

ANNUAL REPORT 2023-2024



MORE PEOPLE RIDING BIKES MORE OFTEN

ABOUT US

WestCycle is Western Australia's peak body for all people who ride bikes for recreation or transport.

Guided by our three strategic pillars of representation, growth and sustainability, we work with our members, industry partners, cycling groups and clubs, government stakeholders, educational providers and non-governmental organisations to promote and support all forms of bike riding in WA.

By embracing active transport and micromobility, we seek to elevate cycling visibility among stakeholders, improve infrastructure and safety, and normalise bike riding as a viable, sustainable and affordable transport mode in our state.

Be it commuters, kids riding to school, gravel grinders, mountain bikers, BMXers, road riders, track cyclists, e-bikers, hand cyclists or bikepackers, WestCycle is working to lead change and maximise bike riding outcomes.

WestCycle acknowledges the Traditional Custodians throughout Western Australia and their continuing connection to the land, waters and community.

CONTENTS

EXECUTIVE MESSAGES 04-13

BOARD CHAIR DEBBIE MILLARD
& CEO WAYNE BRADSHAW

FINANCIALS

FINANCIAL STATEMENTS,
AUDITOR'S REPORT

26-45

DIRECTORS' REPORT 14-25

FROM THE BOARD

PARTNERS & SPONSORSHIPS

THANK YOU

46

CHAIR'S MESSAGE

WITH A CLEAR STRATEGIC BASE WESTCYCLE CONTINUES TO DRIVE POSITIVE CHANGE FOR ALL WA BIKE RIDERS



DEBBIE MILLARD
WESTCYCLE BOARD CHAIR

In my second year as WestCycle Chair it brings me great satisfaction to see the organisation continuing to evolve to better serve the needs of all West Australians who ride bikes.

As reported in previous years, we continue to build our constituency. While sport and recreational riders are very important stakeholders, WestCycle has made a conscious shift toward a broader active transport vision of which bike riding is the primary element.

There is a recognition that we need to reduce our reliance on motor vehicles and promote bike riding for economic, environmental and personal health reasons whether it be for a ride to the shops or school, to work or just to meet friends.

WestCycle's Board has helped to develop and monitor a strategic plan

that is delivering real benefits to the hundreds of thousands of Western Australians who regularly ride bikes.

We've had to take some tough decisions. Reflecting on a national decline of interest in mass participation events and the rising traffic management and other costs, and an increased risk profile, regrettably it was necessary to cancel the Dams Challenge event in 2024. The Dams had been a valued marquee event for a number of years although there had been disruptions in recent years due to COVID.

DELIVERING FOR BIKE RIDING IN WA

Thanks to the dedication of our team, Board, partners and members, 2024 has seen growth, innovation, and collaboration, with notable strides taken across our three key pillars: representation, growth and sustainability.



WestCycle continues to maintain its strong relationships across various State Government departments, as we continue to advocate strongly for the bike riding population, including ongoing input into bike path development and diversions and the promotion of principle shared paths (PSPs).

Some stand out successes include:

- Securing longer term funding agreements with the Department of Local Government, Sport and Cultural Industries (DLGSC) and Department of Transport (DoT).
- Increased engagement with TourismWA to support the delivery of major cycling events in Western Australia.
- Continued development of our schools program including teacher accreditation and safe routes to schools initiatives.
- Continued growth by the projects team in the delivery of bike riding participation

and promotional activities.

- WestCycle lobbying of the State Government ahead of the State Budget in May 2024 that was influential in the State Government's decision to invest \$45 million in mountain biking facilities,

including \$17.5m to extend the Wadandi Track from Busselton to Augusta.

- Continued collaboration with AusCycling.
- The Fremantle Traffic Bridge Development where WestCycle's



CHAIR'S MESSAGE

FROM INFRASTRUCTURE TO SCHOOLS TO EVENTS TO MEMBERSHIP, WESTCYCLE STRIVES FOR BETTER BIKE RIDING OUTCOMES UP AND DOWN THE STATE

input ensured active transport considerations were included in the approval conditions.

