii) Any other details that the regulations may require.
- (i) Such other information as may be prescribed.

2 Section 5.54 of the Act requires the annual report to be accepted by Council no later than 31 December after that financial year by absolute majority.

3 Section 5.55 of the Act states that *“The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government”*.

REPORT

4 The EMRC’s Annual Report 2024/2025 is presented in accordance with the provisions of the Act and addresses all the required contents.

5 As a result of the Office of the Auditor General (OAG) taking responsibility for the financial audits since the 2017/2018 Annual Report, the Annual Report includes the full audited Financial Report instead of the Concise Financial Report and is consistent with the approach taken by the OAG with State Government departments and agencies.

6 Similar to previous years, it is proposed that the Annual Report be distributed in predominantly e-book format. A database of key stakeholders has been compiled to allow a mail-out to be conducted following approval and production of the Annual Report. The annual report e-book will also be available on EMRC’s corporate website (www.emrc.org.au).

7 Availability of the Annual Report will be advertised through a local government notice on our official website, in The West Australian newspaper, and in public notices sent to all member Council libraries for public display and EMRC’s social media platforms.

STRATEGIC/POLICY IMPLICATIONS

8 Reporting on EMRC Annual report aligns with the revised Strategic Plan 2017-2027 and the Sustainability Strategy 2022/2023 – 2026/2027.

FINANCIAL IMPLICATIONS

9 The cost for the design and production of the annual report was included in the adopted EMRC operating budget.

SUSTAINABILITY IMPLICATIONS

10 The Annual Report has a strong focus on sustainability.

RISK MANAGEMENT

Risk – Failure to comply with section 5.53 of the *Local Government Act 1995*

Consequence	Likelihood	Rating
Moderate	Unlikely	Moderate
Action/Strategy		
➤ Council to accept the draft EMRC Annual Report 2024/2025		



MEMBER COUNCIL IMPLICATIONS

Member Council	Implication Details
Town of Bassendean } City of Bayswater }	Annual report provided for information

ATTACHMENT(S)

Draft EMRC Annual Report 2024/2025 (D2025/24041)

VOTING REQUIREMENT

Absolute Majority

RECOMMENDATION(S)

That:

1. Council, by absolute majority, in accordance with section 5.54 of the *Local Government Act 1995*, accepts the draft EMRC Annual Report 2024/2025 and the statements therein forming the attachment to this report.
2. Local public notice be given, in accordance with section 5.55 of the *Local Government Act 1995*, of the availability of the EMRC's Annual Report 2024/2025.

COUNCIL RESOLUTION(S)

MOVED

SECONDED



EMRC

ANNUAL REPORT 2024/2025





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01

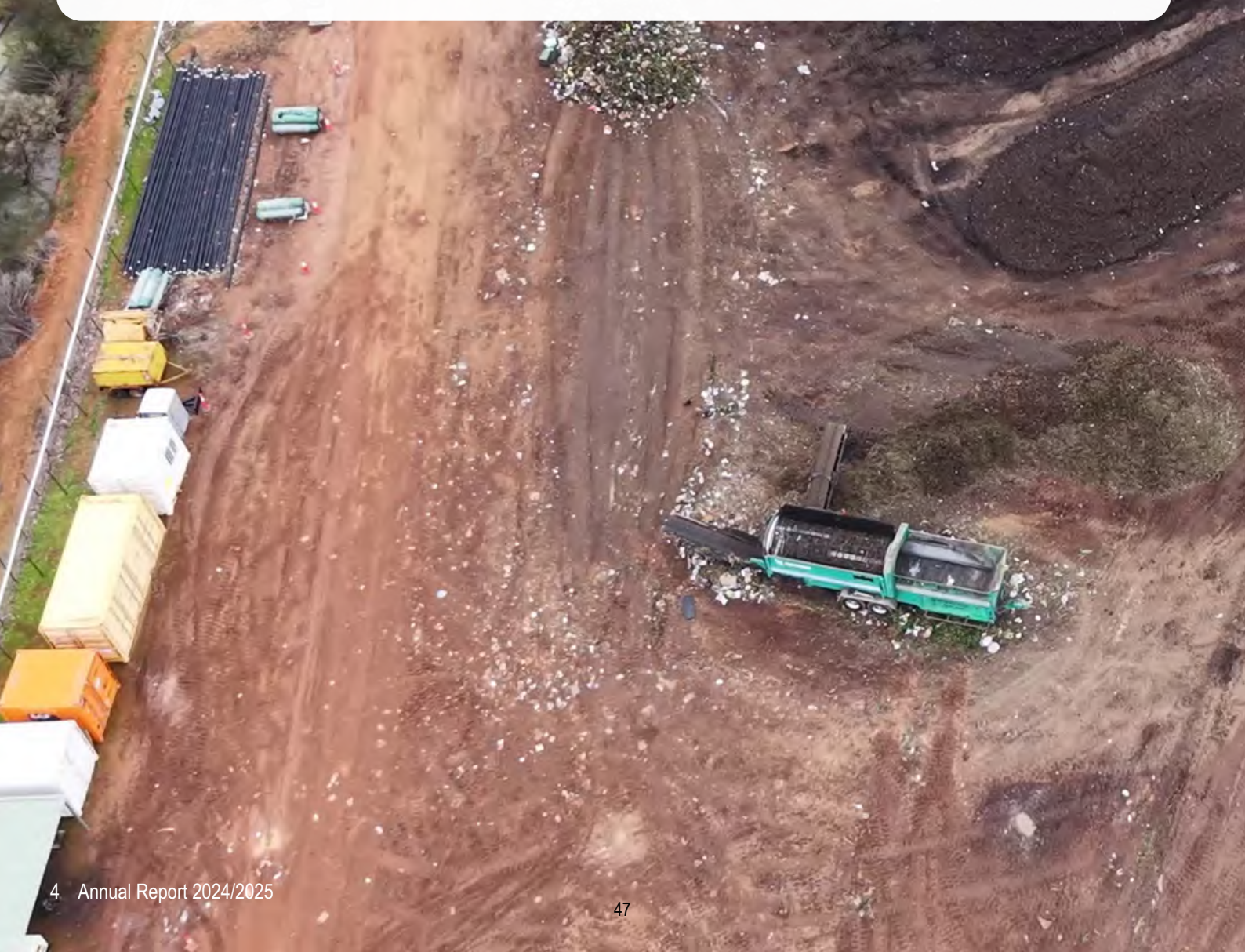
ABOUT THE EMRC

The Eastern Metropolitan Regional Council (EMRC) is a prominent regional local government authority serving Perth's Eastern Metropolitan area in Western Australia. With over four decades of experience, EMRC has established itself as a leader in waste management, resource recovery, and sustainability services.

The EMRC is committed to leveraging its advanced infrastructure and industry expertise to deliver innovative and effective environmental solutions. Guided by its Sustainability Vision, EMRC promotes responsible waste practices and supports the transition to a circular economy, turning waste into valuable resources and creating long-term economic and environmental benefits.

The organisation operates world-class facilities, including the Red Hill Waste Management Facility (ISO 14001:2015 accredited) and the Hazelmere Resource Recovery Park, both of which generate significant returns and deliver substantial value to EMRC's customers. These sites feature cutting-edge technology, sustainable products, and a strategically designed landfill that ensures operational efficiency and long-term viability.

The EMRC is widely respected across the waste and resource recovery sectors for its leadership, innovation, and commitment to sustainability. By fostering forward-thinking partnerships and community engagement, the EMRC continues to make a positive impact, driving progress toward a cleaner, more sustainable future.







02

CHAIRPERSON REPORT

I am pleased to present the Eastern Metropolitan Regional Council's 2024/2025 Annual Report. Over the past year, the EMRC has reinforced its leadership in sustainable waste management, resource recovery, and regional collaboration.

A key milestone was supporting member Councils in advancing the implementation of the Food Organics Garden Organics (FOGO) system an essential component of Western Australia's Waste Avoidance and Resource Recovery Strategy 2030. This collective effort is driving emissions reduction, soil improvement, and progress toward a circular economy.

Our facilities at Red Hill and Hazelmere continue to deliver strong environmental and economic outcomes, guided by robust governance and strategic planning. I acknowledge the dedication of the EMRC team, the support of our member Councils, and the contributions of our partners.

Looking ahead, I am confident the EMRC will continue to lead with purpose, delivering innovative solutions that benefit both the environment and our communities in WA.

Chairperson Filomena Piffaretti

A stylized, handwritten signature in black ink.



03 CEO REPORT



This year's report reflects the EMRC's continued leadership in sustainable waste management, resource recovery, and regional collaboration. In alignment with Western Australia's Waste Avoidance and Resource Recovery Strategy 2030, our efforts have focused on supporting member Councils in implementing impactful solutions such as the Food Organics Garden Organics (FOGO) waste management system.

The EMRC has further strengthened its role in responsible landfill management and resource recovery. Through the use of modern infrastructure at our Red Hill and Hazelmere facilities, we continue to divert significant volumes of waste from landfill, recovering valuable resources and achieving long-term environmental sustainability.

Working closely with our member Councils, we have delivered practical, forward-looking initiatives that address the evolving environmental needs of our communities. Our approach, grounded in circular economy principles, ensures that materials are reused wherever possible, reducing waste and creating opportunities for regional resilience.

This report outlines the strategic value of EMRC's operations and services. With ongoing support and investment, we are well-positioned to expand our capabilities and lead the next phase of innovation in waste and resource recovery across Perth's Eastern Region.

In closing, I would like to acknowledge the dedication of EMRC's staff and the invaluable support of our Executive Leadership Team: Chief Financial Officer, Chief-Operating Officer, and Chief Sustainability Officer. In particular, I would like to thank the hard work of Marcus Geisler OAM, the previous CEO of the EMRC, who led the organisation through a significant period of growth and development, and whose impact on the organisation and industry lives on.

Together, we remain committed to shaping a sustainable and prosperous future, one that protects our environment and strengthens our regional economy. Thank you for your continued support and partnership.

Chief Executive Officer Matthew MacPherson



04 KEY PERSONNEL AND ORGANISATIONAL STRUCTURE

❖ **Matthew MacPherson**

EMRC Chief Executive Officer

Experience: 22+ years in local government including waste management.



❖ **Carmen Sadlier**

EMRC Chief Operating Officer

Experience: 20+ years overseeing waste management facilities including Rockingham; Northam and Red Hill.

❖ **Wendy Harris**

EMRC Chief Transformation Officer

Experience: 40+ years in local, state and federal government including waste management

EMRC Councillors

Chief Executive Officer

Office of the CEO

- Communications
- Council Support
- Human Resources
- Safety
- Strategic Planning

Chief Transformation Officer

- Advocacy
- Circular Economy
- Environmental and Waste Compliance
- Waste Education Services
- Water, Energy, Emissions, Climate Change

Chief Operating Officer

- Baywaste, Coppin Road and Mathieson Road Community Recycling Centres
- Engineering Operations
- Hazelmere Resource Recovery Park
- Red Hill Waste Management Facility
- Sales and Marketing

Chief Financial Officer

- Compliance, Risk and Asset Management
- Finance Services
- Governance and Procurement
- IT

❖ Hua Jer Liew

EMRC Chief Financial Officer

Experience: 30+ years in local government and the private sector, including waste management.

05 ELECTED REPRESENTATIVES

The EMRC's Establishment Agreement specifies that two Councillors from each member Council be appointed to the EMRC's Council, while a third Councillor is appointed to deputise in their absence.

Appointed Council members at 30 June 2025 were:

COUNCILLORS



Cr Tallan Ames



Cr Paul Poliwka
DEPUTY
CHAIRPERSON
(appointed 10/04/2025)



Cr Filomena Piffaretti
CHAIRPERSON



Cr Michelle Sutherland



Cr Luke Ellery



Cr Doug Jeans



Cr Aaron Bowman
DEPUTY
CHAIRPERSON
(resigned 31/03/2025)



Cr Charlie Zannino



Cr Jennifer Catalano

DEPUTY COUNCILLORS



Cr Kathryn Hamilton



Cr Giorgia Johnson



Cr John Daw



Cr Ian Johnson

COUNCILLORS	MEMBER COUNCIL	COUNCIL				COUNCIL AGENDA FORUM				AUDIT COMMITTEE				LEGAL COMMITTEE				
		✓	A	D	L	✓	A	D	L	✓	A	D	L	✓	A	D	L	
Cr Tallan Ames	Town of Bassendean	6	6		1	3	3										1	
Cr Paul Poliwka - Deputy Chairperson (from 10/04/2025)	Town of Bassendean	12	1			3	3			2				1				
Cr Filomena Piffaretti - Chairperson	City of Bayswater	10	2		1	5	1			1							1	
Cr Michelle Sutherland	City of Bayswater	8	4		1	4	1			1							1	
Cr Luke Ellery	Shire of Mundaring	11	2			3	2							1				
Cr Doug Jeans	Shire of Mundaring	12	1			5				2								1
Cr Aaron Bowman	City of Swan	5	1		2	3	1		1	1			1	1				
Cr Jennifer Catalano	City of Swan	11	2			6											1	
Cr Charlie Zannino	City of Swan	4	1															

DEPUTY COUNCILLORS

Cr Kathryn Hamilton	Town of Bassendean	8				6												1
Cr Giorgia Johnson	City of Bayswater	7		2		3		1										1
Cr John Daw	Shire of Mundaring	3		9		1		5										1
Cr Ian Johnson	City of Swan	6		3		3		2										1

✓ Attended Meeting

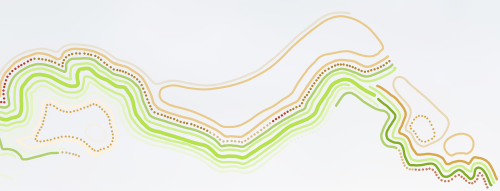
A Apology

D Did Not Attend

L Leave of Absence

Notes

8/8/2024	Cr Hamilton deputised for Cr Poliwka	27/3/2025	Cr Bowman resigned from Council effective 31 March 2025
29/8/2024	Cr Ames attended by electronic means (TEAMs)	27/3/2025	Cr Hamilton deputised for Cr Ames
29/8/2024	Cr Poliwka attended by electronic means (TEAMs)	27/3/2025	Cr Giorgia Johnson deputised for Cr Sutherland
29/8/2024	Cr G Johnson deputised for Cr Piffaretti	10/4/2025	Cr Zannino was appointed as Second Deputy to LC following the resignation of Cr Bowman
29/8/2024	Cr Piffaretti on approved leave of absence	10/4/2025	Cr Zannino was appointed as a member of the AC following the resignation of Cr Bowman
29/8/2024	Cr Daw deputised for Cr Jeans	10/4/2025	Cr Hamilton deputised for Cr Ames, Cr G Johnson deputised for Cr Sutherland, Cr Daw deputised for Cr Ellery, Cr I Johnson deputised for Cr Catalano
10/10/2024	Cr Hamilton deputised for Cr Ames	10/4/2025	Cr Zannino was appointed to Council to replace Cr Bowman as Councillor
24/10/2024	Cr Hamilton deputised for Cr Ames	10/4/2025	Appointed Cr Poliwka Deputy Chairperson
24/10/2024	Ian Johnson deputised for Cr Catalano	8/5/2025	Cr Hamilton deputised for Cr Ames
14/11/2024	Cr Hamilton deputised for Cr Poliwka	12/5/2025	Cr Hamilton deputised for Cr Ames, Cr G Johnson deputised for Cr Piffaretti, Cr Daw deputised for Cr Ellery
19/12/2024	Cr Ames attended by electronic means (TEAMs)	22/5/2025	Cr Hamilton deputised for Cr Ames, Cr G Johnson deputised for Cr Sutherland, Cr Ian Johnson deputised for Cr Zannino
19/12/2024	Cr Bowman was an apology	26/6/2025	Cr Hamilton deputised for Cr Ames and Cr G Johnson deputised for Cr Piffaretti
13/2/2025	Cr Giorgia Johnson deputised for Cr Sutherland	30/6/2025	Cr Hamilton deputised for Cr Ames
13/2/2025	Cr Hamilton deputised for Cr Poliwka		
13/2/2025	Cr Ian Johnson deputised for Cr Bowman		
27/2/2025	Cr G Johnson deputised for Cr Piffaretti		
27/2/2025	Cr Ian Johnson deputised for Cr Bowman who was on approved LoA (27 Feb to 27 March)		
13/3/2025	Cr Giorgia Johnson deputised for Cr Sutherland		
27/3/2025	Cr Ian Johnson deputised for Cr Bowman who was on approved LoA		



06 BUSINESS OVERVIEW

The **Eastern Metropolitan Regional Council** delivers comprehensive waste management and resource recovery services across Perth's Eastern Metropolitan region. Through its network of advanced facilities and strategic partnerships with member Councils, the EMRC plays a vital role in supporting environmental sustainability and the transition to a circular economy.

CORE FACILITIES AND OPERATIONS

RED HILL WASTE MANAGEMENT FACILITY (RHWMF)

Located at 1094 Toodyay Road, Red Hill WA, the RHWMF is a cornerstone of the EMRC's operations. It provides:



LANDFILLING OF CLASSES I TO III AND IV WASTE STREAMS



LANDFILL GAS-TO-ENERGY GENERATION

HOUSEHOLD HAZARDOUS WASTE COLLECTION



EXTRACTIVE INDUSTRY OPERATIONS FOR CLAY AND FERRICRETE

PROCESSING OF GARDEN ORGANICS (GO) AND FOOD ORGANICS AND GARDEN ORGANICS FOGO TO AS4454 STANDARD



COMMUNITY RECYCLING CENTRE



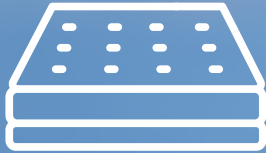
ENVIRONMENTAL MANAGEMENT OF OFFSET AREAS

KEY PROJECTS IN 2024/2025 INCLUDED:



HAZELMERE RESOURCE RECOVERY PARK (HRRP)

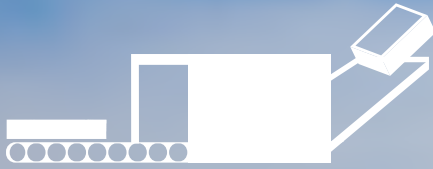
Situated at 77 Lakes Road, Hazelmere WA, HRRP focuses on innovative resource recovery initiatives:



**MATTRESS
COLLECTION**



**PRODUCTION OF WOOD
FINES, COLOURED AND
UNCOLOURED WOODCHIPS**



**POLYSTYRENE
COMPACTION**



**TIMBER WASTE
PROCESSING**



**COMMERCIAL WASTE
TRANSFER STATION
OPERATIONS**



**PROCESSING OF REDUNDANT
WESTERN POWER POLES**





2024/2025
DEVELOPMENTS
INCLUDED:



Continued development of the
Circular Economy Recovery
(CER) plant



COMMUNITY RECYCLING CENTRES (CRC)

During 2024/2025 the EMRC managed three community recycling centres on behalf of member Councils:

- ❖ Baywaste CRC and Transfer Station (City of Bayswater).
- ❖ Coppin Road CRC and CDS (Shire of Mundaring).
- ❖ Mathieson Road CRC (Shire of Mundaring).

These centres provide accessible waste and recycling services, including:



DISPOSAL OF GENERAL WASTE FOR LANDFILL AT RED HILL



RECEIVAL OF:



WASTE OIL



WHITE GOODS



TYRES



GARDEN ORGANICS



CARDBOARD



BATTERIES



AEROSOLS



FLUORESCENT LIGHTS



SCRAP STEEL



POLYSTYRENE



E-WASTE

THE COPPIN ROAD SITE ALSO HOSTS A
CONTAINER DEPOSIT SCHEME under the
Western Australian Return, Recycle, Renew
(WARRL) program



**NO OIL
CONTAINERS**

**BOTTLE
RECYCLING**

**PLEASE NO SHEET
GLASS, CERAMIC
BOTTLES Etc.**

07 PERFORMANCE HIGHLIGHTS

RED HILL WASTE MANAGEMENT FACILITY

Total Waste Accepted (FY 2024/2025)

CLASS III LANDFILL



1.2 t/m³

**WASTE
COMPACTION
DENSITY**

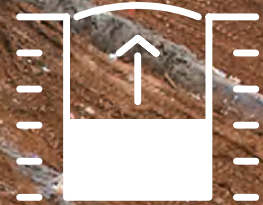


TOTAL CLASS III WASTE RECEIVED

298,784 Tonnes

**CLASS IV LANDFILL CELL
CAPACITY AIRSPACE
CONSUMPTION**

165,023m³



**Remaining
space
24/25**



(based on consumption rate 5 yr av)

**Expected
cell capacity
reached**

**LEACHATE PONDS
CAPACITY**

132,317m³

2024-25



TOTAL CLASS IV WASTE RECEIVED

4,155 Tonnes

HAZELMERE RESOURCE RECOVERY PARK



**WOOD FINES TO
BROILER GROWERS**

11,341 Tonnes



**WOODCHIPS -
UNCOLOURED &
COLOURED**

1,971 Tonnes



49,258 Tonnes

**COMMERCIAL WASTE
TRANSFER STATION RECEIVED**



TIMBER WASTE ACCEPTED



**17,163
Tonnes**



**506 Tonnes
C & I WASTE**

**MATTRESSES FOR
REPURPOSING**

16,236



4,620 Tonnes

**REDUNDANT WESTERN
POWER POLES RECEIVED**

PRODUCTS & SERVICES

**FOGO
PROCESSED**



27,407 Tonnes



MULCH SOLD

516 Tonnes



4,776 Tonnes

**GARDEN
ORGANICS
PROCESSED**



FERRICRATE SOLD
43,394 Tonnes



BLENDED SOIL IMPROVER SOLD
7,821 Tonnes

08 SUSTAINABILITY AND CSR

OUR ENVIRONMENTAL MANAGEMENT SYSTEM

Following the recertification audit in July 2024, the EMRC's Environmental Management System for the RHWMF remains accredited to ISO 14001:2015 standard for waste management and processing until July 2027. The certification highlights the EMRC's commitment to best practices and continual improvement in environmental compliance and waste management.

The EMRC reports its environmental performance to the DWER and the EPA and has submitted multiple Works Approval and Licence Amendment applications. The Environmental and Waste Compliance Team assessed applications for commercial and industrial waste disposals at the RHWMF.

In 2024/2025, the EMRC undertook various environmental monitoring and management activities, including water, odour, and flora and fauna monitoring, as well as site rehabilitation. They planted 5,300 tube stock and spread 15 kg of seed in 2024 and planted 4,300 tube stock and plan to spread 13 kg of seed in 2025.

The EMRC's core objective is sustainable waste management, implemented through an accredited Environmental Management System designed for continuous improvement and minimal environmental impact.

FOGO ROLL OUTS

The Circular Economy Team of waste educators assisted the Shire of Mundaring and the City of Swan in the rollout of the three-bin FOGO system in both municipalities from July 2024. Initiatives included developing and supporting communication plans, marketing campaigns, and conducting community engagement, including at community events in both Councils.

FOGO BIN AUDITS

Compositional waste audits of FOGO bins in each member Council were conducted in February 2025. A total of 100 bins were audited in each area to assess the level of contamination in the FOGO bins. The results indicated varying levels of contamination: Town of Bassendean – 4.9% contamination; City of Bayswater – 6.9% contamination; Shire of Mundaring - 1.4%; City of Swan Area 1 – 4.6% and City of Swan Area 2 – 12.5%.

TEXTILE INITIATIVES

The Circular Economy Project team held workshops and clothes swap events across numerous metropolitan councils, including the EMRC's four member Councils, under the 'Care to Rewear' banner throughout the 2024/2025 financial year, with education the key focus. These efforts help to create awareness and a reduction in illegal dumping and littering of textile resources along with understanding the importance of reducing textiles going to landfill.

COMMUNITY GRANTS

The EMRC's Community Grants Program is designed to support local initiatives that aim to enhance the well-being and development of local communities. The initiative demonstrates the EMRC's commitment to the community while the grants help foster a collaborative approach to addressing local needs.

The worthy recipients operate within the EMRC region, in close proximity to either the Hazelmere Resource Recovery Park or the Red Hill Waste Management Facility. A total of \$16,844 was awarded across eight organisations.

The grant recipients included:


- ❖ **Trillion Trees:** Community Compost Initiative.
- ❖ **Susannah Brook Catchment Group:** Native Fauna Conservation and Community Education Program.
- ❖ **Gidgegannup Men's Shed:** Custom Signage Installation.
- ❖ **Gidgegannup Basketball Club:** Equipment Upgrade Initiative.
- ❖ **Self-Made Girls:** Autism Awareness Market Event.
- ❖ **Cancer Council WA:** Life Now Exercise Program.
- ❖ **Bibbul Ngama Aboriginal Association:** Community Cultural Awareness Campaign.
- ❖ **Swan View Cricket Club:** Equipment Upgrade Initiative.





09

OUR PEOPLE AND SAFETY

 **35** team members received a flu vaccination

32  employees participated in the skin cancer checks

HEALTH AND WELLBEING INITIATIVES.

The EMRC has a rolling program of health and wellbeing initiatives throughout the year and team members regularly engaged in these activities:

6 employees have received their Hepatitis B vaccinations 

22 employees requested swim passes (for use in member Council facilities)





LEARNING AND DEVELOPMENT

The EMRC is enhancing its online learning platform to improve understanding of internal procedures and legislative requirements. A new customer service module for operational employees is being implemented, and the online Code of Conduct training is now used for refresher courses. The EMRC continues its partnership with Leda, a self-paced personal development tool from Murdoch University, enrolling 7 more employees (18 total) with a new cohort starting soon. In 2024/2025, all employees received performance reviews and personal development plans, along with various communication and recognition activities.

REWARD AND SERVICE RECOGNITION

The program was reviewed and continues to be successful culminating in the Super Star of the Year being awarded in December 2024. The scheme recognises individual excellence through the monthly “Shooting Star” award and team achievements with the “All Stars Award”, which were awarded in June 2025. The program also celebrates new employees via the “Rising Star Award”.

Ten long serving team members were awarded recognition in line with their appropriate milestone anniversary dates.

WORK HEALTH AND SAFETY (WHS) OVERVIEW

Throughout the year, the WHS team met regularly to review and monitor progress against the strategic plan, objectives, and annual targets. Key initiatives and ongoing projects included:

❖ Safety Systems and Documentation:

Continued review and update of site safety documentation, including the EMRC Safety Management System, high-risk Safe Work Procedures (SWPs), and site-specific Safe Work Method Statements (SWMS).

❖ Technology and Innovation:

A proximity sensor trial was conducted on the Hazelmere Transfer Station loader to help reduce reversing incidents and enhance on-site safety.

❖ Safety Week 2024:

Featured an on-site Health by Design presentation, focusing on both mental and physical health and wellbeing.

❖ Work Health and Safety Committee:

The WHS Committee was reinstated and now meets quarterly at rotating sites, with representation from all EMRC locations.

❖ Performance and Accountability:

WHS Key Performance Indicators (KPIs) were introduced for managers, supervisors, coordinators, team leaders, and operational sites. Progress is tracked through the Myosh safety management system.

❖ MYOSH Implementation:

Continued rollout of MYOSH modules to streamline safety reporting and compliance:

- **Incident Reporting:** All incidents are logged, investigated, and assigned corrective actions.
- **Hazard Identification:** Hazards identified across sites are entered into the system, with appropriate actions raised.
- **Behavioural Safety Observations:** Observations are documented to support proactive safety culture.
- **Inspections:** Weekly checklists and site inspections are now recorded in Myosh.
- **Equipment Maintenance:** Plant and equipment records have been established, with servicing schedules implemented.
- **Chemical Register:** Site chemicals are being progressively entered and risk assessments completed.

A range of safety-related training was delivered to strengthen capability across the organisation:

- Safety leadership training for supervisors and managers
- Incident investigation training



- Myosh user training
- Drug and alcohol testing training (selected personnel)
- Manual handling training (Ascot site)
- Spill response and fire extinguisher training
- Managing difficult behaviours workshop (selected personnel)
- Verification of Competency assessments (Hazelmere and Baywaste operators)

EQUALITY AND INCLUSION

The EMRC's new Disability Access and Inclusion Plan (2023-2028) has been endorsed by Council and submitted to the Department of Communities after community consultation. The EMRC collaborates with disability service providers to enhance employment opportunities for individuals with disabilities. They are also committed to Reconciliation, offering educational sessions on Indigenous culture and ensuring Acknowledgement of Country at significant events. Additionally, they provide work experience opportunities for students to enter the waste, recovery, and recycling sector.

CONTINUOUS IMPROVEMENT

A systematic approach to enhancing HR processes, employee experience and overall organisation effectiveness and improvement actions, were undertaken during the 2024/2025 period.

Various WHS guidelines and process workflows were reviewed and updated according to any applicable legislative changes and to newly reflect the additional information systems now able to be utilised.

A total of 80 people attended training courses and 9 more extensive courses were completed in line with individual employee training plans.



10

STATUTORY REPORTS

Red Hill Waste Management Facility.

- ❖ Implementation of Offset Management Plan. Annual Compliance Report – Land Clearing EPBC.
- ❖ Annual Environmental Report (AER) & Annual Audit Compliance Report (AACR) – required under DWER Licence L8889/2015/2.
- ❖ Compliance Assessment Report (CAR) - required under EPA Ministerial Conditions 274, 462, 1140.
- ❖ Compliance Assessment Report (CAR) – required under EPA Ministerial Conditions 976, 1092, 1122 – Lots 8-10.
- ❖ National Pollution Inventory (NPI) Report – required by Department of Climate Change, Energy, the Environment, and Water (Federal).
- ❖ National Greenhouse Energy Reporting (NGERs) - required by Clean Energy Regulator (Federal).

Annual Flora assessment report for Offsets – EMRC engages an external consultant to undertake survey and create report. Results factor into EMRC Offset reporting (first two items). Annual fauna assessment report - EMRC engages an external consultant to undertake survey and create report. Results factor into the AER, AACR, and CAR (third point above).

Q1/Q2 & Q3/Q4 Groundwater and Surface Water Reports - Consultant engaged to create these reports using the results obtained during the quarterly monitoring and sampling undertaken by our team. These reports form part of the AER findings.

Hazelmere Resource Recovery Park. Annual Environmental Report (AER) & Annual Audit Compliance Report (AACR) – required under current DWER Licence L9003/2016/1. Compliance Assessment Report (CAR) – required under EPA Ministerial Condition 1028 for Circular Energy Recovery Plant.

Register of Complaints. Section 5.53(2)(hb) of the Local Government Act 1995 requires complaints made against any council member during the financial year under s.5.121 of the Local Government Act 1995 be reported annually. There were no registered complaints against EMRC Council members during the 2024/2025 financial year.

Statutory Compliance Audit Return. The Statutory Compliance Audit Return for the year ending 31 December 2024 was completed and referred to the Audit Committee meeting held on 6 March 2025. A certified copy of the completed Statutory Compliance Audit Return was submitted to the Department of Local Government, Sport and Cultural Industries by 31 March 2025. Council was able to advise that it achieved a high level of compliance with all matters applicable to the EMRC's operations.

National Competition Policy. The Competition Principles Agreement is a contractual agreement between the federal government and all state and territory governments. As a result, local government is committed to the Competition Principles Agreement, which aims to ensure all public enterprises operate in a transparent manner and in the best interests of the public. Under the Competition Principles Agreement, public enterprises are required to review their operations to ensure that they have no competitive advantage, or disadvantage, in comparison to the private sector. The EMRC supports the Competition Principles Agreement concept and, as such, a cost-benefit analysis of operations was conducted. The analysis concluded that none of the core services – operation of the RHWMF, HRRP, and environmental services – should be subject to competitive neutrality principles. Furthermore, the EMRC has not received notification that the Australian Bureau of Statistics has classified any of its operations as either public trading or public financial enterprises. No allegations of noncompliance with the principles have been made against the EMRC.



Public Interest Disclosure Act 2003. The Public Interest Disclosure Act 2003 facilitates the disclosure of public interest information and provides protection for those making such disclosures and those who are the subject of disclosures. During 2024/2025 no public interest disclosures were received.

State Records Act 2000. During 2024/2025, the EMRC carried out its record keeping in accordance with the provisions of the State Records Act 2000 and the EMRC's Record Keeping Plan (RKP). A total of 30,316 documents and 699 new folders were created in Content Manager, the EMRC's Electronic Document and Records Management System (EDRMS). A review of Records Management policies and procedures continues on an ongoing basis and is updated in the EMRC's Records Policies and Procedures Manual. A review of the EMRC's records holdings, both hardcopy and electronic, also continues on an ongoing basis, involving appraisal, sentencing, securing of approval and disposal and ultimately the actual disposal of records. Training on recordkeeping responsibilities and the use of Content Manager, the EMRC's Electronic Document and Records Management System (EDRMS), is provided to staff on request. Training was also provided and tailored to business units. The EMRC's records induction program is provided to all new staff within one week of commencement. This focusses on record keeping responsibilities and the use of Content Manager as outlined in the EMRC's Record Keeping Plan.

Freedom of Information Act 1992. The EMRC received one Freedom of Information application during the 2024/2025 period. This information was reported to the Office of the Information Commissioner via the Freedom of Information (FOI) Annual Statistical Return 01/07/2024 to 30/06/2025. The EMRC's Information Statement can be accessed on the website under Policies and Procedures.

Plan for the future. Section 5.53(2)(e) of the Local Government Act 1995 requires local governments to provide an overview of the 'plan for the future', including the major initiatives that are proposed to commence, or to continue in the next financial year. Details are contained within the EMRC's Corporate Business Plan 2024/2025 to 2028/2029

MAJOR TRADING UNDERTAKING.

During the 2024/2025 financial year, the EMRC did not undertake any major trading undertaking.

PAYMENTS TO EMPLOYEES.

The table below is a breakdown of the EMRC employee salaries above \$140,000

EMPLOYEES REMUNERATION	
Salary Range \$	No
140,000 - 149,999	3
150,000 - 159,999	6
160,000 - 169,999	4
170,000 - 179,999	3
180,000 - 189,999	1
220,000 - 229,999	1
230,000 - 239,999	2
250,000 - 259,999	0
TOTAL	20

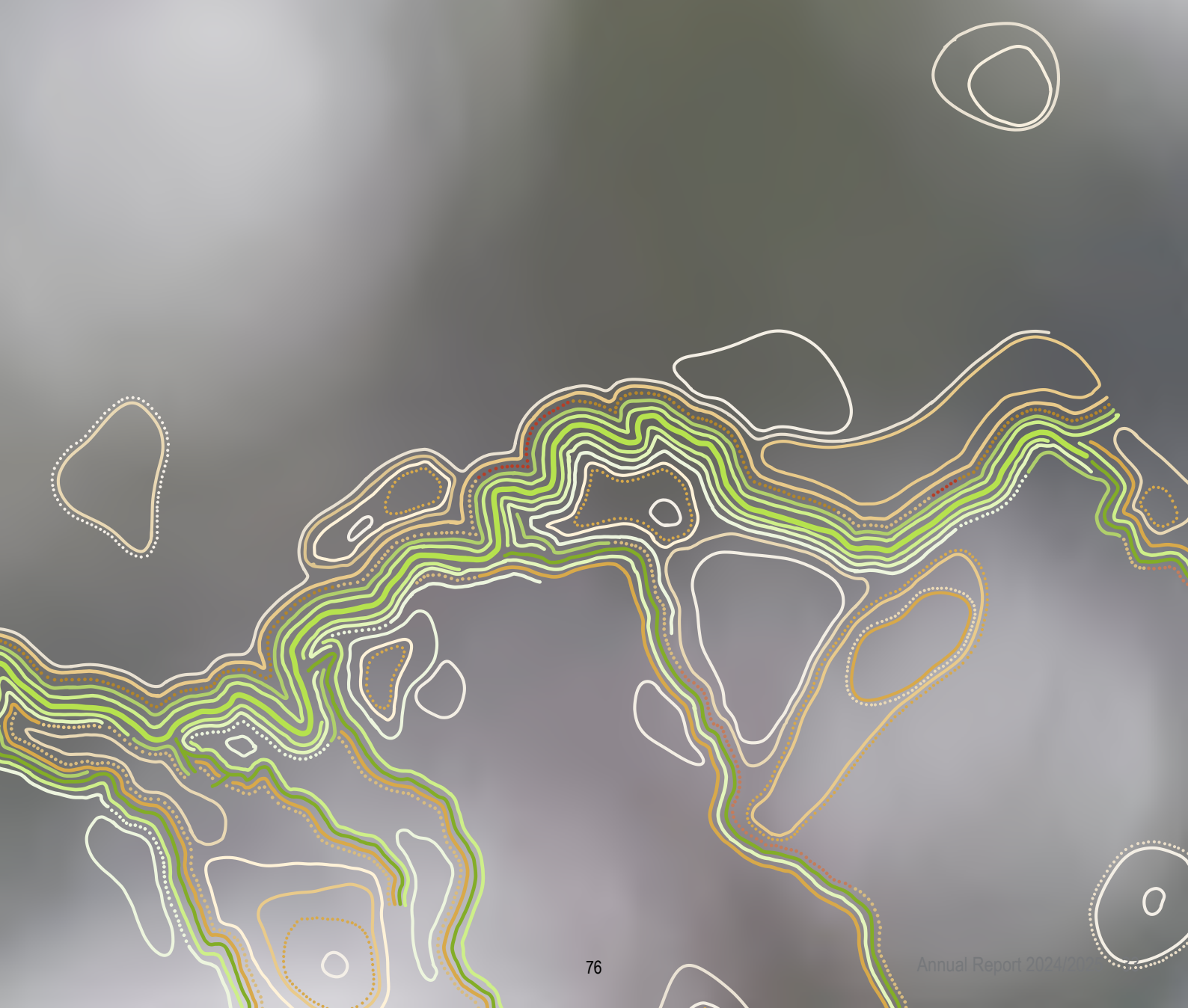
The CEO's remuneration package is \$331,475.00





11

ANNUAL FINANCIAL REPORT





STATEMENT BY CHIEF EXECUTIVE OFFICER

EASTERN METROPOLITAN REGIONAL COUNCIL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

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

STATEMENT BY CEO

The accompanying financial report of the Eastern Metropolitan Regional Council has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the 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 2 day of October 2025



Acting Chief Executive Officer

HUA JER LIEW

Name of Acting Chief Executive Officer



STATEMENT BY COMPREHENSIVE INCOME

EASTERN METROPOLITAN REGIONAL COUNCIL STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2025

NOTE	2025 Actual	2025 Budget	2024 Actual	
	\$	\$	\$	
Revenue				
Fees and charges	2(a)	61,746,193	63,997,105	63,796,738
Grants, subsidies and contributions	2(a)	2,455,983	2,270,482	2,530,900
Interest revenue	2(a)	3,842,875	1,480,024	3,896,789
Other revenue	2(a)	3,938,307	4,050,005	3,338,415
		<u>71,983,358</u>	<u>71,797,616</u>	<u>73,562,842</u>
Expenses				
Employee costs	2(b)	(15,013,193)	(16,790,286)	(13,469,513)
Materials and contracts		(11,460,678)	(13,562,121)	(11,089,097)
Utility charges		(476,627)	(514,621)	(455,920)
Depreciation		(7,341,143)	(5,462,583)	(7,131,129)
Finance costs	2(b)	(280,254)	0	(270,658)
Insurance		(826,407)	(610,639)	(461,176)
Other expenditure	2(b)	(26,689,933)	(32,979,441)	(24,633,739)
Work in progress write off	2(b)	(20,704,337)	0	0
		<u>(82,792,572)</u>	<u>(69,919,691)</u>	<u>(57,511,232)</u>
		<u>(10,809,214)</u>	<u>1,877,925</u>	<u>16,051,610</u>
Profit on asset disposals		0	73,239	65,265
Loss on asset disposals		(281,258)	0	0
		<u>(281,258)</u>	<u>73,239</u>	<u>65,265</u>
Net result for the period	26(b)	(11,090,472)	1,951,164	16,116,875
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	17	24,953,785	0	467,066
Total other comprehensive income for the period	17	24,953,785	0	467,066
Total comprehensive income for the period		<u>13,863,313</u>	<u>1,951,164</u>	<u>16,583,941</u>

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



STATEMENT BY FINANCIAL POSITION

**EASTERN METROPOLITAN REGIONAL COUNCIL
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025**

	NOTE	2025 \$	2024 \$
CURRENT ASSETS			
Cash and cash equivalents	3	11,307,217	27,350,538
Other financial assets	4(a)	62,500,000	60,500,000
Trade and other receivables	5	5,795,731	6,249,406
Inventories	6	112,987	133,919
Other assets	7	39,309	37,493
TOTAL CURRENT ASSETS		79,755,244	94,271,356
NON-CURRENT ASSETS			
Property, plant and equipment	8	111,377,495	101,530,400
Infrastructure	9	40,423,295	40,256,376
TOTAL NON-CURRENT ASSETS		151,800,790	141,786,776
TOTAL ASSETS	26(c)	231,556,034	236,058,132
CURRENT LIABILITIES			
Trade and other payables	12	9,434,712	16,566,656
Other liabilities	13	1,717,513	1,053,410
Employee related provisions	15	2,602,186	1,962,857
Other provisions	16	31,807,449	21,000,517
TOTAL CURRENT LIABILITIES		45,561,860	40,583,440
NON-CURRENT LIABILITIES			
Employee related provisions	15	202,039	177,062
Other provisions	16	8,606,960	36,758,162
TOTAL NON-CURRENT LIABILITIES		8,808,999	36,935,224
TOTAL LIABILITIES		54,370,859	77,518,664
NET ASSETS		177,185,175	158,539,468
EQUITY			
Retained surplus		47,656,865	75,389,318
Reserve accounts	28	67,230,636	45,552,164
Revaluation surplus	17	62,297,674	37,597,986
TOTAL EQUITY		177,185,175	158,539,468

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



STATEMENT OF CHANGES IN EQUITY

EASTERN METROPOLITAN REGIONAL COUNCIL 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		88,296,747	52,231,361	37,145,634	177,673,742
Comprehensive income for the period					
Net result for the period		16,116,875	0	0	16,116,875
Other comprehensive income for the period					
Movement in site rehabilitation and environmental monitoring provisions	17	0	0	467,066	467,066
Revaluation Surplus Reversal	17	14,714	0	(14,714)	0
Total comprehensive income for the period		16,131,589	0	452,352	16,583,941
Transfers from reserve accounts	28	37,354,113	(37,354,113)	0	0
Transfers to reserve accounts	28	(30,674,916)	30,674,916	0	0
Provision for City of Kalamunda payout	16, 22	(30,718,215)	0	0	(30,718,215)
Dividends Payable to member councils	12	(5,000,000)	0	0	(5,000,000)
Balance as at 30 June 2024		75,389,318	45,552,164	37,597,986	158,539,468
Comprehensive income for the period					
Net result for the period		(11,090,472)	0	0	(11,090,472)
Other comprehensive income for the period					
Movement in site rehabilitation and environmental monitoring provisions and other comprehensive income for the period	17	0	0	24,953,785	24,953,785
Revaluation Surplus Reversal	17	254,097	0	(254,097)	0
Total comprehensive income for the period		(10,836,375)	0	24,699,688	13,863,313
Transfers from reserve accounts	28	50,071,442	(50,071,442)	0	0
Transfers to reserve accounts	28	(71,749,914)	71,749,914	0	0
Provision for City of Kalamunda payout	16, 22	(999,667)	0	0	(999,667)
Discount on Provision for City of Belmont payout	16	5,782,061	0	0	5,782,061
Balance as at 30 June 2025		47,656,865	67,230,636	62,297,674	177,185,175

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



STATEMENT OF CASH FLOWS

EASTERN METROPOLITAN REGIONAL COUNCIL STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2025

NOTE	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Fees and charges	62,136,682	62,736,044
Operating grants, subsidies and contributions	2,455,983	2,530,900
Interest revenue	3,906,066	3,525,528
Goods and services tax received	6,730,175	6,981,126
Other revenue	3,938,307	3,338,415
	79,167,213	79,112,013
Payments		
Employee costs	(14,303,751)	(14,056,369)
Materials and contracts	(15,429,690)	(8,406,689)
Utility charges	(476,627)	(455,920)
Insurance paid	(826,407)	(461,176)
Goods and services tax paid	(4,165,462)	(3,543,226)
Other expenditure	(26,689,933)	(24,633,739)
	(61,891,870)	(51,557,119)
Net cash provided by (used in) operating activities	17,275,343	27,554,894
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for purchase of property, plant & equipment	8(a) (6,269,197)	(12,069,320)
Payments for construction of infrastructure	9(a) (5,032,511)	(7,941,471)
Proceeds from sale of property, plant & equipment	201,500	182,273
Net proceeds/(payments) for financial assets at amortised cost	(2,000,000)	(9,000,000)
Net cash provided by (used in) investing activities	(13,100,208)	(28,828,518)
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend distribution to Member Councils	(5,000,000)	0
City of Belmont's equity payout	16 (15,218,456)	0
Net cash provided by (used in) financing activities	(20,218,456)	0
Net increase (decrease) in cash held	(16,043,321)	(1,273,624)
Cash at beginning of year	27,350,538	28,624,162
Cash and cash equivalents at the end of the year	11,307,217	27,350,538

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

STATEMENT OF FINANCIAL ACTIVITY

EASTERN METROPOLITAN REGIONAL COUNCIL STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED 30 JUNE 2025

	NOTE	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
Fees and charges		61,746,193	63,997,105	63,796,738
Grants, subsidies and contributions		2,455,983	2,270,482	2,530,900
Interest revenue		3,842,875	1,480,024	3,896,789
Other revenue		3,938,307	4,050,005	3,338,415
Profit on asset disposals		0	73,239	65,265
		<u>71,983,358</u>	<u>71,870,855</u>	<u>73,628,107</u>
Expenditure from operating activities				
Employee costs		(15,013,193)	(16,790,286)	(13,469,513)
Materials and contracts		(11,460,678)	(13,562,121)	(11,089,097)
Utility charges		(476,627)	(514,621)	(455,920)
Depreciation		(7,341,143)	(5,462,583)	(7,131,129)
Finance costs		(280,254)	0	(270,658)
Insurance		(826,407)	(610,639)	(461,176)
Other expenditure		(26,689,933)	(32,979,441)	(24,633,739)
Loss on asset disposals		(281,258)	0	0
Work in progress write off		(20,704,337)	0	0
		<u>(83,073,830)</u>	<u>(69,919,691)</u>	<u>(57,511,232)</u>
Non-cash amounts excluded from operating activities	27(a)	22,914,604	36,724,819	2,342,792
Amount attributable to operating activities		<u>11,824,132</u>	<u>38,675,983</u>	<u>18,459,667</u>
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from disposal of assets		201,500	325,000	182,273
		<u>201,500</u>	<u>325,000</u>	<u>182,273</u>
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(6,269,197)	(14,274,201)	(12,069,320)
Purchase and construction of infrastructure	9(a)	(5,032,511)	(14,560,523)	(7,941,471)
		<u>(11,301,708)</u>	<u>(28,834,724)</u>	<u>(20,010,791)</u>
Amount attributable to investing activities		<u>(11,100,208)</u>	<u>(28,509,724)</u>	<u>(19,828,518)</u>
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	28	50,071,442	9,761,029	37,354,113
		<u>50,071,442</u>	<u>9,761,029</u>	<u>37,354,113</u>
Outflows from financing activities				
Transfers to reserve accounts	28	(71,749,914)	(4,750,987)	(30,674,916)
Provision for City of Kalamunda payout		0	(30,718,215)	0
Dividend distribution to Member Councils		(5,000,000)	0	0
Provision for City of Belmont payout		(15,218,456)	0	0
		<u>(91,968,370)</u>	<u>(35,469,202)</u>	<u>(30,674,916)</u>
Amount attributable to financing activities		<u>(41,896,928)</u>	<u>(25,708,173)</u>	<u>6,679,197</u>
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	27(b)	8,135,752	12,348,206	2,825,406

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

1. BASIS OF PREPARATION

The financial report of the Eastern Metropolitan Regional Council (EMRC) which is a Class 2 local government comprises general purpose financial statements which have been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

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

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 council to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow, 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 effect the application of policies and reported amounts of assets and liabilities, income and expenses.

