

CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

19. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Mayor Penny Taylor (retired 16/10/21)			
Mayor's annual allowance	18,286	18,117	61,800
Meeting attendance fees	8,990	8,907	30,385
Child care expenses	0	0	1,256
Annual allowance for ICT expenses	0	0	3,500
	27,276	27,024	96,941
Councillor David McMullen (Elected Mayor 16/10/21)			
Mayor's annual allowance	43,514	43,683	0
Meeting attendance fees (Mayor)	21,394	21,478	0
Meeting attendance fees (Councillor)	6,705	6,643	22,660
Annual allowance for ICT expenses	3,500	3,500	2,900
	75,113	75,304	25,560
Deputy Mayor Stephanie Stroud			
Deputy Mayor's annual allowance	15,450	15,450	15,450
Meeting attendance fees	22,660	22,660	22,660
Annual allowance for ICT expenses	2,900	2,900	2,900
	41,010	41,010	41,010
Councillor Rosemary De Vries			
Meeting attendance fees	22,660	22,660	22,660
Annual allowance for ICT expenses	2,900	2,900	2,900
	25,560	25,560	25,560
Councillor Blake Phelan (retired 16/10/21)			
Meeting attendance fees	6,705	22,660	22,660
Annual allowance for ICT expenses	0	2,900	2,900
	6,705	25,560	25,560
Councillor Angela Hamersley			
Meeting attendance fees	22,660	22,660	22,660
Annual allowance for ICT expenses	2,900	2,900	2,900
	25,560	25,560	25,560
Councillor Lynnette Jennings			
Meeting attendance fees	22,660	22,660	22,660
Annual allowance for ICT expenses	2,900	2,900	2,900
	25,560	25,560	25,560
Councillor Rick Powell			
Meeting attendance fees	22,660	22,660	22,660
Annual allowance for ICT expenses	2,900	2,900	2,900
	25,560	25,560	25,560
Councillor Derek Nash (retired 16/10/21)			
Meeting attendance fees	6,705	6,643	22,660
Annual allowance for ICT expenses		2,900	2,900
	6,705	9,543	25,560
Councillor Matthew Davis (retired 16/10/21)			
Meeting attendance fees	6,705	6,643	22,660
Annual allowance for ICT expenses	0	0	2,900
	6,705	6,643	25,560
Councillor Murray Rowe (retired 16/10/21)			
Meeting attendance fees	6,705	6,643	22,660
Annual allowance for ICT expenses	0	0	2,900
	6,705	6,643	25,560
Councillor Jodie Mansfield			
Meeting attendance fees	6,705	6,643	22,660
Annual allowance for ICT expenses	0	0	2,900
	6,705	6,643	25,560



CITY OF SUBIACO
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19. RELATED PARTY TRANSACTIONS (Continued)

(a) Elected Member Remuneration (Continued)	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Councillor Garry Kosovich				
Meeting attendance fees		15,955	16,017	0
Annual allowance for ICT expenses		2,900	2,900	0
		18,855	18,917	0
Councillor Simon White				
Meeting attendance fees		15,955	16,017	0
Annual allowance for ICT expenses		2,900	2,900	0
		18,855	18,917	0
Councillor Mark Burns				
Meeting attendance fees		15,955	16,017	0
Annual allowance for ICT expenses		2,900	2,900	0
		18,855	18,917	0
		335,729	357,361	393,551
Fees, expenses and allowances to be paid or reimbursed to elected council members.				
		2022 Actual \$	2022 Budget \$	2021 Actual \$
Mayor's annual allowance		61,800	61,800	61,800
Deputy Mayor's annual allowance		15,450	15,450	15,450
Meeting attendance fees		231,779	247,611	279,645
Child care expenses		0	0	1,256
Annual allowance for ICT expenses		26,700	32,500	35,400
	19(b)	335,729	357,361	393,551

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the City during the year are as follows:	2022 Actual \$	2021 Actual \$
Short-term employee benefits	874,203	844,254
Post-employment benefits	91,344	149,808
Employee - other long-term benefits	21,982	20,891
Council member costs	335,729	393,551
	1,323,258	1,408,504

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Council member costs

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



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19. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

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

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

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

Purchase of goods and services

2022 Actual	2021 Actual
\$ 2,112,883	\$ 1,680,449

(d) Related Parties

The City's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

An associate person of KMP was employed by the City under normal employment terms and conditions.

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

iii. Entities subject to significant influence by the City

An 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.