- Better servicing our membership base with partner offers and events where their voice can be heard.
- Finalisation of BMX Facilities Plan.
- Increasing traditional and social media exposure and coverage of bike riding issues.
- Continuing to evolve our bike riding participation activities from the Ride2Work Day to Nyoongar-themed, family-focused events like the Djeran Riding Series, to the successful launch of a new regional community-based gravel event, Bike it to Ballidu Gravel.
- The Board has been active in maintaining improved governance processes including a review of

the risk management framework, updates of the Code of Conduct, Delegations Policy, Board and Committee Charters.

THANK YOU

The composition of our Board was stable for the year and I'd like to thank each of them for the knowledge and strategic input they've brought to the Board table.

Similarly, our Advisory Groups have continued to provide expert input to guide our work at a strategic and operational level. The collective knowledge possessed by these groups is invaluable to ensuring our efforts and activities remained informed, relevant and impactful.

I'd like to thank the DoT's Michelle Prior and Justin McKirdy; the DLGSC's Jacqui Jashari, Glenn Morley, and Steve Bennett; Road Safety Commissioner

Adrian Warner, and Road Safety Commission Chair Katie Hodson-Thomas for their support.

Finally, to WestCycle CEO Wayne Bradshaw and his small but talented team who have delivered so much across so many areas this year.

LOOKING AHEAD

As we look forward to the coming year, WestCycle remains committed to advancing our vision of 'more people riding bikes more often' through leading change to improve bike riding infrastructure, participation, safety and community attitudes towards bike riding.

With new projects, campaigns, and partnerships in the pipeline, WestCycle is poised to continue driving change for the benefit of all WA bike riding communities.



CEO'S MESSAGE

WESTCYCLE CONTINUES TO WORK TO PROMOTE AND NORMALISE BIKE RIDING AMONG THE GREATEST NUMBER OF WEST AUSTRALIANS



WAYNE BRADSHAW
WESTCYCLE CEO

As the peak body for bike riding in Western Australia, WestCycle is always seeking safer environments for people to ride bikes and promoting the positive benefits of bike riding across diverse communities to grow participation.

Despite the loss of income from the Dams Challenge, WestCycle was able to meet budget for the financial year, delivering a \$8,455 profit on revenue of \$2.17 million.

Membership has seen a slight decrease over recent years, largely due to the need for a number of riders to join AusCycling to enable them to race, which WestCycle Membership does not cover.

WestCycle's strategic plan is reviewed annually to guide our staff and underpin activities for the year. It is built around three strategic pillars: representation, growth and sustainability.

STRATEGIC PILLAR | REPRESENTATION

The year saw us continue to strengthen our advocacy work via our Active Transport and Community Engagement teams.

We continue to work with various government bodies, including the Department of Transport (DoT), Main Roads WA (MRWA), the Road Safety Commission (RSC), METRONET, the Office of Major Transport Infrastructure Delivery, as well as local government authorities to deliver more and better cycling infrastructure across the State.

While WestCycle is engaged in the consultation process with alliances who deliver rail and road infrastructure, the needs of bike riders are not always accommodated, especially when diversions around works are required.

A major breakthrough occurred when



MRWA convened a workshop that identified processes to address the key issues facing people who ride bikes when works are undertaken. Improved outcomes included more detailed and transparent contract documentation to the simple practice of having infrastructure influencers actually riding potential diversions to assess the effectiveness pre-implementation.

The new Causeway Pedestrian and Cyclist Bridges are used to benchmark positive bike riding outcomes during a major piece of infrastructure work – recognised as the national award winner of the Cycling Luminaries Award, following WestCycle’s nomination.

Our advocacy to the WA Planning Commission resulted in bike riding outcomes being included in the Development Application approval for the Fremantle Traffic Bridge.



WestCycle has been active in seeking better bike riding outcomes with MRWA which is responsible for many major infrastructure developments. It is encouraging to see the body backing bike-positive approaches like reducing speeds on local roads and at school crossings, thereby creating a safer environment for bike riders and community members alike.

The Orrong Connect project is another example of an improved consultation approach with a 70-person deliberative

panel installed to consider the challenges and opportunities for the heavily congested carriageway.