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 8
 - Infrastructure - note 9
- Measurement of employee benefits - note 15
- Measurement of provisions - note 16

Fair value hierarchy information can be found in note 25

The local government reporting entity

All funds through which the council 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 of the financial report.

Initial application of accounting standards

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

- AASB 2020-1 *Amendments to Australian Accounting Standards*
 - *Classification of Liabilities as Current or Non-current*
- AASB 2022-5 *Amendments to Australian Accounting Standards*
 - *Lease Liability in a Sale and Leaseback*
- AASB 2022-6 *Amendments to Australian Accounting Standards*
 - *Non-current Liabilities with Covenants*
- AASB 2023-3 *Amendments to Australian Accounting Standards*
 - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- AASB 2024-1 *Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements: Tier 2 Disclosures*
- AASB 2023-1 *Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements*

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

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

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

New accounting standards for application in future years

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

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

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



NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Fees and Charges	Waste treatment, recycling and disposal services at the waste disposal facilities and consulting services	At time of waste disposal or at time of consultancies	Cash or 14 days from invoice date or as negotiated	Not applicable	Recognised upon disposal of waste at the waste disposal facilities or when consultancy obligations have been met.
Grants, subsidies and contributions	Grants	Over time based on grant conditions	Based on grant conditions set by funding body	Unexpended grants based on grant conditions	Recognised upon fulfilment of grant conditions
	Contributions	Completion of project or project milestone	Set by mutual agreement with the funding body	Not applicable	Recognised upon fulfilment of contribution conditions
Interest Earnings	Interest Earnings	Based on accruals over time up to and including maturity	Upon maturity of investment	Not applicable	Recognised on the monthly balance date of the financial report
Other Revenue	Reimbursements	Based on reconciliation of monthly income and expenditure or submission of insurance claims	14 days from invoice date or settlement of insurance claims	Not applicable	Recognised when the monthly income and expenditure at the Transfer Stations managed by the EMRC has been reconciled or upon settlement of insurance claims.
	Sales of Products	At time of product sales	Cash or 14 days from invoice date or as negotiated	Upon faulty product only	Recognised upon the sale of products from EMRC
	Royalty Income	At time of electricCouncil generation by third party	Quarterly for royalty payments and as and when Renewable Energy Certificates are sold	Not applicable	Recognised upon receipt of funds based on the electricCouncil generation from landfill gas by third party
	Rebate Income	Annually for Insurance rebates and monthly for diesel fuel rebates	Reduction on monthly Business Activity Statement return and as distributed by insurance company	Not applicable	Recognised when the monthly diesel fuel rebate is calculated based on diesel usage during the month and upon receipt of funds for insurance rebates

Revenue Recognition

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

FOR THE YEAR ENDED 30 JUNE 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Fees and charges	61,746,193	0	0	0	61,746,193
Grants, subsidies and contributions	137,300	0	0	2,318,683	2,455,983
Interest revenue	0	0	0	3,842,875	3,842,875
Other revenue	1,535,400	0	0	2,402,907	3,938,307
Total	63,418,893	0	0	8,564,465	71,983,358

FOR THE YEAR ENDED 30 JUNE 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Fees and charges	63,796,738	0	0	0	63,796,738
Grants, subsidies and contributions	129,623	0	0	2,401,277	2,530,900
Interest revenue	0	0	0	3,896,789	3,896,789
Other revenue	946,521	0	0	2,391,894	3,338,415
Total	64,872,882	0	0	8,689,960	73,562,842



NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	Note	2025 Actual \$	2024 Actual \$
Interest revenue			
Interest on reserve account funds		2,237,213	2,348,530
Interest on municipal cash and investments		1,574,667	1,539,232
Interest from other sources		30,995	9,027
		3,842,875	3,896,789
Other revenue			
Sale of Products		2,168,226	2,192,428
Gas Royalty Income		1,089,289	514,457
Rebate Income		446,111	432,064
Miscellaneous Income		234,681	199,466
		3,938,307	3,338,415
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report		56,898	53,300
		56,898	53,300
Employee Costs			
Employee benefit costs		14,002,248	13,298,852
Other employee costs		1,010,945	170,661
		15,013,193	13,469,513
Finance costs			
Other provisions: Unwinding of discount		280,254	270,658
		280,254	270,658
Other expenditure			
State landfill levy		23,552,150	21,976,917
Other expenses		3,137,783	2,656,822
		26,689,933	24,633,739
Work in progress write off			
Capital projects - buildings	8(a)	16,577,812	0
Capital projects - infrastructures	9(a)	4,126,525	0
		20,704,337	0

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

3. CASH AND CASH EQUIVALENTS

	Note	2025 \$	2024 \$
Cash at bank and on hand		2,307,217	3,350,538
Term deposits		9,000,000	24,000,000
Total cash and cash equivalents	18(a)	11,307,217	27,350,538
Held as			
- Unrestricted cash and cash equivalents		2,644,619	14,084,346
- Restricted cash and cash equivalents	18(a)	8,662,598	13,266,192
		11,307,217	27,350,538

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 internally and 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 and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

	2025 \$	2024 \$
	62,500,000	60,500,000
	62,500,000	60,500,000
Other financial assets at amortised cost		
Term deposits	62,500,000	60,500,000
	62,500,000	60,500,000
Held as		
- Unrestricted other financial assets at amortised cost	3,731,962	27,885,729
- Restricted other financial assets at amortised cost	58,768,038	32,614,271
	62,500,000	60,500,000

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

The Council 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.

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.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 23.



NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

5. TRADE AND OTHER RECEIVABLES

Note	2025	2024
	\$	\$
Current		
Trade receivables	3,643,779	4,032,735
Trade receivables - Regional Waste Collection Project**	314,511	124,990
Other receivables	262,119	44,988
Accrued interest	882,597	945,788
Loan receivables*	1,277,983	1,277,983
Loan receivables - Regional Waste Collection Project**	692,725	1,109,598
Allowance for credit losses of trade receivables ^A	23(b) (1,277,983)	(1,286,676)
	5,795,731	6,249,406

*The carrying amounts of the loan receivables include the loan on commercial terms between the EMRC and Anergy Australia Pty Ltd.

^AThe balance of the loan receivable from Anergy Australia Pty Ltd as at 30 June 2025 of \$1,277,983 has been fully impaired as the Company is under voluntary liquidation.

**Trade Receivables and Loan Receivables for Regional Waste Collection Project are recognised in accordance with the participants agreement terms and commercial loan terms between the EMRC and Shire of Mundaring.

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:	Note	30 June 2025	30 June 2024	1 July 2023
		Actual	Actual	Actual
		\$	\$	\$
Trade and other receivables from contracts with customers		7,073,715	7,536,082	6,104,126
Allowance for credit losses of trade receivables	5	(1,277,983)	(1,286,676)	(1,286,676)
Total trade and other receivables from contracts with customers		5,795,732	6,249,406	4,817,450

MATERIAL ACCOUNTING POLICIES

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 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 are classified as current assets.

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, 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 23.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

6. INVENTORIES

Note	2025	2024
Current	\$	\$
Fuel and materials	112,987	133,919
	112,987	133,919
The following movements in inventories occurred during the year:		
Balance at beginning of year	133,919	32,950
Inventories expensed during the year	(1,556,178)	(1,673,893)
Additions to inventory	1,535,246	1,774,862
Balance at end of year	112,987	133,919

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.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

7. OTHER ASSETS

	2025	2024
	\$	\$
Other assets - current		
Prepayments	39,309	37,493
	<u>39,309</u>	<u>37,493</u>

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

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land	Buildings	Total land and buildings	Furniture and fittings	Plant and equipment	Plant and equipment - Regional Waste Collection Project*	Artworks	Work in progress	Total
	\$	\$		\$	\$		\$	\$	\$
Balance at 1 July 2023	47,850,257	9,172,808	57,023,065	72,519	12,984,545	0	83,800	23,494,702	93,658,631
Additions	0	2,553,534	2,553,534	16,893	5,137,275	1,058,836	0	3,302,782	12,069,320
Disposals	0	0	0	0	(117,008)	0	0	0	(117,008)
Depreciation	0	(695,432)	(695,432)	(22,307)	(3,210,338)	(152,466)	0	0	(4,080,543)
Transfers	0	9,461,771	9,461,771	0	255,156	0	0	(9,716,927)	0
Balance at 30 June 2024	47,850,257	20,492,681	68,342,938	67,105	15,049,630	906,370	83,800	17,080,557	101,530,400
Comprises:									
Gross balance amount at 30 June 2024	47,850,257	21,676,356	69,526,613	134,805	24,556,128	1,058,836	83,800	17,080,557	112,440,739
Accumulated depreciation at 30 June 2024	0	(1,183,675)	(1,183,675)	(67,700)	(9,506,498)	(152,466)	0	0	(10,910,339)
Balance at 30 June 2024	47,850,257	20,492,681	68,342,938	67,105	15,049,630	906,370	83,800	17,080,557	101,530,400
Additions	0	96,728	96,728	0	3,918,848	0	0	2,253,621	6,269,197
Disposals	0	(12,555)	(12,555)	0	(382,450)	(30,822)	0	0	(425,827)
Work in progress write off**	0	0	0	0	0	0	0	(16,577,812)	(16,577,812)
Revaluation increments / (decrements) transferred to revaluation surplus	25,489,743	19,974	25,509,717	0	0	0	0	0	25,509,717
Depreciation	0	(808,419)	(808,419)	(23,446)	(3,881,578)	(214,737)	0	0	(4,928,180)
Transfers	0	1,603,049	1,603,049	0	814,006	0	0	(2,417,055)	0
Balance at 30 June 2025	73,340,000	21,391,458	94,731,458	43,659	15,518,456	660,811	83,800	339,311	111,377,495
Comprises:									
Gross balance amount at 30 June 2025	73,340,000	21,391,458	94,731,458	134,805	28,480,702	1,008,837	83,800	339,311	124,778,913
Accumulated depreciation at 30 June 2025	0	0	0	(91,146)	(12,962,246)	(348,026)	0	0	(13,401,418)
Balance at 30 June 2025	73,340,000	21,391,458	94,731,458	43,659	15,518,456	660,811	83,800	339,311	111,377,495

*Plant and equipment for Regional Waste Collection Project are recognised in accordance with the participants agreement terms between the EMRC and Shire of Mundaring.

**Work in progress write off relates to capital projects that were cancelled and subject to a full review be undertaken regarding the go forward options. This was approved at the council meetings held on 22 May 2025 and 26 June 2025.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value 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								
Land and buildings								
Land	8(a)	73,340,000	47,850,257	2	Market approach	Management Valuation by engaging Marsh Valuation Services	June 2025	Price per square metre.
Buildings	8(a)	21,391,458	20,492,681	3	Cost Approach using current gross replacement cost	Management Valuation by engaging Marsh Valuation Services	June 2025	Estimates of residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount.

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.

(ii) Cost

Furniture and fittings	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plant and equipment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Artworks	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Landfill cells	Other structures	Post closure assets	Work in progress	Total
	\$	\$	\$	\$	\$
Balance at 1 July 2023	6,971,518	8,874,058	5,271,449	14,248,466	35,365,491
Additions	0	237,643	0	7,703,828	7,941,471
Depreciation	(2,605,364)	(160,972)	(284,250)	0	(3,050,586)
Transfer	0	164,878	0	(164,878)	0
Balance at 30 June 2024	4,366,154	9,115,607	4,987,199	21,787,416	40,256,376
Comprises:					
Gross balance at 30 June 2024	10,021,839	9,565,651	5,616,910	21,787,416	46,991,816
Accumulated depreciation at 30 June 2024	(5,655,685)	(450,044)	(629,711)	0	(6,735,440)
Balance at 30 June 2024	4,366,154	9,115,607	4,987,199	21,787,416	40,256,376
Additions	1,650,404	460,367	0	2,921,740	5,032,511
Disposals	0	(56,931)	0	0	(56,931)
Work in progress write off*	0	0	0	(4,126,525)	(4,126,525)
Revaluation increments / (decrements) transferred to revaluation surplus	(277,882)	591,628	1,417,081	0	1,730,827
Depreciation	(1,882,344)	(283,153)	(247,466)	0	(2,412,963)
Transfer	5,264,890	7,488,021	0	(12,752,911)	0
Balance at 30 June 2025	9,121,222	17,315,539	6,156,814	7,829,720	40,423,295
Comprises:					
Gross balance at 30 June 2025	9,121,222	17,315,539	6,156,814	7,829,720	40,423,295
Accumulated depreciation at 30 June 2025	0	0	0	0	0
Balance at 30 June 2025	9,121,222	17,315,539	6,156,814	7,829,720	40,423,295

*Work in progress write off relates to capital projects that were cancelled and subject to a full review be undertaken regarding the go forward options. This was approved at the council meetings held on 22 May 2025 and 26 June 2025

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Landfill cells	3	Cost approach using current replacement cost	Management valuation	June 2025	Construction costs and current condition, residual values and remaining useful life assessments inputs
Other structures	3	Cost approach using current replacement cost	Management Valuation by engaging Marsh Valuation Services	June 2025	Construction costs and current condition, residual values and remaining useful life assessments inputs
Post closure assets	3	Cost approach using current replacement cost	Management valuation	June 2025	Construction costs and current condition, residual values and remaining useful life assessments 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 to determine the fair value of infrastructure using level 3 inputs.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

10. FIXED ASSETS

(a) Depreciation

Freehold land, artworks and work-in-progress are not depreciated.

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	7.50 to 100 years (based on components)
Structures	
General	15 to 105 years
Class III and IV Waste Cells	Based on actual usage
Plant	3 to 24 years
Furniture and fittings	3 to 25 years
Equipment	3 to 25 years
Post closure assets	Based on actual usage
Landfill cells*	Based on actual usage

*There are three general components of cell construction:

- Cell excavation and development costs;
- Cell liner costs; and
- Cell capping costs.

All cell excavation and development costs and cell liner costs are capitalised and depreciated over the useful life of the cell based on the volumetric usage of the landfill cell air space during the year. Cell capping costs are expensed as they occur as part of ongoing site rehabilitation.

(b) Temporarily Idle or retired from use assets

The carrying value of assets held by the Council which are temporarily idle or retired from active use and not classified as held for sale are shown in the table below.

	2025	2024
	\$	\$
Plant and equipment	150,000	110,000
	<u>150,000</u>	<u>110,000</u>

(c) Fully Depreciated Assets in Use

The gross carrying value of assets held by the Council which are currently in use yet fully depreciated are shown in the table below.

	2025	2024
	\$	\$
Plant and equipment	3,517,458	884,600
	<u>3,517,458</u>	<u>884,600</u>

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

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 Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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

Where multiple individual low value assets are purchased together as part of a larger asset or collectively 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 Council's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

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

Reportable Value

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

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 Council.

Revaluation (continued)

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Council to revalue earlier if it chooses to do so. As a matter of policy, the Council performs a revaluation every four years.

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

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

Gains or losses on disposal

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

11. LEASES

The Council does not currently have any operating leases.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

12. TRADE AND OTHER PAYABLES

	2025	2024
	\$	\$
Current		
Sundry creditors	8,578,146	10,289,421
Sundry creditors - Regional Waste Collection Project*	22,656	25,115
Accrued payroll liabilities	45,136	0
Statutory liabilities	96,049	151,549
Funding to Regional Waste Collection Project*	692,725	1,100,571
Dividends Payable to member councils**	0	5,000,000
	9,434,712	16,566,656

*Sundry creditors and Funding for Regional Waste Collection Project are recognised in accordance with the participants agreement terms between the EMRC and Shire of Mundaring.

**At the 24th June 2024 ordinary council meeting, a dividend of \$5,000,000 was declared. The distribution of the dividend has been made in the 2024/2025 Financial Year.

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Statutory liabilities

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

Trade and other payables

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

13. OTHER LIABILITIES

	2025	2024
	\$	\$
Current		
Contract liabilities - Amounts Received in Advance*	1,517,513	725,110
Capital grant/contribution liabilities	200,000	328,300
	<u>1,717,513</u>	<u>1,053,410</u>
Reconciliation of changes in contract liabilities		
Opening balance	1,053,410	629,212
Additions	8,447,931	6,818,713
Revenue recognised from contracts with customers	<u>(7,783,828)</u>	<u>(6,394,515)</u>
	<u>1,717,513</u>	<u>1,053,410</u>

Contract Liabilities represent the EMRC's performance obligations relating to services to be delivered in the financial year ending 30 June 2025.

* Amounts Received in Advance from contracts with customers of \$1,517,513 forms part of unrestricted financial assets.

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

14. BORROWINGS

The EMRC does not have any loans or borrowings.

There were no new borrowings during the 2024/2025 financial year.

There were no unspent loans during the 2024/2025 financial year.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL Council NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2025	2024
	\$	\$
Current provisions		
Employee benefit provisions		
Annual Leave	1,133,815	1,100,576
Annual Leave - Regional Waste Collection Project*	36,332	23,056
Long Service Leave	1,064,234	557,894
Other Employee Leave Provision	40,964	36,790
	2,275,345	1,718,316
Other provisions		
Employment on-costs	326,841	244,541
	326,841	244,541
Total current employee related provisions	2,602,186	1,962,857
Non-current provisions		
Long Service Leave	171,098	160,052
Long Service Leave - Regional Waste Collection Project*	2,159	204
	173,257	160,256
Other provisions		
Employment on-costs	28,782	16,806
	28,782	16,806
Total non-current employee related provisions	202,039	177,062
Total employee related provisions	2,804,225	2,139,919

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

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Note	2025	2024
	\$	\$
Amounts are expected to be settled on the following basis:		
Less than 12 months after the reporting date	2,093,931	1,178,306
More than 12 months from reporting date	710,294	961,613
	2,804,225	2,139,919

*Employee benefit provisions for Regional Waste Collection Project are recognised in accordance with the participants agreement terms between the EMRC and Shire of Mundaring.

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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



NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

16. OTHER PROVISIONS

	Site Rehabilitation Provision	Environmental Monitoring Provision	City of Belmont Payout Provision	City of Kalamunda Payout Provision	Other Provision	Total
	\$	\$	\$	\$	\$	\$
Opening balance at 1 July 2024						
Current provisions	0	0	21,000,517	0	0	21,000,517
Non-current provisions	4,136,678	1,903,269	0	30,718,215	0	36,758,162
	4,136,678	1,903,269	21,000,517	30,718,215	0	57,758,679
Additional provision	0	2,412,694	0	999,667	89,567	3,501,928
Amounts used	(125,935)	0	(15,218,456)	0	0	(15,344,391)
Write back of discount	0	0	(5,782,061)	0	0	(5,782,061)
Charged to profit or loss - unwinding of discount	191,942	88,312	0	0	0	280,254
Balance at 30 June 2025	4,202,685	4,404,275	0	31,717,882	89,567	40,414,409
Comprises						
Current	0	0	0	31,717,882	89,567	31,807,449
Non-current	4,202,685	4,404,275	0	0	0	8,606,960
	4,202,685	4,404,275	0	31,717,882	89,567	40,414,409

Other provisions

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

Site rehabilitation provision

A provision for the future costs associated with closing and restoring the landfill is recognised as liabilities within the financial accounts. The nature of work planned by Council includes cell capping, landform reconstruction, dismantling of site operating facilities and implementation of a revegetation plan to suit the final land use. The provision is based on the future value of the estimated current costs, determined on a discounted basis.

Increments/decrements in the provision are calculated annually at the reporting date based on the change in the net present value of the future cash outflows of costs for site rehabilitation. These movements are recognised under revaluation surplus. The unwinding of the discount is expensed as incurred and recognised in the Statement of Comprehensive Income as a finance cost.

As per the independent engineers report from December 2024, the value as at the reporting date for the rehabilitation of the site has been calculated to be \$8,917,142 and has been deemed sufficient for post closure management purposes. This value will be reviewed on a five yearly cycle.

The costs are measured using the best estimate of the amounts required and is reassessed internally on an annual basis at the reporting date with an independent review being undertaken on a five yearly cycle.

Environmental monitoring provision

A provision for the future costs associated with closing and restoring the landfill is recognised as liabilities within the financial accounts. The nature of work planned by Council includes monitoring of groundwater, surface water, leachate and landfill gas generation. The provision is based on the future value of the estimated current costs, determined on a discounted basis.

Increments/decrements in the provision are calculated annually at the reporting date based on the change in the net present value of the future cash outflows of costs for environmental monitoring. These movements are recognised under revaluation surplus. The unwinding of the discount is expensed as incurred and recognised in the Statement of Comprehensive Income as a finance cost.

As per the independent engineers report from December 2024, the value as at the reporting date for the environmental monitoring of the site has been calculated to be \$10,885,352 and has been deemed sufficient for post closure management purposes. This value will be reviewed on a five yearly cycle.

The costs are measured using the best estimate of the amounts required and is reassessed internally on an annual basis at the reporting date with an independent review being undertaken on a five yearly cycle.

City of Belmont Payout Provision

Following the settlement of the City of Belmont's equity payout, the discount amount of \$5,782,061 was written back and transferred to retained surplus.

City of Kalamunda Payout Provision

A provision of \$30,718,215 was recognised as at 30 June 2024 following its effective withdrawal from the EMRC on 1 July 2023. This amount represents the amount of its interest in the EMRC as at 30 June 2023 at the time of its withdrawal.

An adjustment of \$999,667 was subsequently made to the City of Kalamunda's equity interest as at 30 June 2023 following the finalisation of the City of Belmont's equity payout which was finalised at a discount in accordance with the methodology prescribed in the EMRC Establishment Agreement on 28 February 2025. This brought the total provision to \$31,717,882 as at 30 June 2025.

The value of the City of Kalamunda's entitlement will be determined using a different valuation methodology based on the theoretical winding up of EMRC as at the effective date of withdrawal as prescribed under Clause 12 of the EMRC Establishment Agreement. Refer to Note 22 for further details.

MATERIAL ACCOUNTING POLICIES

Provisions

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

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



NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

17. REVALUATION SURPLUS

	2025 Opening Balance	Revaluation Increment/ (decrement)	Revaluation Writeback on disposals*	2025 Closing Balance	2024 Opening Balance	Revaluation Increment/ (decrement)	Revaluation Writeback on disposals*	2024 Closing Balance
	\$	\$		\$	\$	\$		\$
Revaluation surplus - Land - freehold land	26,804,789	25,489,743	0	52,294,532	26,804,789	0	0	26,804,789
Revaluation surplus - Buildings	974,972	19,974	145,623	1,140,569	974,972	0	0	974,972
Revaluation surplus - Furniture and fittings	23,400	0	0	23,400	23,400	0	0	23,400
Revaluation surplus - Plant and equipment	4,619,341	0	(315,322)	4,304,020	4,634,055	0	(14,714)	4,619,341
Revaluation surplus - Artworks	14,164	0	0	14,164	14,164	0	0	14,164
Revaluation surplus - Other structures	2,389,712	591,628	(84,398)	2,896,941	2,389,712	0	0	2,389,712
Revaluation surplus - Landfill cells and post closure asset	2,771,608	(1,147,560)	0	1,624,048	2,304,542	467,066	0	2,771,608
	37,597,986	24,953,785	(254,097)	62,297,674	37,145,634	467,066	(14,714)	37,597,986

***Revaluation writeback on disposals**

This is comprised of the revaluation surplus on assets that were disposed during the financial year. The balance has been transferred to retained surplus in accordance with AASB 116.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

18. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	Note	2025 Actual \$	2024 Actual \$
Cash and cash equivalents	3	11,307,217	27,350,538
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	8,662,598	13,266,192
- Financial assets at amortised cost	4	58,768,038	32,614,271
		67,430,636	45,880,463
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	67,230,636	45,552,164
Capital grant/contribution liabilities	13	200,000	328,300
Total restricted financial assets		67,430,636	45,880,464

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

Net result		(11,090,472)	16,116,875
Non-cash items:			
Depreciation/amortisation		7,341,143	7,131,129
(Profit)/loss on sale of asset		281,258	(65,265)
Receivables written off during the year as uncollectible		(8,693)	0
Finance costs: unwinding of discount		280,254	270,658
Work in progress write off		20,704,337	0
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		399,177	(1,060,694)
(Increase)/Decrease in accrued interest earnings		63,191	(371,262)
(Increase)/decrease in other assets		(1,816)	(16,872)
(Increase)/decrease in inventories		20,932	(100,969)
Increase/(decrease) in trade and other payables		(2,087,513)	5,397,808
Increase/(decrease) in employee related provisions		709,442	(170,712)
Increase/(decrease) in other liabilities		664,103	424,198
Net cash provided by/(used in) operating activities		17,275,343	27,554,894

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Credit card limit		80,000	80,000
Credit card balance at balance date		(19,552)	(16,582)
Total amount of credit unused		60,448	63,418

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

19. CONTINGENT LIABILITIES

The Council had no contingent liabilities at the end of the reporting period.

20. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	2,748,354	3,430,628
- plant & equipment purchases	111,509	2,814,107
	2,859,863	6,244,735
Payable:		
- not later than one year	2,859,863	6,244,735

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Councillors' meeting fees	68,580	84,010	65,940
Chairman's meeting fees	17,139	17,139	20,875
Deputy Councillors' meeting fees	5,720	11,713	2,375
Deputy Chairman's meeting fees	11,430	5,428	5,219
Chairman's Local Government fee	21,710	21,710	16,480
Deputy Chairman's Local Government fee	5,428	0	10,990
Superannuation	2,491	0	0
Travel and accommodation expenses	477	0	654
21(b)	132,975	140,000	122,533

(b) Key Management Personnel (KMP) Compensation

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

Note	2025 Actual \$	2024 Actual \$
Short-term employee benefits	923,255	945,711
Post-employment benefits	160,038	136,220
Employee - other long-term benefits	85,806	106,653
Employee - termination benefits	115,727	0
Council member costs	132,975	122,533
21(a)	1,417,801	1,311,117

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

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

Council member costs

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

21. RELATED PARTY TRANSACTIONS

Transactions with related parties

Transactions between related parties and the Council are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.
No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

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

	2025 Actual	2024 Actual
	\$	\$
Member Councils		
Sale of goods and services	25,012,020	24,746,602
Purchase of goods and services	288,741	351,977
Amounts outstanding from related parties:		
Trade and other receivables	2,306,066	2,137,795
Amounts payable to related parties:		
Trade and other payables	0	0

Related Parties

The Council'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.

ii. Other Related Parties

The associate person of Key Management Personnel employed by the Council under normal employment terms and conditions, and all the close family members and the controlled or jointly controlled entities of the key management personnel.

iii. Entities subject to significant influence by the Council

Any entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence.
Significant influence may be gained by share ownership, statute or agreement.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

22. INTEREST IN THE EMRC

The following table shows the total interest in the EMRC as at year end:

Member Council	2025		2024	
	%	\$	%	\$
Town of Bassendean	5.44	9,641,362	5.56	8,821,409
City of Bayswater	24.11	42,727,343	24.44	38,741,912
Shire of Mundaring	13.57	24,040,764	13.55	21,485,320
City of Swan	56.88	100,775,706	56.45	89,490,827
Total Equity	100.00	177,185,175	100.00	158,539,468

The EMRC participating Member Councils' interest distributions have been calculated in accordance with Clause 9.4 of the EMRC Establishment Agreement. This clause stipulates that each participant's share is determined based on the proportion of its population relative to the total population of all participating Member Councils.

The City of Kalamunda issued its Notice of Withdrawal from the EMRC on 22 November 2022, with the withdrawal taking effect from 1 July 2023 in accordance with Clause 12 of the EMRC Establishment Agreement. This clause allows a participant to give notice between 1 July and 31 December in any year, with the withdrawal effective at the end of the financial year following the giving of the notice of withdrawal.

Under Clause 12 of the EMRC Establishment Agreement, the entitlement or liability of a withdrawing participant is payable as soon as practicable following the end of the second financial year after the withdrawal takes effect. The amount payable is based on the valuation methodology as prescribed under Clause 12 of the EMRC Establishment Agreement.

As at 30 June 2024, a provision of \$30,718,215 was made for the City of Kalamunda's equity payment. An adjustment of \$999,667 was made following the City of Belmont's equity payout increasing the total provision to \$31,717,882 as at 30 June 2025. This value will be adjusted once the final payment value to City of Kalamunda has been finalised (Refer to Note 16).

The City of Swan and Shire of Mundaring issued their Notices of Withdrawal from the EMRC on 1 December 2024 and 11 December 2024 respectively. Their withdrawals will take effect from 1 July 2025 in accordance with Clause 12 of the EMRC Establishment Agreement. As at 30 June 2025 both councils remain participants of the EMRC and their equity interests are reflected in the financial statements.

The value of the equity of the City of Swan and Shire of Mundaring are indicative only and not necessary equal to the value they are entitled to upon withdrawal. Their equity entitlements are subject to the valuation methodology as prescribed in Clause 12 of the EMRC Establishment Agreement for withdrawing participants. At present, a separate process is in progress and the values are not finalised.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

23. FINANCIAL RISK MANAGEMENT

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

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

The Council engages in transactions expressed in foreign currencies with respect to equipment purchases or for legal representation on a minor scale only and therefore not subject to foreign currency risk.

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

(a) Interest rate risk

Cash and cash equivalents

The Council's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Council to cash flow interest rate risk. The Council seeks advice from an independent adviser before placing any cash and investments. The Council does not have any short term overdraft facilities.

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

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2025					
Cash and cash equivalents	4.14%	11,307,217	9,000,000	2,303,367	3,850
Financial assets at amortised cost - term deposits	4.92%	62,500,000	62,500,000	0	0
2024					
Cash and cash equivalents	4.47%	27,350,538	24,000,000	3,346,488	4,050
Financial assets at amortised cost - term deposits	4.91%	60,500,000	60,500,000	0	0

Sensitivity

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

	2025	2024
	\$	\$
Impact of a 1% movement in interest rates on profit or loss and equity*	23,034	33,465

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Council manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

The Council does not have any borrowings or loans.



NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Council's major trade and other receivables comprise user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Council manages this risk by monitoring outstanding debt and employing debt recovery policies.

Council makes suitable allowance for impairment of receivables as required and carries out credit checks on all debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

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

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

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2024 or 1 July 2025 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2025 and 30 June 2024 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2025					
Trade and loan receivables					
Expected credit loss	0.00%	0.00%	0.00%	99.99%	
Gross carrying amount	3,537,987	420,134	0	1,278,152	5,236,273
Loss allowance	0	0	0	1,277,983	1,277,983
Other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	262,119	0	0	0	262,119
Loss allowance	0	0	0	0	0
30 June 2024					
Trade and loan receivables					
Expected credit loss	0.00%	0.00%	0.00%	99.46%	
Gross carrying amount	3,889,129	322,933	515	1,293,621	5,506,198
Loss allowance	0	0	0	1,286,676	1,286,676
Other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	44,988	0	0	0	44,988
Loss allowance	0	0	0	0	0

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

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

	Trade receivables		Other receivables	
	2025 Actual	2024 Actual	2025 Actual	2024 Actual
	\$	\$	\$	\$
Opening loss allowance as at 1 July	1,286,676	1,286,676	0	0
Increase in loss allowance recognised in profit or loss during the year	0	0	0	0
Receivables written off during the year as uncollectible	(8,693)	0	0	0
Closing loss allowance at 30 June	1,277,983	1,286,676	0	0

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

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

23. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables

Payables are subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2025					
Trade and other payables	9,434,712	0	0	9,434,712	9,434,712
	<u>9,434,712</u>	<u>0</u>	<u>0</u>	<u>9,434,712</u>	<u>9,434,712</u>
2024					
Trade and other payables	16,566,656	0	0	16,566,656	16,566,656
	<u>16,566,656</u>	<u>0</u>	<u>0</u>	<u>16,566,656</u>	<u>16,566,656</u>

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

24. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

Other than the withdrawal of the City of Swan and the Shire of Mundaring as member councils taking effect from 1 July 2025 as disclosed in Note 22, there have been no significant events after the reporting period that are required to be included in the 2024/2025 Annual Financial Report.

The withdrawal of the City of Swan and the Shire of Mundaring is considered a non-adjusting event.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

25. 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 Council's operational cycle. In the case of liabilities where the Council 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 Council'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 Council applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

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

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

26. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

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

Objective	Description
Governance To provide responsible and accountable governance and management of the EMRC.	Includes the activities of members of council and the administration and operation of facilities and services to members of Council together with other administrative governance costs.
General purpose funding To provide responsible and accountable financial management practices.	Includes the activities relating to the management of the EMRC's investment portfolio, records interest revenue as well as other general purpose revenue.
Community amenities To provide sustainable waste disposal, resource recovery and recycling operations and solutions in partnership with member Councils.	Includes waste disposal, resource recovery and recycling operations undertaken at the Red Hill Waste Disposal Facility, the Hazelmere Resource Recovery Facility, Baywaste, Coppin and Mathieson Road transfer stations.
Other property and services To facilitate the sustainable economic development of the region together with the provision of responsible and accountable management of the EMRC.	Includes activities and projects of the EMRC's Sustainability directorate, the operations of the Ascot Place activity and records the activities associated with public works overheads, plant operation, materials, salaries and wages.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

26. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses	2025 Actual	2024 Actual
	\$	\$
Income excluding grants, subsidies and contributions		
Governance	18,346	0
General purpose funding	3,858,691	3,914,600
Community amenities	65,353,169	66,804,466
Other property and services	297,169	312,876
	69,527,375	71,031,942
Grants, subsidies and contributions		
Governance	47,974	3
Community amenities	2,146,263	2,268,068
Other property and services	261,746	262,829
	2,455,983	2,530,900
Total Income	71,983,358	73,562,842
Expenses		
Governance	(43,223)	(1,448,457)
Community amenities	(79,450,307)	(53,304,944)
Other property and services	(3,299,042)	(2,757,831)
Total expenses	(82,792,572)	(57,511,232)
Increase/ (Decrease)	(10,809,214)	16,051,610
Disposal of assets		
Profit on Sale	0	65,265
Loss on Sale	(281,258)	0
Profit/ (Loss) on disposals	(281,258)	65,265
Net result for the period	(11,090,472)	16,116,875
(c) Total Assets		
Governance	11,955,791	9,974,878
General purpose funding	12,524,604	50,008,189
Community amenities	198,906,607	137,207,096
Unallocated - Work In Progress	8,169,031	38,867,969
	231,556,034	236,058,132

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

27. DETERMINATION OF SURPLUS OR DEFICIT

	2024/25 (30 June 2025 Carried Forward)	2024/25 Budget (30 June 2025 Carried Forward)	2023/24 (30 June 2024 Carried Forward)
Note	\$		\$
(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 <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	0	(73,239)	(65,265)
Less: Receivables written off during the year as uncollectible	(8,693)	0	0
Add: Loss on disposal of assets	281,258	0	0
Add: Depreciation	7,341,143	5,462,583	7,131,129
Add: Finance costs: unwinding of discount	280,254	0	270,658
Add: Work in progress write off	20,704,337	0	0
Less: Dividends Payable to member councils	0	0	(5,000,000)
Non-cash movements in non-current assets and liabilities:			
Employee benefit provisions	24,977	0	6,270
Other provisions	(5,708,672)	31,335,475	0
Non-cash amounts excluded from operating activities	22,914,604	36,724,819	2,342,792
(b) Surplus or deficit			
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)			
Adjustments to net current assets			
Less: Reserve accounts	(67,230,636)	(25,282,224)	(45,552,164)
Total adjustments to net current assets	(67,230,636)	(25,282,224)	(45,552,164)
Net current assets used in the Statement of Financial Activity			
Total current assets	79,755,244	30,300,265	94,271,356
Less: Total current liabilities	(45,561,860)	(8,211,749)	(40,583,440)
Less: Total adjustments to net current assets	(67,230,636)	(25,282,224)	(45,552,164)
Total Surplus/ (deficit)	(33,037,252)	(3,193,708)	8,135,752

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

28. RESERVE ACCOUNTS	2025	2025	2025	2025	2025	2025	2025	2025	2024	2024	2024	2024
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual
	Opening	Transfer to	Transfer (from)	Closing	Opening	Transfer to	Transfer (from)	Closing	Opening	Transfer to	Transfer (from)	Closing
	Balance			Balance	Balance			Balance	Balance			Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Plant and Equipment Reserve	1,288,995	1,449,904	(1,259,168)	1,479,731	243,000	829,157	(850,000)	222,157	1,347,455	3,670,232	(3,728,692)	1,288,995
(b) Site Rehabilitation Reserve - Post Closure	4,462,212	391,113	0	4,853,325	5,058,653	119,036	(895,222)	4,282,467	4,263,318	198,894	0	4,462,212
(c) Future Development Reserve	6,682,929	6,896,168	(6,587,680)	6,991,417	3,158,699	76,891	(2,500,000)	735,590	9,036,948	3,934,648	(6,288,667)	6,682,929
(d) Environmental Monitoring Reserve	2,065,084	2,339,191	0	4,404,275	2,345,777	55,089	(415,110)	1,985,756	1,973,037	92,047	0	2,065,084
(e) Class IV Reserve	4,573,220	1,096,548	0	5,669,768	445,990	767,766	(750,000)	463,756	40,237	6,961,365	(2,428,382)	4,573,220
(f) Secondary Waste Reserve	10,312,670	743,085	(11,055,755)	0	8,327,123	1,953,457	(1,470,003)	8,810,577	7,915,283	4,243,781	(1,846,394)	10,312,670
(g) Class III Reserve	1,208,713	1,470,824	(1,084,387)	1,595,150	3,156,710	745,791	(1,750,000)	2,152,501	2,378,510	1,519,413	(2,689,210)	1,208,713
(h) EastLink Relocation Reserve	5,762,984	505,126	0	6,268,110	5,727,557	153,737	(1,016,876)	4,864,418	5,506,110	256,874	0	5,762,984
(i) Committed Capital Expenditure Reserve	8,036,861	12,991,863	(14,865,996)	6,162,728	658,288	0	(113,818)	544,468	18,663,605	9,746,024	(20,372,768)	8,036,861
(j) Long Service Leave Reserve	1,158,496	101,542	0	1,260,038	1,170,471	50,063	0	1,220,534	1,106,658	51,638	0	1,158,496
(k) Equity Reserve	0	43,764,550	(15,218,456)	28,546,094	0	0	0	0	0	0	0	0
	45,552,164	71,749,914	(50,071,442)	67,230,636	30,292,266	4,750,987	(9,761,029)	25,282,224	52,231,361	30,674,916	(37,354,113)	45,552,164

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

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

Name of reserve account	Purpose of the reserve account
(a) Plant and Equipment Reserve	to finance the replacement of major items of plant and equipment.
(b) Site Rehabilitation Reserve - Post Closure	to finance the rehabilitation of the Red Hill waste disposal site at time of decommissioning.
(c) Future Development Reserve	to finance future developments being undertaken by the EMRC. The reserve is also utilised to provide funds for projects that the EMRC is investigating and undertaking for the purpose of the long term future direction in the area of waste management for the benefit of the region.
(d) Environmental Monitoring Reserve	to provide funds for environmental monitoring after decommissioning of the Red Hill Waste disposal site.
(e) Class IV Reserve	to finance the construction of future Class IV cells and associated works at the Red Hill waste disposal site.
(f) Secondary Waste Reserve	to accumulate and to make provision for Secondary Waste Treatment Technology in the future.
(g) Class III Reserve	to finance the construction of future Class III cells and associated works at the Red Hill waste disposal site.
(h) EastLink Relocation Reserve	to accumulate and provide funds for the relocation of EMRC's buildings and structures that will be impacted by the EastLink alignment route through the EMRC's Red Hill site.
(i) Committed Capital Expenditure Reserve	to accumulate and provide funds for the committed projects.
(j) Long Service Leave Reserve	to accumulate and provide funds to enable the EMRC to fund staff long service leave.
(k) Equity Reserve	to finance the payment of the equity interest of member Councils which have withdrawn from the EMRC in accordance with the Establishment Agreement.



NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

29. TRUST FUNDS

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

	1-Jul-24	Amounts Received	Amounts Paid	30 June 2025
	\$	\$	\$	\$
Green Deal Alliance	476,484	62,500	(300,159)	238,825
	476,484	62,500	(300,159)	238,825

INDEPENDENT AUDITOR'S REPORT



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Eastern Metropolitan Regional Council

To the Council of the Eastern Metropolitan Regional Council

Opinion

I have audited the financial report of the Eastern Metropolitan Regional Council (Council) 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 Council for the year ended 30 June 2025 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

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

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

Other information

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

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

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

INDEPENDENT AUDITOR'S REPORT

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 Council is responsible for:

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Eastern Metropolitan Regional Council for the year ended 30 June 2025 included in the annual report on the Council's website. The Council's management is responsible for the integrity of the Council's website. This audit does not provide assurance on the integrity of the Council's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Council to confirm the information contained in the website version.

Mark Ambrose

Mark Ambrose
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
7 October 2025







Eastern Metropolitan Regional Council
226 Great Eastern Highway
Ascot WA 6104
T: 9424 2222





6.5 TENDER RFT2025-002 CONSTRUCTION OF GO HARDSTAND, LEACHATE POND AND ROAD NETWORK AT THE RED HILL WASTE MANAGEMENT FACILITY (RHWMF)

D2025/24369

PURPOSE OF REPORT

The purpose of this report is to advise Council of the results of Tender RFT2025-002 for the construction of a new Garden Organics (GO) Hardstand, Leachate Pond and Road Network at the Red Hill Waste Management Facility and recommend acceptance of the Tender from PCH Civil Pty Ltd.

KEY POINT(S)

- A tender for the construction of GO Hardstand, Leachate Pond and Road Network at the Red Hill Waste Management Facility was advertised via Tenderlink on Wednesday, 27 August 2025.
- Tenders closed on Wednesday, 24 September 2025 with eight (8) submissions being received.
- The tender called for construction of GO Hardstand, Leachate Pond and Road Network.
- The new GO hardstand will be located on Lot 9.
- A contingency allowance of 4% of the contract sum is recommended to cover any unforeseen circumstances that may arise during the contract works.

RECOMMENDATION(S)

That:

1. Council awards Tender RFT 2025-002 – Construction of GO Hardstand, Leachate Pond and Road Network at the Red Hill Waste Management Facility to PCH Civil Pty Ltd based on a schedule of rates.
2. The CEO be authorised on behalf of the EMRC to enter a contract with PCH Civil Pty Ltd in accordance with their submitted tender, subject to any minor variations that may be agreed on between the CEO and PCH Civil Pty Ltd.
3. Council authorises a 4% contingency based on the tendered price schedule for any contract variations that may arise for Tender RFT 2025-002.
4. The attachment 2 remain confidential and be certified by the Chairperson and the CEO.

SOURCE OF REPORT

Employee Disclosure under s.5.70 of the Local Government Act 1995:

Author(s)	Acting Chief Operating Officer	Nil
Responsible Officer	Chief Executive Officer	Nil

BACKGROUND

- 1 As part of the ongoing development at the Red Hill Waste Management Facility (Red Hill), construction of the Class 3 Stage 19 landfill cell is scheduled for October 2026. The designated area for Stages 19 and 20 is currently occupied by the existing garden organics processing hardstand. To ensure continuous processing of garden organics at Red Hill, a new hardstand will be developed on Lot 9.

- 2 The project involves the construction of a GO hardstand, a leachate pond, and a road network at the Red Hill Waste Management Facility (RHWMF), located at 1094 Toodyay Road, Red Hill, WA. The works require a contractor with experience in earthworks, geosynthetic and geocomposite material installation, and environmental and safety management.
- 3 The scope includes, but is not limited to, the following key components:
 - Access Road and Network Tie-in: Construction of a new 6m wide access road, including subgrade preparation and pavement layers (Sub-base and Ferricrete Basecourse), and tie-in to the existing internal road network.
 - Ferricrete Base Placement: Placement and compaction of additional Ferricrete base material (site-won material supplied by the Principal) to design levels at varying thicknesses.
 - Leachate Pond Earthworks: General earthwork excavation to formation levels for the leachate pond.
 - Geosynthetic Lining System: Supply and installation of the geosynthetic lining system for the leachate pond, specifically a 2mm High Density Polyethylene (HDPE) Double Textured Geomembrane. This includes specific requirements for material conformance testing, deployment, seaming (fusion and extrusion welding), destructive and non-destructive testing of seams, repairs, ballasting (including temporary sandbag surcharge), and anchor trenches (excavation and backfilling/compaction). Geotextile lining installation for rock pitching is also included.
 - Leachate Management System: Construction of the leachate management system comprising open channel drains and pipework. This includes supply and installation of HDPE pipes and associated bedding/backfill materials.
 - Surface Water Management System: Construction of the surface water management system comprising open channel drains, culverts, and grouted/mortared rock pitching outlet to the existing surface water detention basin. This includes supply and installation of Reinforced Concrete Pipes (RCPs) and/or Boxes for culverts.
 - Fencing: Supply and installation of a 1.8m high chain-link fence around the perimeter of the leachate pond with a 4m wide gate. This includes concrete footings and steelwork where required.
- 4 The scope covers construction quality assurance, provision of required labour, equipment, materials, supervision, surveys, and other services needed to complete the project.

REPORT

5 Tender RFT 2025-002 - Construction of GO Hardstand, Leachate Pond and Road Network was advertised on 27 August 2025. Tenders closed on 24 September 2025, and eight complying submissions were received from the following respondents:

- 1 Civcon Civil and Project Management Pty Ltd
- 2 Doolee Construction Pty Ltd
- 3 Garli Pty Ltd
- 4 MACS Australia Group Pty Ltd
- 5 PCH Civil Pty Ltd
- 6 Proform Civil Pty Ltd
- 7 Raubex Construction Pty Ltd
- 8 Roadline Contracting Pty Ltd

6 A detailed bill of quantities was submitted by each tenderer under eight (8) main tasks:

- Preliminaries
- GO Hardstand & Leachate Pond Construction
- Leachate Water Management
- Surface Water Management (Stormwater)
- Access Road
- Miscellaneous
- Construction Quality Assurance (Provisional Only)
- Optional Hardstand Bitumen Sealing

7 An evaluation panel of EMRC officers assessed the submissions on the following criteria:

Assessment Criteria	Weighting
(a) Previous experience in earthworks construction	30%
(b) Previous experience in the installation of geosynthetic and geocomposite materials	20%
(c) Workplace Health Safety Management (WHS)	10%
(d) Environmental Manager	10%

8 Price was weighted at 30% in the value for money assessment.

9 Based on the panel's evaluation, the submission from PCH Civil Pty Ltd demonstrated the most advantageous submission and is considered to offer the best value for money. The tender based on a Schedule of Rates against the specified Bill of Quantities submitted by PCH Civil Pty Ltd and includes the optional hardstand bitumen sealing. The construction period is estimated to be three (3) months.