We have given extensive input into local government bike plans and mountain bike facilities, including the Bindoon Mountain Bike Park and Noolbenger Trail in the John Forrest National Park in the Perth Hills.

Other advocacy work has included our Future of Mobility Seminar Series that provided a platform for Western Australian academic researchers to share their latest

CEO'S MESSAGE

WESTCYCLE HAS REFINED ITS FOCUS AREAS TO BETTER SERVE WA'S DIVERSE BIKE RIDING COMMUNITIES



active transport findings to an audience of practitioners from industry and government.

A collaboration with the RAC and West Australian Local Government Association (WALGA) delivered a successful seminar focused on the positive outcomes of the speed reduction strategy adopted by the City of Vincent.

On a national level, WestCycle worked with other State bike riding organisations on submissions such as the removal of tariffs on e-bikes and linking active transport outcomes to climate change strategies.

STRATEGIC PILLAR | GROWTH

Our member engagement continues to build and develop, with a constant focus on enriching WA's bike riding culture and normalising bike riding as a means to get around. While the most recent data contains encouraging signs, a broad mode shift remains challenging as overall participation rates are proving difficult to budge across the broader population, including children – a situation mirrored across the nation.

We continue to drive enhanced membership services, via broader

communications and digital platforms as well as offers to better support our clubs, affiliate organisations and individual members.

Our schools and education program trains teachers to deliver bike education in schools. More than 100 teachers have passed through our accreditation courses in the past year, creating a legacy of bike instructors and advocates to improve safety, bike skills and culture towards bike riding. We also delivered cyclocross courses and road safety training directly to students.

Our bike program with education institutions like Alta1 creates settings for students who have difficulty in traditional learning environments like classrooms, creating an opportunity for teachers to positively engage students via the



beauty of bikes.

We also delivered a number of road safety programs on behalf of RSC.

To encourage participation among women and girls in metro and regional areas, we've launched programs like Daughters & Dads and Women on Wheels to engage females and boost skills and participation rates.

Our projects team has delivered a host of bike riding initiatives backed by the DoT including WA Bike Month and the Annual Activation Program.

Regional collaborations have included the Laverton Cycling Project with the Cycling Development Foundation and the Department of Local Government, Sport and Cultural Industries (DLGSC)-supported Albany Bike Fest to name a couple.

Notwithstanding the loss of the Dams Challenge we've seen strong participation levels in our remaining road cycling event - the Canola Classic

- with rider numbers up 25% on the 2022 edition.

A more manageable event will be initiated in 2025 to provide an



CEO'S MESSAGE

MORE STABLE REVENUE STREAMS EMPOWER WESTCYCLE TO BETTER DELIVER CYCLING OUTCOMES



alternative to the Dams Challenge.

Bike it to Ballidu Gravel – an exciting new event produced in conjunction with the Ballidu Progress Group, the Shire of Wongan-Ballidu and with DLGSC backing – brought 330 gravel riders of all types (including families) to a tiny wheatbelt town. Its success was recognised as it was shortlisted for the 2024 SportWest Community Sporting Event of the Year.

It is pleasing to report a positive relationship exists with AusCycling, as both organisations refine and activate the most effective ways to develop bike riding in Western Australia, with AusCycling primarily focusing on sport and racing and WestCycle on community activities and active transport.

We are actively engaged in initiatives to boost participation

rates around major events that AusCycling is bringing to Western Australia including the Road National Championships and 2026 UCI Gravel World Championships.

STRATEGIC PILLAR | SUSTAINABILITY

As climate change drives home the collective need for all communities to shift toward more sustainable lifestyles, bike riding is perfectly positioned as a key contributor to de-carbonising our economies, improving public health, reducing traffic congestion and the cost of living.

Our partnerships have expanded to promote bike riding as a vital means to physical and mental wellbeing, and as a sustainable, community-friendly mode of transport.

We will continue to amplify these messages and integrate them into our



projects and partnerships.

Over the past four years there has also been a shift in the financial model of WestCycle from membership and events to grants and fee-for-service projects.

It is critical for WestCycle to have sustainable income streams. In 2024 grant funding was secured with the DoT and DLGSC for terms of four and three years respectively. Both grants have been increased from prior years.

Our positive outcomes are a reflection of the dedication and passion of our members, partners, supporters, board, executive groups and staff.

I look forward to continuing this journey together as we work toward a future where bike riding is accessible, safe, and enjoyable for all.



SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

WESTCYCLE INCORPORATED ABN 36 563 134 343

CONTENTS

DIRECTORS' REPORT
STATEMENT BY MEMBERS OF THE BOARD
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
STATEMENT OF FINANCIAL POSITION
STATEMENT OF CHANGES IN FUNDS
STATEMENT OF CASHFLOWS
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
AUDITOR'S REPORT
AUDITOR'S INDEPENDENCE DECLARATION

DIRECTORS

The names of the directors in office at the date of this report are:

DEBBIE MILLARD

CHAIR, INDEPENDENT DIRECTOR

Appointed Independent Director 3 December 2019

Appointed Chair 12 December 2022

SHANNON ARNOTT

ELECTED DIRECTOR, ROAD, TRACK &
RECREATION CYCLING

Elected 28 November 2022

SARAH MACAULAY

INDEPENDENT DIRECTOR

Appointed 13 December 2022

GEOFF REISER

INDEPENDENT DIRECTOR

Appointed 1 July 2021

TIM ROACH

ELECTED DIRECTOR, OFF-ROAD

Appointed Independent Director 3 December 2019

Elected by members in off-road role 1 July 2021

DENISE SULLIVAN

INDEPENDENT DIRECTOR

Appointed 1 July 2021

BEN SWAN

INDEPENDENT DIRECTOR

Appointed 13 December 2022

CRAIG WOOLDRIDGE

ELECTED DIRECTOR, TRANSPORT,
SAFETY & ADVOCACY

Elected 1 July 2021

MICHAEL VOROS

INDEPENDENT DIRECTOR

Appointed 1 July 2023





PRINCIPAL ACTIVITIES

WestCycle is the peak body for bike riding in Western Australia; an Incorporated not-for-profit organisation with an independent Board of Directors.

WestCycle leads change for bike riding infrastructure, participation, safety and community attitudes with a vision of 'more people riding bikes more often'. Our strategic plan identifies three priorities:

Representation

Lead and collaborate with stakeholders to deliver bike riding outcomes.

Growth

Grow participation through engaging the community.

Sustainability

Strengthen the bike riding community through the promotion of active transport.

OPERATING RESULTS

The operating surplus for the year ended 30 June 2024 amounted to \$8,544 (30 June 2023: deficit of \$24,204).

The surplus was an improvement on the prior year due to a general improvement in expense management.





LIKELY FUTURE DEVELOPMENTS

In accordance with the strategic plan WestCycle will continue as a peak body to provide a coordinated and united voice to enhance bike riding infrastructure, facilities and improve the safety of bike riding whilst initiating and delivering programs to encourage bike riding within the community.

DIRECTORS' BENEFITS

No remuneration is paid to any director as they are all voluntary positions.

DEBBIE MILLARD

CHAIR | INDEPENDENT DIRECTOR

Debbie has 14 years of not-for-profit board experience across community services, Aboriginal corporations, native title, advocacy, arts, leadership development and natural resource management organisations.

She is an experienced and accomplished Chair of Board and Board sub-committees. A Chartered Accountant by profession, a graduate of the Australian Institute of Company Directors with 30+ years' commercial and leadership experience spanning professional services, large private business and not-for-profit organisations.

Debbie runs her own consulting, business coaching and financial



literacy training business, and is a facilitator for the Australian Institute of Company Directors.

As a keen mountain biker she has been an active member of the WA mountain bike community for 20+ years as a competitor, a volunteer and former WAMBA Treasurer. Debbie can be found most weekends riding her mountain bike in the Perth Hills.

TIM ROACH

ELECTED DIRECTOR, OFF-ROAD | DEPUTY CHAIR

Tim has occupied senior leadership and strategic development roles for more than 20 years.