10 The panel's Recommendation Report is attached (Attachment 2) as a confidential attachment.



- 11 A contingency allowance of 4% of the contract sum is recommended to allow for any unforeseen circumstances that may arise during the contract works.
- 12 A set of drawings (D2025/24248 - RFT 2025-002 Drawings) is attached showing the location and extent of the proposed Go Hardstand, Leachate Pond and Road Network.

STRATEGIC/POLICY IMPLICATIONS

- 13 Reporting on EMRC Strategic Policy implications align with the revised Strategic Plan 2017-2027 and the Sustainability Strategy 2022/2023 - 2026/2027.

FINANCIAL IMPLICATIONS

- 14 The amount allowed for in the adopted 2025/2026 Annual Budget covers the estimated cost of this tender.

SUSTAINABILITY IMPLICATIONS

- 15 Objective to ensure the facility supports sustainable organic waste management.
- 16 Focus:
 - Divert garden organics from landfill.
 - Maximise mulch production and beneficial reuse.
 - Minimise environmental impacts (leachate, odour, dust, noise).

RISK MANAGEMENT

Risk: Operational disruption, failure to meet strategic sustainability goals, financial inefficiency, and increased risk exposure		
Consequence	Likelihood	Rating
High	Unlikely	Moderate
Action/Strategy		
➤ To prevent the risk of operational disruption and environmental harm, the Council should proceed with the construction project by awarding the tender to PCH Civil Pty Ltd and implementing the planned works with a contingency allowance.		

MEMBER COUNCIL IMPLICATIONS

Member Council	Implication Details
Town of Bassendean } City of Bayswater }	Nil



ATTACHMENT(S)

1. RFT 2025-002 Drawings - GO Hardstand, Leachate Pond and Road Network (D2025/24370)
2. Confidential – Recommendation Report RFT 2025-002 (D2025/24386)

VOTING REQUIREMENT

Simple Majority

RECOMMENDATION(S)

That:

1. Council awards Tender RFT 2025-002 – Construction of GO Hardstand, Leachate Pond and Road Network at the Red Hill Waste Management Facility to PCH Civil Pty Ltd based on a schedule of rates.
2. The CEO be authorised on behalf of the EMRC to enter a contract with PCH Civil Pty Ltd in accordance with their submitted tender, subject to any minor variations that may be agreed on between the CEO and PCH Civil Pty Ltd.
3. Council authorises a 4% contingency based on the tendered price schedule for any contract variations that may arise for Tender RFT 2025-002.
4. The attachment 2 remain confidential and be certified by the Chairperson and the CEO.

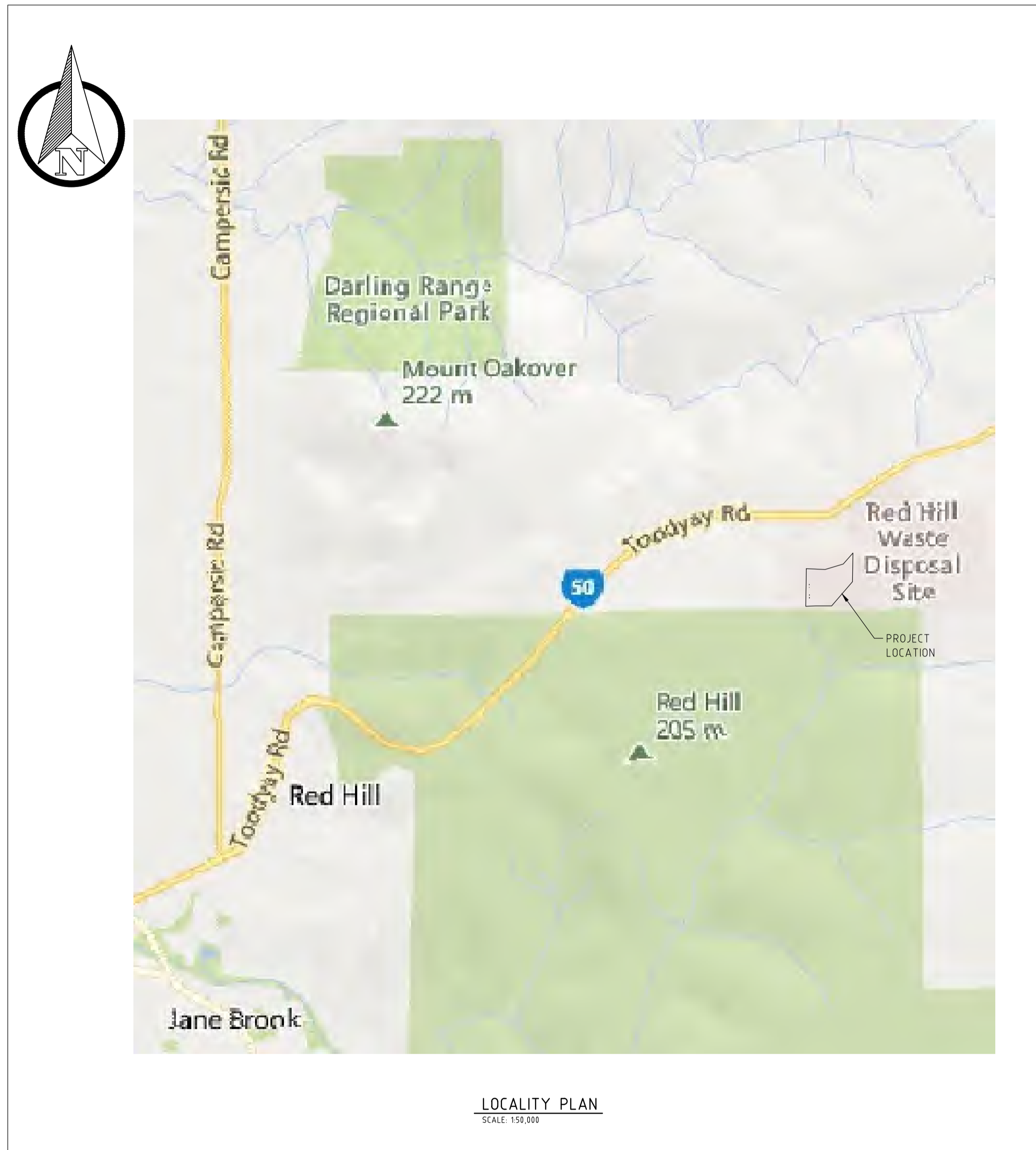
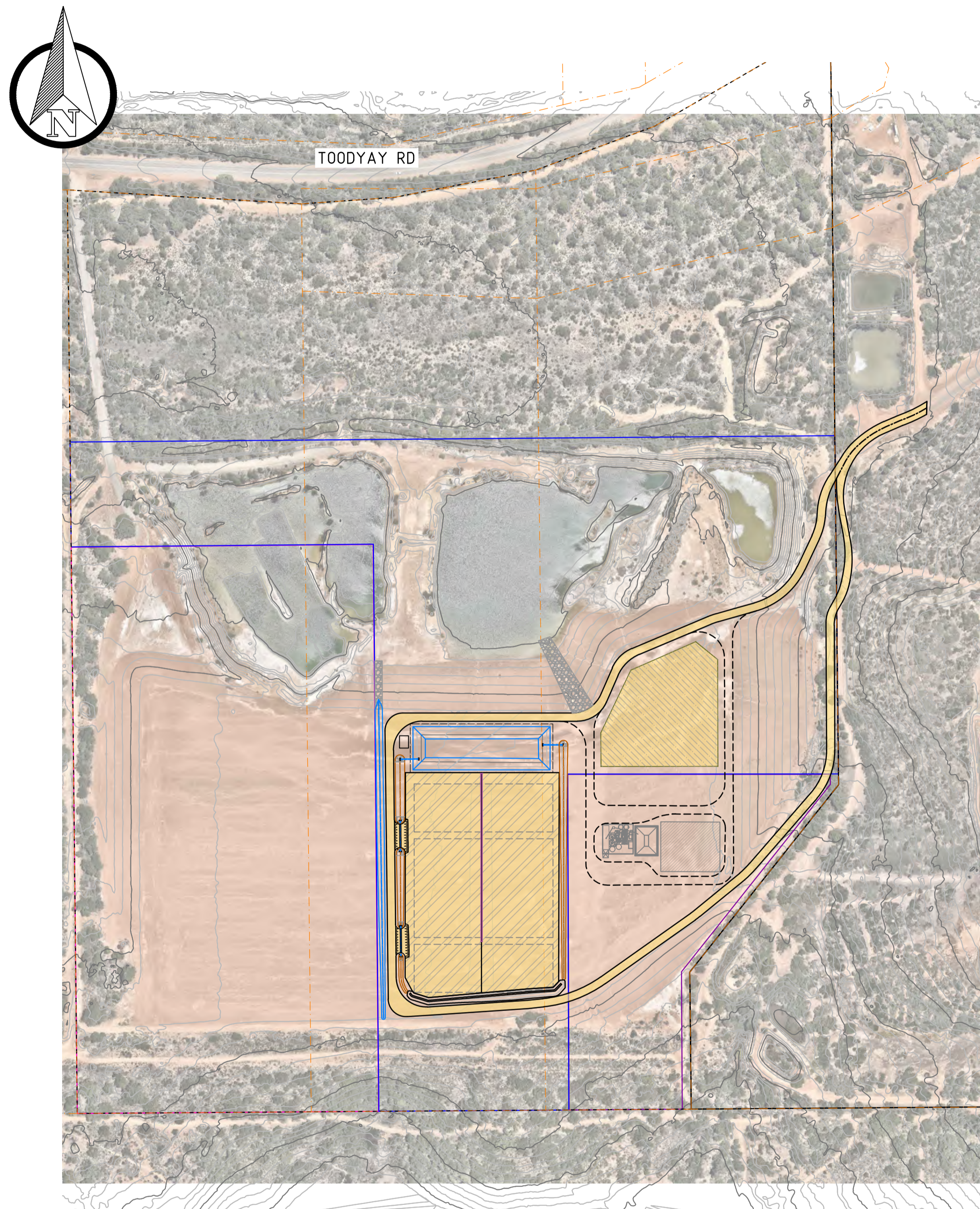
COUNCIL RESOLUTION(S)

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GO HARDSTAND DESIGN EMRC



Sheet List Table	
Sheet Number	Sheet Title
C-000	Cover Sheet
C-100	EG topography and Boundaries
C-101	General Arrangement
C-102	Proposed Go Hardstand Plan Layout
C-201	Long Section sheet 1 of 3
C-202	Long Section sheet 2 of 3
C-203	Long Section sheet 3 of 3
C-301	Typical Sections and Details Sheet 1 of x

SURVEY REFERENCE: ABCD DATE:
DD.MM.YYYY
VERTICAL DATUM: AUSTRALIAN HEIGHT DATUM
HORIZONTAL DATUM: MGA 94 ZONE 50

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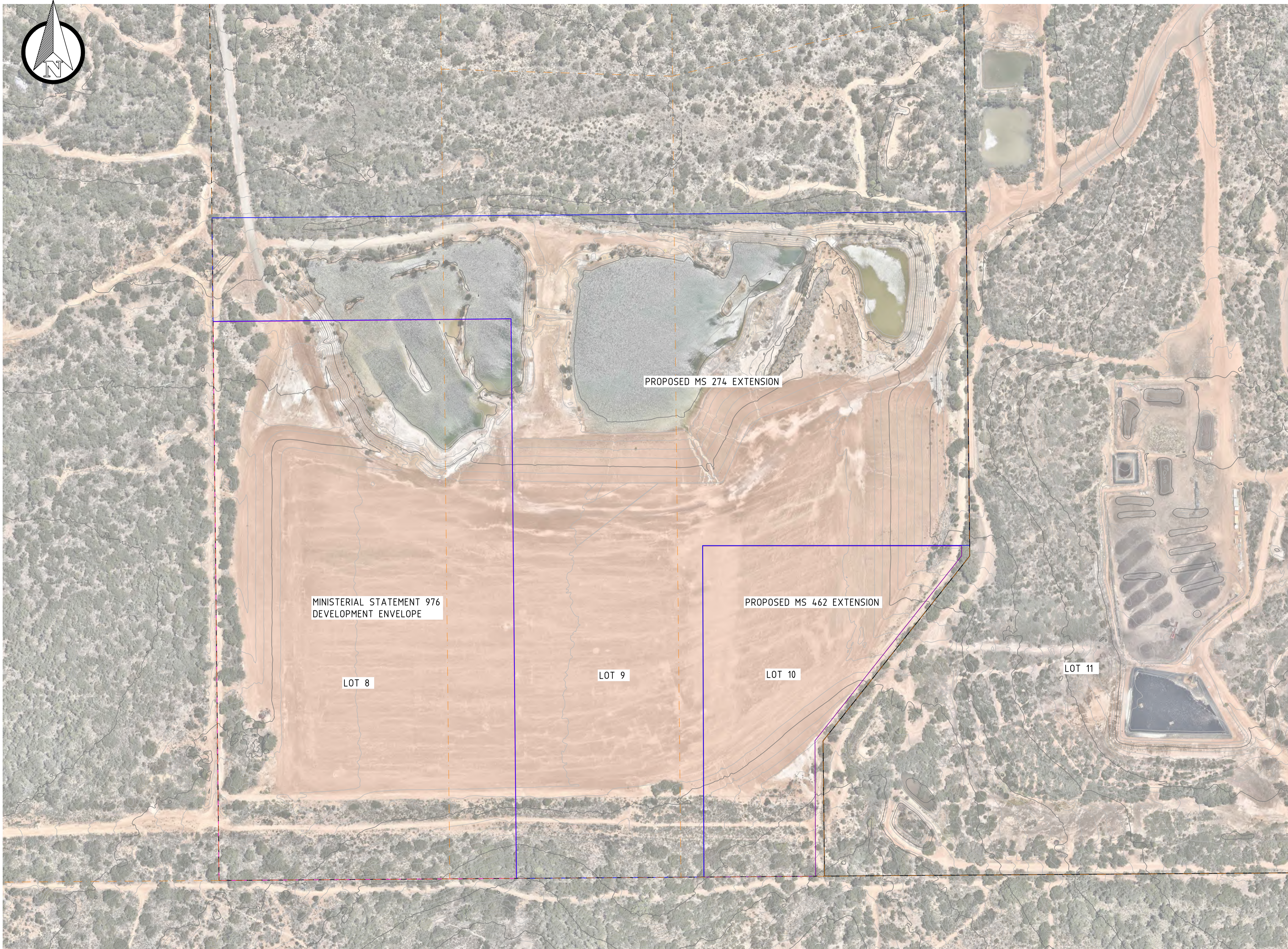
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C	11.08.2025	YJ AB	CLIENT COMMENTS UPDATED	
B	24.07.2025	AB JM	DETAILED DESIGN	JM
A	14.01.2025	YJ AB	PRELIMINARY ISSUE	

Project: EMRC GO HARDSTAND DESIGN

Title: COVER SHEET

Scale: AS SHOWN @ A1	Date: 14.01.2025	
Drawn: YJ	Checked: AB	Approved:
Job No: TC24042	Dwg. No: C-000	Rev: C
Filename: TC24042.DWG		

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LEGEND:

	CADASTRAL BOUNDARY
	976 DEVELOPMENT ENVELOPE BOUNDARY
	PROPOSED MS462 EXTENSION BOUNDARY
	PROPOSED MS274 EXTENSION BOUNDARY

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No.	Date	By	App.	Amendment / Issue
A	14.01.2025	YJ	AB	PRELIMINARY ISSUE

Project: **EMRC GO HARDSTAND DESIGN**
 Title: **EG TOPOGRAPHY AND BOUNDARIES**

Scale: AS SHOWN @ A1	Date: 14.01.2025
Drawn: YJ	Checked: AB
Approved:	
Job No: TC24042	Drg. No: C-100
Rev: A	
Filename: TC24042.DWG	

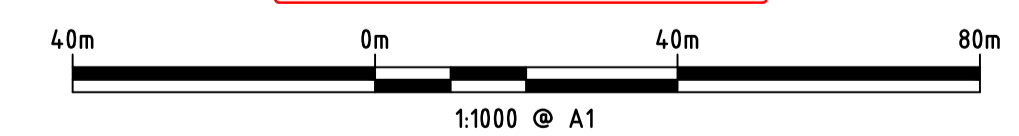
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LEGEND:

	CADASTRAL BOUNDARY
	976 DEVELOPMENT ENVELOPE BOUNDARY
	PROPOSED MS462 EXTENSION BOUNDARY
	PROPOSED MS274 EXTENSION BOUNDARY
	PROPOSED GO HARDSTAND AREA
	PROPOSED CONCRETE AREA
	PROPOSED UNSEALED ROAD
	PROPOSED ROCK PITCHING
	PROPOSED STORMWATER DRAINAGE LINE
	PROPOSED LEACHATE DRAINAGE LINE
	PROPOSED CULVERT
	PROPOSED HEADWALL
	FUTURE ACCESS ROAD
	FUTURE HARDSTAND

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 VERTICAL DATUM: AUSTRALIAN HEIGHT DATUM
 HORIZONTAL DATUM: MGA 94 ZONE 50



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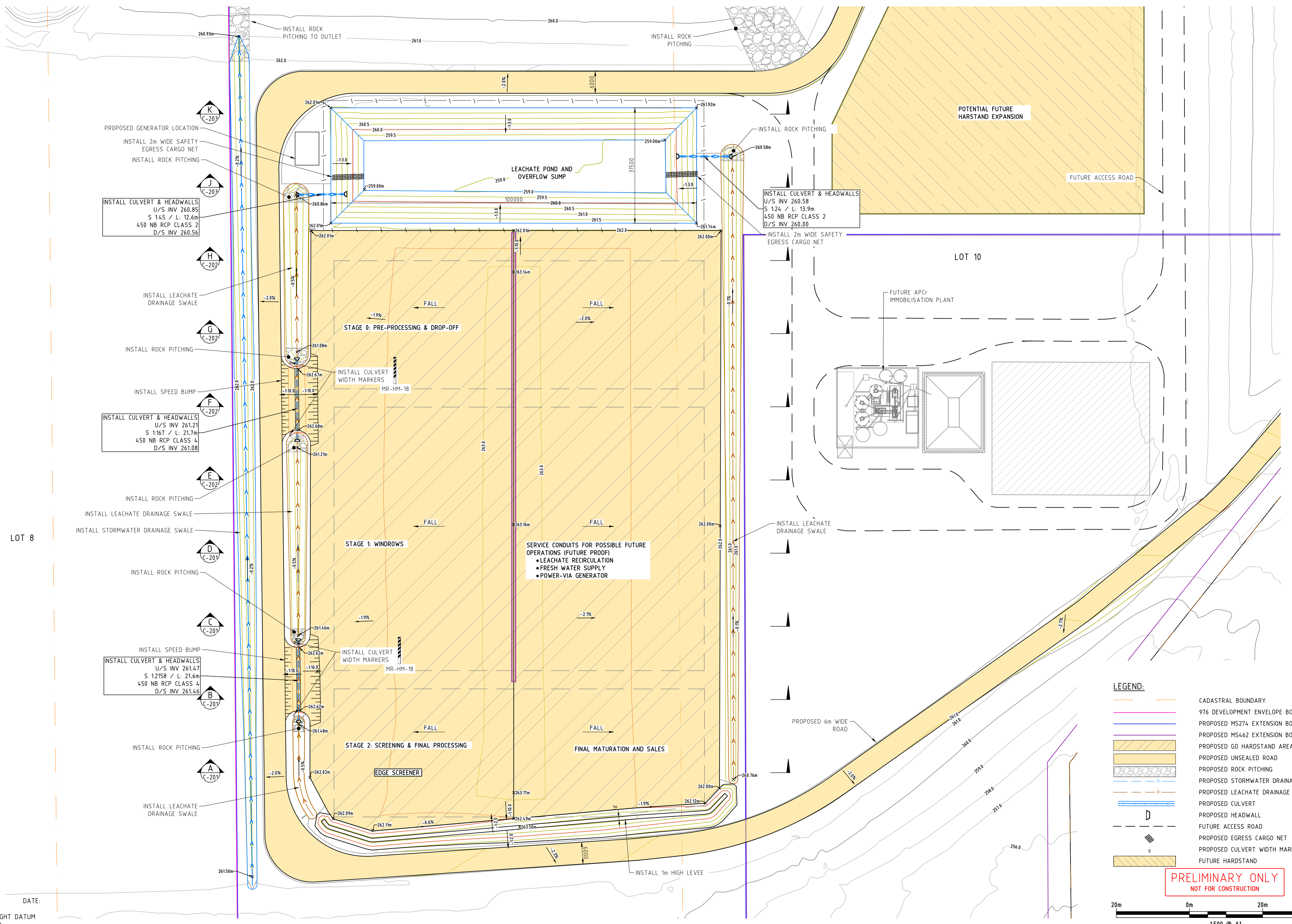
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C	11.08.2025	YJ	AB	CLIENT COMMENTS UPDATED
B	24.07.2025	AB	JM	DETAILED DESIGN
A	14.01.2025	YJ	AB	PRELIMINARY ISSUE

Project: **EMRC GO HARDSTAND DESIGN**

Title: **GENERAL ARRANGEMENT**

Scale: AS SHOWN @ A1	Date: 14.01.2025	
Drawn: YJ	Checked: AB	Approved:
Job No: TC24042	Drg. No: C-101	Rev: C
Filename: TC24042.DWG		



LOT 8

LOT 10

- LEGEND:**
- CADASTRAL BOUNDARY
 - 976 DEVELOPMENT ENVELOPE BOUNDARY
 - PROPOSED MS274 EXTENSION BOUNDARY
 - PROPOSED MS462 EXTENSION BOUNDARY
 - PROPOSED GO HARDSTAND AREA
 - PROPOSED UNSEALED ROAD
 - PROPOSED ROCK PITCHING
 - PROPOSED STORMWATER DRAINAGE LINE
 - PROPOSED LEACHATE DRAINAGE LINE
 - PROPOSED CULVERT
 - PROPOSED HEADWALL
 - FUTURE ACCESS ROAD
 - PROPOSED EGRESS CARGO NET
 - PROPOSED CULVERT WIDTH MARKER
 - FUTURE HARDSTAND

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DD.MM.YYYY
VERTICAL DATUM: AUSTRALIAN HEIGHT DATUM
HORIZONTAL DATUM: MGA 94 ZONE 50

DATE:



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No.	Date	By	Amendment / Issue	App.
D	11.08.2025	YJ	CLIENT COMMENTS UPDATED	
C	24.07.2025	AB	DETAILED DESIGN	JM
B	13.03.2025	AB	CLIENT COMMENTS	
A	14.01.2025	YJ	PRELIMINARY ISSUE	

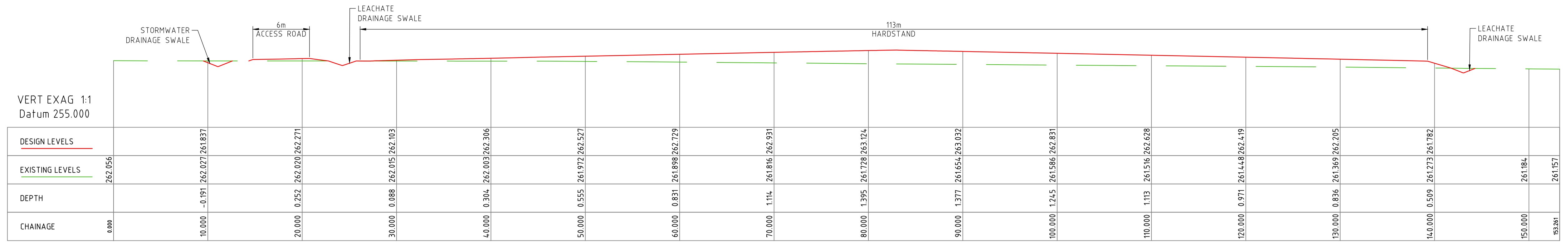
Project: **EMRC GO HARDSTAND DESIGN**

Title: **PROPOSED GO HARDSTAND PLAN LAYOUT**

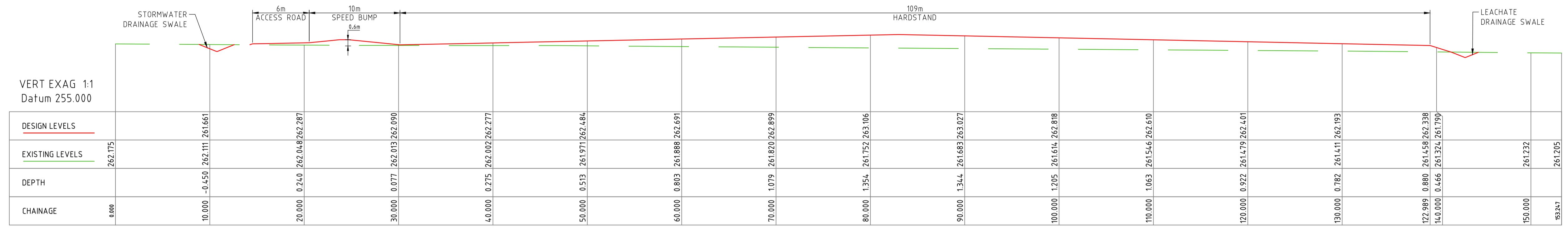
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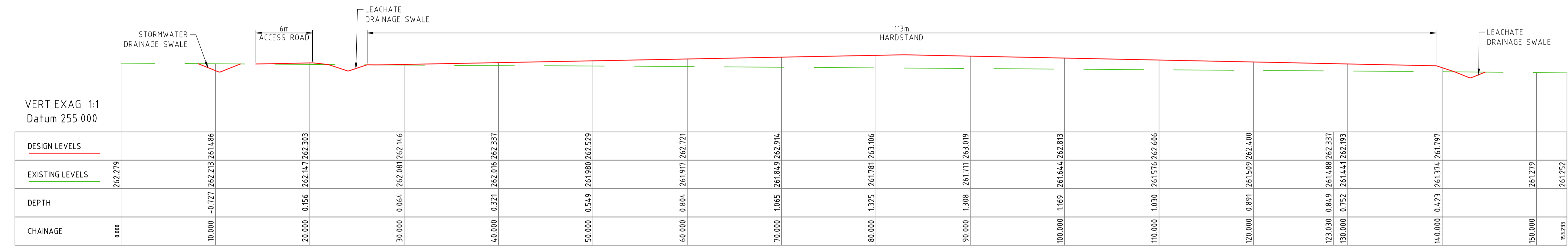
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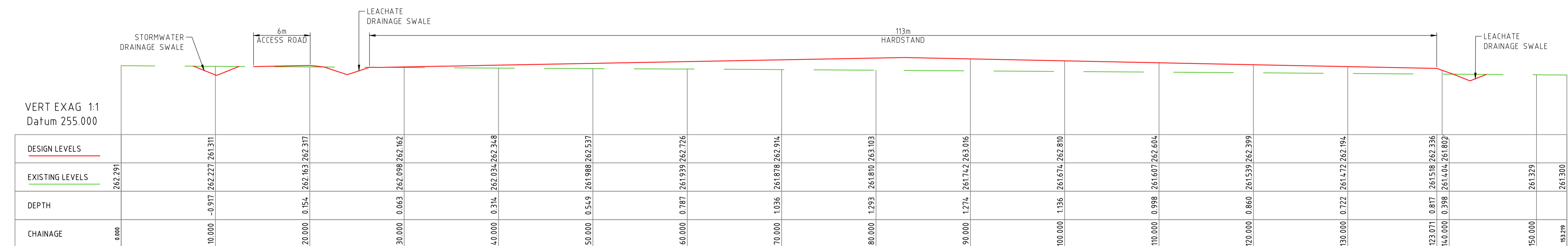
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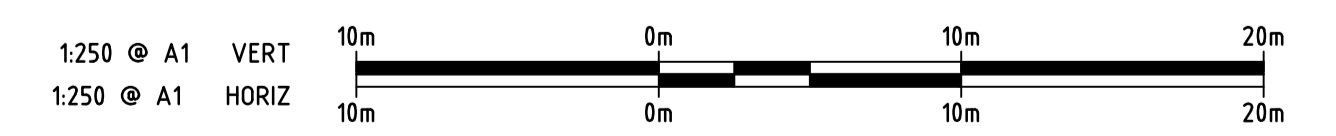
C LONG SECTION
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D LONG SECTION
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B	11.08.2025	YJ	AB	CLIENT COMMENTS UPDATED	
A	24.07.2025	YJ	AB	DETAILED DESIGN	

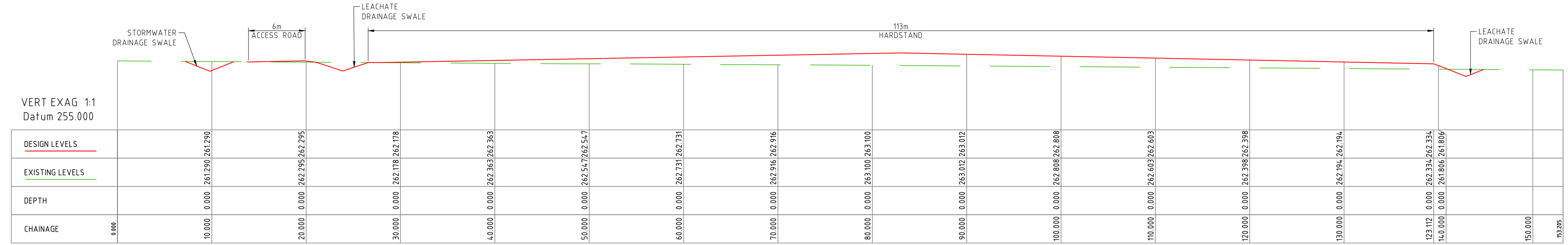
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Title: **LONG SECTION SHEET 1 OF 3**

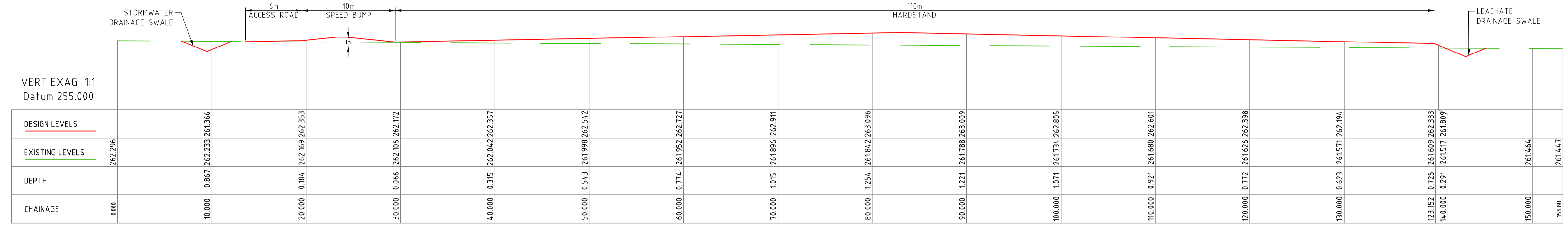
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Job No: TC24042	Drg. No: C-201	Rev: B
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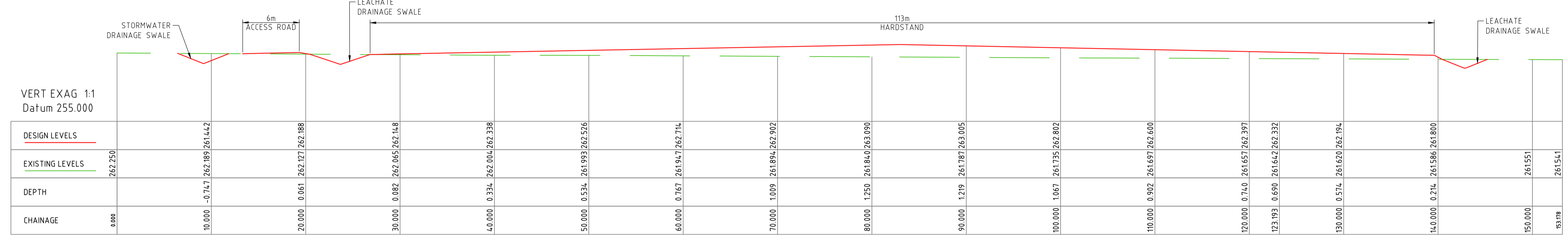
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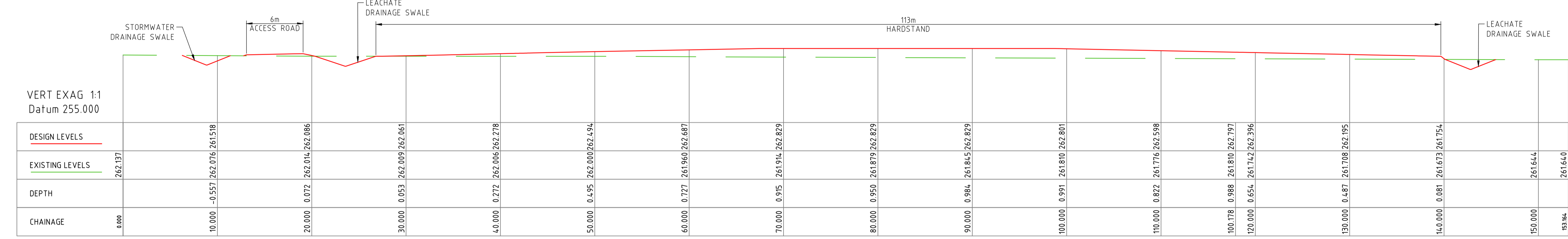
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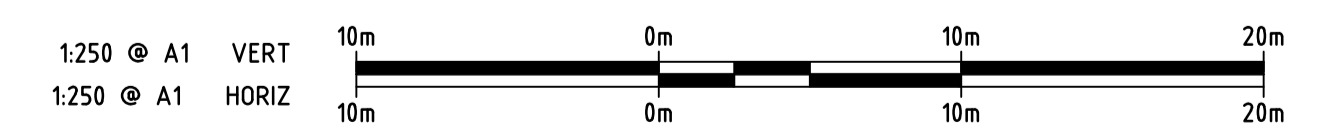
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H LONG SECTION
 SCALE: 1:250



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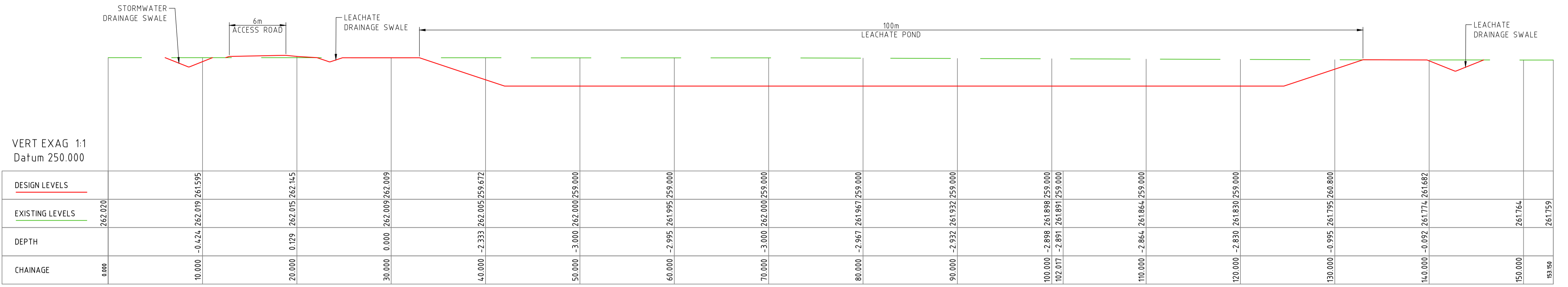
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A	24.07.2025	YJ	AB	DETAILED DESIGN	

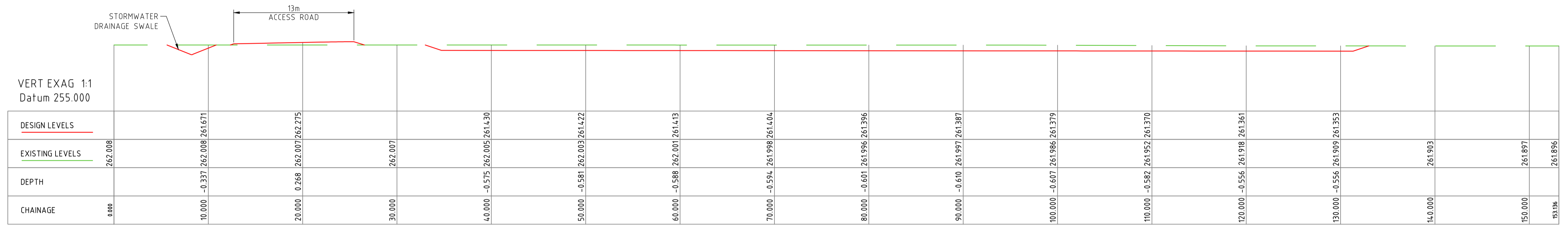
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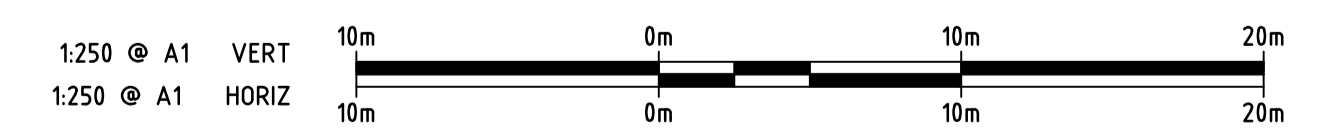


J LONG SECTION
SCALE: 1:250



K LONG SECTION
SCALE: 1:250

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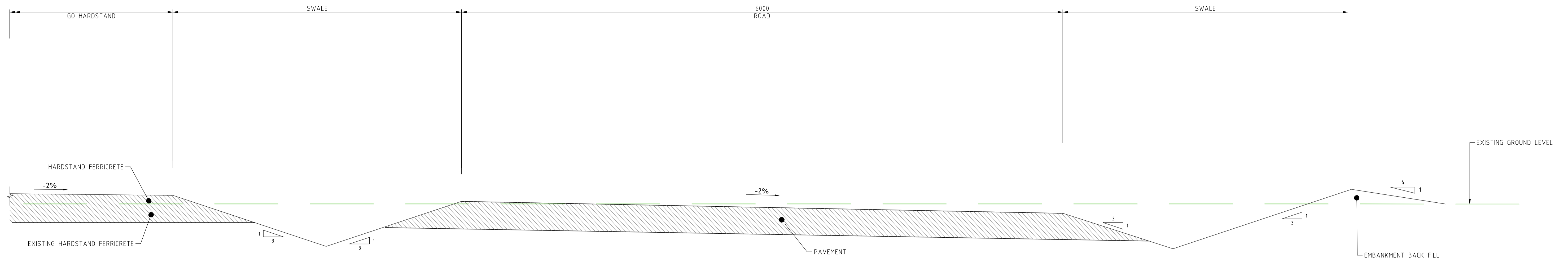
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B	11.08.2025	YJ	AB	CLIENT COMMENTS UPDATED
A	24.07.2025	YJ	AB	DETAILED DESIGN

Project: **EMRC GO HARDSTAND DESIGN**

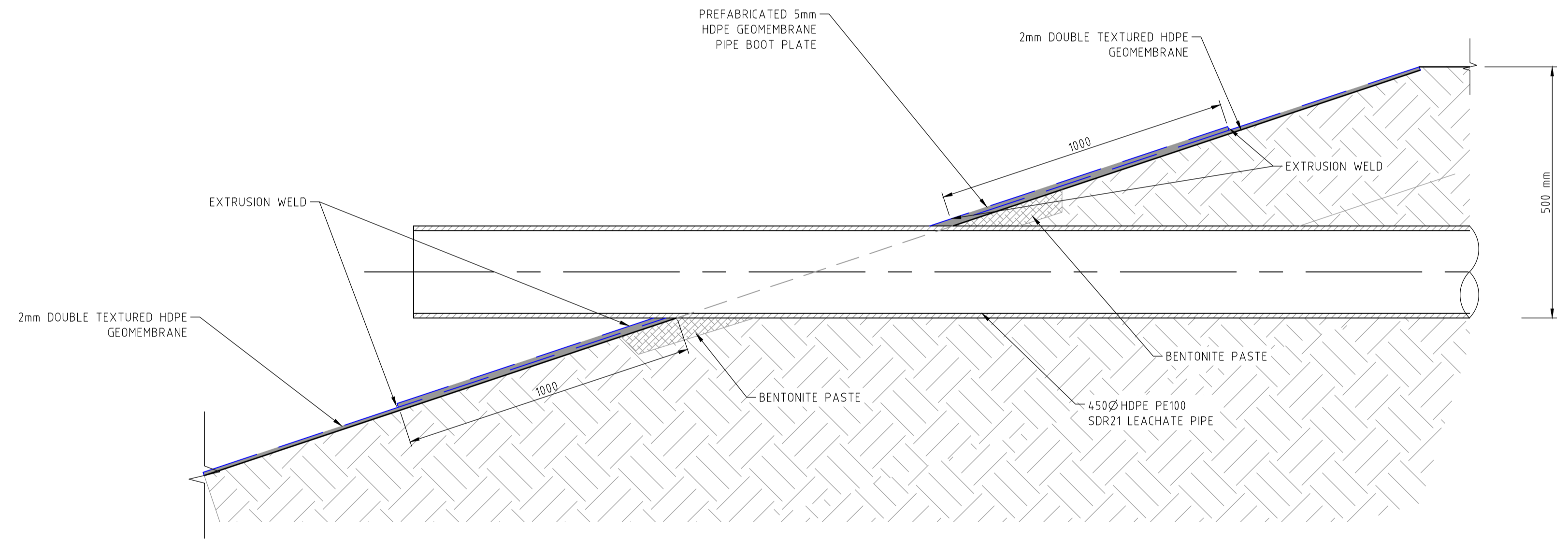
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Job No: TC24042	Drg. No: C-203	Rev: B
Filename: TC24042.DWG		

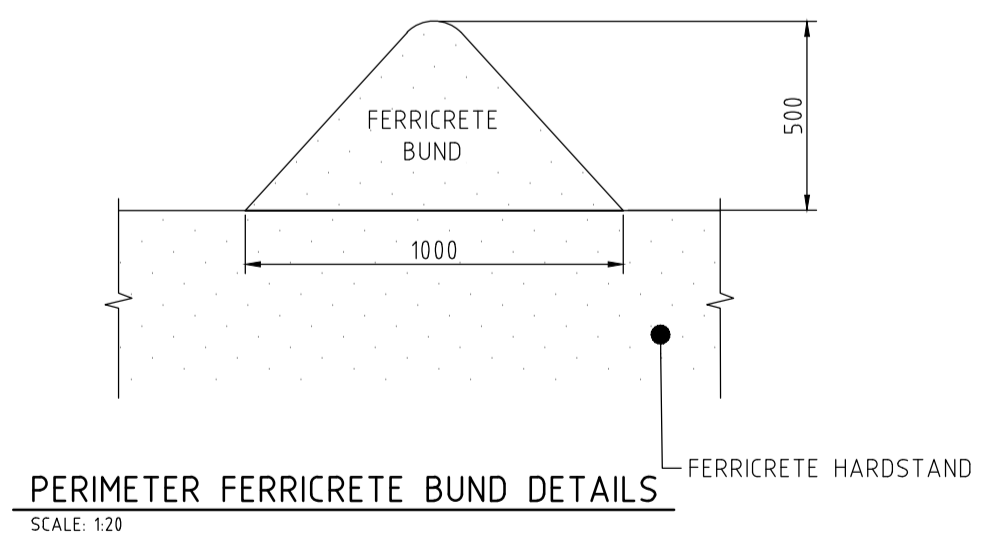
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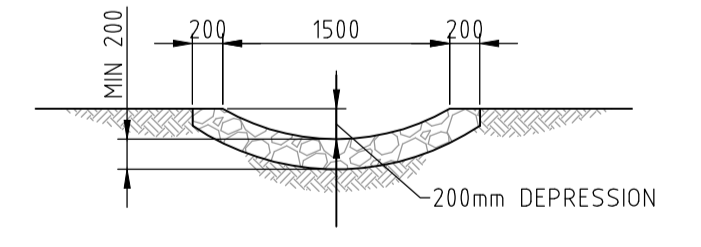
TYPICAL CROSS-SECTION DETAILS
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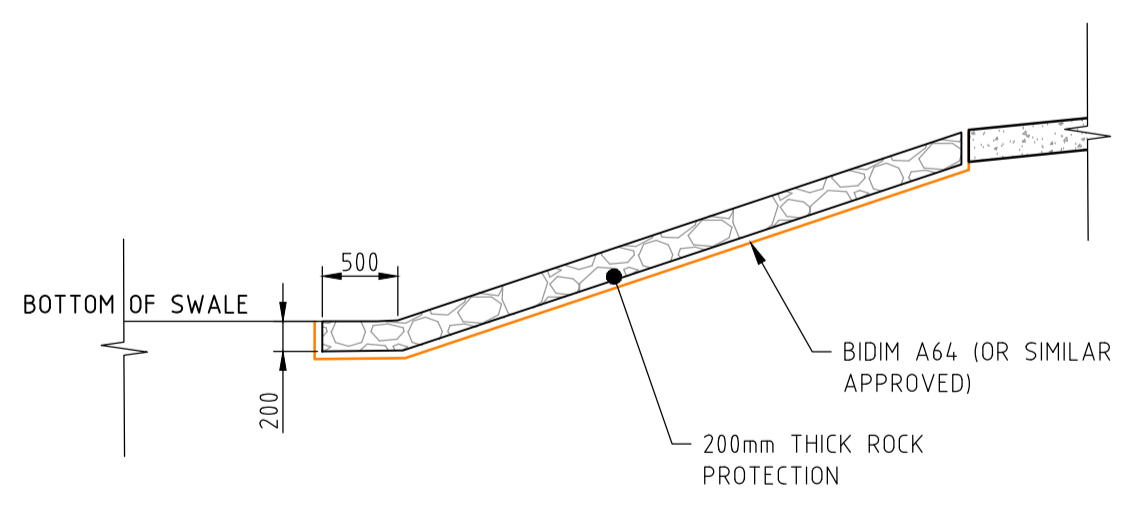
OUTLET TO LEACHATE SUMP
SCALE: 1:10



PERIMETER FERRICRETE BUND DETAILS
SCALE: 1:20



TYPICAL CONCRETE DISH DRAIN DETAIL
SCALE: AS SHOWN



ROCK PROTECTION DETAIL AT KERB BREAK
SCALE: 1:50

NOTES:

WORK TO BE DONE IN ACCORDANCE WITH:

- ROCK PROTECTION SHALL PRESENT A GENERALLY UNIFORM FINISH WITH FLAT SURFACES OF LARGER INDIVIDUAL SPALLS, FACING UPPERMOST, COMPRISING THE FINISHED SURFACE AND THOROUGHLY KEYS TO THE ADJOINING ROCKS. CARE SHALL BE TAKEN DURING PLACEMENT TO PREVENT SAND FILLING VOIDS BETWEEN THE ROCKS.
- | ROCK CLASS | APPROXIMATE ROCK SIZE (m)* | APPROXIMATE ROCK MASS (kg) | PERCENTAGE OF ROCK LARGER THAN ROCK SIZE IN THE SECOND COLUMN |
|-----------------|----------------------------|----------------------------|---|
| ROCK PROTECTION | 0.50 | 200 | 0 |
| | 0.40 | 100 | 10 |
| | 0.30 | 50 | 50 |
| | 0.150 | 5 | 95 |
- THE GEOTEXTILE SHALL BE LAID IN FULL ROLL WIDTHS AS SUPPLIED. ADJACENT STRIPS SHALL BE OVERLAPPED A MINIMUM OF 500mm. EVERY REASONABLE MEASURE SHALL BE TAKEN TO ENSURE THAT THE GEOTEXTILE IS NOT DAMAGED DURING INSTALLATION AND COVER PLACEMENT OPERATIONS. THE LAID GEOTEXTILE SHALL BE SUBJECTED ONLY TO PEDESTRIAN TRAFFIC.

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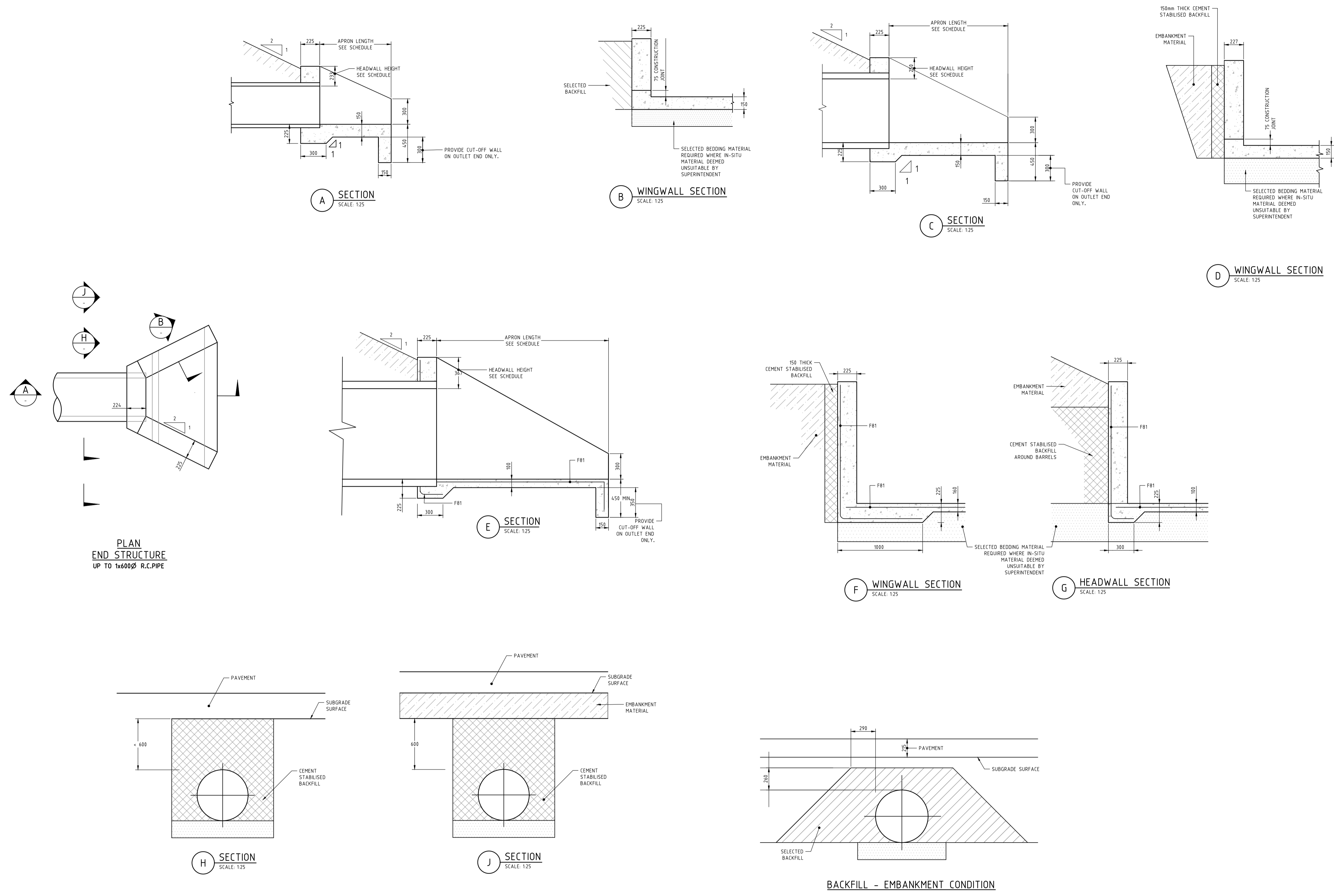
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B	24.07.2025	AB	JM	DETAILED DESIGN
A	14.01.2025	YJ	AB	PRELIMINARY ISSUE

Project: **EMRC GO HARDSTAND DESIGN**

Title: **TYPICAL SECTIONS AND DETAILS**

Scale: AS SHOWN @ A1	Date: 14.01.2025	
Drawn: YJ	Checked: AB	Approved:
Job No: TC24042	Drg. No: C-301	Rev: B
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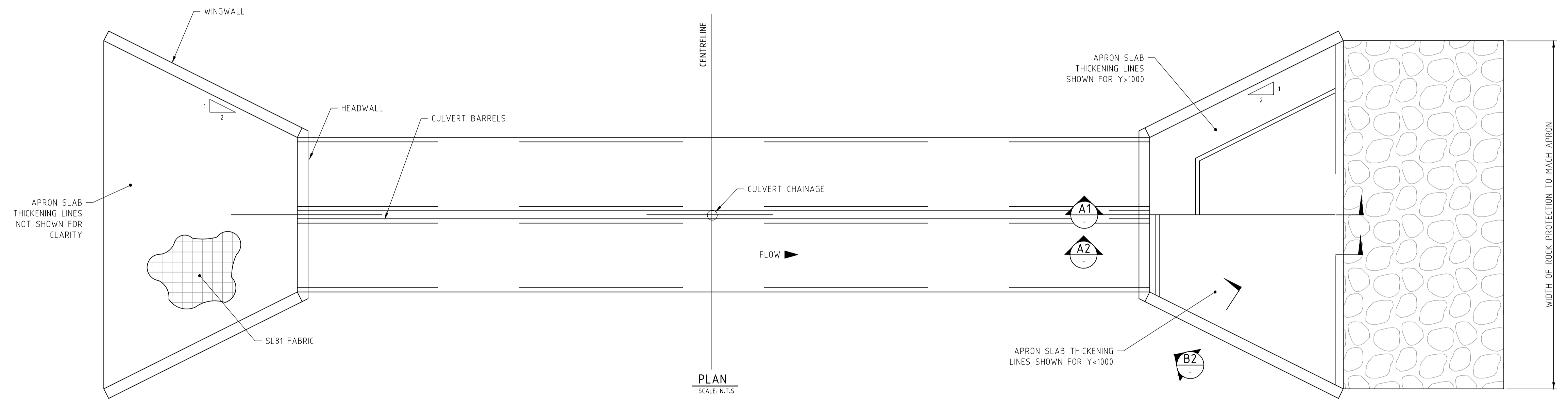
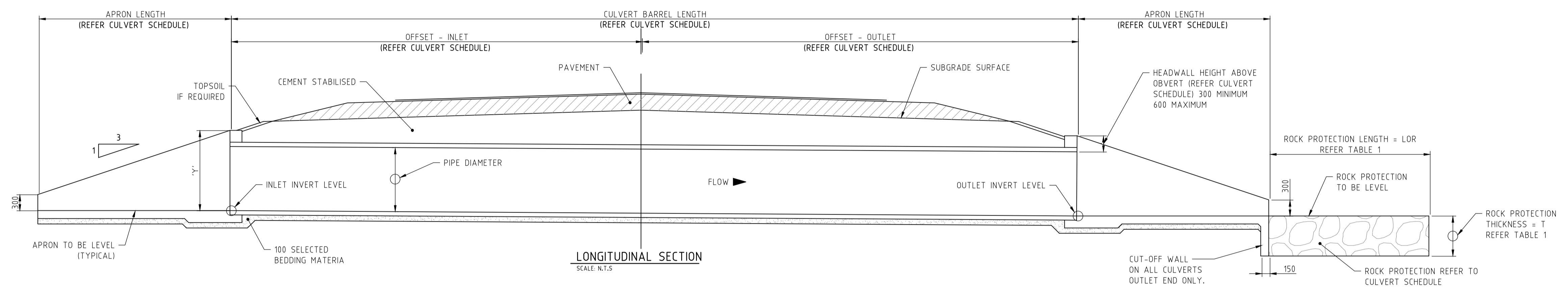
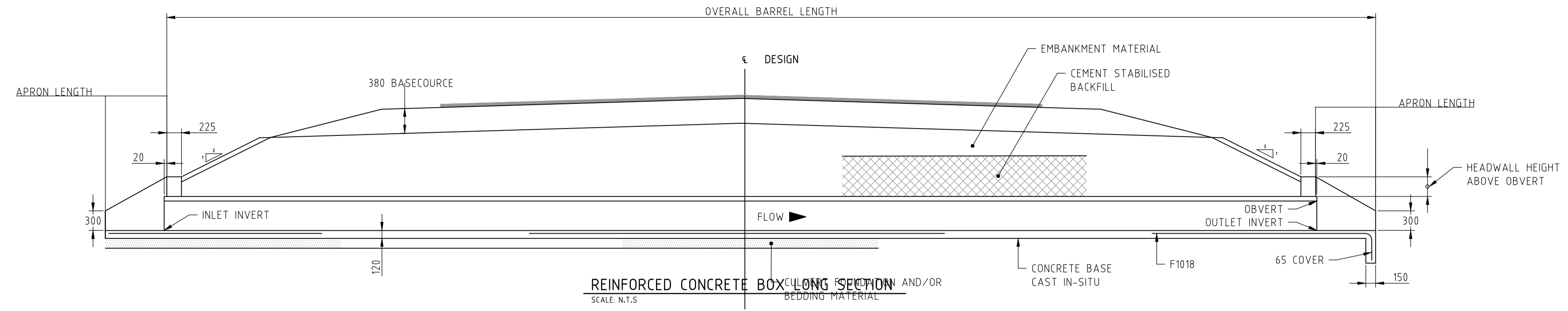
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A	14.01.2025	YJ	AB	PRELIMINARY ISSUE

Project: **EMRC GO HARDSTAND DESIGN**

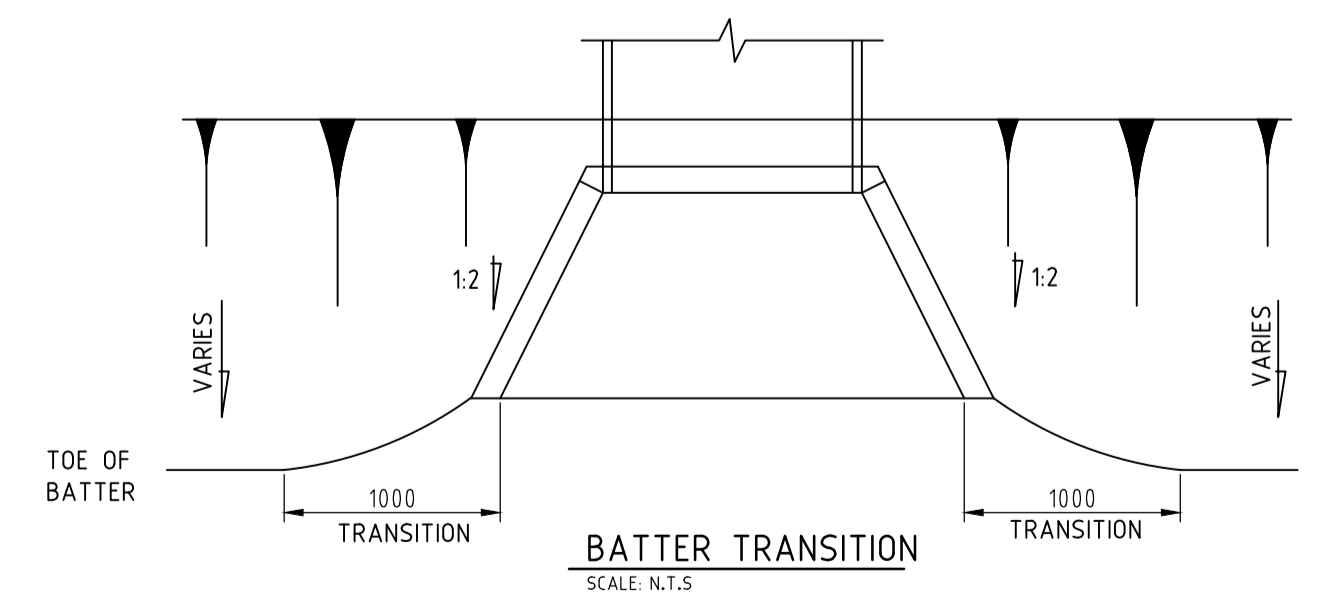
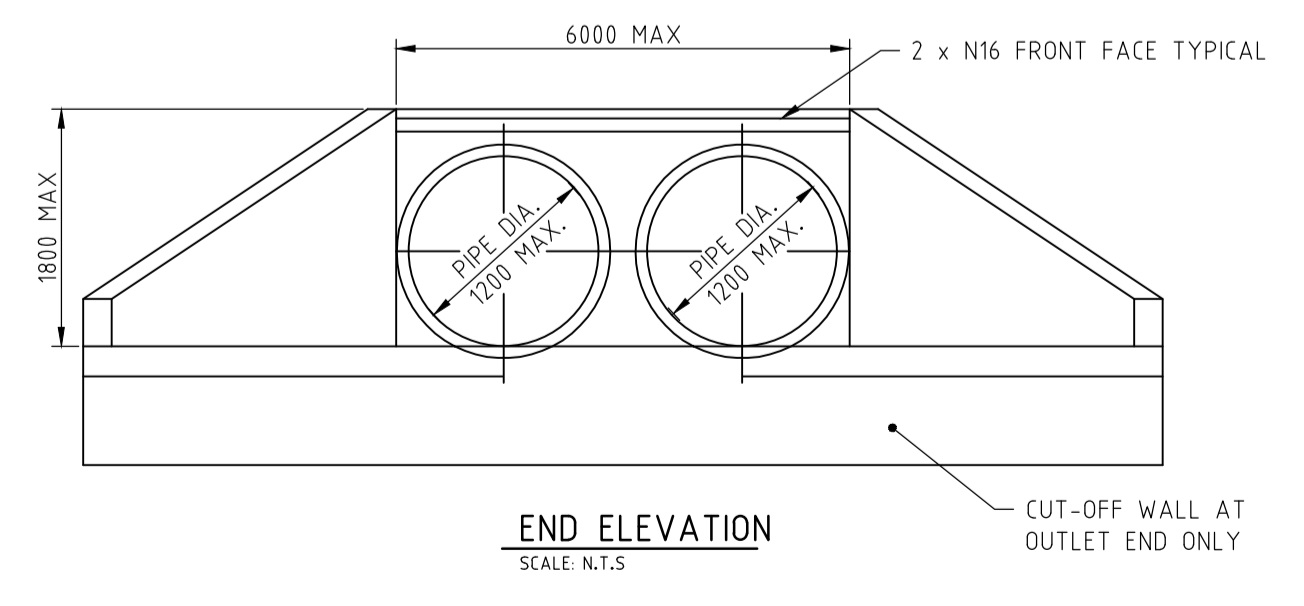
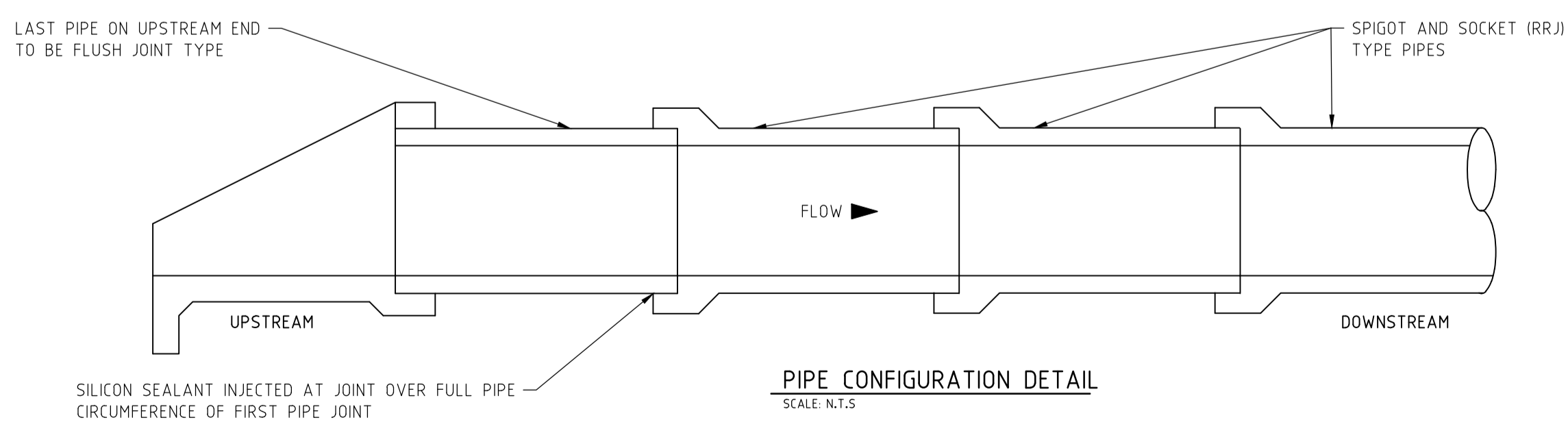
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Approved:	
Job No: TC24042	Drg. No: C-302
Rev: A	
Filename: TC24042.DWG	

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No.	Date	By	App.	Amendment / Issue
A	14.01.2025	YJ	AB	PRELIMINARY ISSUE

Project: **EMRC GO HARDSTAND DESIGN**

Title: **TYPICAL CULVERT SECTIONS AND DETAILS SHEET 2 OF 2**

Scale: AS SHOWN @ A1	Date: 14.01.2025	
Drawn: YJ	Checked: AB	Approved:
Job No: TC24042	Drg. No: C-303	Rev: A
Filename: TC24042.DWG		



6.6 REVIEW OF COUNCIL POLICY

D2025/24390

PURPOSE OF REPORT

The purpose of this report is to review the Council Policy 2.1 – Committees of Council Policy to ensure responsible and accountable governance and management of the EMRC.

KEY POINT(S)

- Council Policy 2.1 – Committees of Council Policy was last reviewed at the meeting of Council held on 22 February 2024.
- It is proposed that the existing policy, as revised with amendments, be adopted.

RECOMMENDATION(S)

That:

1. Council adopts the Council Policy 2.1 – Committees of Council Policy as reviewed and amended forming Attachment 2 to this report.
2. The adopted policy, as reviewed and amended be scheduled to be reviewed again in four years.

SOURCE OF REPORT

Employee Disclosure under s.5.70 of the *Local Government Act 1995*:

Author(s)	Acting Chief Executive Officer	Nil
Responsible Officer	Chief Executive Officer	Nil

BACKGROUND

- 1 Council Policy 2.1 – Committee of Council Policy was last fully reviewed at the meeting of Council held on 22 February 2024.

REPORT

- 2 The policy of the EMRC, determined by Council as required by Section 2.7(2)(b) of the *Local Government Act 1995* (the Act), guide and inform management and the public about key Council policies and procedures.
- 3 Thus, it is important that policy is reviewed periodically and amended where necessary.
- 4 EMRC's Executive Leadership Team, together with relevant Officers, have undertaken a comprehensive review the policy. The following objectives were used as a basis for undertaking the review:
 - ⇒ To ensure the policy meets the definition of a *policy*;
 - ⇒ To incorporate in the policy appropriate amendments to account for changes due to legislative changes (if any) or details such as dates, times and values since the last review; and
 - ⇒ To ensure the policy is contemporary and appropriate for the Council.



- 5 The policy has been reviewed and the changes are tabled here for Council’s consideration.
- 6 The main types of considerations for this review are as follows:
- ⇒ Maintain the current policy without amendment;
 - ⇒ Maintain the policy with amendments; and
 - ⇒ Delete the policy if it is no longer required, for example if these are covered under the *Local Government Act 1995* and regulations or has been incorporated into another policy.
- 7 The proposed changes are tracked and provided in Attachment 1 of this report.
- 8 All the changes for the Council Policy are minor updates only.
- 9 The proposed changes to the policy are attributable to Council’s decision at the 7 August 2025 Special Council Meeting:
- disbandment of Legal Committee and Chief Executive Officer Performance Review Committee; and
 - name change of the Audit Committee to Audit, Risk and Improvement Committee.
- 10 A clean copy of the final draft of the revised policy is tabled for Council’s consideration for adoption, forming Attachment 2 of this report.
- 11 Consistent with previous Council instructions to review the Policy every four years, all the policies will be reviewed progressively during a four-year cycle.

STRATEGIC/POLICY IMPLICATIONS

- 12 Reporting on EMRC Strategic Policy implications align with the revised Strategic Plan 2017-2027 and the Sustainability Strategy 2022/2023 – 2026/2027.

FINANCIAL IMPLICATIONS

- 13 Nil

SUSTAINABILITY IMPLICATIONS

- 14 The policies under review contribute to sustainability by informing management and the public about key Council policies and procedures.

RISK MANAGEMENT

Risk: Non-Compliance with s.2.7(2)(b) of the <i>Local Government Act 1995</i> to guide and inform management and the public of the local government’s policies.		
Consequence	Likelihood	Rating
Moderate	Unlikely	Moderate
Action/Strategy		
➤ Council to adopt the revised Council Policy 2.1		



MEMBER COUNCIL IMPLICATIONS

Member Council	Implication Details
Town of Bassendean } City of Bayswater }	Nil

ATTACHMENT(S)

1. Council Policy 2.1 – Committees of Council Policy with tracked changes (D2025/24392)
2. Revised Policy 2.1 – Committees of Council Policy (2025/24394)

VOTING REQUIREMENT

Simple Majority

RECOMMENDATION(S)

That:

1. Council adopts the Council Policy 2.1 – Committees of Council Policy as reviewed and amended forming Attachment 2 to this report.
2. The adopted policy, as reviewed and amended be scheduled to be reviewed again in four years.

COUNCIL RESOLUTION(S)

MOVED

SECONDED



Council Policy 2.1

Committees of Council

Strategic Plan Objective

To achieve the EMRC Plan for the Future in accordance with the revised *10 Year Strategic Plan 2017-2027* and the *Sustainability Strategy 2022/2023 – 2026/2027*

Purpose

This policy outlines the governance of the following Council approved committees:

- ~~Audit Committee (AC)~~ Audit, Risk and Improvement Committee (ARIC)
- ~~Chief Executive Officer Performance Review Committee (CEOPRC)~~
- ~~Legal Committee (LC)~~

The committee(s) are designed to play an important part in the corporate decision-making process on a variety of matters and are designed to report on recommendations to Council of an advisory nature.

Legislation

Local Government Act 1995

Local Government (Administration) Regulations 1996

EMRC Meeting Procedures Local Law 2023

Policy Statement

Number of Committees

Wherever possible, creation of new committees is to occur only when new tasks cannot be allocated to existing committees.

Formation of Committees

EMRC Committees are established by Council for the purpose of providing advice and technical expertise on issues relevant to the EMRC Council.

Council will maintain ~~an the Audit, Risk and Improvement Committee, a Chief Executive Officer Performance Review Committee and a Legal Committee~~ and determine a Terms of Reference for each of the established committee(s) forming the appendix to this policy.

Audit Committee (AC)

~~Membership of the AC will comprise of one council member from each of the participant member councils and the committee will have a Terms of Reference as amended from time to time by Council approval.~~

~~Council will appoint deputy members to members of the Council on the AC. It is a requirement of s.7.1A(2) of the Local Government Act 1995 that the members of ARIC are to be appointed by absolute majority and:~~

a. at least three (3) of the members, and

b. the majority of the members

are to be Council members.

~~Chief Executive Officer Performance Review Committee (CEOPRC)~~

~~Membership of the CEOPRC will comprise of council members only and the committee will have a Terms of Reference as amended from time to time by Council approval.~~

~~No deputy members are appointed to the CEOPRC as the continuity of members during the annual performance review is important in ensuring that a fair and objective process is achieved.~~

~~Legal Committee (LC)~~

~~The Legal Committee will comprise of council members, deputy members and second deputy members, as appointed by Council and will have a Terms of Reference as amended from time to time by Council approval.~~

Attendance Management

The meetings are to take place in person (face to face) where possible. However, teleconferencing, videoconferencing and other electronic means will be used when necessary.

If officers from member councils attend EMRC committee meetings, they are to have the status of observer.

Dissolving, Reappointing and Disbanding Committees

Following the Local Government elections, which occur every two years, all committees of Council are to be dissolved and no committee meetings are to be scheduled or held while the committees are dissolved.

At the next ordinary or special meeting of Council as appropriate following a Local Government election, elected members are to be appointed to each committee by Council resolution.

Council may determine at any time that a committee is no longer required and is to be disbanded.

Financial Considerations

Nil



Adopted/Reviewed

8 December 1994

22 July 1999

24 February 2000

02 May 2002

19 February 2004

20 May 2004

23 February 2006

18 September 2008

23 September 2010

8 September 2014

06 December 2018

25 November 2021

22 February 2024

[27 November 2025](#)

Next Review

Following the Local Government Elections in 2025

Responsible Unit

Chief Executive Officer's Office



Council Policy 2.1

Committees of Council

Strategic Plan Objective

To achieve the EMRC Plan for the Future in accordance with the revised *10 Year Strategic Plan 2017-2027* and the *Sustainability Strategy 2022/2023 – 2026/2027*

Purpose

This policy outlines the governance of the following Council approved committees:

- Audit, Risk and Improvement Committee (ARIC)

The committee(s) are designed to play an important part in the corporate decision-making process on a variety of matters and are designed to report on recommendations to Council of an advisory nature.

Legislation

Local Government Act 1995

Local Government (Administration) Regulations 1996

EMRC Meeting Procedures Local Law 2023

Policy Statement

Number of Committees

Wherever possible, creation of new committees is to occur only when new tasks cannot be allocated to existing committees.

Formation of Committees

EMRC Committees are established by Council for the purpose of providing advice and technical expertise on issues relevant to the EMRC Council.

Council will maintain the Audit, Risk and Improvement Committee and determine a Terms of Reference for each of the established committee(s) forming the appendix to this policy.

Audit Committee (AC)

It is a requirement of s.7.1A(2) of the *Local Government Act 1995* that the members of ARIC are to be appointed by absolute majority and:

- a. at least three (3) of the members, and
- b. the majority of the members

are to be Council members.

Attendance Management

The meetings are to take place in person (face to face) where possible. However, teleconferencing, videoconferencing and other electronic means will be used when necessary.

If officers from member councils attend EMRC committee meetings, they are to have the status of observer.

Dissolving, Reappointing and Disbanding Committees

Following the Local Government elections, which occur every two years, all committees of Council are to be dissolved and no committee meetings are to be scheduled or held while the committees are dissolved.

At the next ordinary or special meeting of Council as appropriate following a Local Government election, elected members are to be appointed to each committee by Council resolution.

Council may determine at any time that a committee is no longer required and is to be disbanded.

Financial Considerations

Nil

Adopted/Reviewed

8 December 1994
22 July 1999
24 February 2000
02 May 2002
19 February 2004
20 May 2004
23 February 2006
18 September 2008
23 September 2010
8 September 2014
06 December 2018
25 November 2021
22 February 2024
27 November 2025

Next Review

Following the Local Government Elections in 2025

Responsible Unit

Chief Executive Officer's Office

Terms of Reference

Audit, Risk and Improvement Committee

1 Objectives of Committee

The Audit, Risk and Improvement Committee (ARIC) is a formally appointed committee of Council and is responsible to that body. It has been established to assist Council with:

- (a) The effective conduct of its responsibilities for financial reporting, management of risk and maintaining a reliable system of controls.
- (b) The co-ordination of relevant activities of management, compliance, internal audit, external audit and to facilitate achieving overall organisational objectives in an efficient and effective manner.
- (c) The facilitation of:
 - The enhancement of the credibility and objectivity of internal and external financial reporting;
 - Effective management of financial and other risks and the protection of Council assets;
 - Compliance with laws and regulations as well as use of best practice guidelines;
 - The provision of an effective means of communication between the external auditor, internal audit, management and the Council; and
 - The allocation of the EMRC's finances and resources.

2 Responsibilities

The duties of the Audit, Risk and Improvement Committee include the following:

- 2.1 To review the scope of the internal audit plan and programme and the effectiveness of the function. This review should consider whether, over a period of years the internal audit plan systematically addresses:
 - (a) Internal controls over revenue, expenditure, assets and liability processes
 - (b) The efficiency, effectiveness and economy of significant EMRC programmes; and
 - (c) Compliance with regulations, policies, best practice guidelines, instructions and contractual arrangements.
- 2.2 Critically analyse and follow up any internal or external audit report that raises significant issues relating to risk management, internal control, financial reporting and other accountability or governance issues, and any other matters relevant under the Committee's terms of reference. Review management's response to, and actions taken as a result of the issues raised.
- 2.3 Monitor the risk exposure of Council by determining if management has appropriate risk management processes and adequate management information systems.
- 2.4 Monitor ethical standards and related party transactions by determining whether the systems of control are adequate.

- 2.5 Review Council's draft annual financial report, focusing on:
 - (a) Accounting policies and practices;
 - (b) Changes to accounting policies and practices;
 - (c) The process used in making significant accounting estimates;
 - (d) Significant adjustments to the financial report (if any) arising from the audit process;
 - (e) Compliance with accounting standards and other reporting requirements; and
 - (f) Significant variances from prior years.
- 2.6 Recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the financial report is signed.
- 2.7 Discuss with the external auditor the scope of the audit and the planning of the audit.
- 2.8 Discuss with the external auditor issues arising from the audit, including any management letter issued by the auditor and the resolution of such matters. Identify and refer specific projects or investigations deemed necessary through the Chief Executive Officer, the internal auditor and the Council if appropriate.
- 2.9 Address issues brought to the attention of the Committee, including responding to requests from Council for advice that are within the parameters of the Committee's Terms of Reference.

3 Membership

- 3.1 The Audit, Risk and Improvement Committee will comprise of at least 3 Councillor members and independent person(s), such that:
 - (a) Four Committee members, two from each member Council; and
 - (b) Two Deputy Committee members, one from each member Council.
- 3.2 Members and Deputies will be appointed for a period of up to two years following each ordinary Council election until:
 - (a) the Friday prior to the local government elections held in October every 2 years;
 - (b) the Councillor member or Deputy Councillor member ceases to be a member or deputy member of the Council of the Participant member Council; or
 - (c) the Councillor member or Deputy Councillor member is removed by the Participant member Council.
- 3.3 An independent member must be a person who is not a Council member of any local government or an employee of any local government.
- 3.4 The Chief Executive Officer and the Chief Financial Officer will attend all meetings except when the Committee chooses to meet in camera.
- 3.5 An Internal Auditor (whether a member of staff or contractor) will attend meetings where internal audit reports are being considered by the committee.

4 Committee Chairperson

- 4.1 An independent ARIC Chairperson is to be appointed by Council following the October 2025 elections.
- 4.2 The ARIC Chairperson is responsible for facilitating and chairing committee meetings.
- 4.3 A Deputy ARIC Chairperson may be appointed and must also be an independent member.
- 4.4 The Deputy ARIC Chairperson will preside at meetings of the committee in the absence of the Chairperson.

5 Meetings

- 5.1 The Audit, Risk and Improvement Committee will meet as required at the discretion of the chairperson of the committee and at least three times per year to coincide with:
 - (a) Approval of strategic and annual plans;
 - (b) The Compliance Audit Return;
 - (c) Approval of the annual budget; and
 - (d) The auditor's report on the annual financial report.
- 5.2 Additional meetings will be convened at the discretion of the Chairperson.

6 Operating Procedures

- 6.1 All meetings of the Audit, Risk and Improvement Committee are to be conducted in accordance with the *Local Government Act 1995*, associated Regulations and the EMRC Meeting Procedures Local Law 2023.
- 6.2 A quorum for a meeting of the Committee shall be at least three of the number of offices (whether vacant or not) of members of the Committee.
- 6.3 Voting
 - (a) All decisions of the Committee shall be made on the basis of a simple majority decision of the members present or, if another kind of majority has been prescribed by regulations for the particular kind of decision, by that kind of majority;
 - (b) If the decision results in a tied vote, the person presiding is to cast a second vote;
 - (c) Persons other than Committee members are not entitled to cast a vote; and
 - (d) All other aspects related to voting procedure shall be consistent with relevant sections of the EMRC Meeting Procedures Local Law 2023.
- 6.4 Other EMRC staff or member Council staff may attend meetings, at the discretion of the Chief Executive Officer and/or the Committee Chairperson, to provide advice and information when required.
- 6.5 Representatives of the External Auditor will be invited to attend meetings at the discretion of the Committee but MUST attend meetings considering the draft annual financial report and results of the external audit.

7 Reporting

- 7.1 The Committee shall after every meeting forward the minutes of that meeting to the next Ordinary Meeting of Council, including a report explaining any specific recommendations and key outcomes.



8 Delegated Power

- 7.1 The Committee does not have authority to implement actions in areas over which management has responsibility and does not have any delegated financial responsibility.

Related Documents

Policy 1.2 Meetings

Policy 2.1 Committees of Council

Policy 3.1 Annual Financial Reporting

Policy 7.1 Risk Management Policy

EMRC Meeting Procedures Local Law 2023

EMRC Code of Conduct

Administration

Adopted/Reviewed by Council

23 September 2010

18 September 2014

06 December 2018

25 November 2021

7 August 2025

Next Review

Following the Ordinary Elections in 2027

Responsible Team

Business Support Team



6.7 INFORMATION BULLETIN

2025/2026 COUNCIL TONNAGE COMPARISONS AS AT 31 AUGUST 2025

D2025/22789

PURPOSE OF REPORT

The purpose of this report is to provide Council with tonnages and quantities at the Red Hill Waste Management Facility (Red Hill) and the Hazelmere Resource Recovery Park (Hazelmere) for the reporting period to 31 August 2025.

SOURCE OF REPORT

Employee Disclosure under s.5.70 of the Local Government Act 1995:

Author(s)	Manager Financial Services	Nil
Responsible Officer	Chief Financial Officer	Nil

REPORT

- 1 A total of 6,552 tonnes were received from member Councils at the Red Hill Waste Disposal Site (Red Hill) during the reporting period, compared to 20,998 tonnes received during the same period in 2024/2025.
- 2 “Other” waste tonnages totalling 44,073 were received at Red Hill during the reporting period compared to 30,482 tonnes received during the same period in 2024/2025.
- 3 During the reporting period a combined total of 50,625 tonnes compared to 51,480 tonnes during the same period in 2024/2025 were received at Red Hill.
- 4 Tonnages and quantities of waste timber, C&I material and mattresses, plus sales of woodchip/fines at Hazelmere for the above reporting period were as follows:
 - Incoming Waste Timber totalled 2,970 tonnes compared to 3,204 tonnes for the same period in 2024/2025.
 - The sale of fines and woodchip totalled 1,894 tonnes, compared to 2,529 tonnes for the same period in 2024/2025.
 - Incoming Commercial and Industrial (C&I) Waste totalled 170 tonnes, compared to 49 tonnes for the same period in 2024/2025.
 - Incoming at Waste Transfer Station totalled 6,002 tonnes, compared to 11,777 tonnes for the same period in 2024/2025.
 - Mattresses incoming totalled 2,879 compared to 3,113 for the same period in 2024/2025.
- 5 The attachment to this report provides the various tonnages information in a graphical format and highlights the movements and trends for the financial year.

STRATEGIC/POLICY IMPLICATIONS

- 6 Reporting on EMRC Strategic Policy implications align with the revised Strategic Plan 2017-2027 and the Sustainability Strategy.



FINANCIAL IMPLICATIONS

7 As reflected in monthly financial reports.

SUSTAINABILITY IMPLICATIONS

8 Nil

RISK MANAGEMENT

Risk – Lower than budgeted tonnages received including product sales

Consequence	Likelihood	Rating
Moderate	Moderate	Moderate
Action/Strategy		
➤ Monthly tonnage reports are reviewed by Council and Management Team.		

ATTACHMENT(S)

Council Tonnages Report (D2025/22790)



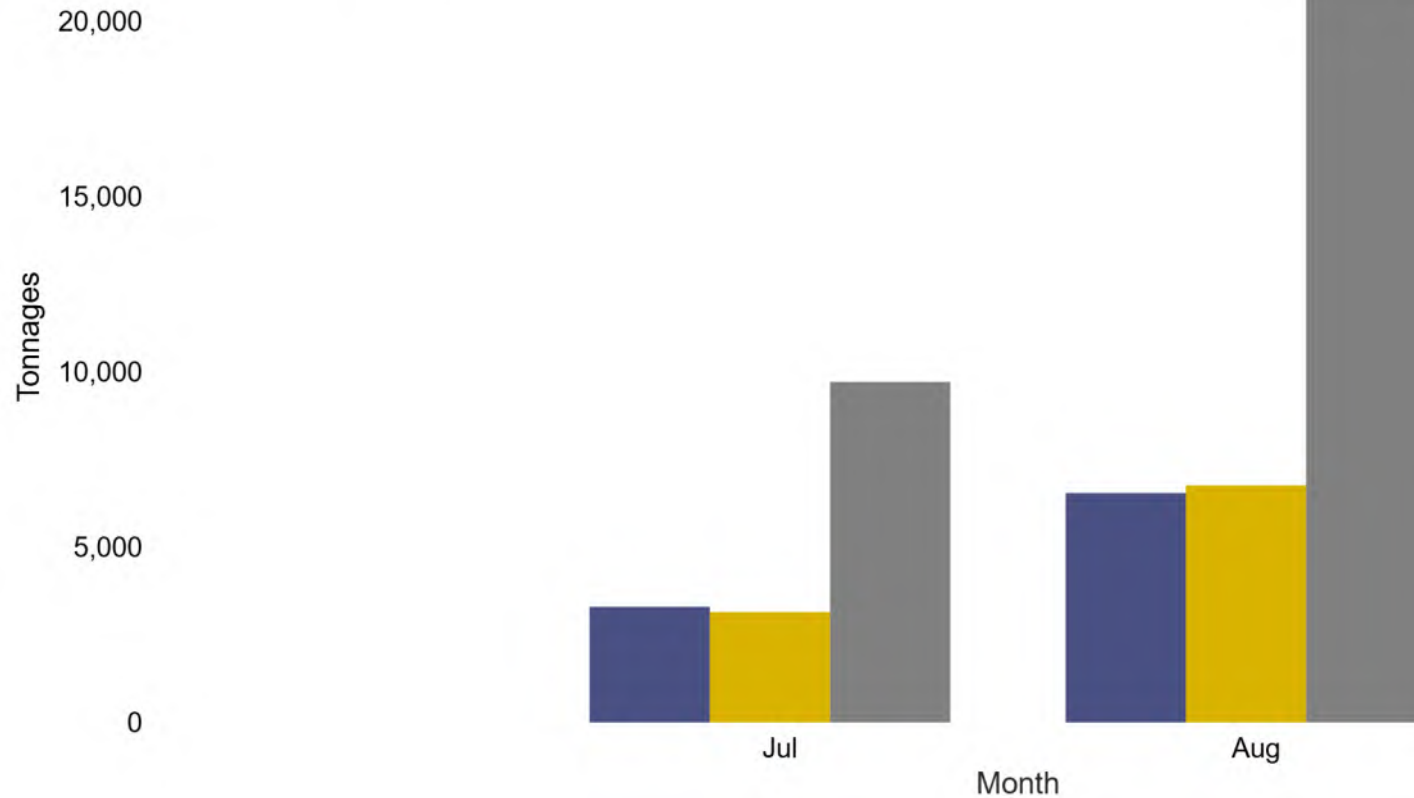
EMRC Tonnage Analysis

as at 31 August 2025



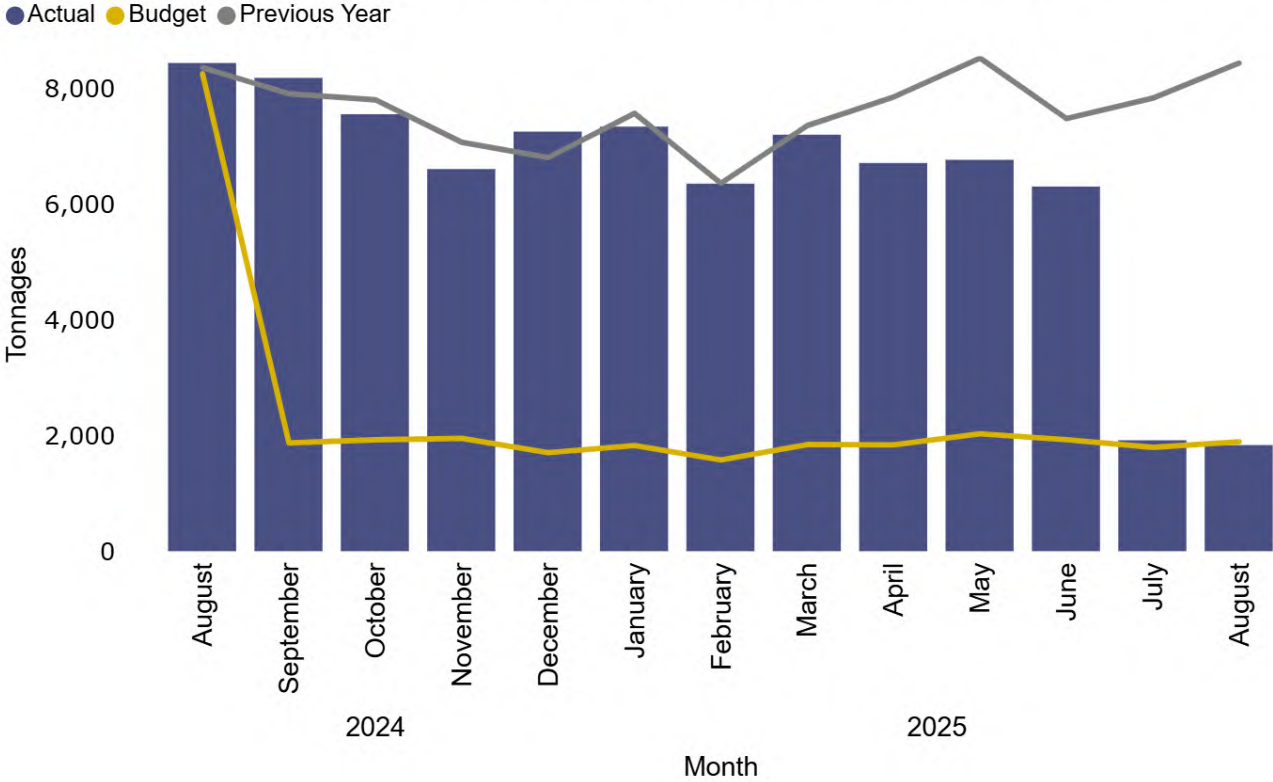
2025/2026 Member Council YTD Overall Tonnages