He is a past Director of Executive Education in the School of Business and Law at Edith Cowan University and Assistant Commissioner and General Manager in the public service. He is an Accountant (FCPA) and sits on the Divisional Council of CPA Australia.

Tim has been involved in racing



mountain bikes, BMX and triathlon for many years, both as a father of two children who race and as a past and current bike racer.

DENISE SULLIVAN

INDEPENDENT DIRECTOR

Denise has a career spanning more than 20 years in senior management and executive roles in the state public and not-for-profit health sectors.

In her role as Director Chronic Disease Prevention with the Western Australian Department of Health, she leads the development of state chronic disease and injury prevention policy and planning frameworks and contributes to the shaping of the national preventive health



policy agenda.

Denise is a recreational cyclist, both on and off-road.

CRAIG WOOLDRIDGE

ELECTED DIRECTOR, TRANSPORT, SAFETY & ADVOCACY

Craig is currently the Acting Director Congestion and Movement Strategy at Main Roads WA where he is the leader for the congestion and movement strategy and broader network operations functions for the Perth area.

Craig is the acknowledged expert of the Principal Shared Paths (PSP) program and previously had the lead role for the development and implementation of the WA Bike Network Plan.

He previously led the Active



Transport team which encourages more active and sustainable modes of transport.

A committed bike rider and champion for cycling, Craig is the former Chair of Cycling, Walking Australia New Zealand (CWANZ).

GEOFF REISER

INDEPENDENT DIRECTOR

Geoff has over 20 years experience in organisation, brand, market and customer strategy development and implementation.

Working at board and senior executive level, Geoff has consulted to a wide range of clients including Bankwest, Crown, HBF, East Metropolitan Health Service and Healthway as well as State and Federal Governments.

Geoff has a Bachelor of Commerce (Marketing), is a current board member of Future Living Trust, Independent Living Victoria and Keystone Training Group.



He is a past Director of WorkFocus Group and previous member of the Curtin University School of Marketing Advisory Board.

An enthusiastic triathlete, Geoff is passionate about the opportunities and unique benefits of cycling in WA for recreation, commuting and competition.

SHANNON ARNOTT

ELECTED DIRECTOR, ROAD, TRACK & RECREATIONAL CYCLING

Shannon is a values-driven leader with more than 28 years water utility experience, working across customer, process, compliance, line management, IT support and business improvement roles.

Shannon specialises in people leadership, creating psychologically safe workspaces and bringing disconnected units together to develop cohesive high performing teams. Shannon has been involved in competitive



and recreational cycling and coaching for more than 20 years in disciplines like road, gravel, time trial and mountain biking.

SARAH MACAULAY

INDEPENDENT DIRECTOR

Sarah has over 20 years experience with consultancy and member organisations in the UK and Australia. She is highly experienced in public policy, advocacy and stakeholder relations, with broad technical expertise across transport, urban and development planning, road safety, and environmental and sustainability related areas.

Through leadership roles, and working with and on boards, she is also experienced in organisational strategy, impact measurement, business planning and governance.

Sarah is the Executive Director



of Strategy & Policy at the Urban Development Institute of Australia (UDIA) WA.

She previously held various leadership roles over nine years at RAC WA, including being the Acting General Manager of Social Impact.

BEN SWAN

INDEPENDENT DIRECTOR

Ben is an experienced strategy and communications professional with a passion for sustainability and the environment.

He helps businesses navigate the constantly changing corporate sustainability landscape, advising micro-caps to ASX100, across industries from resources to education.

Ben has a Bachelor of Arts (Journalism) from Curtin University and a Postgraduate Certificate in Sustainable Business from the University of Cambridge.



Ben is a year-round cyclist, commuting most days into the city and has recently discovered the joy of the hills on two wheels.

MICHAEL VOROS

INDEPENDENT DIRECTOR | APPOINTED 1 JULY 2023

Michael has been a practising lawyer since 2004, focusing on environment, planning and related issues and is recognised as an expert in this area – especially for climate change matters.

He has worked on some of WA and Australia’s major projects, including on all environmental issues for the Perth Stadium.