● Actual FY ● Budget FY ● Previous Year

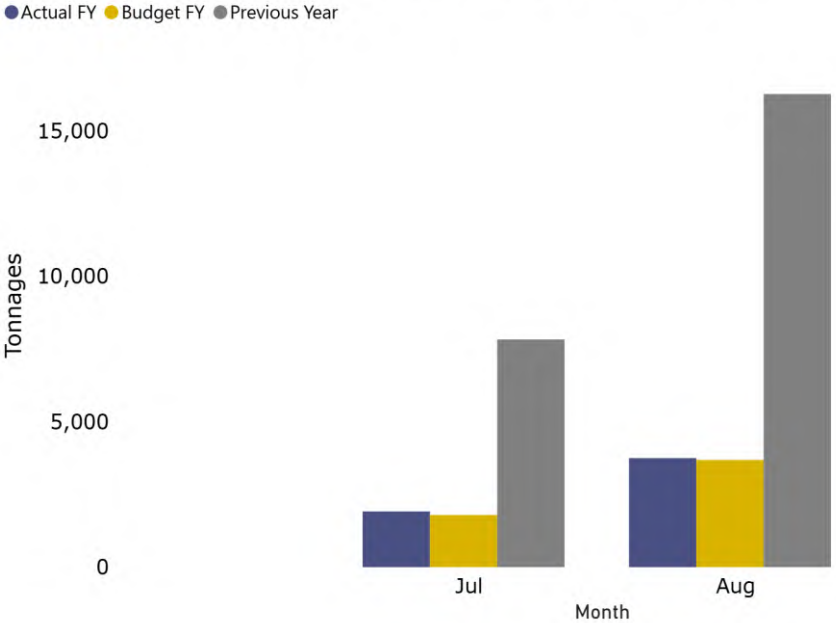


2025/2026 Tonnages

13 month rolling Class III Tonnages for Member Council

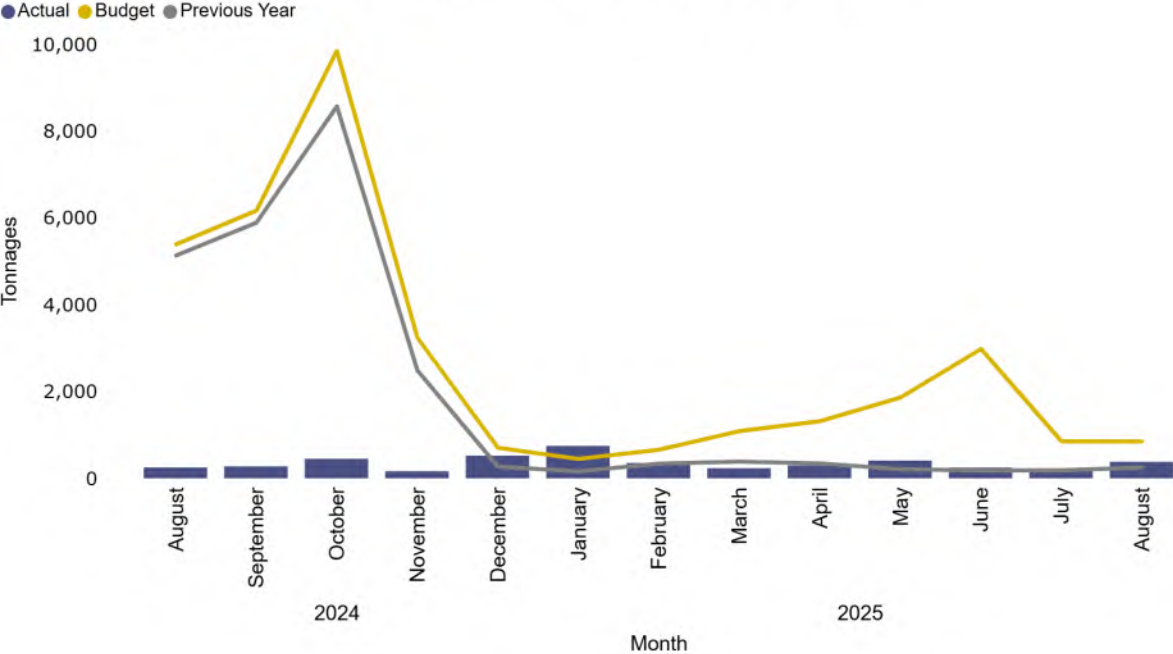


Member Council Class III YTD

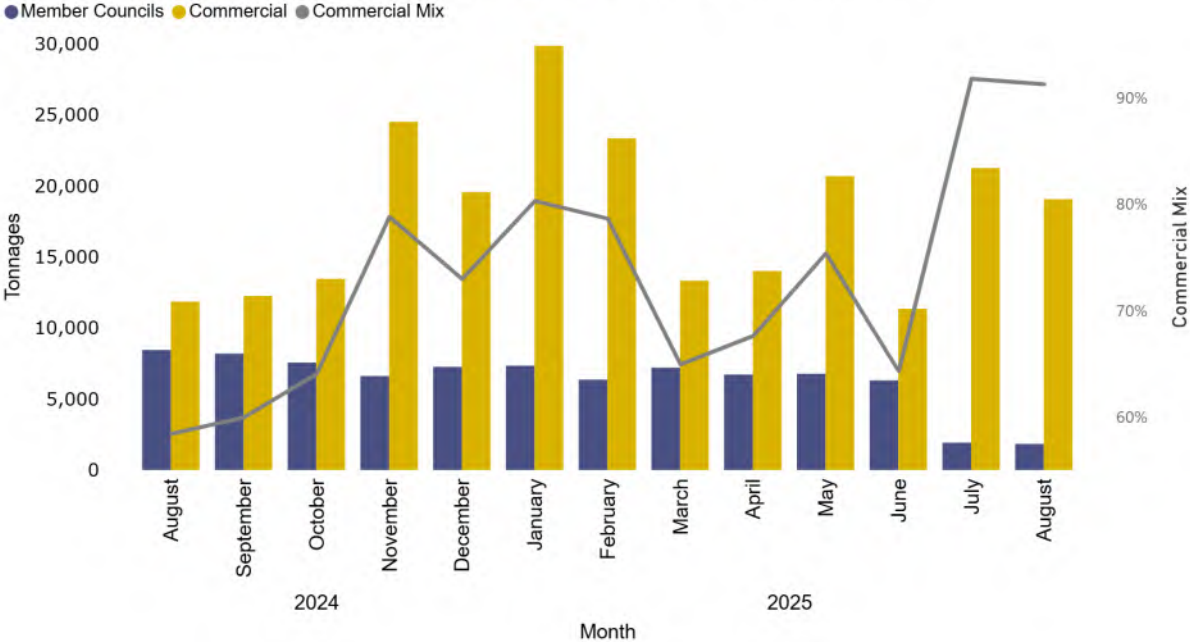


2025/2026 Tonnages

13 month rolling Class IV Tonnages

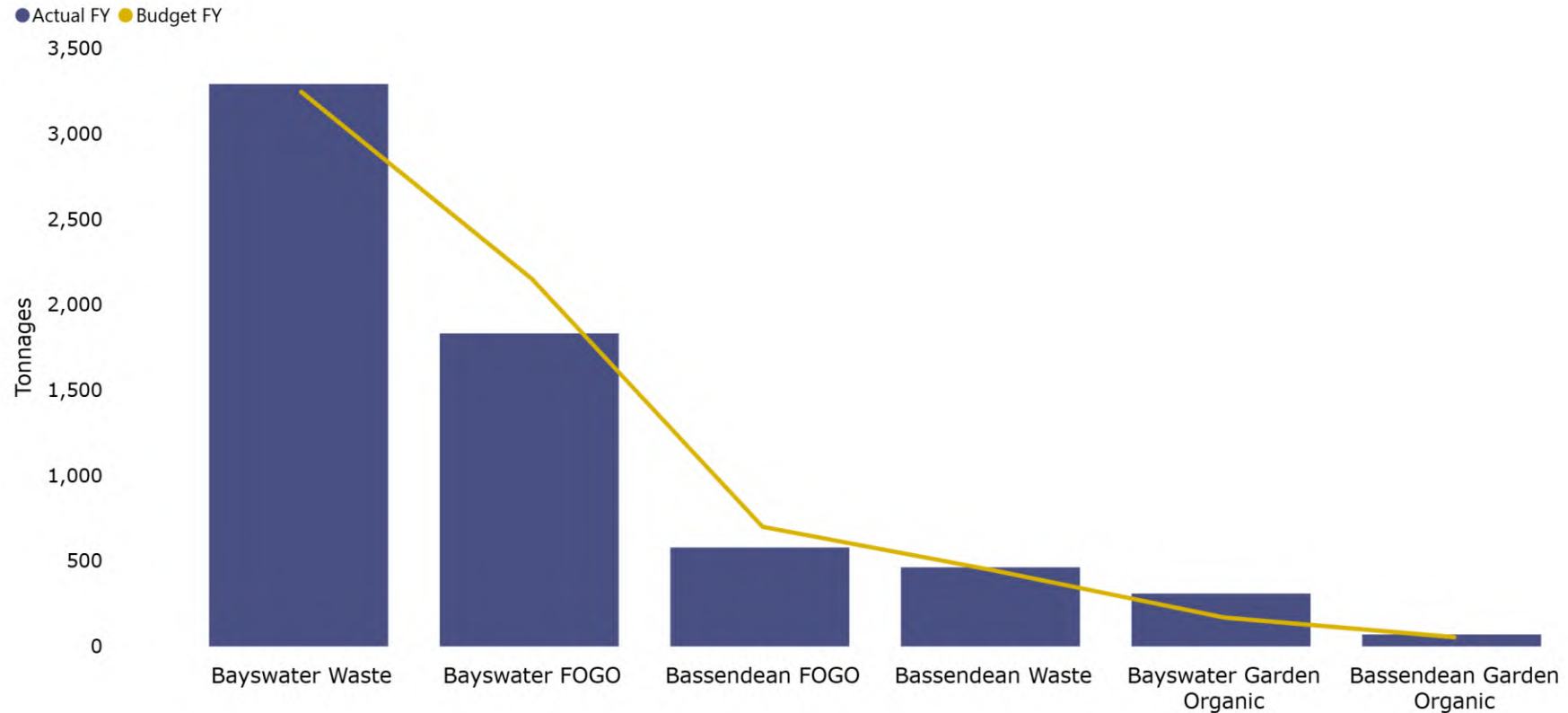


13 month rolling Member Council / Commercial Mix

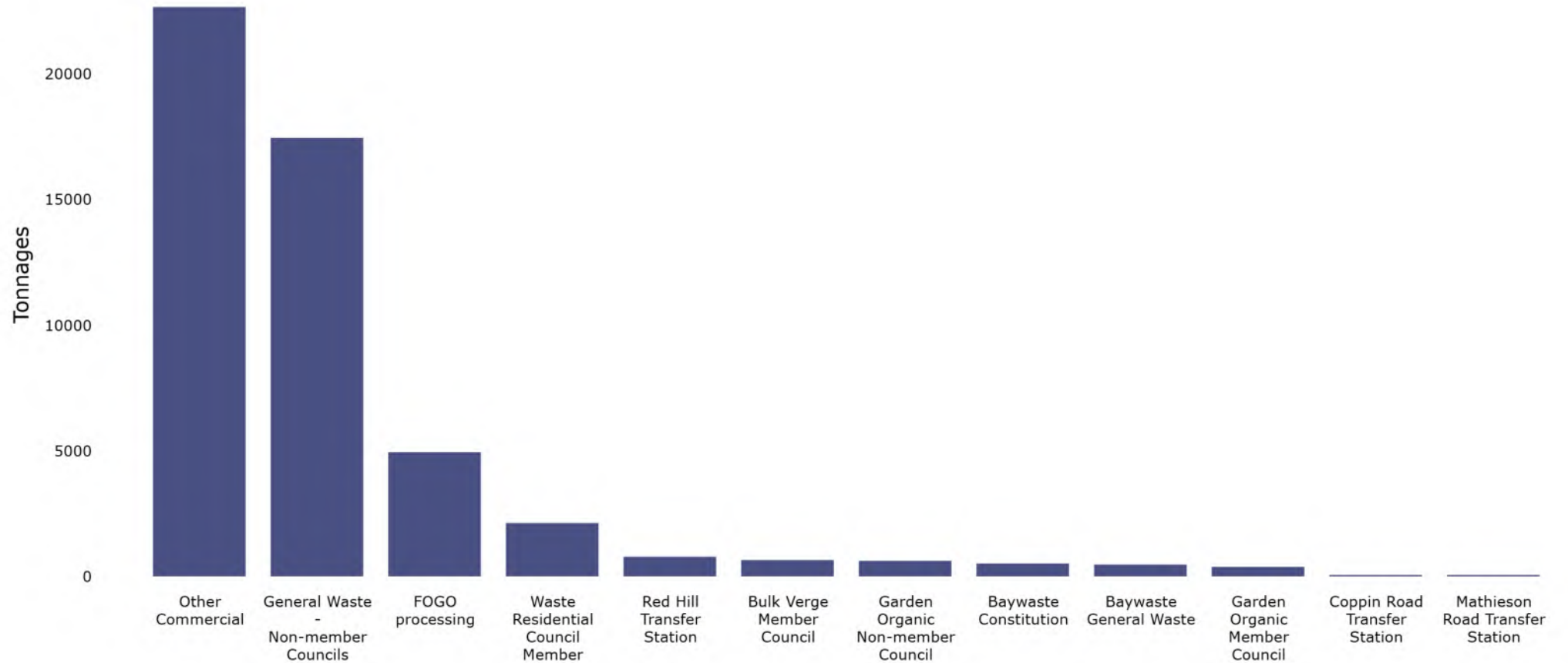


2025/2026 EMRC Combined Waste Report

YTD August 2025

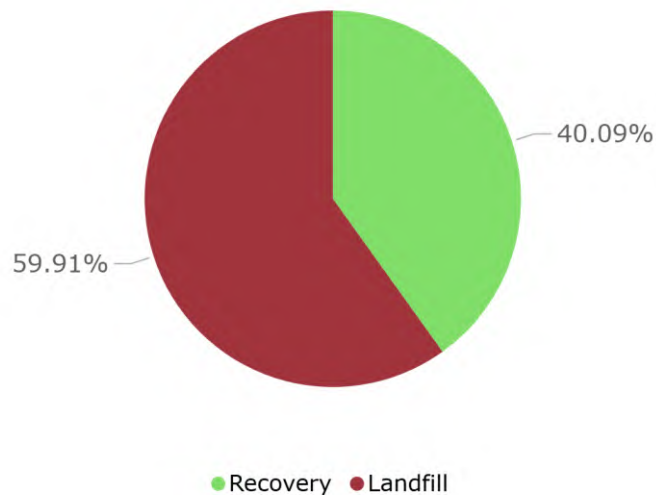


2025/2026 EMRC Waste Receipt Report YTD August 2025



2025/2026 Total Member Council % Recovery @ EMRC

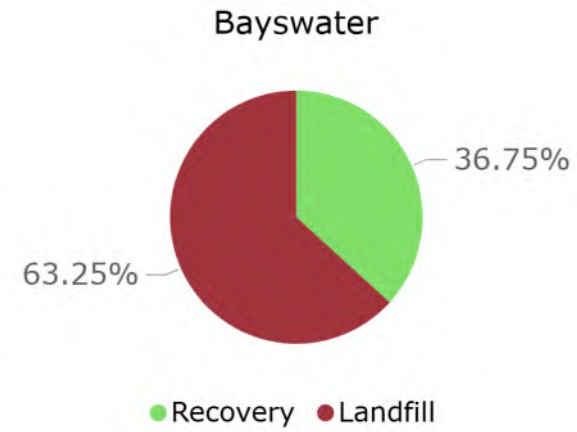
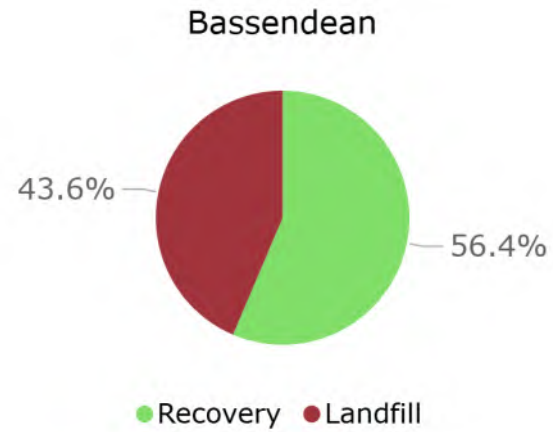
RECOVERY / LANDFILL



Council Landfill Recovery

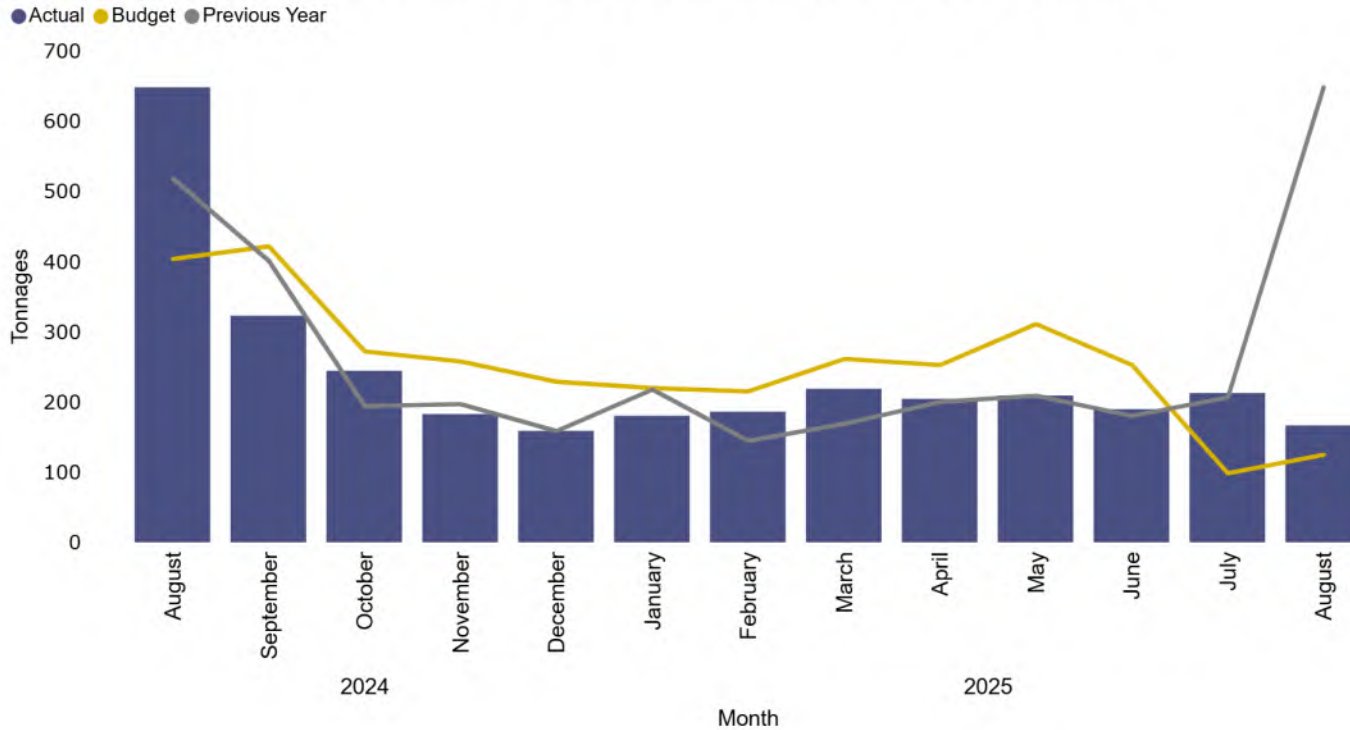
Bassendean	43.60%	56.40%
Bayswater	63.25%	36.75%
Overall	59.91%	40.09%

2025/2026 Member Council Recovery @ EMRC

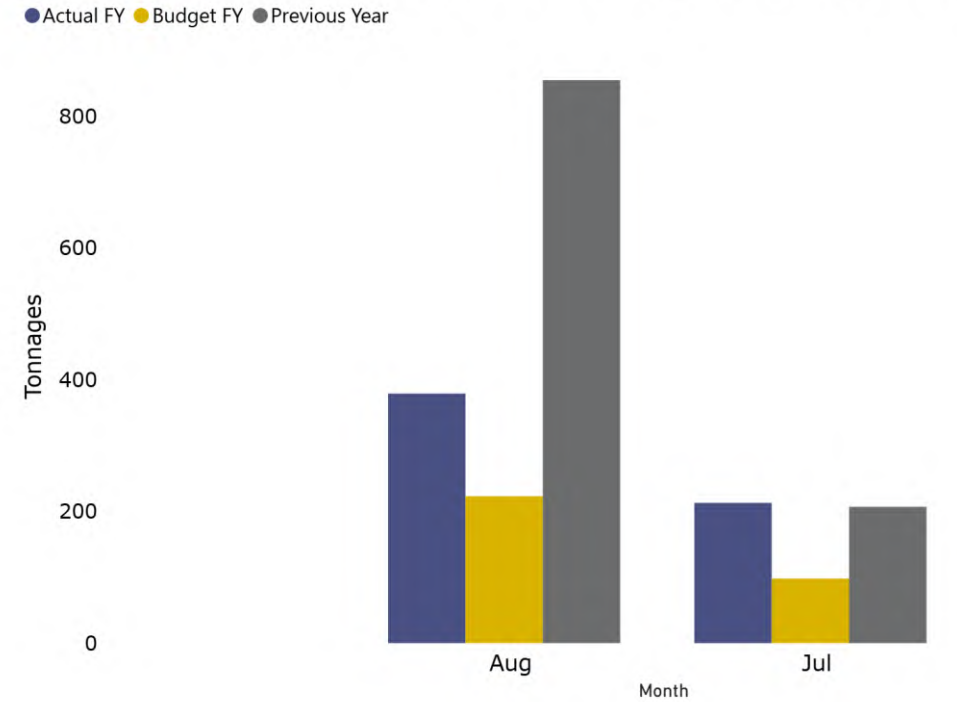


2025/2026 Garden Organic Tonnages

13 month rolling Garden Organic Tonnages for Member Council

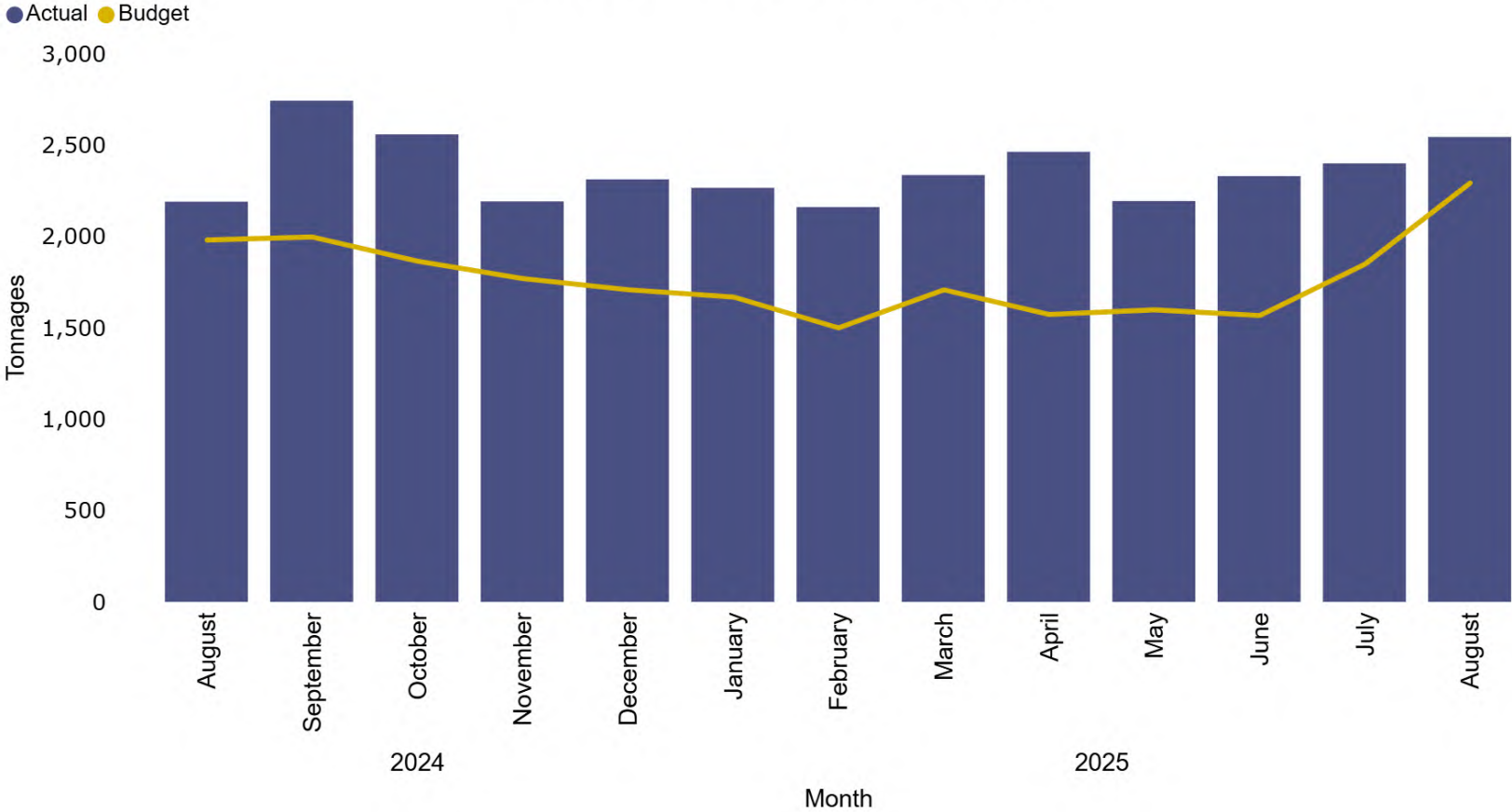


Member Council Garden Organic Tonnages YTD



2025/2026 FOGO Tonnages

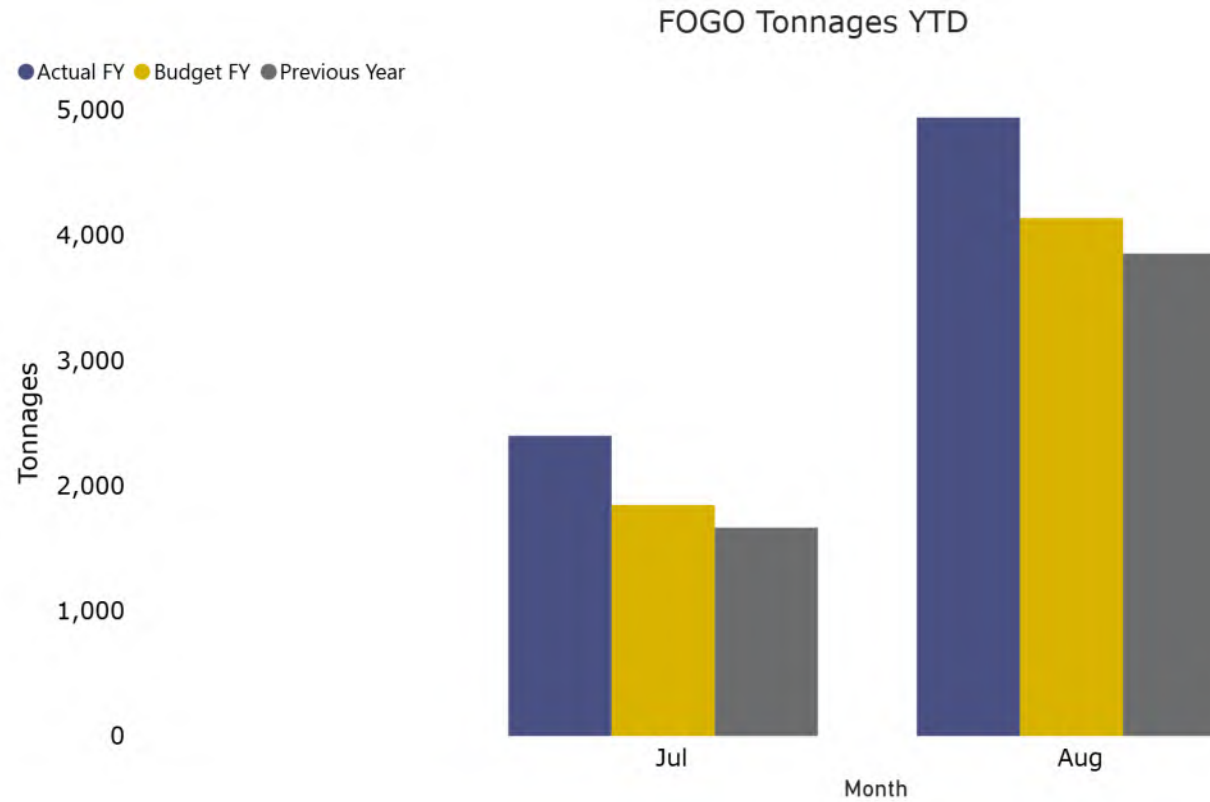
13 month rolling FOGO Tonnages



Note: From July 2025 FOGO tonnages include both member and non-member councils.



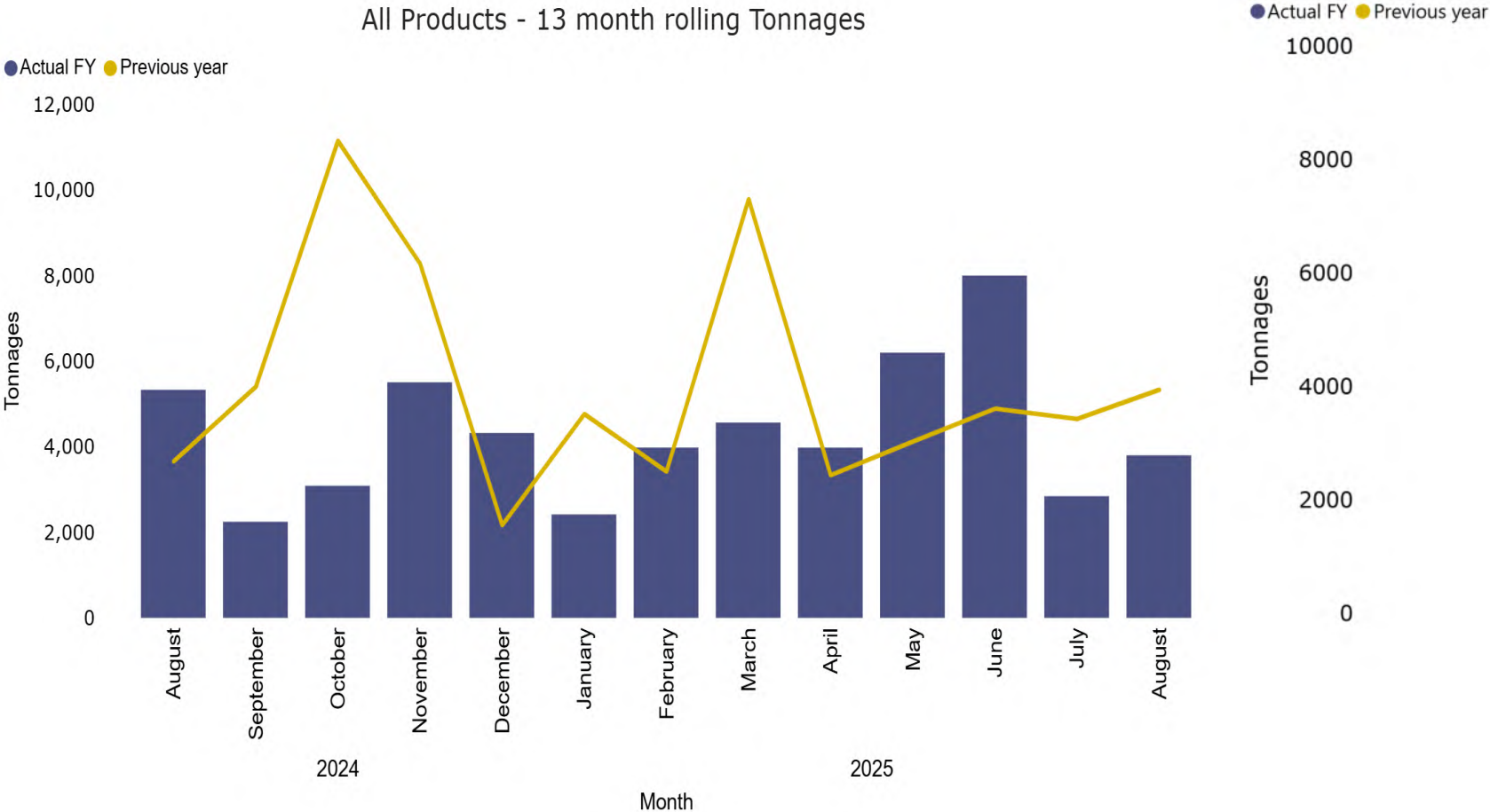
2025/2026 FOGO Tonnages



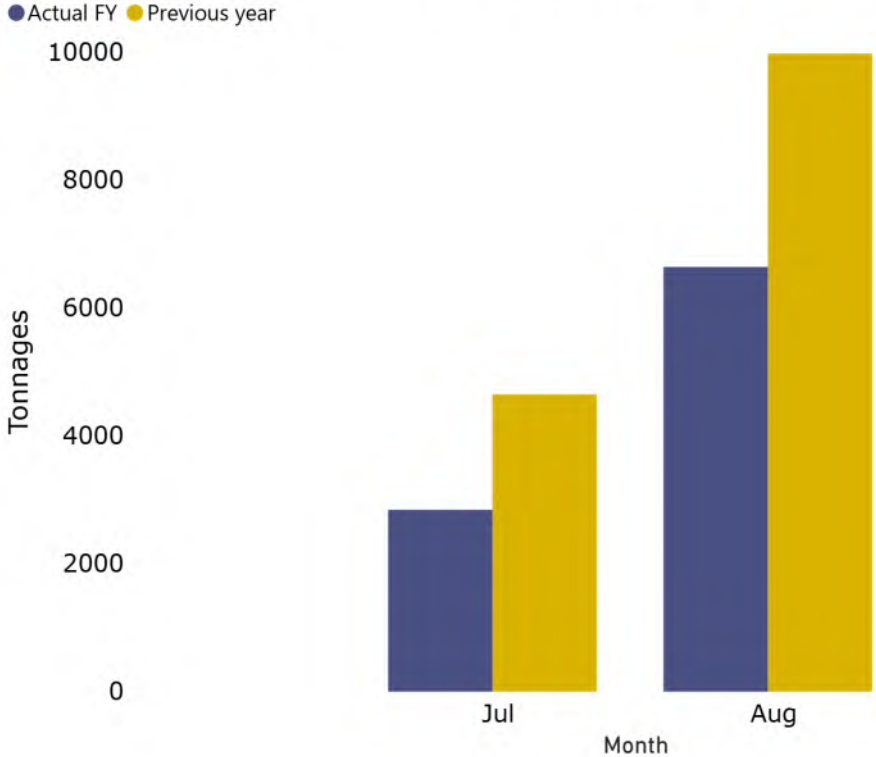
Note: From July 2025 FOGO tonnages include both member and non-member councils.

2025/2026 Product Sales

All Products - 13 month rolling Tonnages

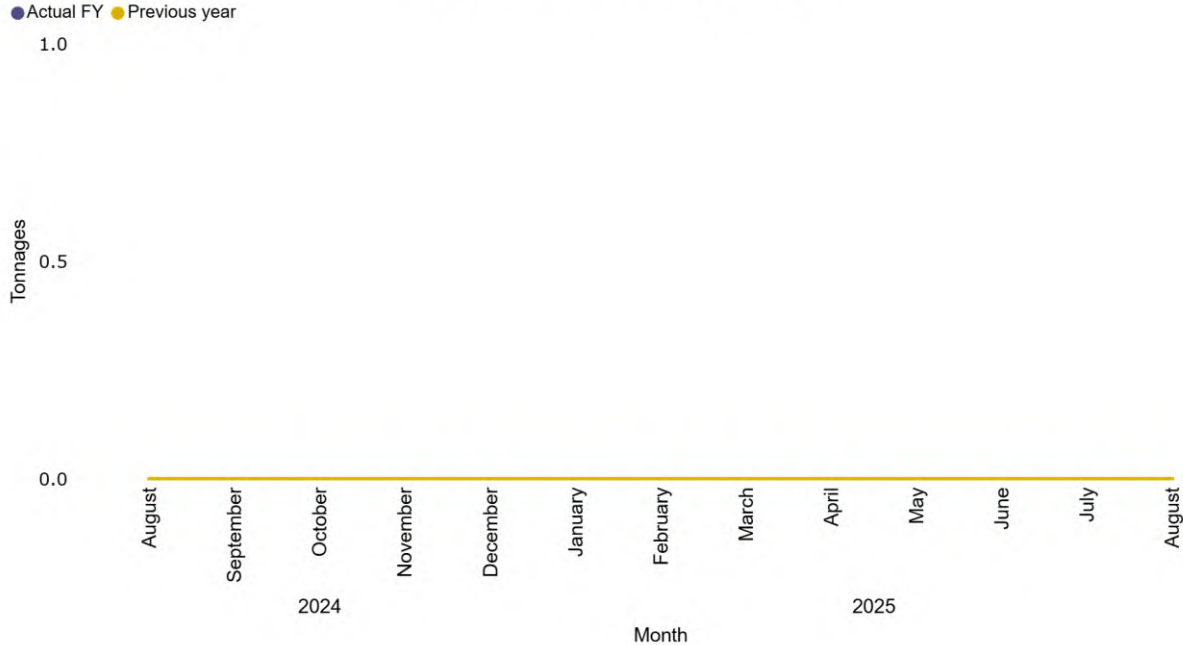


All Products - YTD

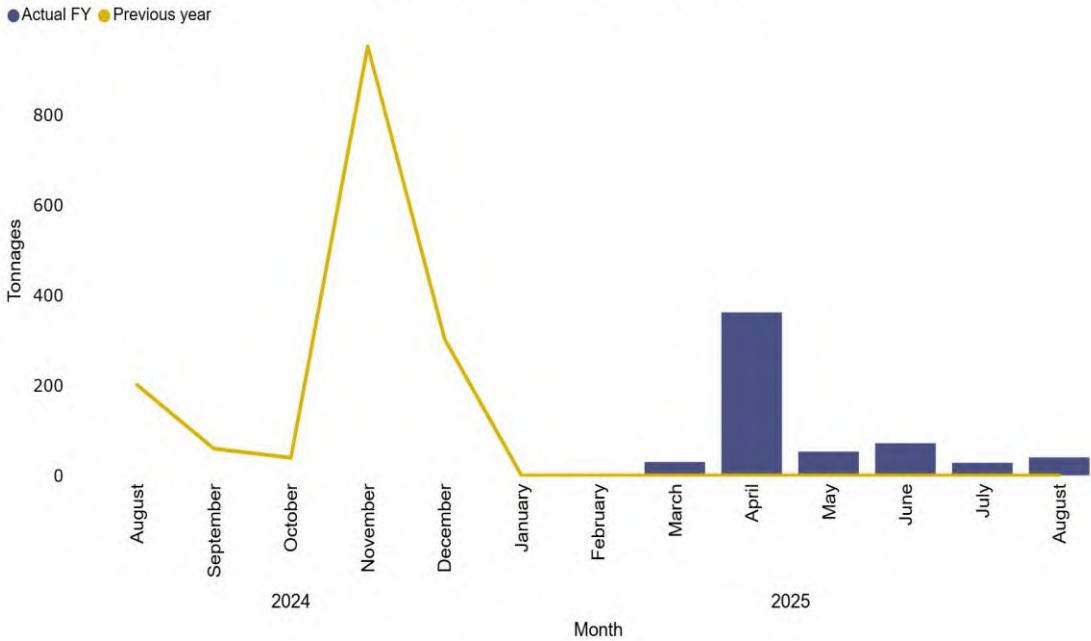


2025/2026 Product Sales

Clay - 13 month rolling Tonnages

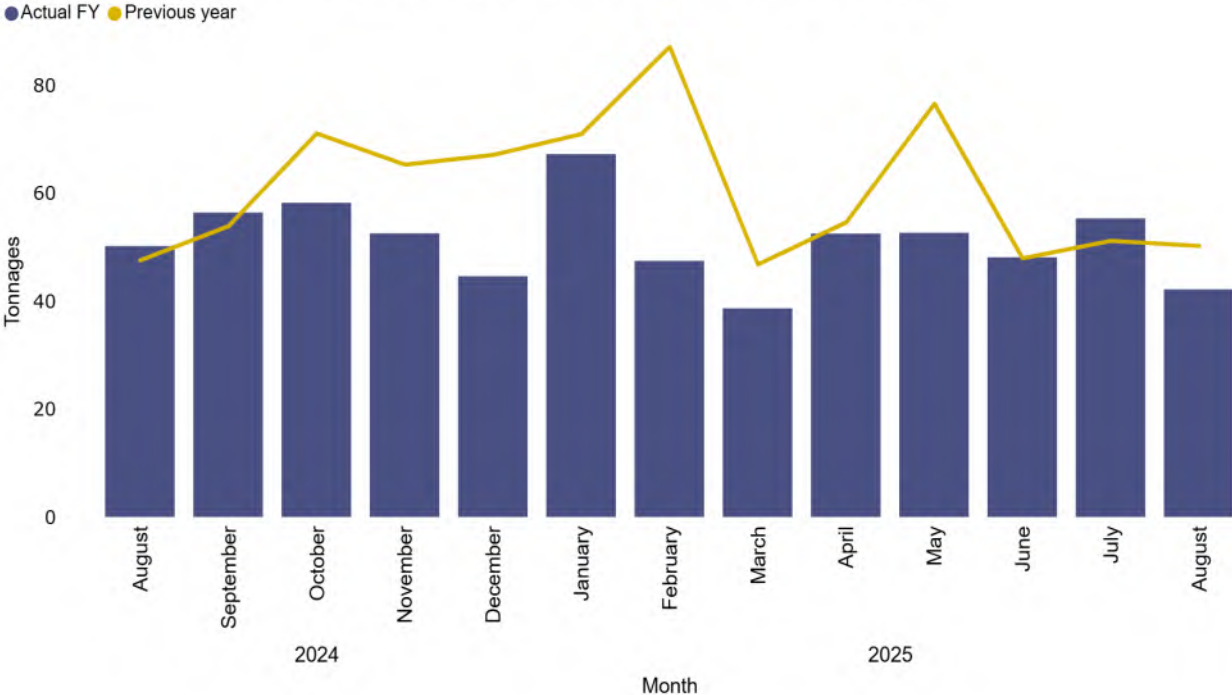


Mulch - 13 month rolling Tonnages

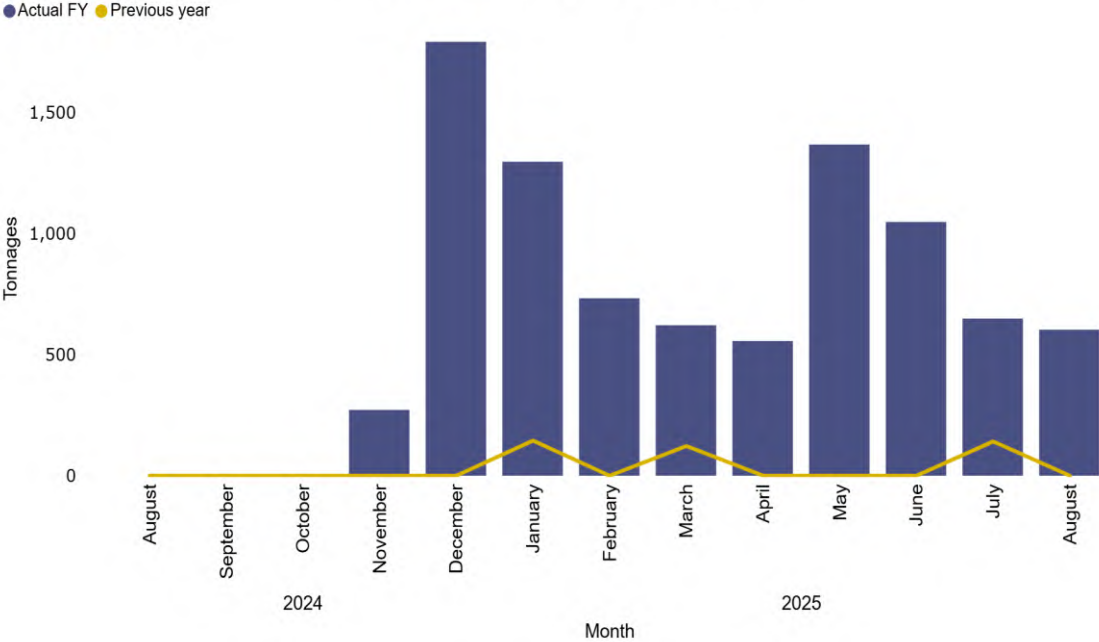


2025/2026 Product Sales

Recycled Materials - 13 month rolling Tonnages

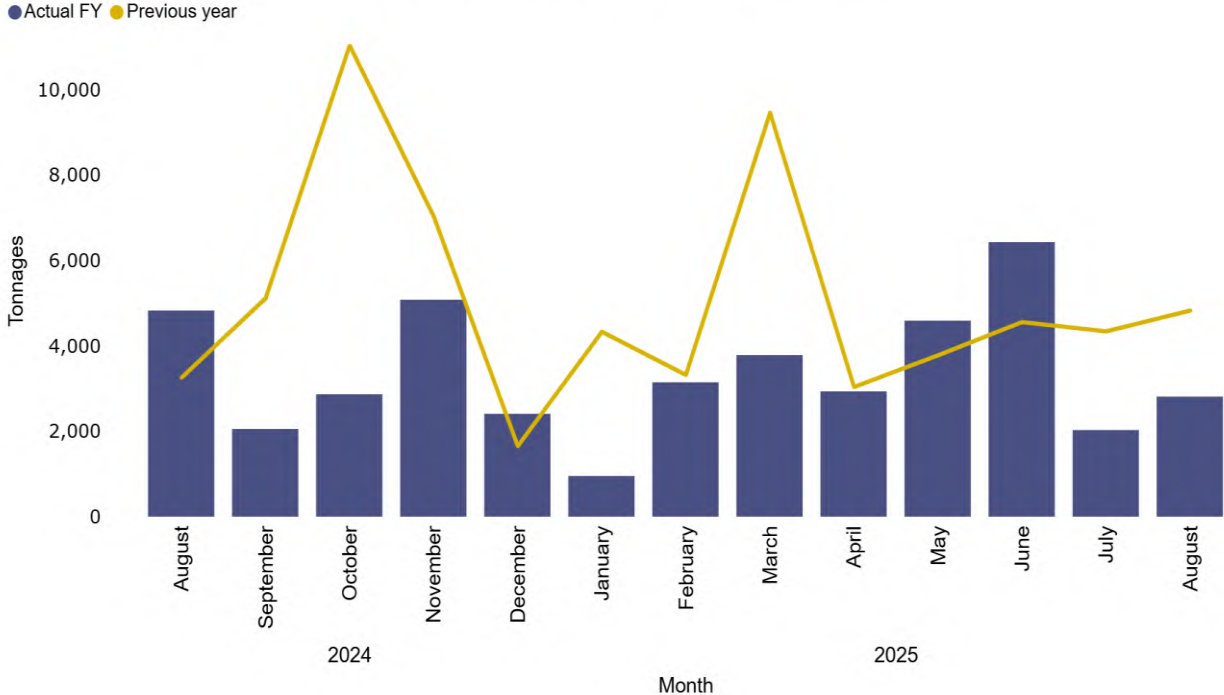


Soil - 13 month rolling Tonnages

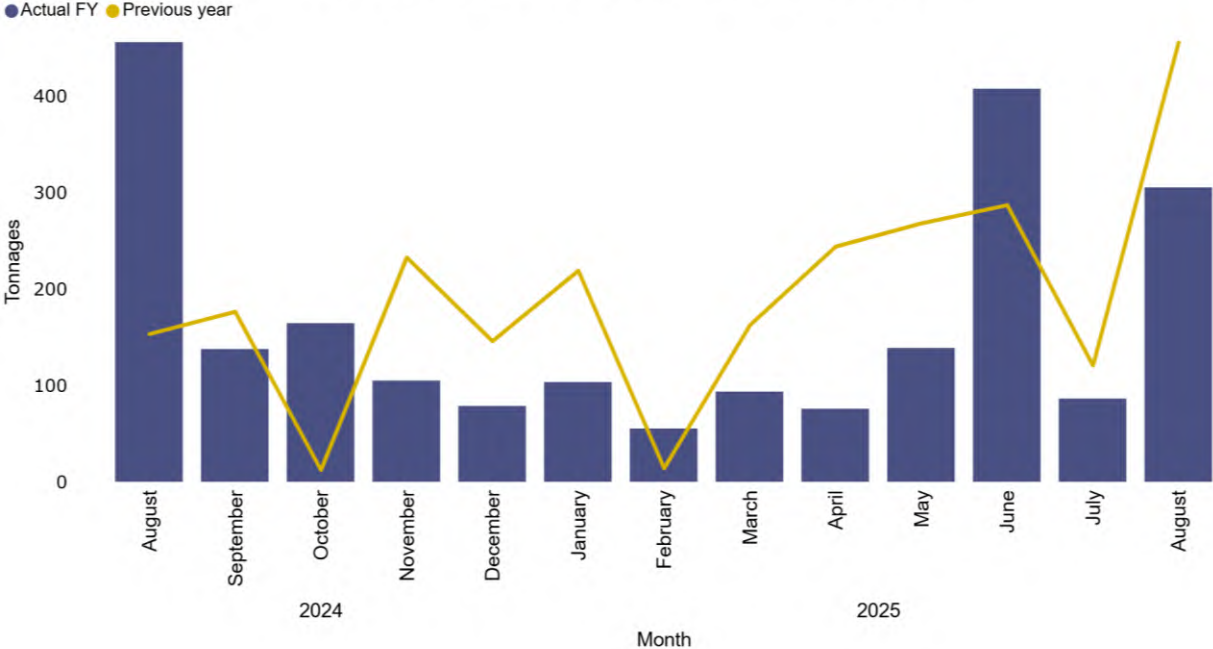


2025/2026 Product Sales

Ferricrete - 13 month rolling Tonrages



Filter / Laterite Rock - 13 month rolling Tonrages





6.8 INFORMATION BULLETIN

2025/2026 COUNCIL TONNAGE COMPARISONS AS AT 30 SEPTEMBER 2025

D2025/22791

PURPOSE OF REPORT

The purpose of this report is to provide Council with tonnages and quantities at the Red Hill Waste Management Facility (Red Hill) and the Hazelmere Resource Recovery Park (Hazelmere) for the reporting period to 30 September 2025.

SOURCE OF REPORT

Employee Disclosure under s.5.70 of the Local Government Act 1995:

Author(s)	Manager Financial Services	Nil
Responsible Officer	Chief Financial Officer	Nil

REPORT

- 1 A total of 10,024 tonnes were received from member Councils at the Red Hill Waste Disposal Site (Red Hill) during the reporting period, compared to 32,254 tonnes received during the same period in 2024/2025.
- 2 “Other” waste tonnages totalling 67,144 were received at Red Hill during the reporting period compared to 43,170 tonnes received during the same period in 2024/2025.
- 3 During the reporting period a combined total of 77,168 tonnes compared to 75,424 tonnes during the same period in 2024/2025 were received at Red Hill.
- 4 Tonnages and quantities of waste timber, C&I material and mattresses, plus sales of woodchip/fines at Hazelmere for the above reporting period were as follows:
 - Incoming Waste Timber totalled 4,314 tonnes compared to 4,596 tonnes for the same period in 2024/2025.
 - The sale of fines and woodchip totalled 2,768 tonnes, compared to 3,276 tonnes for the same period in 2024/2025.
 - Incoming Commercial and Industrial (C&I) Waste totalled 252 tonnes, compared to 91 tonnes for the same period in 2024/2025.
 - Incoming at Waste Transfer Station totalled 8,434 tonnes, compared to 17,400 tonnes for the same period in 2024/2025.
 - Mattresses incoming totalled 3,996 compared to 5,098 for the same period in 2024/2025.
- 5 The attachment to this report provides the various tonnages information in a graphical format and highlights the movements and trends for the financial year.

STRATEGIC/POLICY IMPLICATIONS

- 6 Reporting on EMRC Strategic Policy implications align with the revised Strategic Plan 2017-2027 and the Sustainability Strategy.



FINANCIAL IMPLICATIONS

7 As reflected in monthly financial reports.

SUSTAINABILITY IMPLICATIONS

8 Nil

RISK MANAGEMENT

Risk – Lower than budgeted tonnages received including product sales

Consequence	Likelihood	Rating
Moderate	Moderate	Moderate
Action/Strategy		
➤ Monthly tonnage reports are reviewed by Council and Management Team.		

ATTACHMENT(S)

Council Tonnages Report (D2025/22792)

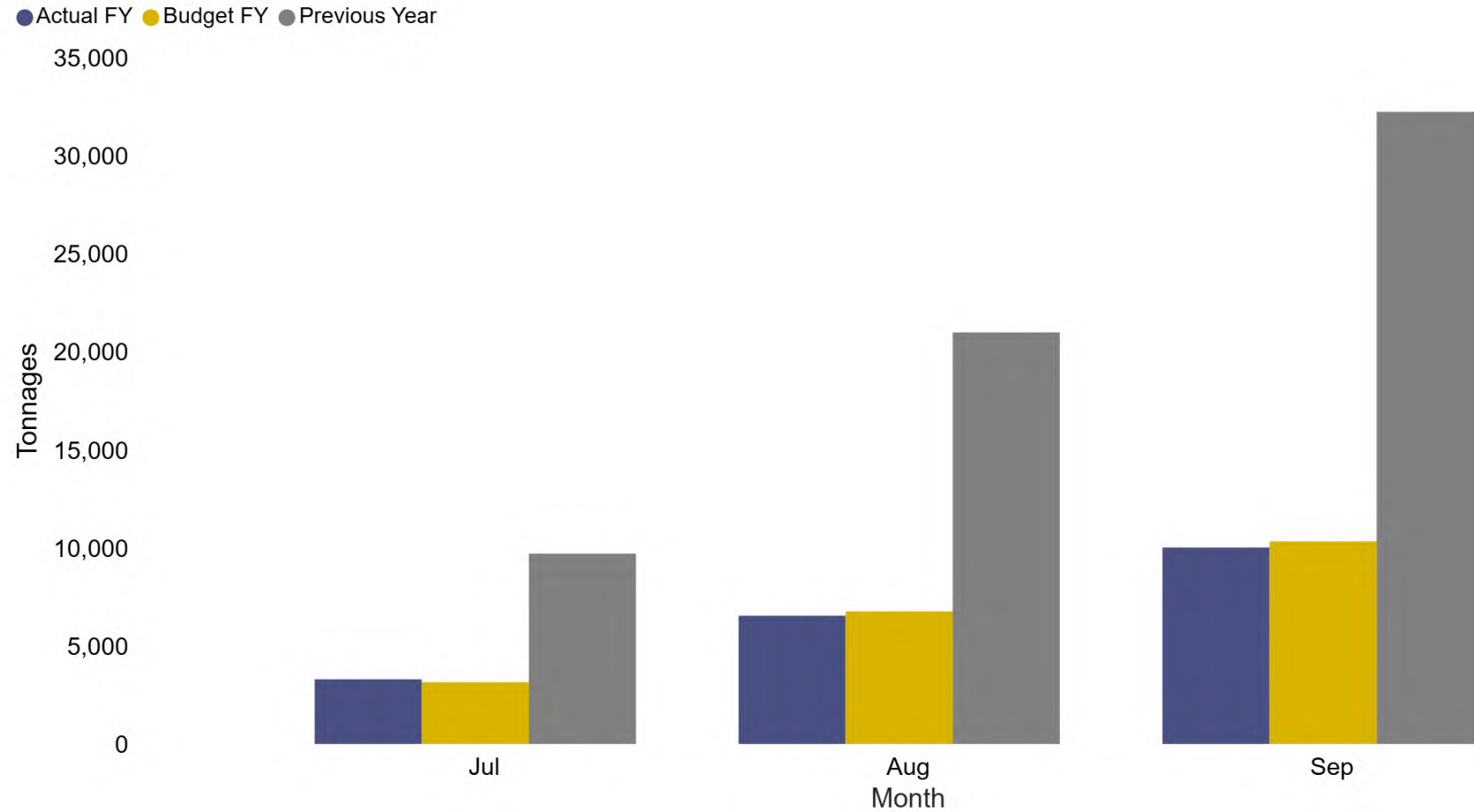


EMRC Tonnage Analysis

as at 30 September 2025

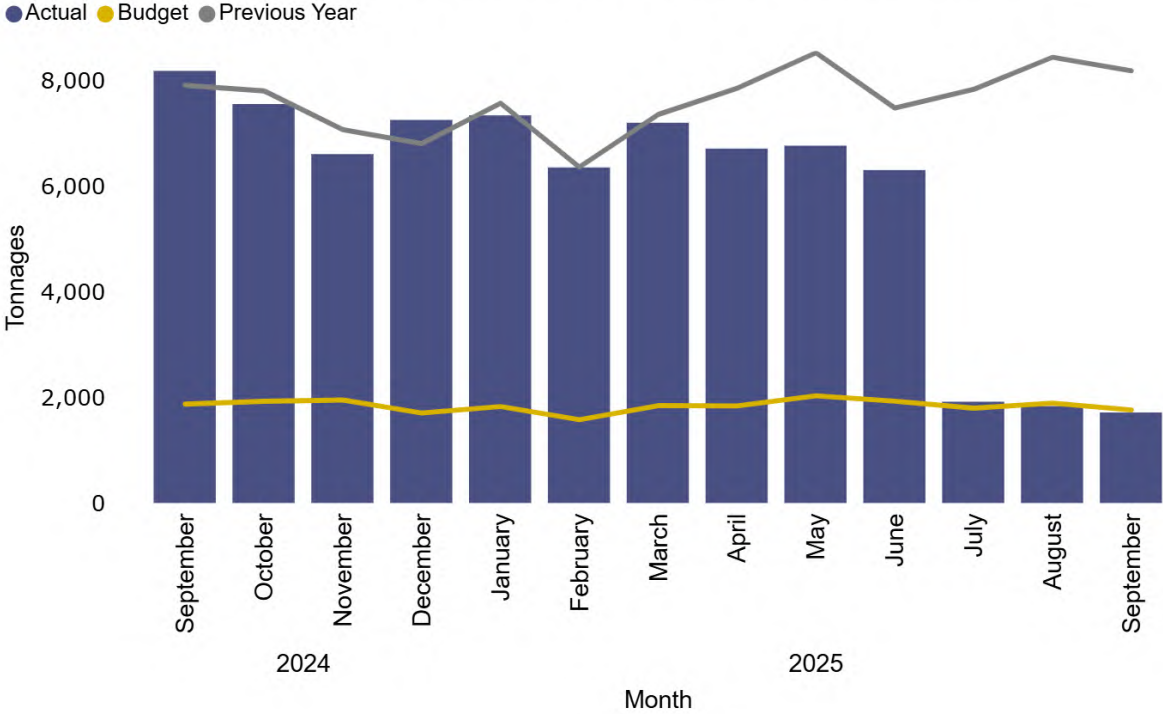


2025/2026 Member Council YTD Overall Tonnages

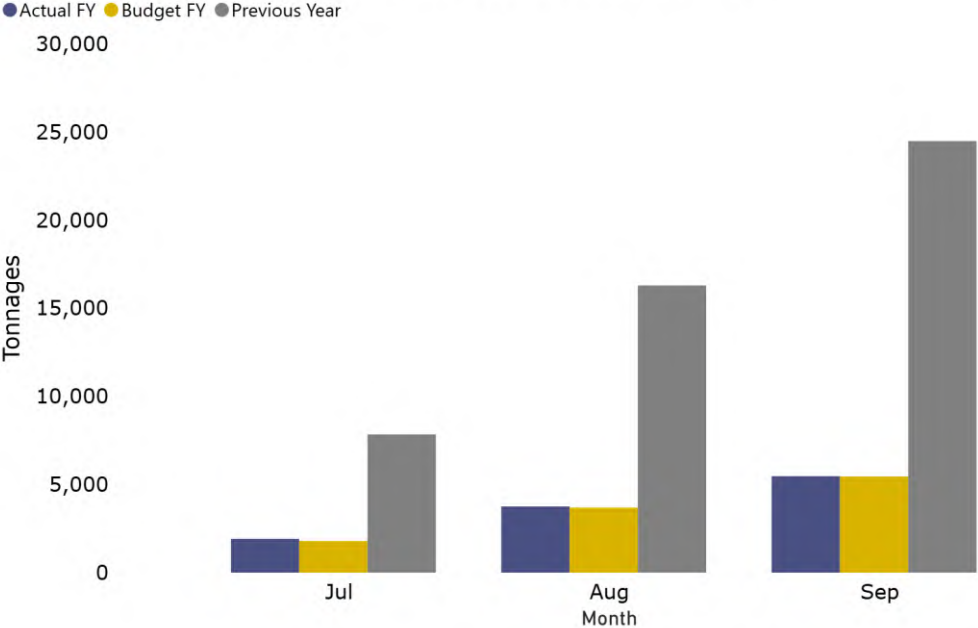


2025/2026 Tonnages

13 month rolling Class III Tonnages for Member Council

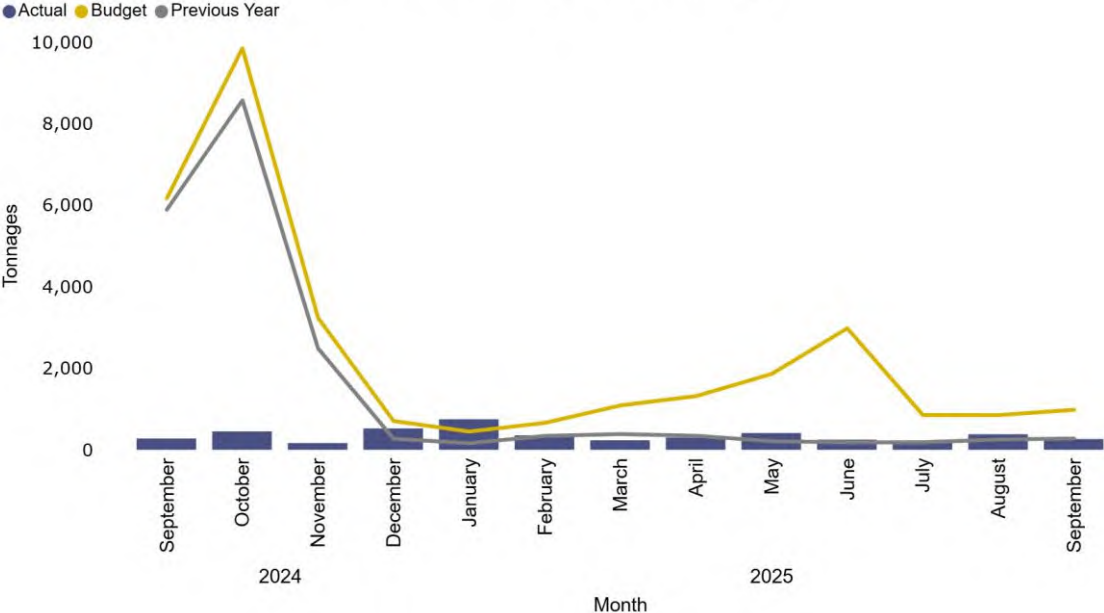


Member Council Class III YTD

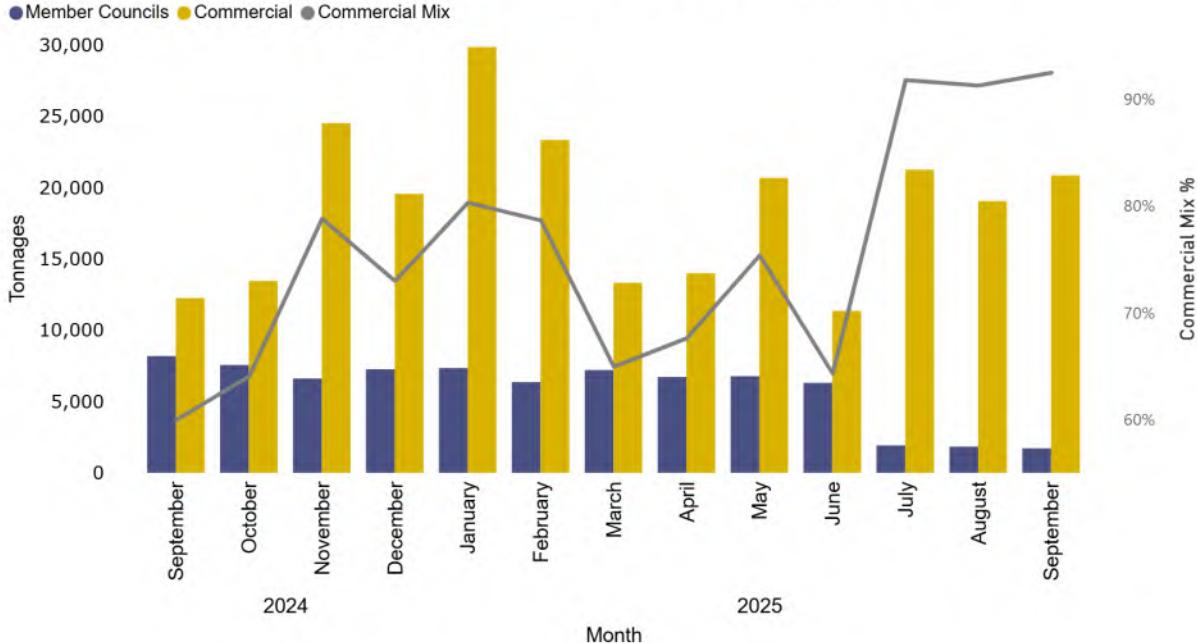


2025/2026 Tonnages

13 month rolling Class IV Tonnages

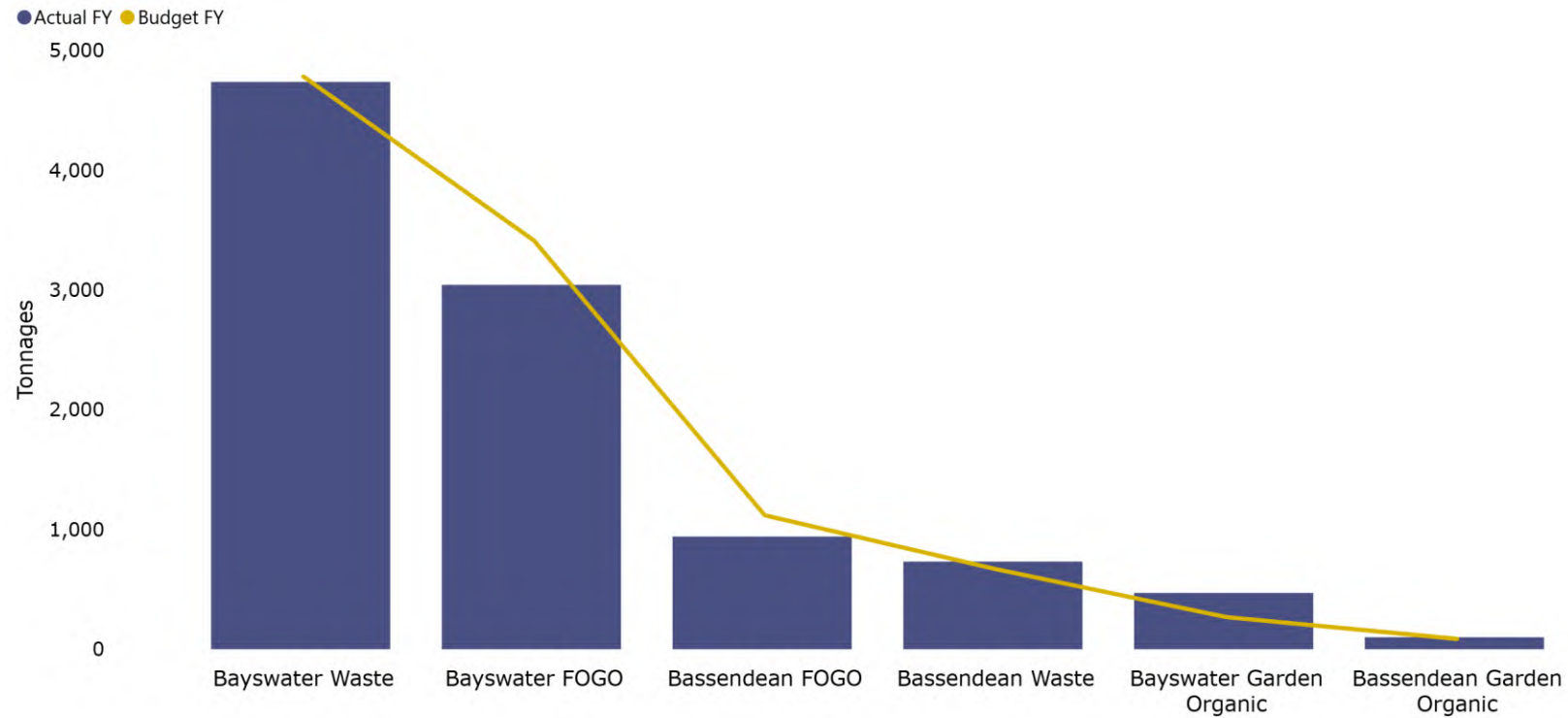


13 month rolling Member Council / Commercial Mix

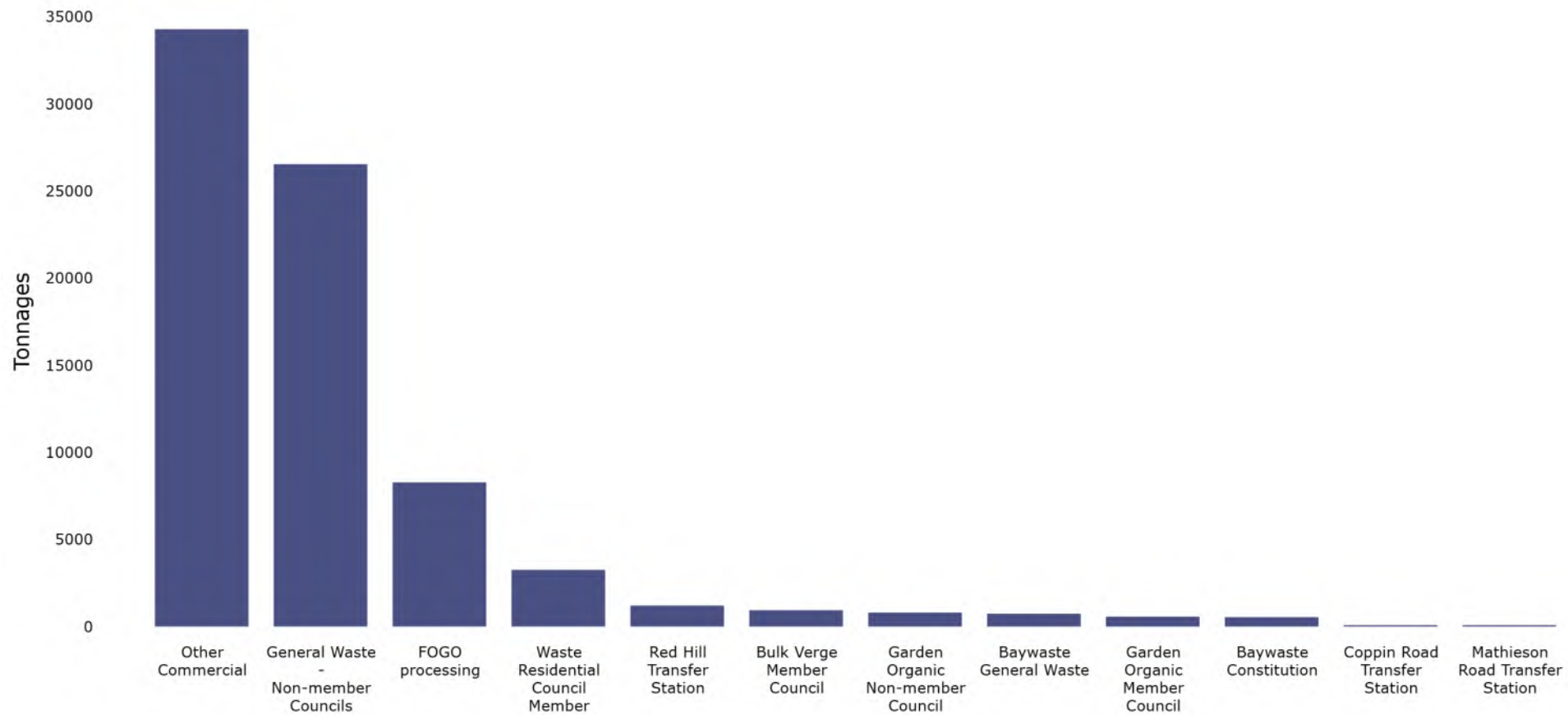


2025/2026 EMRC Combined Waste Report

YTD September 2025

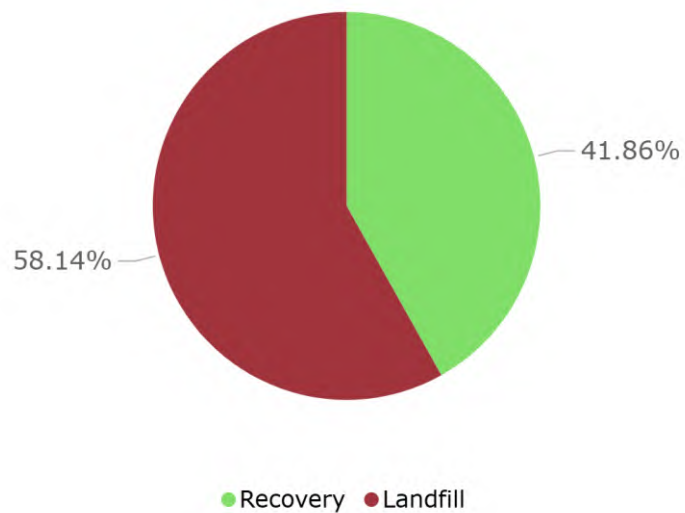


2025/2026 EMRC Waste Receipt Report YTD September 2025



2025/2026 Total Member Council % Recovery @ EMRC

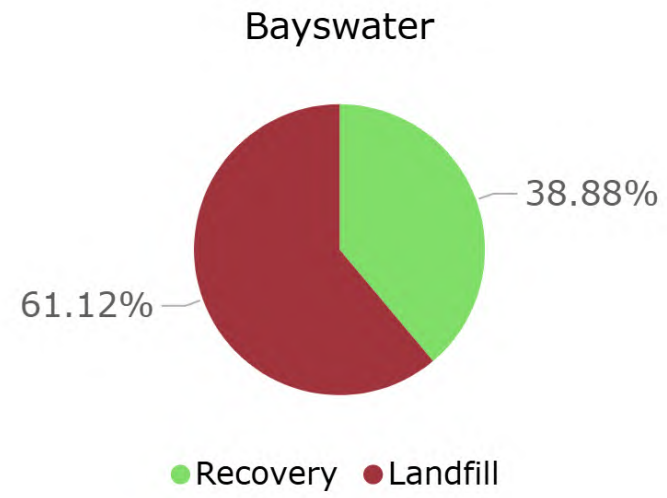
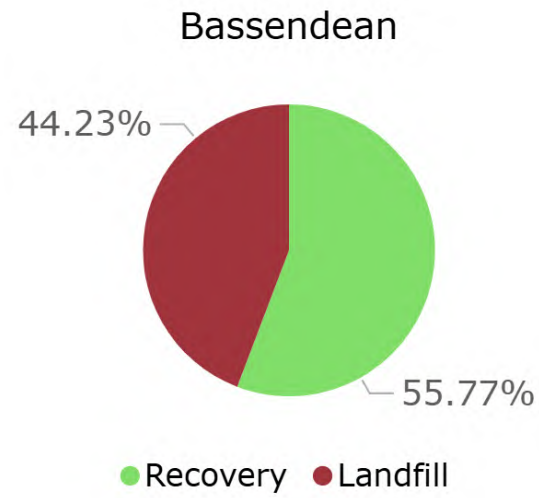
RECOVERY / LANDFILL



Council Landfill Recovery

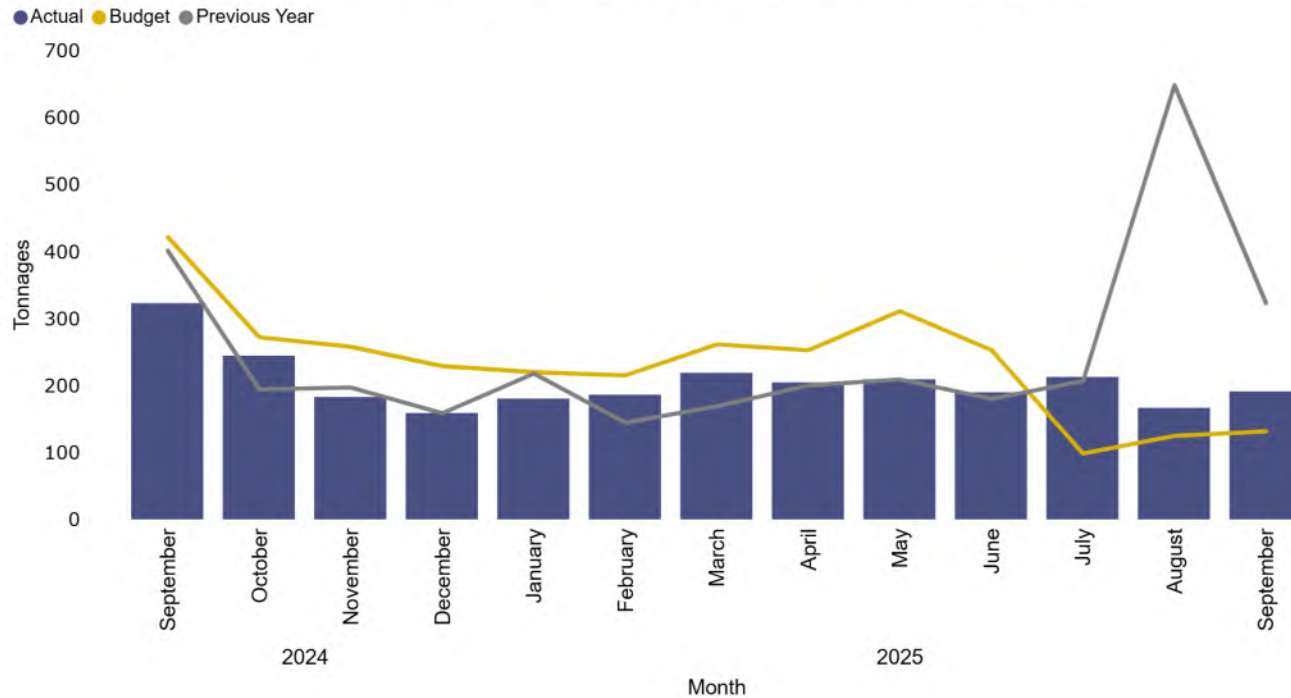
Bassendean	44.23%	55.77%
Bayswater	61.12%	38.88%
Overall	58.14%	41.86%

2025/2026 Member Council Recovery @ EMRC

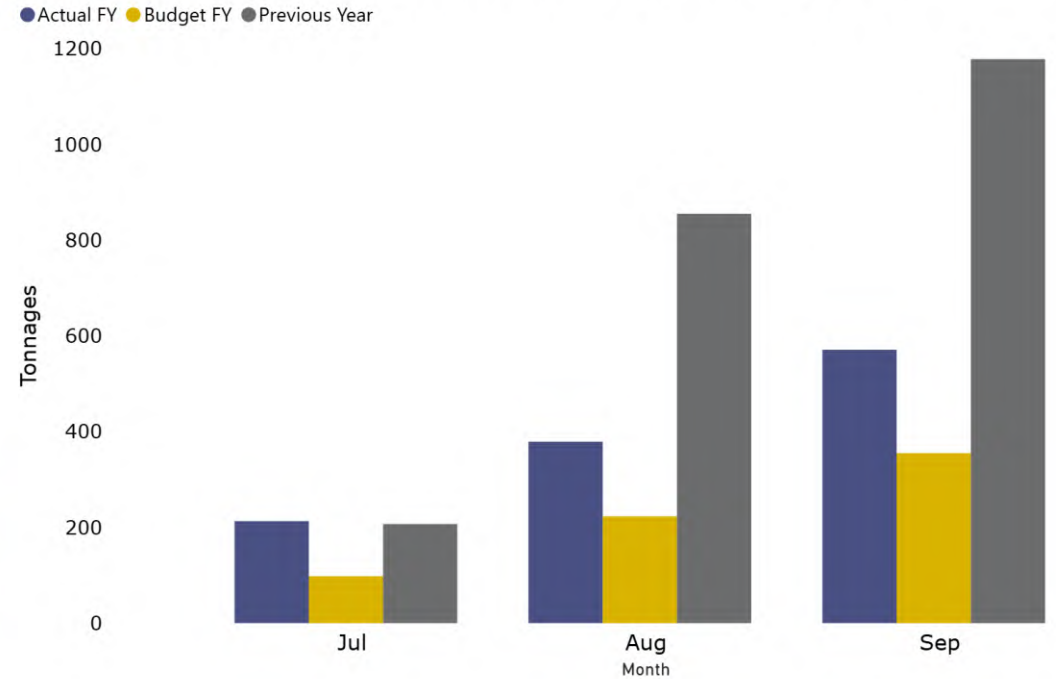


2025/2026 Garden Organic Tonrages

13 month rolling Garden Organic Tonrages for Member Council

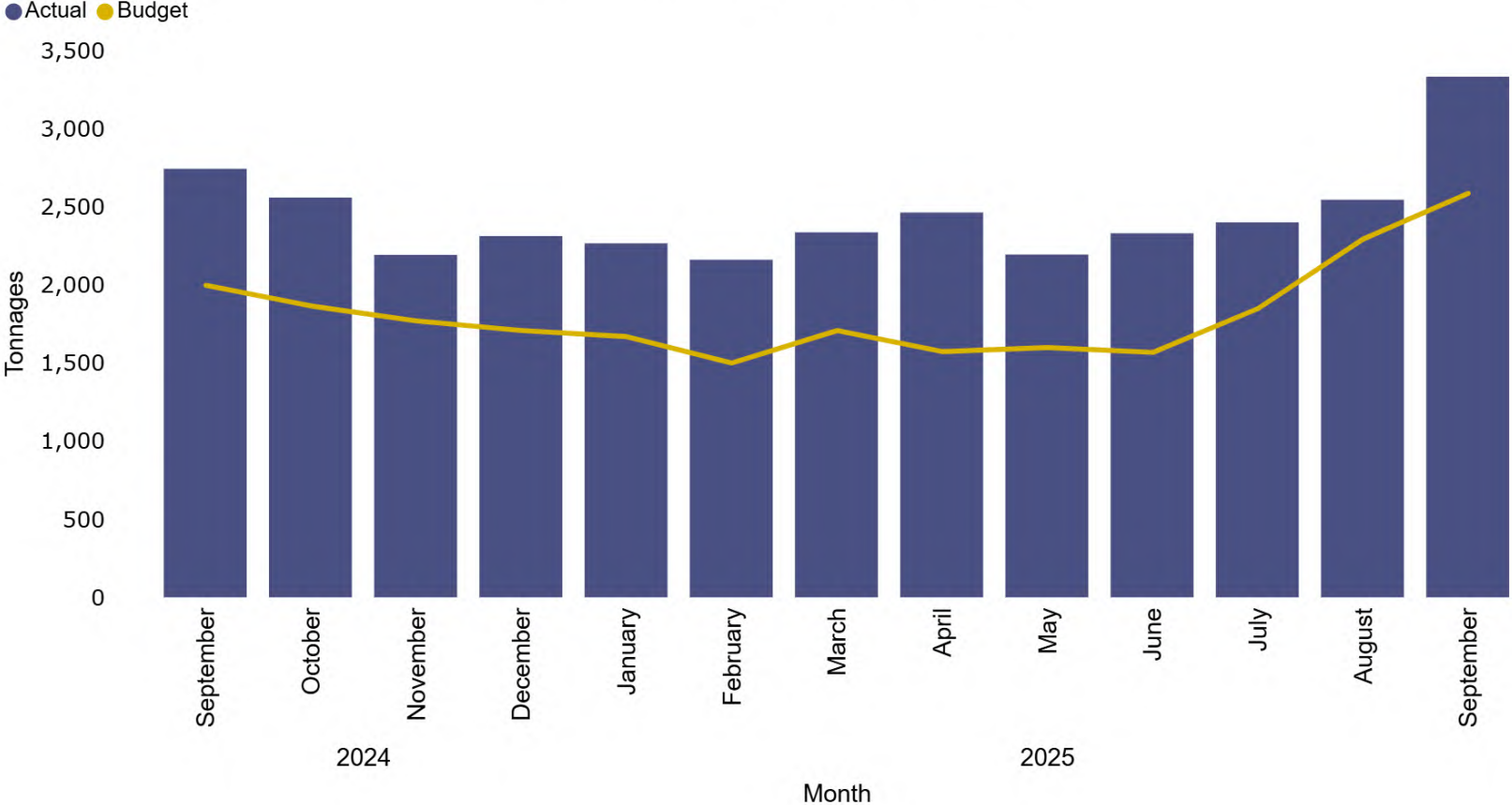


Member Council Garden Organic Tonrages YTD



2025/2026 FOGO Tonnages

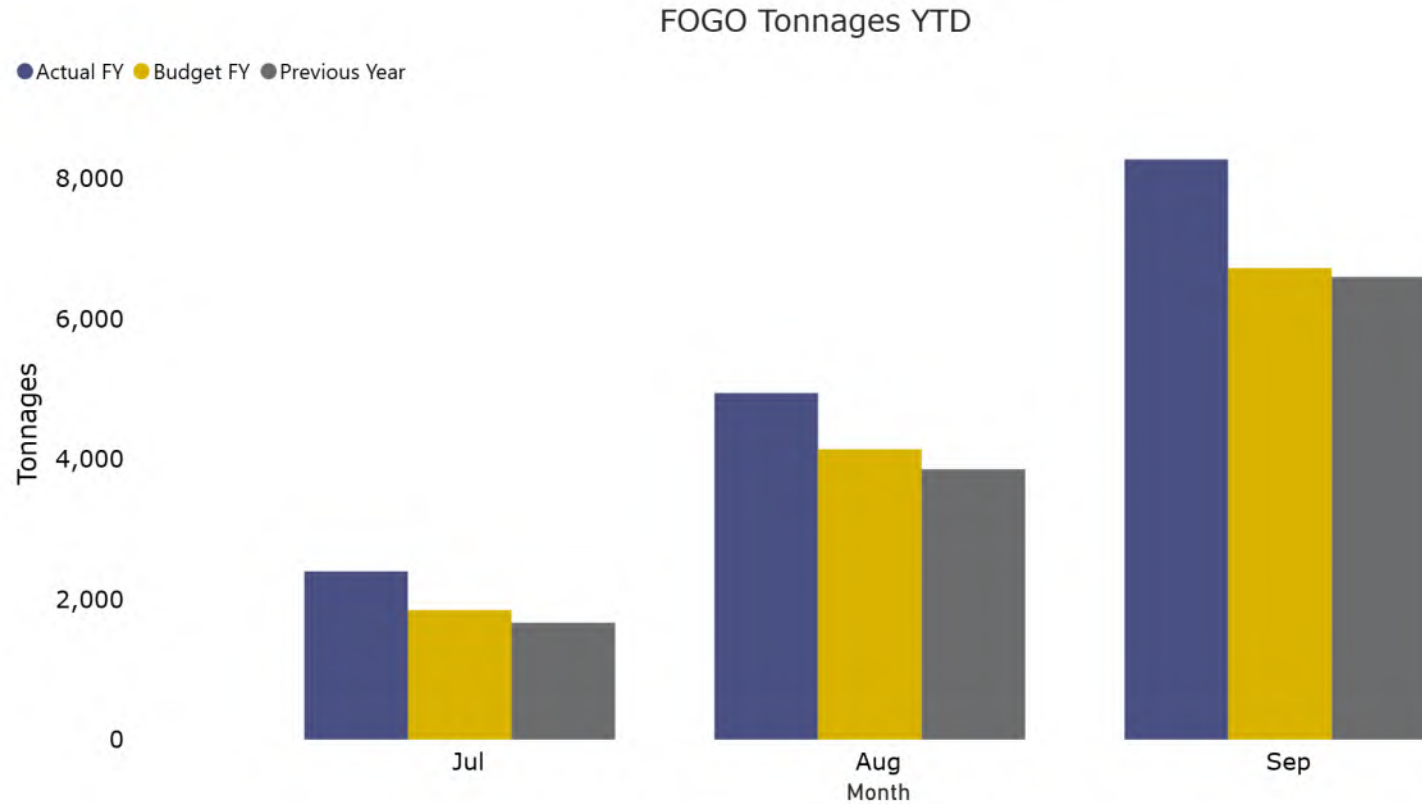
13 month rolling FOGO Tonnages



Note: From July 2025 FOGO tonnages include both member and non-member councils.

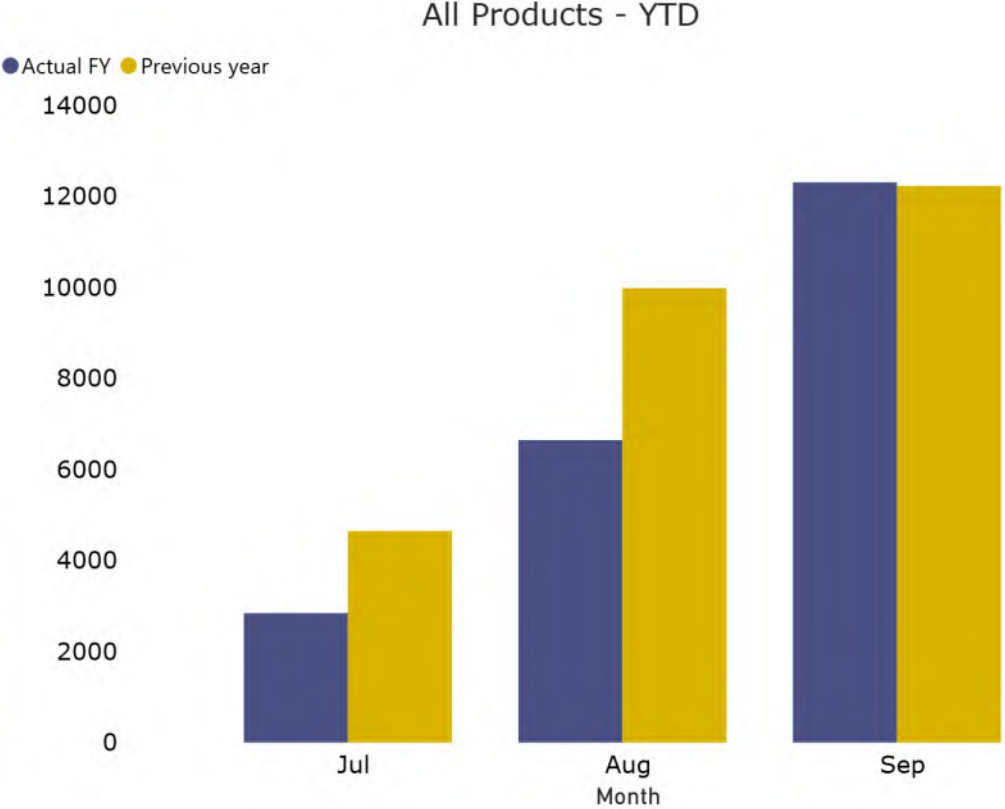
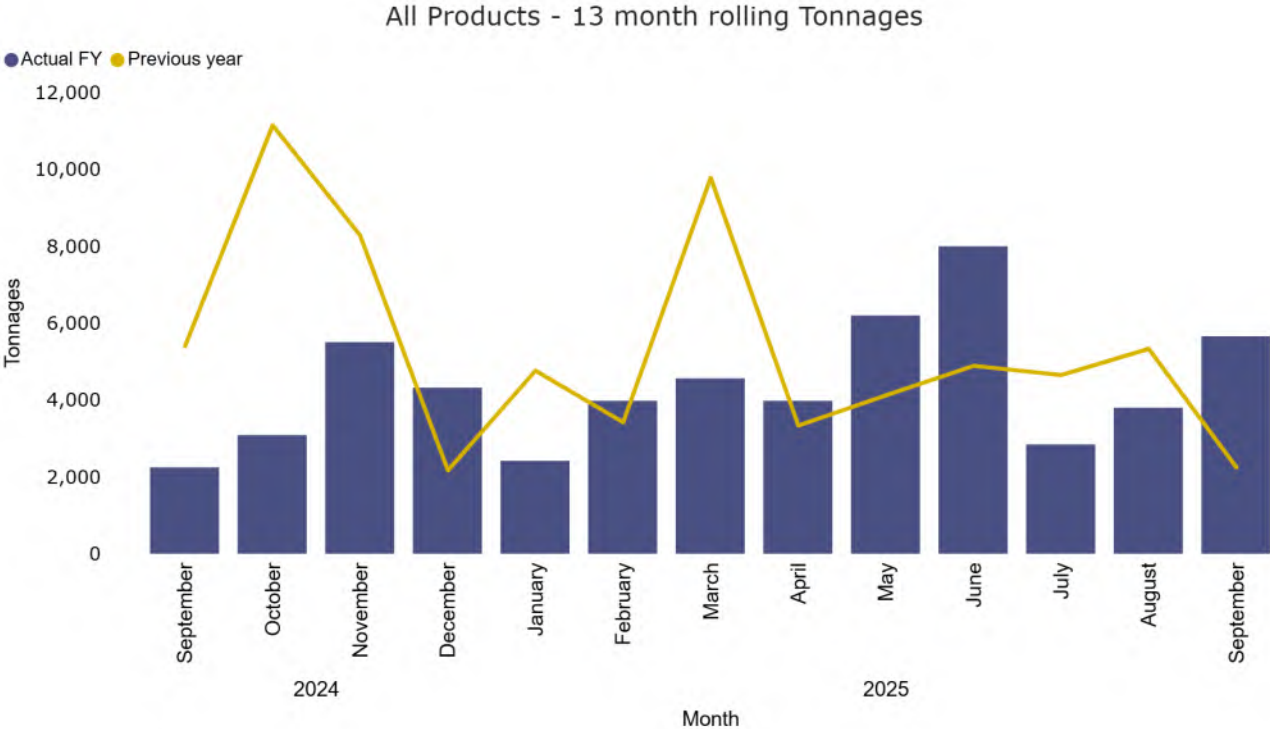


2025/2026 FOGO Tonnages



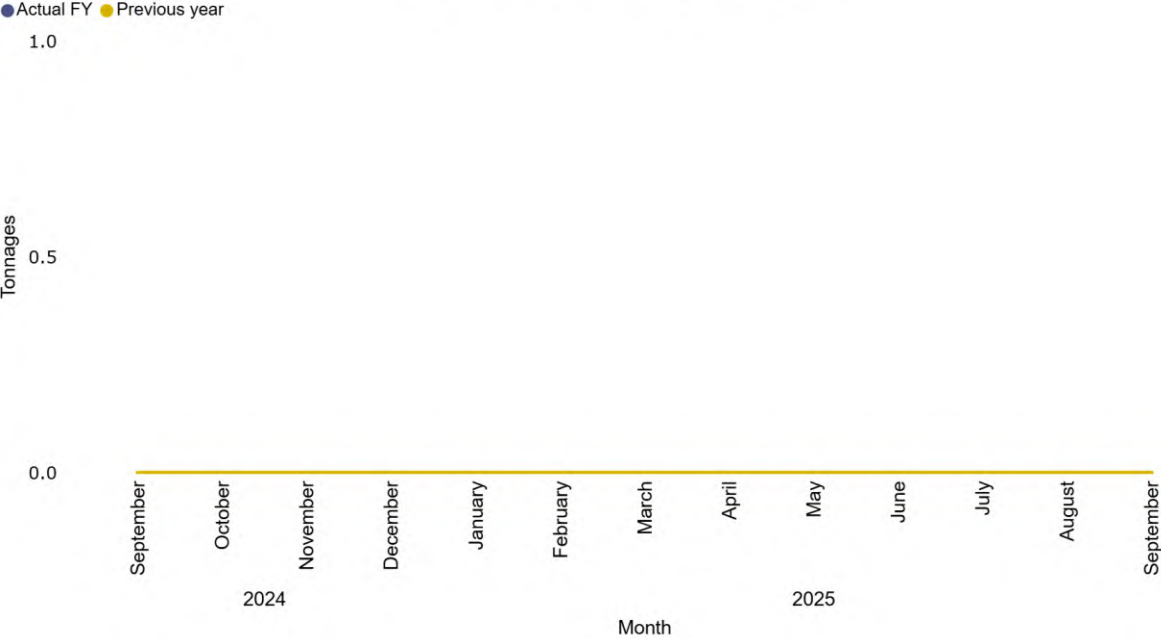
Note: From July 2025 FOGO tonnages include both member and non-member councils.