Michael completed a short course in sustainable urban planning at the University of California Berkely, including a focus on how cycling can best be part of our urban and transport planning.

Michael is a keen recreational cyclist. Starting out on the streets



of Port Hedland in his youth he has dabbled since in commuting, triathlon, road and mountain bike, including some limited racing.

Since having children he is now often out with them and mainly around the streets of South Perth. His cycling achievements include completing the Munda Biddi north to south in 2013.



The number of meetings of directors held during the year and the number of meetings attended by each director were as follows:

DIRECTOR	NUMBER OF MEETINGS ELIGIBLE TO ATTEND	NUMBER OF MEETINGS ATTENDED
DEBBIE MILLARD	10	8
SHANNON ARNOTT	10	8
GEOFF REISER	10	9
SARAH MACAULAY	10	8
TIM ROACH	10	9
DENISE SULLIVAN	10	10
BEN SWAN	10	8
MICHEAL VOROS	10	9
CRAIG WOOLDRIDGE	10	10

DIRECTORS' REPORT

SIGNIFICANT CHANGES IN THE STATE OF AFFAIRS

There have been no significant changes in the state affairs of the Association during the financial year which have not been disclosed in the financial statements.

EVENTS SUBSEQUENT TO BALANCE DATE

No matter or circumstance has arisen since 30 June 2024 that has significantly affected, or may significantly affect the Association's operations, the results of those operations, or the Association's state of affairs in future financial years.

AUDITORS INDEPENDENCE DECLARATION

A copy of the Auditor's Independence Declaration required under Part 5, S.80 of the Western Australian Associations Incorporation Act 2015 is included on page 25 and forms part of the Association's Financial Report.

Signed in accordance with the resolution of the Board



Debbie Millard

Chair



Geoff Reiser

Independent Director,
Chair Finance Committee

DIRECTORS' REPORT

WESTCYCLE INCORPORATED STATEMENT BY THE MEMBERS OF THE BOARD

The board of directors has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Board, the financial statements for the financial year 30 June 2024 as set out in the Statement of Financial Position, Statement of Profit and Loss, Statement of Cashflows, Statement of Changes in Funds and Notes to and forming part of the financial statements.

1. Present a true and fair view of the financial position of WestCycle Incorporated as at 30 June 2024 and the financial performance for the year then ended.
2. At the date of this statement there are reasonable grounds to believe that WestCycle Incorporated will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with a resolution of the Board and is signed for and on or behalf of the Board by:



Debbie Millard

Chair



Geoff Reiser

Independent Director,
Chair Finance Committee

	NOTE	2024 \$	2023 \$
REVENUE AND OTHER INCOME			
GRANT INCOME	2	1,487,466	1,479,532
GRANT INCOME – CWANZ	2	196,372	379,179
REVENUE FROM OPERATIONS	3	449,398	561,973
OTHER INCOME	4	36,731	58,358
TOTAL REVENUE AND OTHER INCOME		2,169,967	2,479,042
EXPENDITURE			
ACCOUNTING & LEGAL FEES		42,322	46,431
ADMINISTRATION EXPENSES	5	77,486	88,159
ADVERTISING		5,799	11,299
AUDIT FEES		20,600	24,629
CONTRACTOR FEES	5	3,000	43,113
DEPRECIATION		13,349	16,087
EMPLOYEE BENEFIT EXPENSES	5	1,140,665	1,040,127
EXPENDITURE RELATING TO CWANZ	5	196,372	379,179
EXPENSES FROM OPERATIONS	5	434,371	640,268
INSURANCE	5	153,205	143,252
OCCUPANCY COST	5	74,254	70,702
TOTAL EXPENDITURE		2,161,423	2,503,246
SURPLUS /(DEFICIT) FROM OPERATING ACTIVITIES		8,544	(24,204)
INCOME TAX EXPENSE		-	-
SURPLUS /(DEFICIT) AFTER INCOME TAX EXPENSE		8,544	(24,204)
OTHER COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX		-	-
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR		8,544	(24,204)

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.