2025/2026 Product Sales

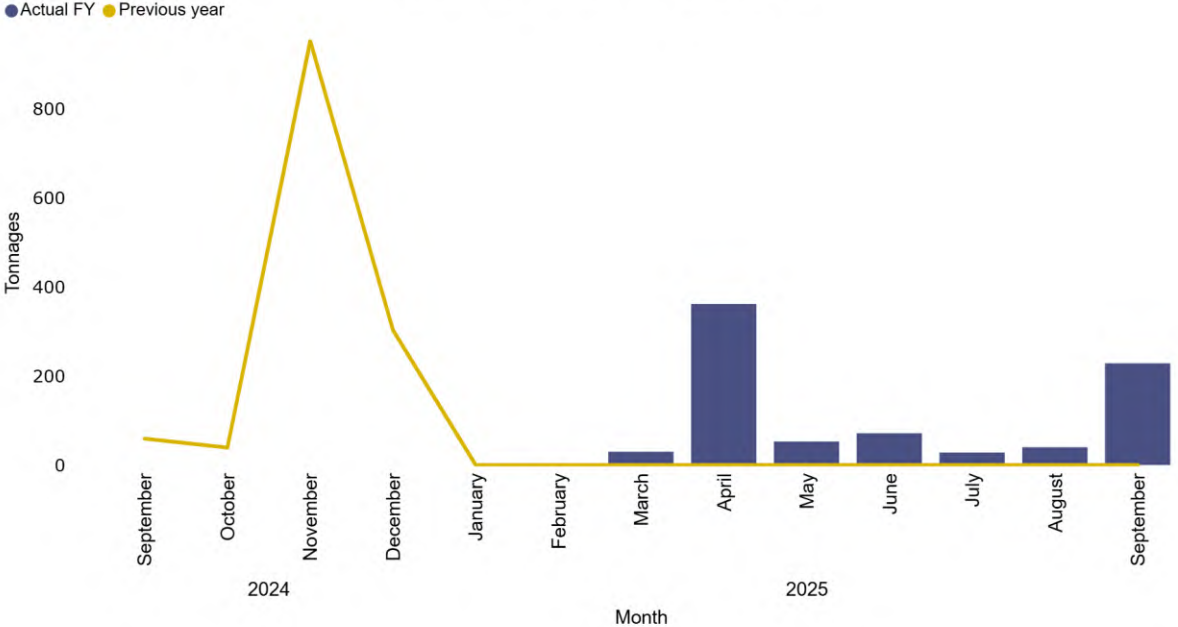


2025/2026 Product Sales

Clay - 13 month rolling Tonnages

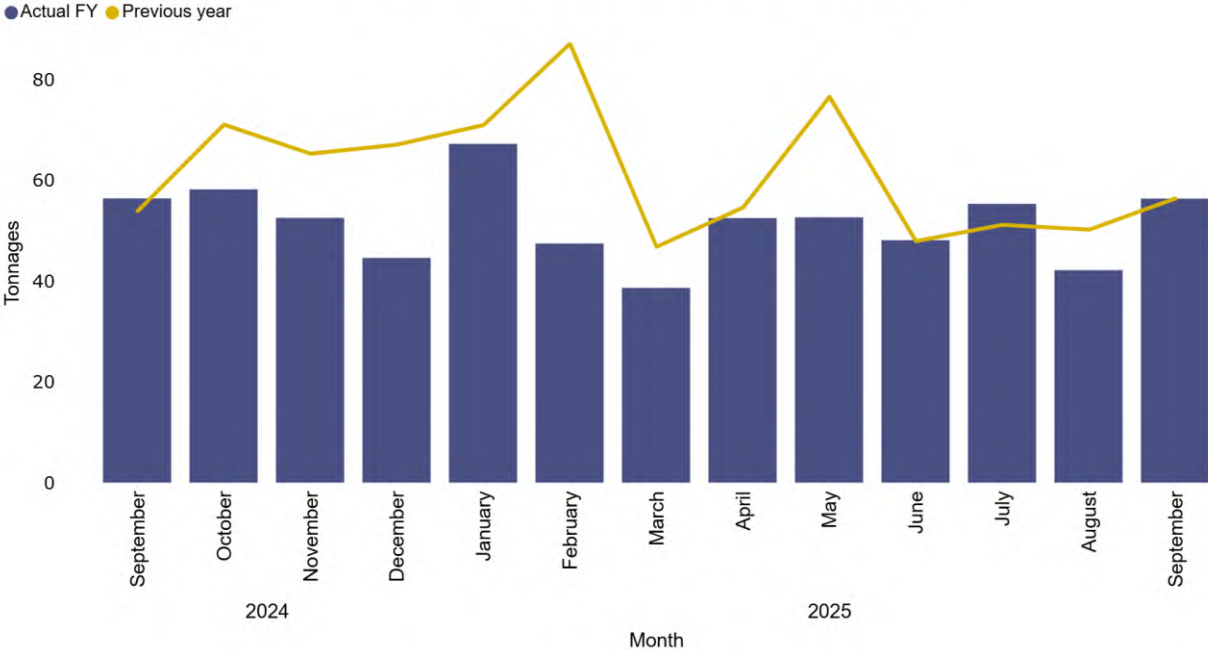


Mulch - 13 month rolling Tonnages

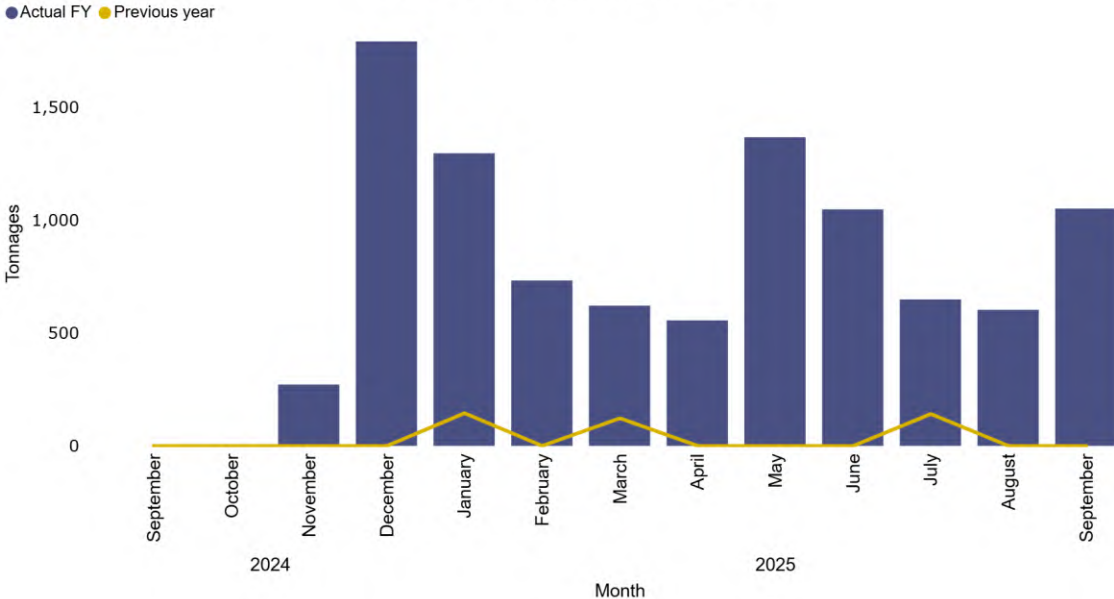


2025/2026 Product Sales

Recycled Materials - 13 month rolling Tonnages

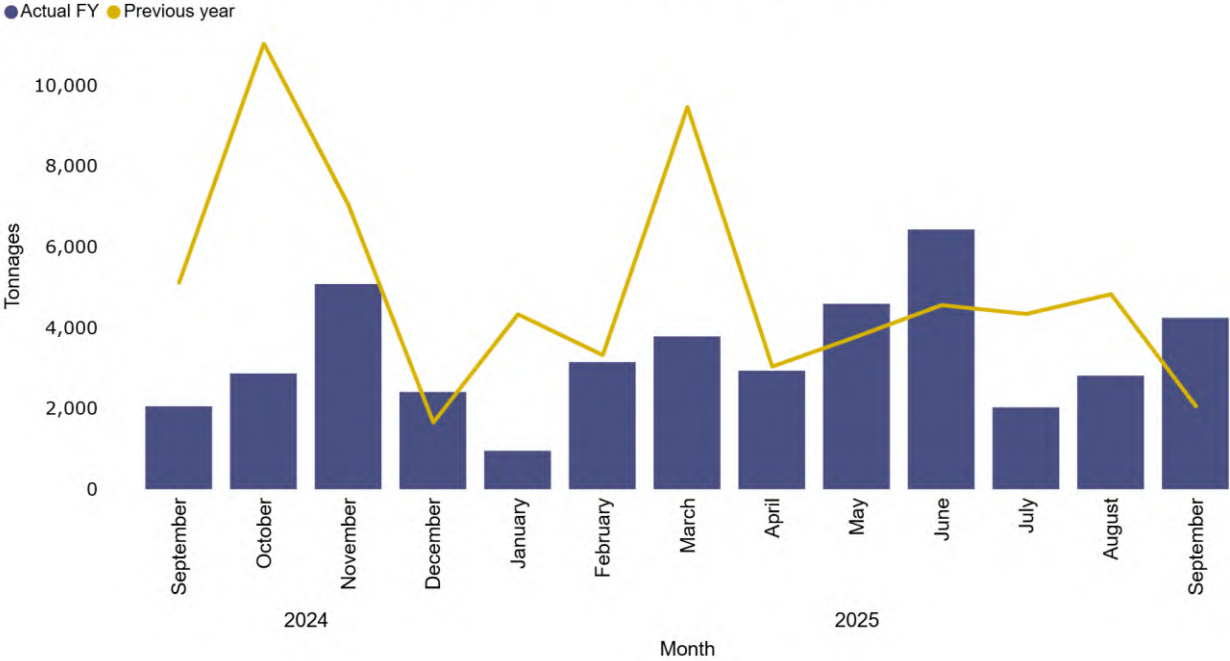


Soil - 13 month rolling Tonnages

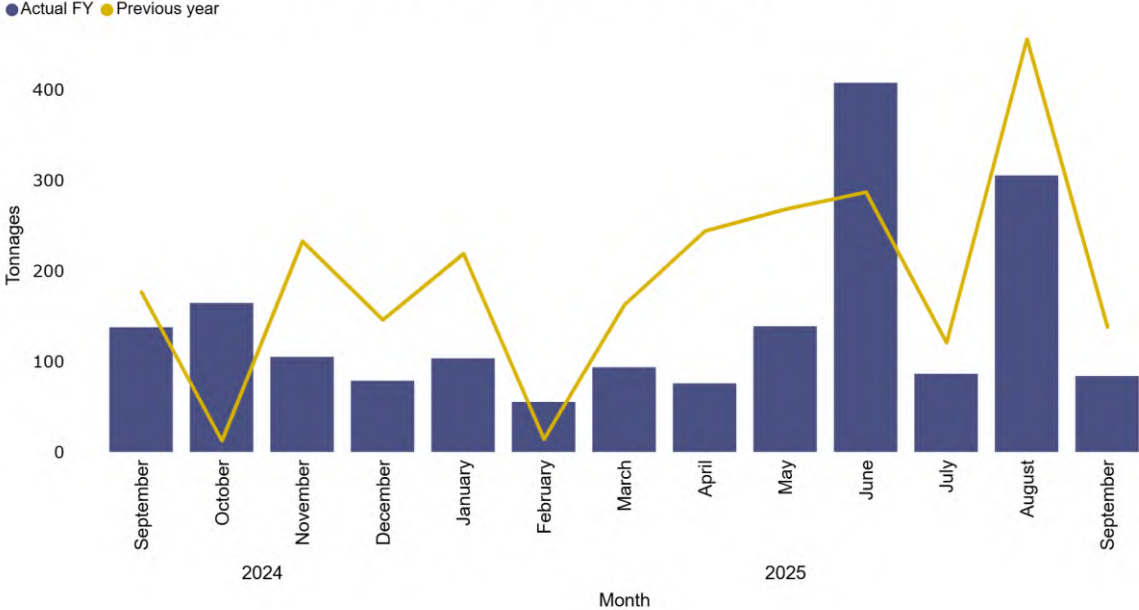


2025/2026 Product Sales

Ferricrete - 13 month rolling Tonnages



Filter / Laterite Rock - 13 month rolling Tonnages





6.9 INFORMATION BULLETIN

2025/2026 COUNCIL TONNAGE COMPARISONS AS AT 31 OCTOBER 2025

D2025/24614

PURPOSE OF REPORT

The purpose of this report is to provide Council with tonnages and quantities at the Red Hill Waste Management Facility (Red Hill) and the Hazelmere Resource Recovery Park (Hazelmere) for the reporting period to 31 October 2025.

SOURCE OF REPORT

Employee Disclosure under s.5.70 of the Local Government Act 1995:

Author(s)	Manager Financial Services	Nil
Responsible Officer	Chief Financial Officer	Nil

REPORT

- 1 A total of 13,801 tonnes were received from member Councils at the Red Hill Waste Disposal Site (Red Hill) during the reporting period, compared to 42,618 tonnes received during the same period in 2024/2025.
- 2 “Other” waste tonnages totalling 91,527 were received at Red Hill during the reporting period compared to 57,268 tonnes received during the same period in 2024/2025.
- 3 During the reporting period a combined total of 105,328 tonnes compared to 99,886 tonnes during the same period in 2024/2025 were received at Red Hill.
- 4 Tonnages and quantities of waste timber, C&I material and mattresses, plus sales of woodchip/fines at Hazelmere for the above reporting period were as follows:
 - Incoming Waste Timber totalled 5,753 tonnes compared to 6,353 tonnes for the same period in 2024/2025.
 - The sale of fines and woodchip totalled 2,768 tonnes, compared to 4,807 tonnes for the same period in 2024/2025.
 - Incoming Commercial and Industrial (C&I) Waste totalled 309 tonnes, compared to 113 tonnes for the same period in 2024/2025.
 - Incoming at Waste Transfer Station totalled 10,041 tonnes, compared to 23,338 tonnes for the same period in 2024/2025.
 - Mattresses incoming totalled 5,302 compared to 6,318 for the same period in 2024/2025.
- 5 The attachment to this report provides the various tonnages information in a graphical format and highlights the movements and trends for the financial year.

STRATEGIC/POLICY IMPLICATIONS

- 6 Reporting on EMRC Strategic Policy implications align with the revised Strategic Plan 2017-2027 and the Sustainability Strategy.



FINANCIAL IMPLICATIONS

7 As reflected in monthly financial reports.

SUSTAINABILITY IMPLICATIONS

8 Nil

RISK MANAGEMENT

Risk – Lower than budgeted tonnages received including product sales

Consequence	Likelihood	Rating
Moderate	Moderate	Moderate
Action/Strategy		
➤ Monthly tonnage reports are reviewed by Council and Management Team.		

ATTACHMENT(S)

Council Tonnages Report (D202524614)



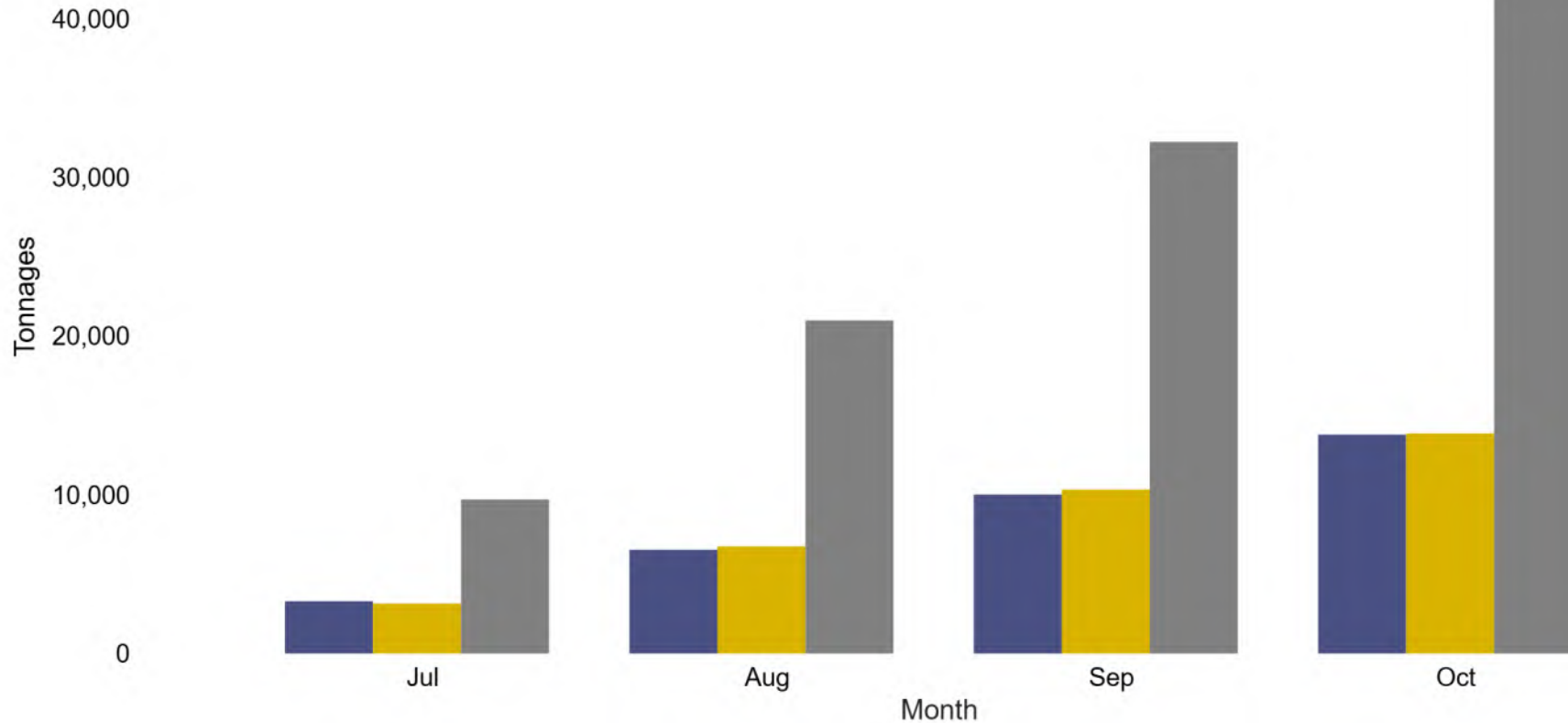
EMRC Tonnage Analysis

as at 31 October 2025

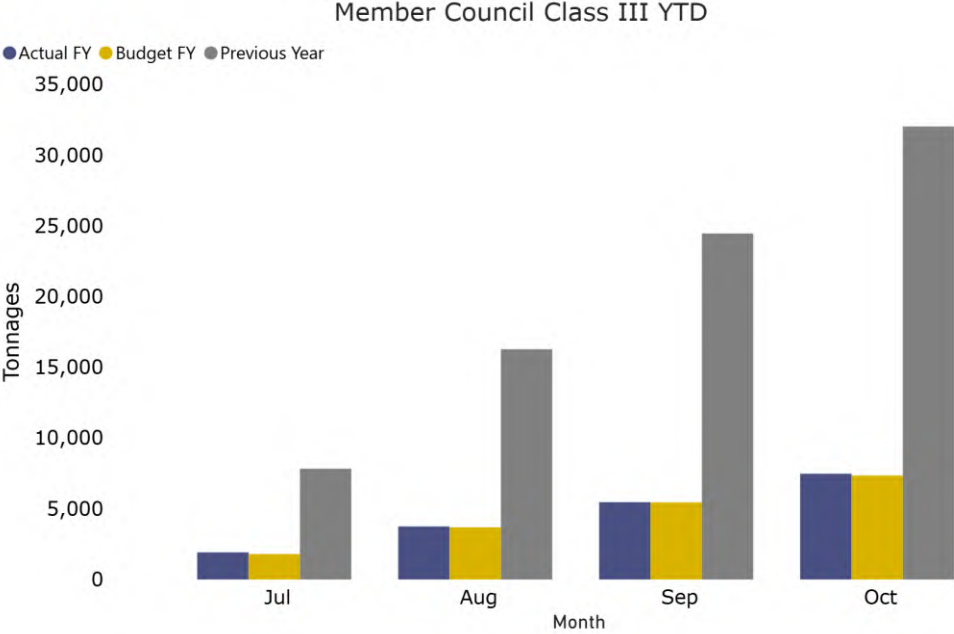
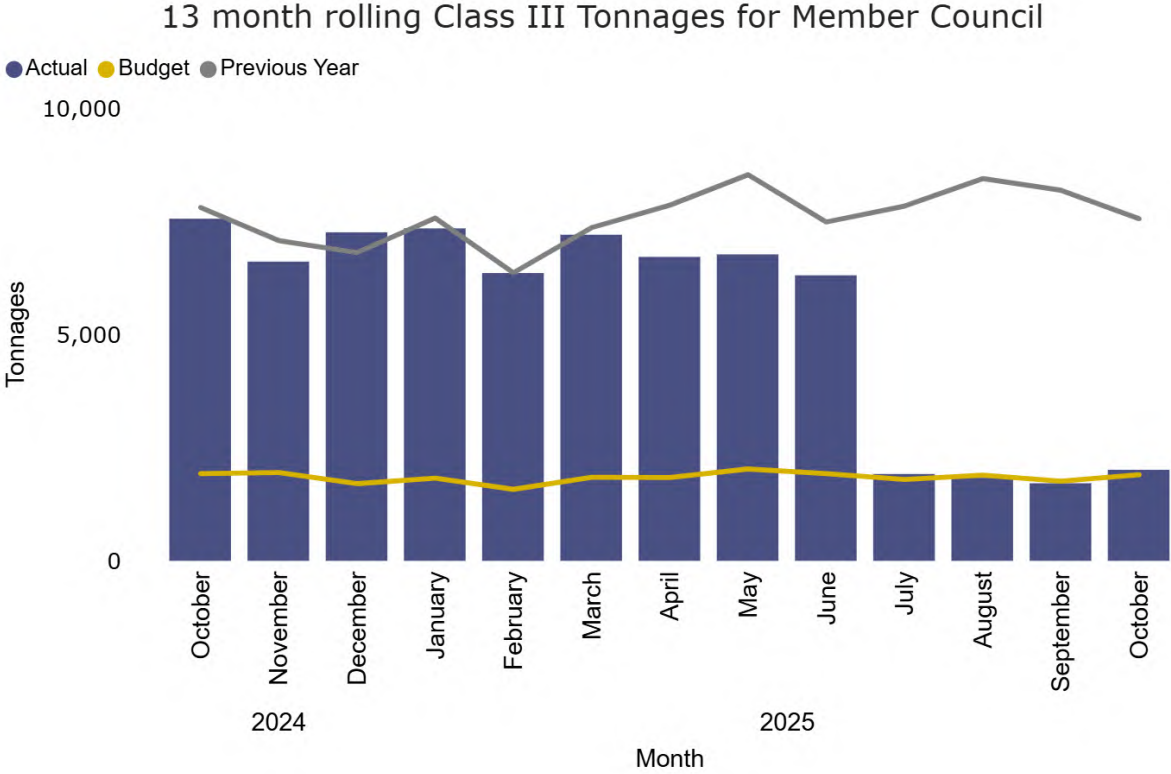


2025/2026 Member Council YTD Overall Tonnages

● Actual FY ● Budget FY ● Previous Year

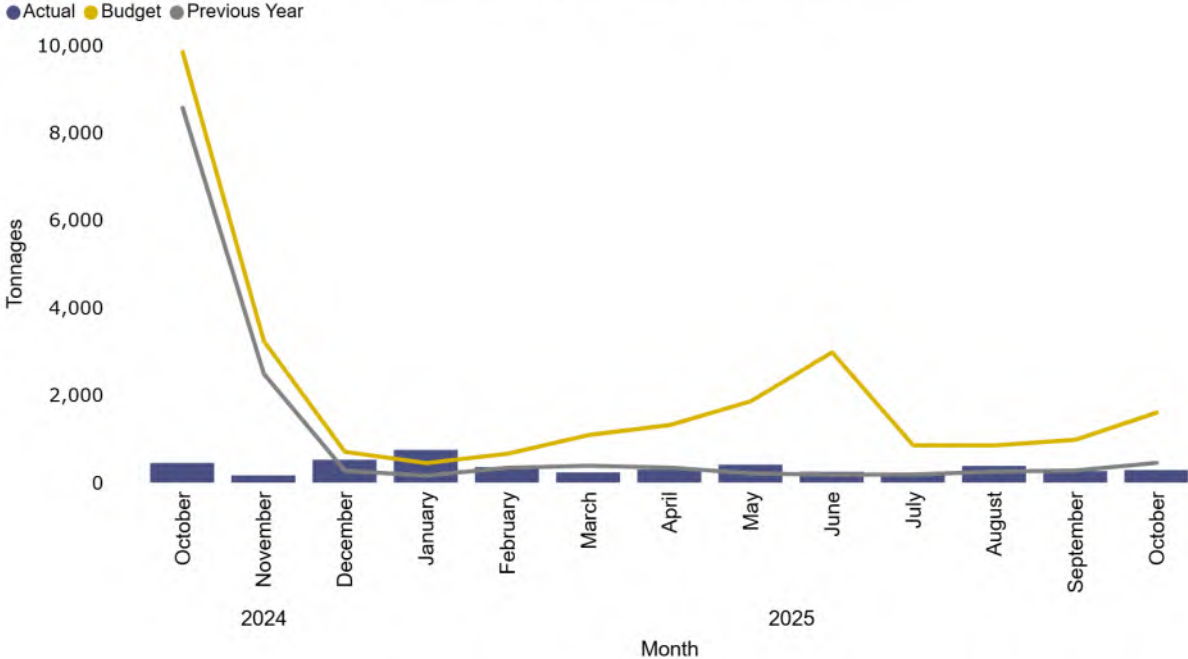


2025/2026 Tonnages

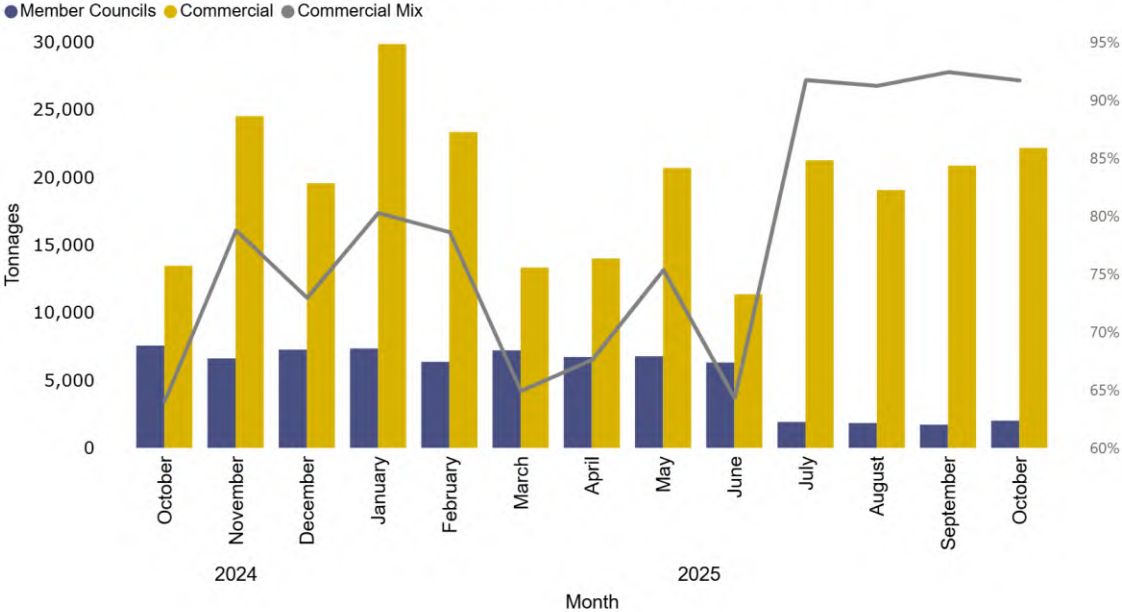


2025/2026 Tonnages

13 month rolling Class IV Tonnages

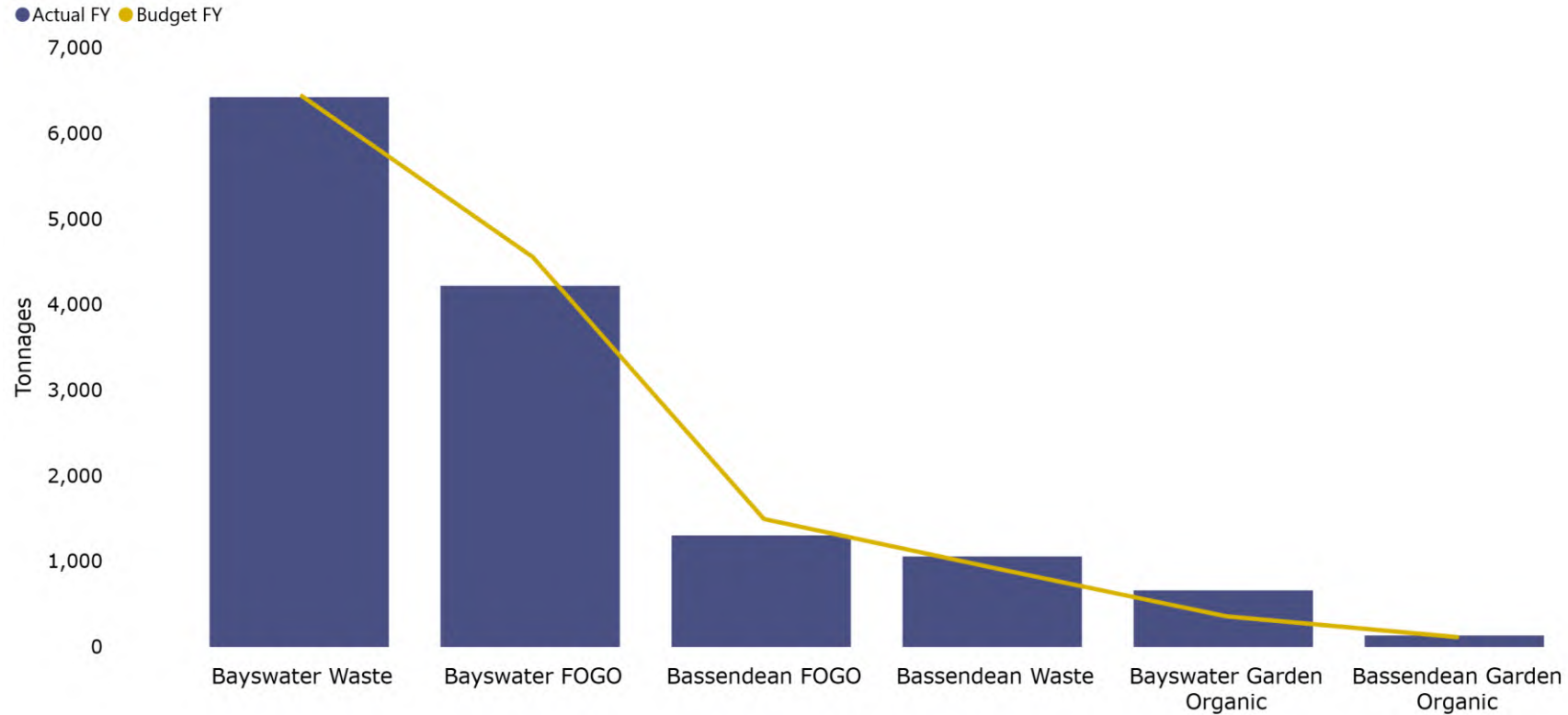


13 month rolling Member Council / Commercial Mix

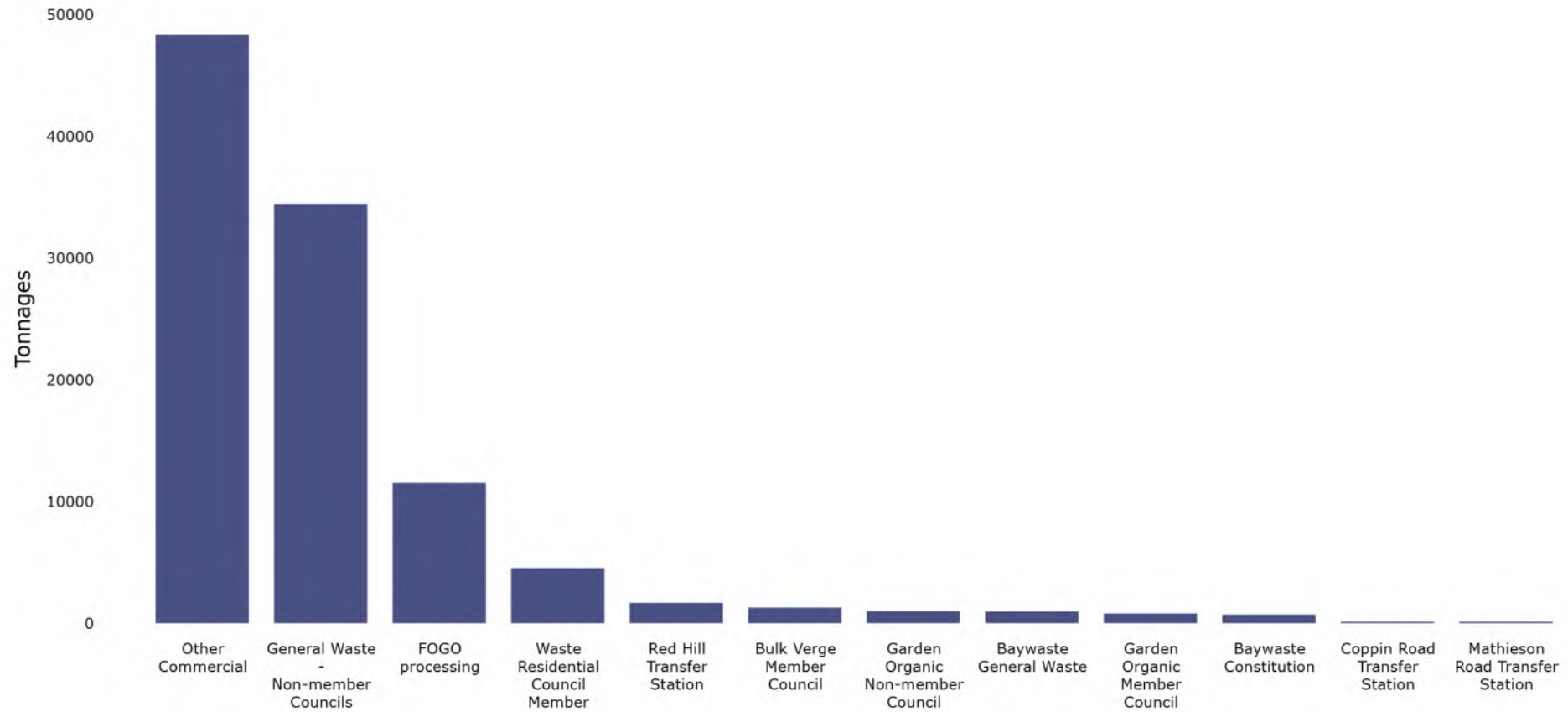


2025/2026 EMRC Combined Waste Report

YTD October 2025

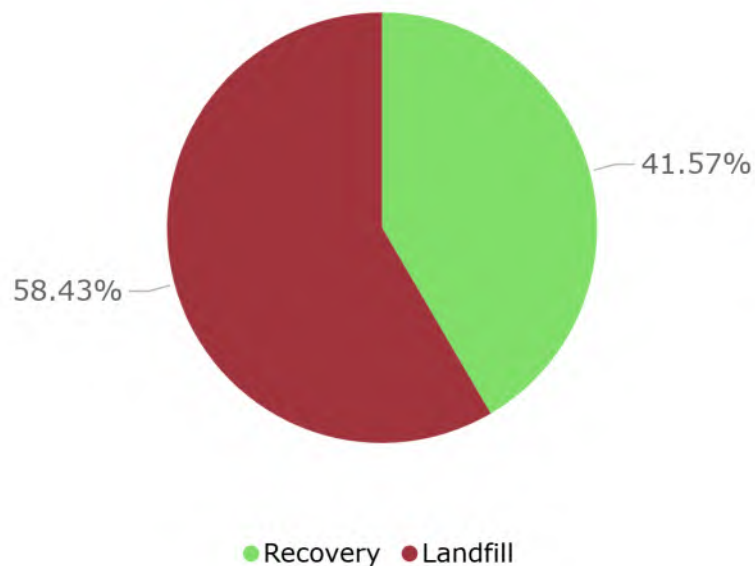


2025/2026 EMRC Waste Receipt Report YTD October 2025



2025/2026 Total Member Council % Recovery @ EMRC

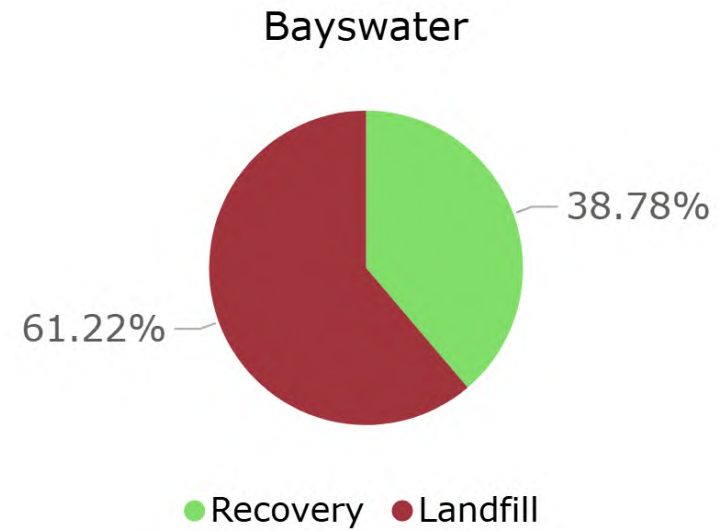
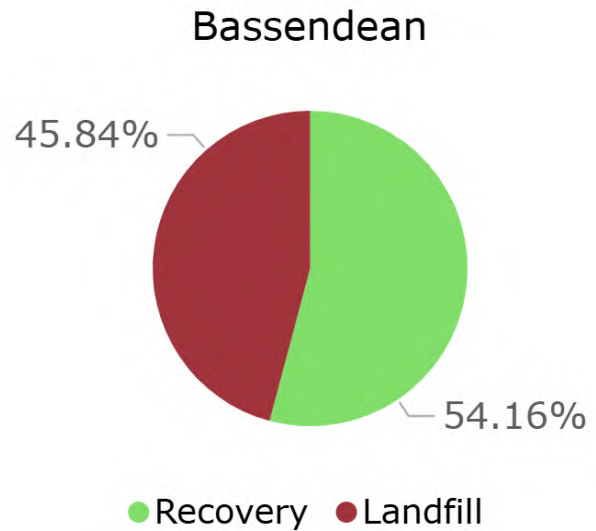
RECOVERY / LANDFILL



Council Landfill Recovery

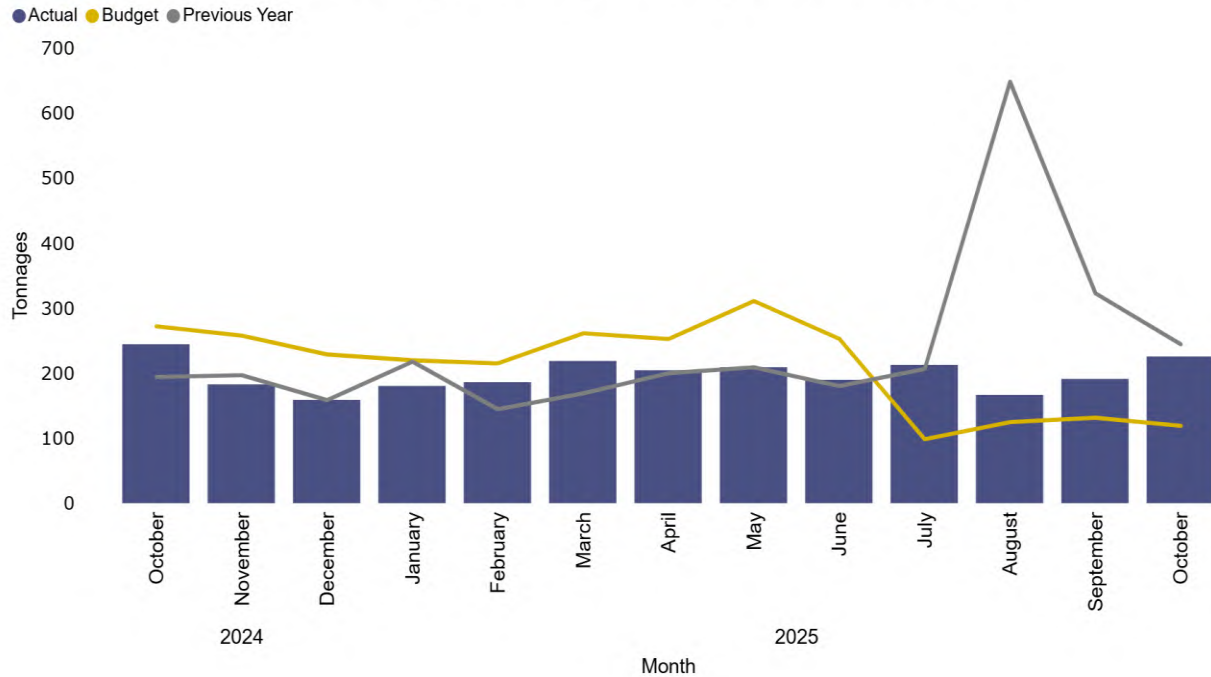
Bassendean	45.84%	54.16%
Bayswater	61.22%	38.78%
Overall	58.43%	41.57%

2025/2026 Member Council Recovery @ EMRC

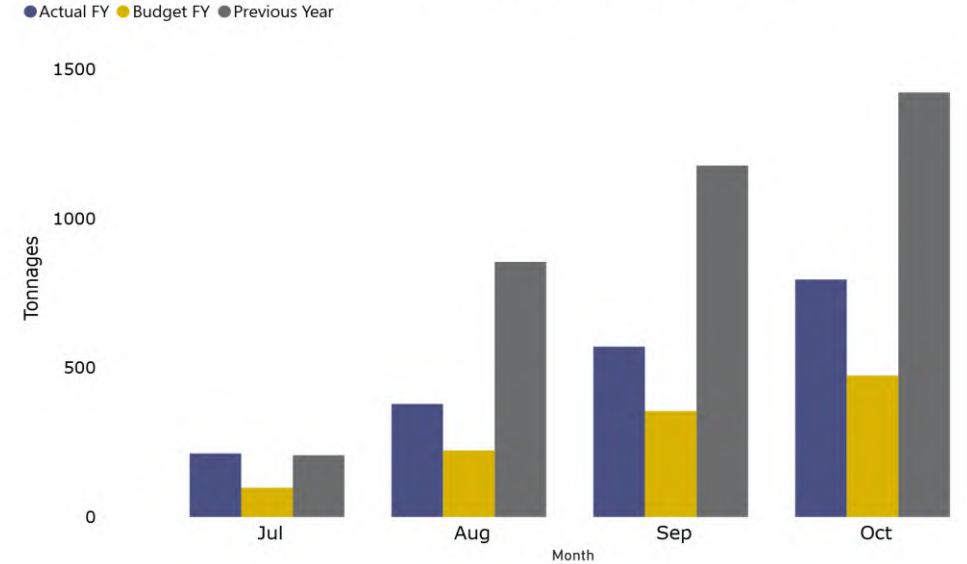


2025/2026 Garden Organic Tonnages

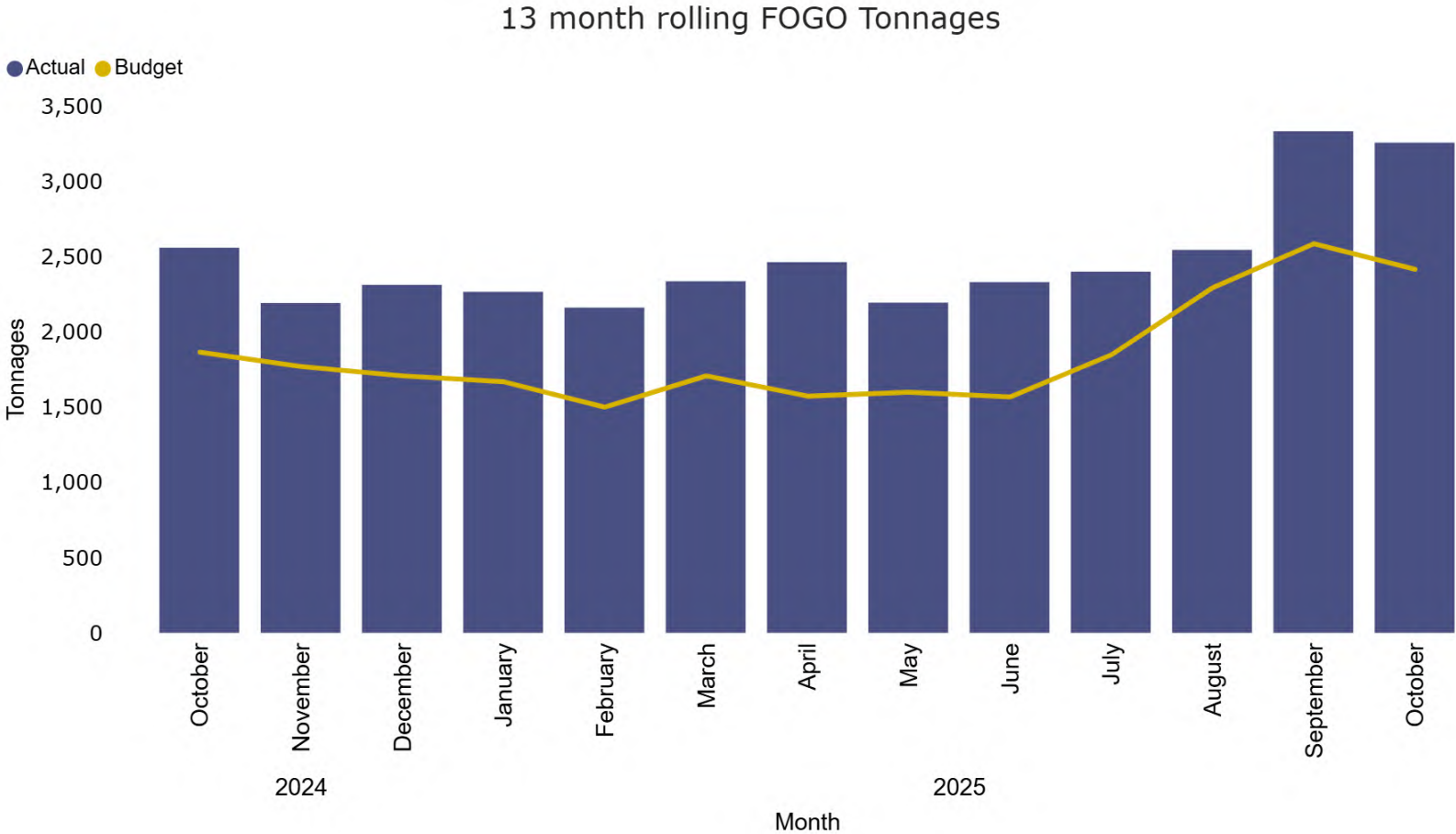
13 month rolling Garden Organic Tonnages for Member Council



Member Council Garden Organic Tonnages YTD

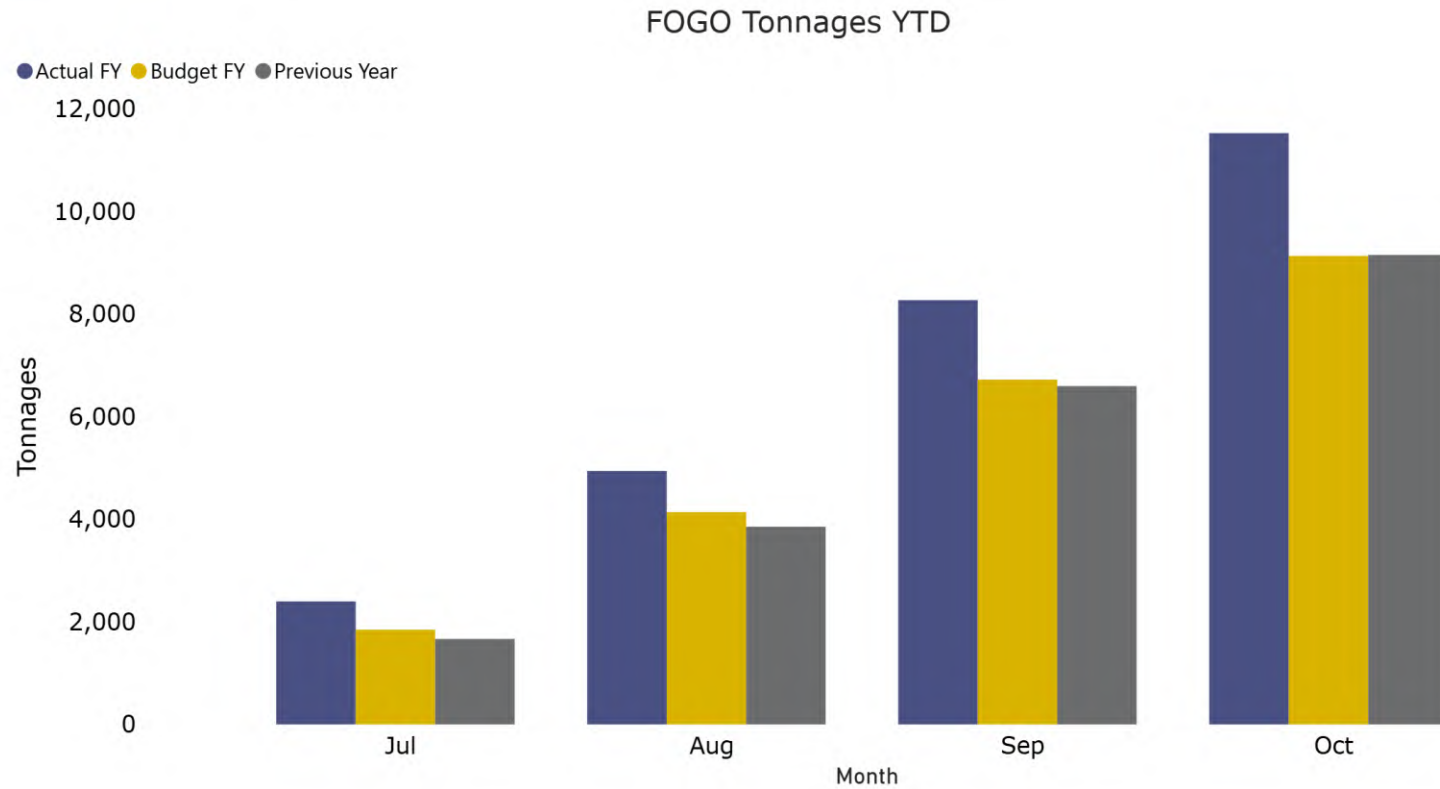


2025/2026 FOGO Tonnages



Note: From July 2025 FOGO tonnages include both member and non-member councils.

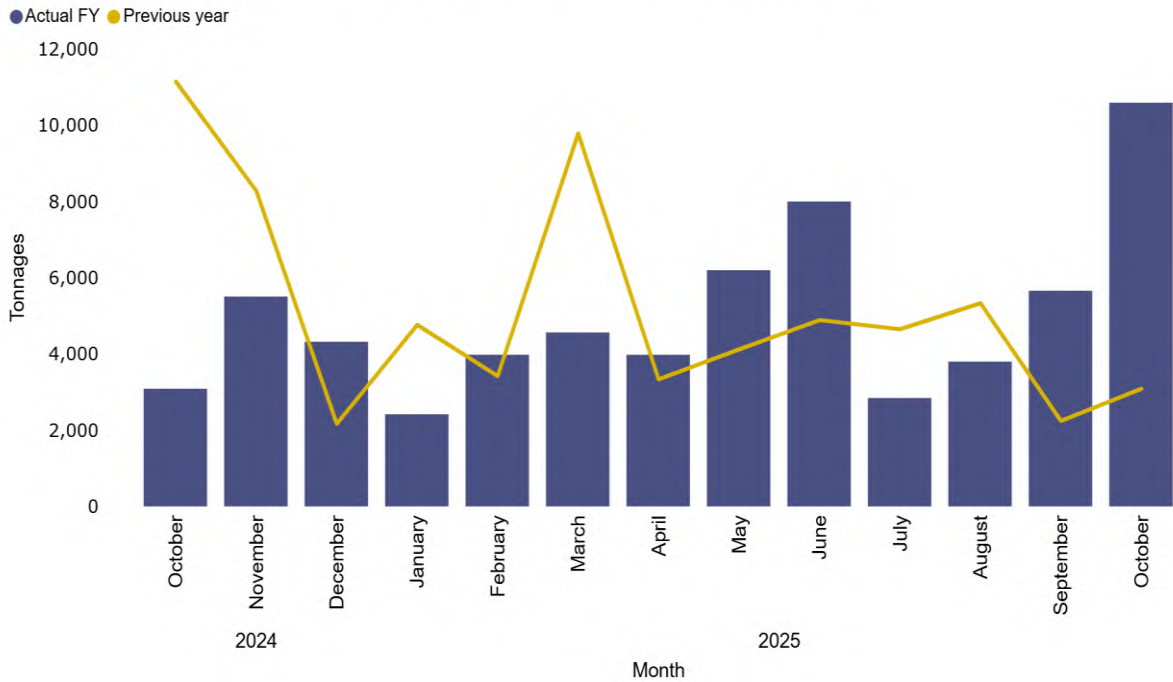
2025/2026 FOGO Tonnages



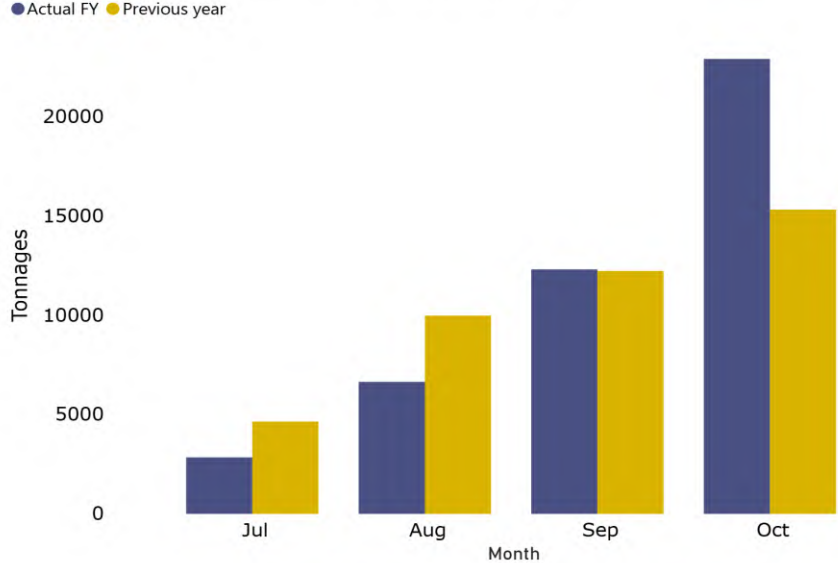
Note: From July 2025 FOGO tonnages include both member and non-member councils.

2025/2026 Product Sales

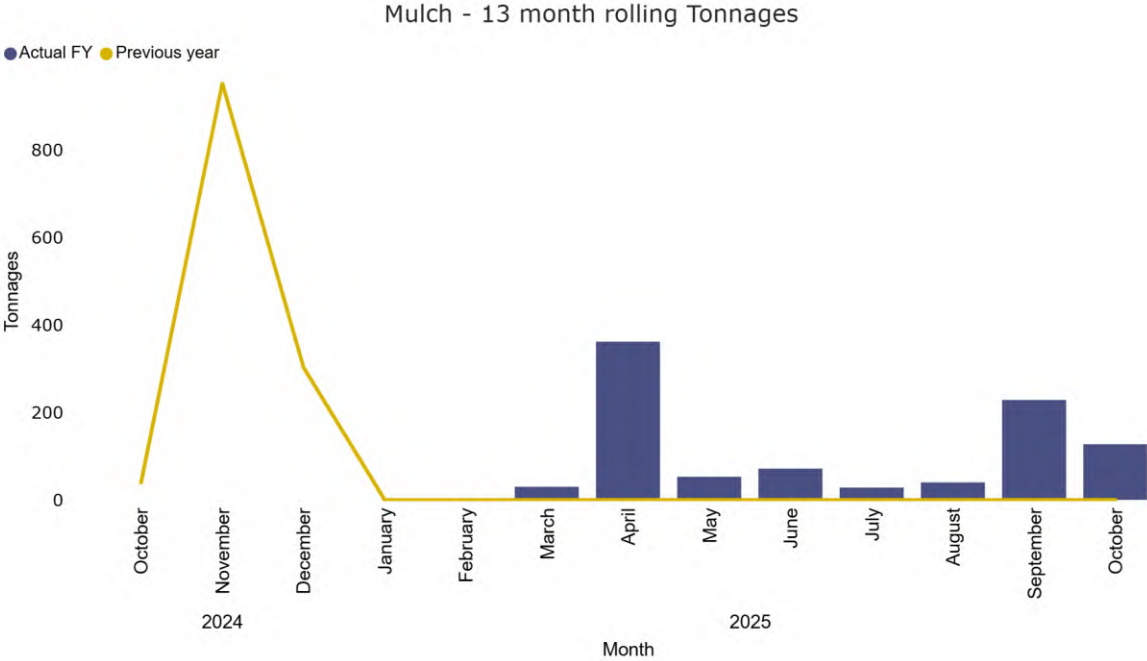
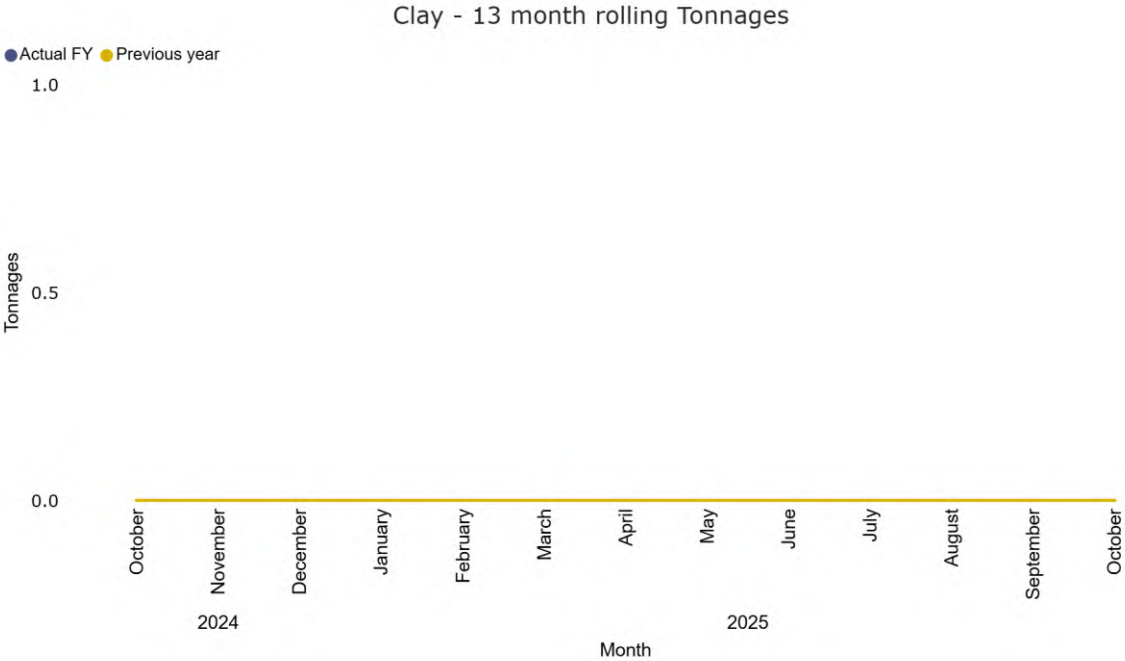
All Products - 13 month rolling Tonnages



All Products - YTD

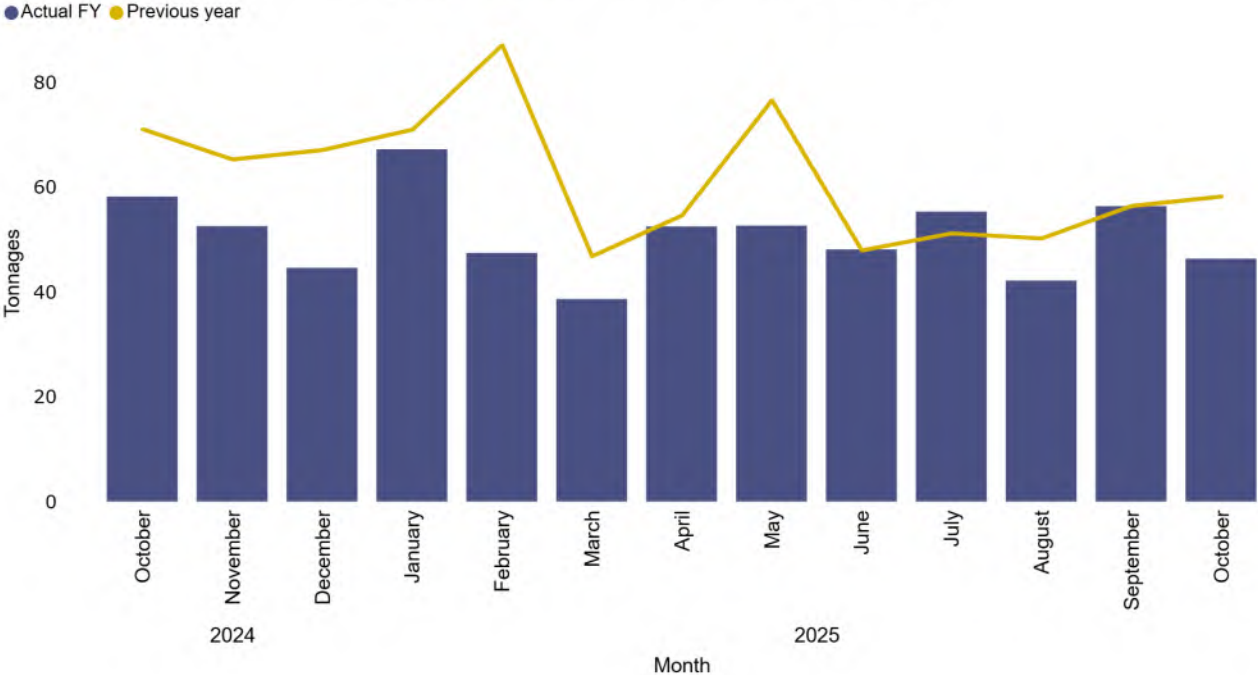


2025/2026 Product Sales

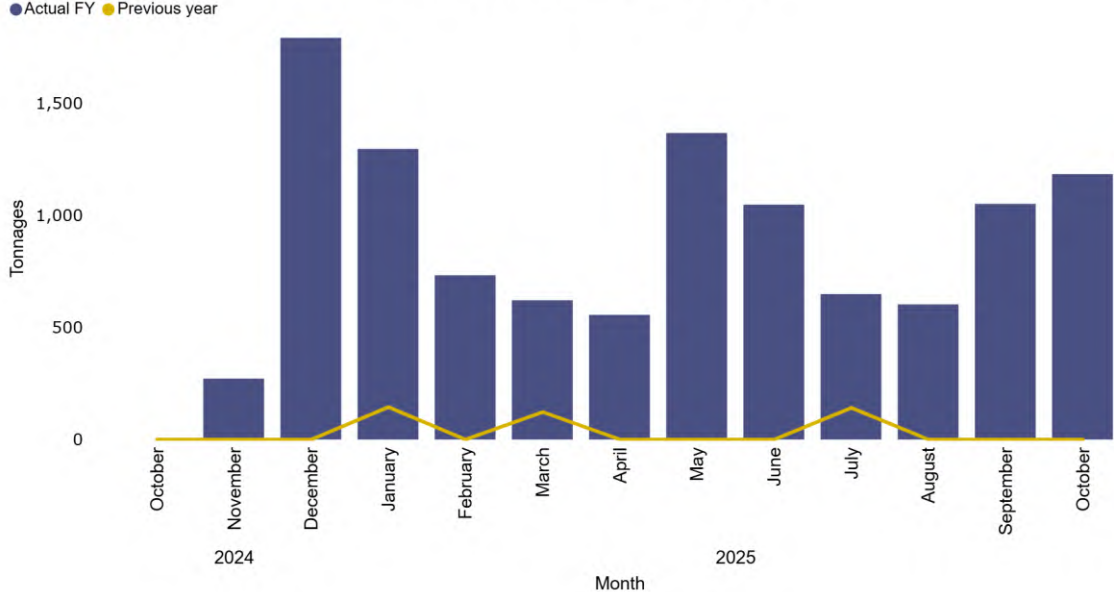


2025/2026 Product Sales

Recycled Materials - 13 month rolling Tonnes

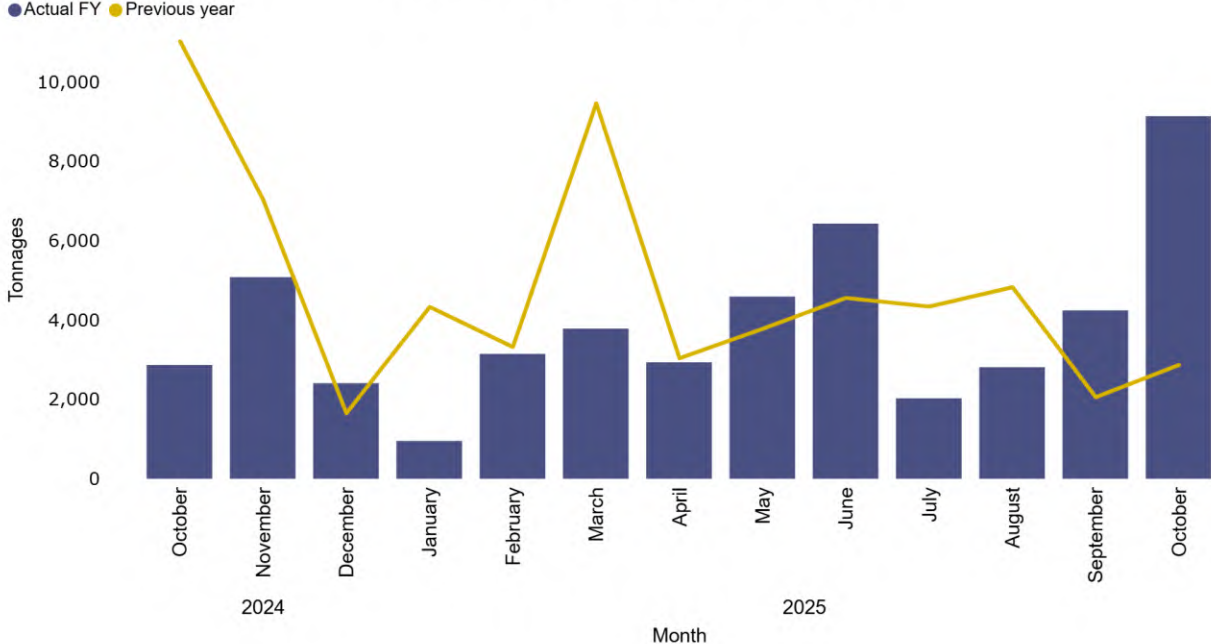


Soil - 13 month rolling Tonnes

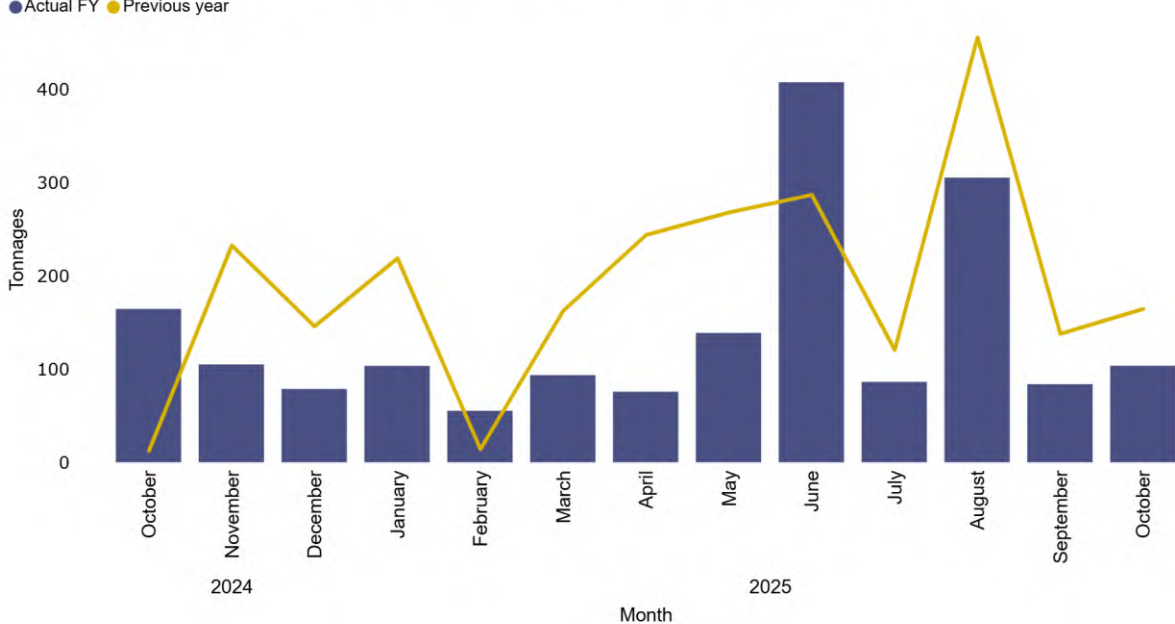


2025/2026 Product Sales

Ferricrete - 13 month rolling Tonnages



Filter / Laterite Rock - 13 month rolling Tonnages





6.10 REPORT ON THE WA 2025 WASTE & RESOURCE RECOVERY CONFERENCE

D2025/23804

PURPOSE OF REPORT

To provide a report to Council on the recent WA 2025 Waste & Resource Recovery Conference, held on 10 and 11 September 2025.

KEY POINT(S)

- A report was presented to Council at its 28 August 2025 meeting for Councillor nominations to attend the WA 2025 Waste & Resource Recovery Conference.
- The Conference was held on 10 and 11 September 2025.
- In accordance with Council Policy 6.3 – Attendance at Events, a written report is now prepared for Council's information.

RECOMMENDATION(S)

That Council notes the report on the 2025 WA Waste & Resource Recovery Conference.

SOURCE OF REPORT

Employee Disclosure under s.5.70 of the *Local Government Act 1995*

Author(s)	Chief Transformation Officer	Nil
Responsible Officer	Chief Executive Officer	Nil

BACKGROUND

- 1 The 2025 WA Waste & Resource Recovery Conference was held on 10 and 11 September 2025 at Crown Towers Perth.
- 2 The Conference is an event which caters for those involved in the waste management, resource recovery and recycling sectors.
- 3 Council, resolved at its 28 August 2025 meeting that (Ref: D2025/17295):
 1. *COUNCILLORS AND OFFICERS NOTES THE DATES OF 10 AND 11 SEPTEMBER 2025 FOR THE 2025 WA WASTE & RESOURCE RECOVERY CONFERENCE.*
 2. *COUNCILLORS PIFFARETTI, HAMILTON, POLIWKA AND THE CHIEF EXECUTIVE OFFICER BE AUTHORISED TO ATTEND THE WA WASTE & RESOURCE RECOVERY CONFERENCE 2025.*

REPORT

- 4 Councillors and other key EMRC staff attended the 2025 WA Waste & Resource Recovery Conference .
- 5 The conference was well organised, well attended and provided a good cross section of industry and State agencies as well as industry participants, presenting information based around waste and resource recovery themes.
- 6 Parliamentary Secretary Kim Giddens, Representing Hon Matthew Swinbourn MLC, Minister for the Environment opened the conference and highlighted that up to June 2025 (Containers for Change), had diverted over 4.4 billion containers for recycling, and more than \$16 million had been donated to over 8,000 registered charities, schools, and communities.
- 7 Recycling rates had increased from 34% to around 65% with an expectation of these numbers would be increased once the scheme is expansion to include wine and spirit bottles.
- 8 The keynote speaker, Adam Ferrier from Thinkerbell presented on the psychology of behaviour change, using personal stories and professional experience.
- 9 Key models presented included motivation, opportunity, and capacity as being drivers of behaviour change. Mr Ferrier placed an emphasis on making desired behaviours such as recycling, easy and motivating.
- 10 He discussed how emotions, perceived value, and psychological motivations drive consumer behaviour, using examples from campaigns and experiments including water conservation and recycling, and the Benjamin Franklin effect.
- 11 The Benjamin Franklin effect is a psychological phenomenon whereby doing a favour for someone can lead you to like that person more. It is based on the principle of cognitive dissonance, where people adjust their attitudes to align with their actions to resolve internal tension. By asking someone for a favour, you can make them feel positively towards you, as their brain rationalises their helpful action by creating positive feelings for you.
- 12 Therese Manning from enRiskS presented on the topical issue of Perfluoroalkyl and Polyfluoroalkyl Substances (PFAS) or forever chemicals. She noted that while PFAS is everywhere, setting safe levels for compost is complex and depends on the end use.
- 13 She highlighted that WAMA (Waste Management and Resource Recovery Association of WA) advocates for only accepting food and garden organics to de-risk the product however with the lack of a national standard for PFAS in compost, this creates uncertainty.
- 14 Ms Manning also discussed establishing "fit for use" standards for PFAS in FOGO-derived compost, whereby levels could vary depending on the end use (e.g. lower for dairy pastures, higher for mine site rehabilitation), requiring scientific calculations based on application rates and usage patterns.
- 15 She also noted the importance of using science and evidence, rather than emotion, to communicate with the public about waste issues like PFAS and plastics which is presented as a responsibility for industry to take the lead to make people 'alert, not alarmed'.
- 16 The negative impact of terminology like 'forever chemicals' for PFAS, was described by Therese as "insane," noting that metals are also "forever" elements as well. This language, she argued, unduly "scares people" and fosters public worry, potentially leading to resistance against beneficial initiatives and "worse outcomes."



- 17 There is a strong consensus on the need to better communicate the overall benefits of managing organics effectively and the principles of a circular economy, rather than disproportionately focusing on trace contaminants. Regulators also contend with the industry's perception that because contaminants are ubiquitous, they are difficult to manage.

STRATEGIC/POLICY IMPLICATIONS

- 18 To achieve the EMRC Plan for the Future in accordance with the revised 10 Year Strategic Plan 2017-2027 and the Sustainability Strategy 2022/2023 – 2026/2027.

Council Policy 6.3 – Attendance at Events

FINANCIAL IMPLICATIONS

- 19 Conference registrations costs were included in the EMRC's adopted annual budget.

SUSTAINABILITY IMPLICATIONS

- 20 The EMRC operates in pursuit of sustainability objectives which are integrated wherever possible in all activities undertaken by the organisation.

RISK MANAGEMENT

Risk – EMRC Staff attend Relevant Forums		
Consequence	Likelihood	Rating
Possible	Unlikely	Low
Action/Strategy		
➤ Attendance at key forums ensures Councillors and staff continue to be apprised of industry related updates and to build their networks.		

MEMBER COUNCIL IMPLICATIONS

Member Council	Implication Details
Town of Bassendean } City of Bayswater }	Nil

ATTACHMENT(S)

Nil



6.11 INFORMATION BULLETIN

CORPORATE BUSINESS PLAN 2025/2026 – 2028/2029 – FIRST QUARTER REPORTING FROM JULY TO SEPTEMBER 2025

D2025/18412

PURPOSE OF REPORT

The purpose of this report is to provide Council with a progress update against key actions identified within EMRC's Corporate Business Plan 2025/2026 – 2028/2029 for the reporting period July to September 2025, inclusive.

KEY POINT(S)

- Section 5.56(1) and (2) of the *Local Government Act 1995* requires that each local government is 'to plan for the future of the district', by developing plans in accordance with the regulations.
- The *Local Government (Administration) Regulations 1996* specify that a 'plan for the future' comprises of the following:
 - ⇒ A Strategic Community Plan – a minimum 10 year timeframe; and
 - ⇒ A Corporate Business Plan – a four to five year plan, which translates the 10 year strategic plan into actions.
- Council adopted the EMRC's Revised Strategic Community Plan titled Revised 10 Year Strategic Plan 2017 – 2027 on 24 November 2022. (D2022/20404).
- Council adopted the revised EMRC's Corporate Business Plan 2025/2026 – 2028/2029 In August 2025 (D2025/17301) for activities commencing 1 July 2025.
- Council adopted the EMRC's Sustainability Strategy 2022/2023 – 2026/2027 on 25 August 2022 (D2022/14122).
- The attachment to this report provides the first quarter reporting, against the final key actions identified within the Corporate Business Plan 2025/2026 – 2028/2029, for the period July to September 2025, inclusive.

SOURCE OF REPORT

Employee Disclosure under s.5.70 of the *Local Government Act 1995*

Author(s)	Chief Transformation Officer	Nil
Responsible Officer	Chief Executive Officer	Nil

BACKGROUND

- 1 Section 5.56(1) and (2) of the *Local Government Act 1995* requires that each local government is 'to plan for the future of the district', by developing plans in accordance with the regulations. The *Local Government (Administration) Regulations 1996* specify that a 'plan for the future' comprises of the following:
- 2 A Strategic Community Plan – a minimum 10 year timeframe.
- 3 A Corporate Business Plan – a four to five year plan, which translates the 10 year strategic plan into actions.
- 4 Council adopted the EMRC's Revised Strategic Community Plan titled Revised 10 Year Strategic Plan 2017 – 2027 on 24 November 2022. (D2022/20404).



- 5 Council adopted the EMRC’s revised Corporate Business Plan 2025/2026 TO 2028/2029 in August 2025 for activities progressed from 1 July 2025 onwards (D2025/17301).
- 6 Council adopted the EMRC’s Sustainability Strategy 2022/2023 – 2026/2027 on 25 August 2022 (D2022/14122).

REPORT

- 7 The Revised 10 Year Strategic Plan 2017 – 2027 guides, at a strategic level, the direction that the EMRC will take over the ensuing period towards achieving its vision: “To be a responsive and innovative leader in assisting Perth’s Eastern Region to be a great place to live, work, play and do business.”
- 8 The Corporate Business Plan 2025/2026 – 2028/2029 has been developed to articulate the strategic direction into operational activities. It is designed to ensure that the organisation as a whole is able to deliver on Council’s high level priorities, and summarises the services, operations and projects the EMRC will deliver over the next four years, commencing as of 1 July 2025.
- 9 Council adopted the EMRC’s Sustainability Strategy 2022/2023 – 2026/2027 on 25 August 2022 (D2022/14122).
- 10 The attachment to this report relates to the Corporate Business Plan actions for the first quarter reporting period of July to September 2025.

STRATEGIC/POLICY IMPLICATIONS

- 11 Reporting on EMRC Strategic Policy implications align with the revised 10 Year Strategic Plan 2017-2027 and the Sustainability Strategy 2022/2023 – 2026/2027.

FINANCIAL IMPLICATIONS

- 12 The financial implications are reflected in the annual operating budget and the long-term financial plans.

SUSTAINABILITY IMPLICATIONS

- 13 The Corporate Business Plan 2025/2026 – 2028/2029 identified projects, programs and services for the benefit and sustainability of Perth’s Eastern Region.

RISK MANAGEMENT

Risk – The Council agreed Key Actions are not delivered in accordance with the Corporate Business Plan		
Consequence	Likelihood	Rating
Moderate	Unlikely	Moderate
Action/Strategy		
➤ Regular and ongoing reviews and quarterly updates ensure staff continue to be apprised of the deliverables and agreed timeframes.		



MEMBER COUNCIL IMPLICATIONS

Member Council	Implication Details
Town of Bassendean	} As outlined in the attachment
City of Bayswater	

ATTACHMENT(S)

Corporate Business Plan 2025/2026 – 2028/2029 First Quarter Progress Report for the period July to September 2025.
(D2025/24398)



Corporate Business Plan 2025/2026 – 2028/2029

**Progress Report – First Quarter
July to September 2025**



Introduction

The Eastern Metropolitan Regional Council's (EMRC) Integrated Planning Framework has been developed to ensure that programs and services are being delivered in alignment with the strategic priorities of EMRC's key stakeholders.

The revised 10 Year Strategic Plan 2017 to 2027 identifies the overarching outcomes that the EMRC Council aspires to achieve.

The newly adopted Corporate Business Plan 2025/2026 – 2028/2029 (Corporate Business Plan) is used to drive operational activities and is aligned to the priorities identified in the 10 Year Strategic Plan. These two comprise the EMRC's Plan for the Future. Strategic high-level plans guide development of actions which are prioritised during annual business planning workshops and resourced through the annual budget.

Council adopted the latest EMRC's Corporate Business Plan in August 2025. The Corporate Business Plan is built on the foundation of four goals identified within the Sustainability Strategy 2022/2023 – 2026/2027 and the revised 10 Year Strategic Plan 2017 to 2027. The Corporate Business Plan sets out the actions that staff will undertake to deliver on Council's strategic priorities.

Reports against the Corporate Business Plan provide Council with progress updates of projects and programs developed to achieve Council's strategic vision "The EMRC focuses on delivering waste, resource recovery and sustainability services, capitalising on its existing capabilities and infrastructure to act as an industry leader" and sustainability vision "Promoting sustainable waste management and a transition to a circular economy".

Updates against the Corporate Business Plan for the period July 2025 to June 2026 are provided quarterly within this document and are against the current adopted Corporate Business Plan.

Hua Jer Liew
Acting Chief Executive Officer

- Behind Schedule; Over Budget; Significant impacts experienced; Project stalled; High likelihood of risk
- Minor impediments regarding Budgets/Schedules; Medium likelihood of risk; Project deferred/postponed
- Ahead or on schedule; Under/On Budget; Risks dealt with or low likelihood

1 Demonstrate Circular Economy Leadership

Objective: To provide circular based resource recovery solutions for Perth’s Eastern Region and act as a knowledge hub for waste avoidance strategies

1.1 Enable Circular Economy Initiatives Through Advocacy Networks by 2025

	Key Actions	Responsible Officer	Status	Quarter	Comments
1.1.1	Map stakeholders and areas of influence and impact to develop a targeted engagement plan (e.g. member Councils, commercial waste customers, government policy drivers)	CEO	●	July - September 2025	➤ A Sales and Marketing Plan is being developed, and discussions are underway with commercial customers
				October - December 2025	➤
				January - March 2026	➤
				April - June 2026	➤
1.1.2	Create and maintain strategic partnerships and alliances which aim to achieve positive outcomes for the region and beyond, build resilience and secure funding (where relevant)	CEO	●	July - September 2025	➤ The Executive Team continues to foster strategic partnerships and alliances
				October - December 2025	➤
				January - March 2026	➤
				April - June 2026	➤

1.2 80% Reuse of Material at all EMRC Operated Sites by 2040

Key Actions	Responsible Officer	Status	Quarter	Comments
1.2.1 Develop a sales model for use of recovered material.	Operations	●	July – September 2025	The draft sales model (document reference: D2025/24763) has been prepared to facilitate the use of recovered material. This initial draft forms the basis for future sales strategies and operational planning. To ensure the model meets organisational objectives and operational requirements, it is scheduled for review by the Executive Leadership Team (ELT). The ELT will assess the draft and provide feedback to guide further development and the eventual implementation of the sales model. This review process is an essential step towards establishing a robust and effective sales framework that supports the EMRC's commitment to maximising material reuse across all operated sites.
			October – December 2025	➤
			January – March 2026	➤
			April – June 2026	➤
1.2.2 Determine high-value use for the existing C&I processing building at Hazelmere RRP	Operations	●	July – September 2025	<ul style="list-style-type: none"> ➤ The C&I (Commercial & Industrial) processing building is currently not in use. All polystyrene operations have ceased, and the disposal and sorting of C&I waste has been transferred to the Waste Transfer Station (WTS) to streamline operations and achieve greater efficiencies. <ul style="list-style-type: none"> ⇒ Looking ahead, several potential high-value uses for the C&I processing building have been identified: ⇒ Upgrading sorting systems to capture and resell high-value recyclables such as plastics, metals, and timber. ⇒ Establishing a circular economy innovation zone through partnerships with industry, enabling the piloting of reuse and remanufacturing projects and using the building as a platform for sustainable technology trials, such as solar recycling and/or plastics recycling.
			October – December 2025	➤
			January – March 2026	➤
			April – June 2026	➤
1.2.3 Map our current waste production profile for benchmarking (as an organisation) and align with the EMRC's FOGO Strategy where applicable	CEO	●	July – September 2025	➤ The waste production profile continues to be mapped to ensure there is alignment with the FOGO Strategy
			October – December 2025	➤
			January - March 2026	➤
			April - June 2026	➤

	Key Actions	Responsible Officer	Status	Quarter	Comments
1.2.4	Regularly review and implement initiatives in line with the Red Hill and Hazelmere Development Plans	Operations	●	July - September 2025	➤ Red Hill Development Plan updated in June 2025. Additional updates are under way to include potential landfill development to Lots 3 – 7.
				October - December 2025	➤
				January - March 2026	➤
				April - June 2026	➤
1.2.5	Regularly review local government procurement guidelines and processes for sustainable decision making	Business Support	●	July - September 2025	➤ A review of the tender process including the scoring matrix has been undertaken. Guidelines were also updated to reflect up to date processes.
				October - December 2025	➤
				January - March 2026	➤
				April - June 2026	➤
1.2.6	Identify and facilitate supply chain awareness for product production e.g. FOGO products, woodchips and construction material including ferricrete	Operations	●	July - September 2025	➤ Presently seeking buyers for the woodchip stockpiles at Hazelmere. There is significant overstock due to delays to the WWTE project.
				October - December 2025	➤
				January - March 2026	➤
				April - June 2026	➤

2. Respond to a Climate Emergency

Objective: To reduce carbon impacts to achieve net zero and understand the risks associated with climate change in Perth's Eastern Region

2.1 Infrastructure Adaptation by 2030

Key Actions	Responsible Officer	Status	Quarter	Comments
2.1.1 Undertake asset management assessment, workforce planning and long-term financial planning for all EMRC owned infrastructure	Business Support	●	July - September 2025	<ul style="list-style-type: none"> ➤ Long Term Financial Planning-Review of the 10 Year Financial Plan will be undertaken as part of the 2026/2027 Budget deliberation process and is expected to commence in Feb/Mar'26 following the half year budget review in Jan/Feb'26. ➤ Strategic IT Plan – Implemented new tape library for backups, Replaced network storage device (SAN) at Ascot office.
			October - December 2025	➤
			January - March 2026	➤
			April - June 2026	➤
2.1.2 Identify and evaluate land-use options at EMRC sites	Operations	●	July - September 2025	<ul style="list-style-type: none"> ➤ At present, the Hazelmere facility is operating at full capacity, primarily serving as a storage site for woodchips. These woodchips are being retained for anticipated future use in the Waste-to-Energy (WWE) facility. ➤ The Red Hill site is undergoing development for several potential uses. These include the establishment of an Air Pollution Control Residue (APCr) processing plant, which will be accompanied by a dedicated Class IV landfill monocell. In addition, there are plans to explore the use of lots 3 to 7 for potential landfill purposes, specifically targeting Class landfill applications.
			October - December 2025	➤
			January - March 2026	➤
			April - June 2026	➤
2.1.3 Map and benchmark energy usage and consumption rates across all sites e.g. energy use, vehicle fuel consumption, auditing requirements, early stage asset management	Operations	●	July - September 2025	<ul style="list-style-type: none"> ➤ Reporting tools in place to track and monitor all areas. The initial contract term of the WALGA Sustainable Energy Project, of which the EMRC is a participant, ended on 31 March 2025. Council resolved at its OCM on the 27 February 2025, to enter new contract with WALGA for a Sustainable Energy solution. ➤ The transfer of Asset management for Hazelmere into MyOSH is complete Red Hill to commence in the next quarter.
			October - December 2025	➤
			January - March 2026	➤
			April - June 2026	➤

2.2 Sustainability Integrated into Management Processes

Key Actions		Responsible Officer	Status	Quarter	Comments
2.2.1	Establish a decision-making framework to include sustainability for operational and capital expenditure	Operations	●	July – September 2025	<ul style="list-style-type: none"> ➤ Red Hill Development Plan has been updated July 2025. ➤ Landfill air space calculations for the quarter have been reviewed to ensure adequate airspace and landfill planning is being undertaken. ➤ Landfill air space calculation projections have been reviewed for the remaining life of the facility which is dependent on a number of critical key consideration such as the Waste to Energy facilities comment. ➤ Red Hill project works are running on time and on budget. ➤ The WWtE plant business case is currently being undertaken and will be represented to Council at the November meeting.
				October – December 2025	➤
				January – March 2026	➤
				April – June 2026	➤
2.2.2	Include sustainable decision-making frameworks in procurement templates, evaluation and processes of all projects	Business Support	●	July – September 2025	➤ The templates, evaluation and processes are refined to include sustainable decision-making frameworks. This will be an ongoing process of continuous improvement.
				October – December 2025	➤
				January – March 2026	➤
				April – June 2026	➤
2.2.3	Implement a sustainability performance review for each team and identify sustainability criteria for environmental, social, governance (ESG) decision making	CEO	●	July – September 2025	➤ Team performance includes and considers environmental, social and governance decision making
				October – December 2025	➤
				January – March 2026	➤
				April – June 2026	➤
2.2.4	Establish regular internal collaboration sessions to identify new sustainability initiatives	Sustainability	●	July – September 2025	➤ Internal collaboration continues on a regular basis to identify sustainability opportunities
				October – December 2025	➤
				January – March 2026	➤
				April – June 2026	➤

3 Reduce Our Environmental Impact

Objective: To lead by example and reduce environmental impact through efficient operations, forward thinking and supporting circular and sustainability initiative in the region

3.1 Contribute to a decrease in illegal waste disposal by 2040

	Key Actions	Responsible Officer	Status	Quarter	Comments
3.1.1	Consider programs for recovery of construction and demolition waste e.g. bricks, timber, sand, soil, concrete and other resource recovery initiatives	Operations	●	July - September 2025	➤ No progress has been this quarter.
				October - December 2025	➤
				January - March 2026	➤
				April - June 2026	➤

3.2 EMRC Wide Environmental Management System

	Key Actions	Responsible Officer	Status	Quarter	Comments
3.2.1	Review and develop the framework the EMRC will use going forward in terms of its Environmental Management System Framework i.e. in alignment with ISO14001 or equivalent	Sustainability	●	July - September 2025	➤ Yearly Surveillance Audit undertaken on 16 th September by SGS. Audit recorded no non-compliance and no non-conformance. Only three areas for improvement have been recommended.
				October - December 2025	➤
				January - March 2026	➤
				April - June 2026	➤
3.2.2	Establish compliance monitoring, reporting and review processes in alignment with the EMRC's Environmental Management System (e.g. NGRS, NPI etc)	Sustainability	●	July - September 2025	➤ NPI report was completed and lodged with DWER on 25 th September prior to the deadline of 30 th ➤ Work has commenced on the NGER report which is due 31 October. ➤ Yearly Surveillance Audit undertaken on 16 th September by SGS. Audit recorded no non-compliance and no non-conformance. Only three areas for improvement have been recommended.
				October - December 2025	➤
				January - March 2026	➤
				April - June 2026	➤

4 Create Value in the Community

Objective: To establish and support projects in the community that create social value from a residential level through to commercial levels

4.1 Source Separation Initiatives by 2027

Key Actions	Responsible Officer	Status	Quarter	Comments
4.1.1 Utilise EMRC fleet and other EMRC owned assets as educational billboards for source separation education and requirements	Operations	●	July - September 2025	➤ All EMRC collection trucks and bulk waste transport trailers have EMRC educational liveries
			October - December 2025	➤
			January - March 2026	➤
			April - June 2026	➤
4.1.2 Consider shared valet service programs for verge collection. This includes a waste classification program for different materials and costings	Operations	●	July - September 2025	➤ No verge collection services have been implemented
			October - December 2025	➤
			January - March 2026	➤
			April - June 2026	➤

4.2 Use of Recovered Material in the Region by 2040

Key Actions	Responsible Officer	Status	Quarter	Comments
4.2.1 Continue to establish and promote community recycling and reuse networks for exchange of products and reuse initiatives	Operations	●	July - September 2025	➤ Resue shops at
			October - December 2025	➤
			January - March 2026	➤
			April - June 2026	➤
4.2.2 Identify uses for recovered materials e.g. woodchip mulching, FOGO products, construction materials for road surfacing and energy reuse	Operations	●	July - September 2025	➤ Service to current Member Councils continued to be delivered, opportunities to secure the supply of goods and services with the departing members have been progressing.
			October - December 2025	➤
			January - March 2026	➤
			April - June 2026	➤

Key Actions	Responsible Officer	Status	Quarter	Comments
4.2.3	Provide waste solutions that are in line with WA Waste Strategy and waste hierarchy	Sustainability	●	➤ EMRC staff are cognisant of the need to ensure the waste solutions we provide are in line with the state's waste strategy
			July - September 2025	➤
			October - December 2025	➤
			January - March 2026	➤
			April - June 2026	➤

7 **CONFIDENTIAL MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC**

RECOMMENDATION (Closing Meeting to the Public)

That with the exception of, the meeting be closed to members of the public in accordance with Section 5.23(2) of the *Local Government Act 1995* for the purpose of dealing with matters of a confidential nature.

COUNCIL RESOLUTION(S)

MOVED

SECONDED

7.1 APPOINTMENT OF AN ACTING CHIEF EXECUTIVE OFFICER (D2025/22437)

This item is recommended to be confidential because it contains matters affecting an employee and is to be treated as confidential in accordance with EMRC Policy 4.1 – Chief Executive Officer's Appointment, Performance Review and Termination Policy

See Confidential Item circulated with the Agenda under Separate Cover.

7.2 SALE OF CARBON CREDITS FROM EMRC FOGO PROJECT (D2025/22913)

This item is recommended to be confidential because it contains matters of a commercial-in-confidence nature.

See Confidential Item circulated with the Agenda under Separate Cover.

7.3 EAST ROCKINGHAM WASTE TO ENERGY PROJECT UPDATE (D2025/18266)

This item is recommended to be confidential because it contains matters of a commercial-in-confidence nature and Legal advice.

See Confidential Item circulated with the Agenda under Separate Cover.

7.4 HAZELMERE WOOD WASTE TO ENERGY PROJECT (D2025/24574)

This item is recommended to be confidential because it contains matters of a commercial-in-confidence nature.

See Confidential Item circulated with the Agenda under Separate Cover.

7.5 SHIRE OF MUNDARING AGREEMENTS (D2025/24975)

This item is recommended to be confidential because it contains matters of a commercial-in-confidence nature and Legal advice.

See Confidential Item circulated with the Agenda under Separate Cover.

7.6 STRATEGIC DIRECTION (D2025/24731)

This item is recommended to be confidential because it contains matters of a commercial-in-confidence nature.

See Confidential Item circulated with the Agenda under Separate Cover.

RECOMMENDATION (Meeting Re-Opened to the Public)

That the meeting be re-opened, the members of the public be invited to return to the meeting.

COUNCIL RESOLUTION(S)

MOVED

SECONDED

8 FUTURE AGENDA FORUMS

The next proposed meeting of Agenda Forum will be held on 12 February 2026 at the EMRC Administration Office, 1st Floor, 226 Great Eastern Highway, Ascot WA 6104 commencing at 6.00pm.

Agenda Forums 2026

Thursday	12	February		at	EMRC Administration Office
Thursday	12	March		at	EMRC Administration Office
Thursday	9	April	(if required)	at	EMRC Administration Office
Thursday	14	May	(if required)	at	EMRC Administration Office
Thursday	11	June	(if required)	at	EMRC Administration Office
Thursday	9	July	(if required)	at	EMRC Administration Office
Thursday	13	August	(if required)	at	EMRC Administration Office
Thursday	10	September	(if required)	at	EMRC Administration Office
Thursday	8	October	(if required)	at	EMRC Administration Office
Thursday	12	November		at	EMRC Administration Office

9 DECLARATION OF CLOSURE OF MEETING