	NOTE	2024 \$	2023 \$
CURRENT ASSETS			
CASH AND CASH EQUIVALENTS	6	1,276,999	924,031
PREPAYMENTS – INSURANCE	7	127,412	105,221
OTHER RECEIVABLES	8	52,212	55,142
TOTAL CURRENT ASSETS		1,456,623	1,084,394
NON-CURRENT ASSETS			
PROPERTY PLANT AND EQUIPMENT	9	41,099	47,735
RIGHT OF USE ASSETS	10	2,134	63,544
OTHER RECEIVABLES	11	5,500	5,500
TOTAL NON-CURRENT ASSETS		48,733	116,779
TOTAL ASSETS		1,505,356	1,201,174
CURRENT LIABILITIES			
TRADE & OTHER PAYABLES	12	245,064	250,789
PROVISIONS	13	49,323	39,469
INCOME RECEIVED IN ADVANCE	14	659,773	324,648
LEASE LIABILITIES	15	1,912	58,957
TOTAL CURRENT LIABILITIES		956,072	673,864
PROVISIONS	13	53,255	35,297
LEASE LIABILITIES		-	4,528
TOTAL NON-CURRENT LIABILITIES		53,255	39,825
TOTAL LIABILITIES		1,009,327	713,689
NET ASSETS		496,029	487,485
ACCUMULATED FUNDS			
OPENING BALANCE AT 1 JULY		487,485	511,689
CURRENT YEAR SURPLUS/DEFICIT		8,544	(24,204)
BALANCE ACCUMULATED FUNDS		496,029	487,485

The above statement of financial position should be read in conjunction with the accompanying notes.

	2024
	\$
ACCUMULATED FUNDS BALANCE AT THE COMMENCEMENT OF THE YEAR 1 JULY 2023	487,485
GROSS DEFICIT FROM OPERATIONS	8,544
ACCUMULATED FUNDS BALANCE AT 30 JUNE 2024	496,029

	2023
	\$
ACCUMULATED FUNDS BALANCE AT THE COMMENCEMENT OF THE YEAR 1 JULY 2022	511,689
GROSS SURPLUS FROM OPERATIONS	(24,204)
ACCUMULATED FUNDS BALANCE AT 30 JUNE 2023	487,485

The above statement of changes in funds should be read in conjunction with the accompanying notes.

	NOTE	2024	2023
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
GRANTS RECEIVED		2,018,965	1,768,153
PAYMENTS TO SUPPLIERS, CONSULTANTS AND EMPLOYEES		(2,093,504)	(2,489,946)
INTEREST RECEIVED		8,286	7,777
OTHER INCOME RECEIVED		480,773	570,677
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	16	414,520	(143,339)
CASH FLOWS FROM INVESTING ACTIVITIES			
ACQUISITION OF PLANT AND EQUIPMENT		-	(19,860)
NET CASH OUTFLOW FROM INVESTING ACTIVITIES		-	(19,860)
CASH FLOWS FROM FINANCING ACTIVITIES			
REPAYMENT OF LEASE LIABILITIES		(61,552)	(57,688)
NET CASH OUTFLOW FROM FINANCING ACTIVITIES		(61,552)	(57,688)
NET INCREASE IN CASH HELD		352,968	(220,888)
CASH AT THE BEGINNING OF THE FINANCIAL YEAR		924,031	1,144,919
CASH AT THE END OF THE FINANCIAL YEAR	6	1,276,999	924,031

The above statement of cash flows should be read in conjunction with the accompanying notes.

NOTE 1(A) STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of the financial report are set out below.

MATERIAL ACCOUNTING POLICIES AND BASIS OF PREPARATION

The Directors have determined that the financial report presented is a special purpose financial report prepared to satisfy the financial reporting requirements of the Associations Incorporation Act 2015 (Western Australia) and as required by its Constitution.

The financial report has been prepared in accordance with the requirements of the Associations Incorporation Act 2015 (Western Australia) and applicable Australian Accounting Standards.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit entities.

The Board of WestCycle Incorporated has determined that unless otherwise stated, the accounting policies have been consistently applied in the preparation of this financial report.

NEW ACCOUNTING STANDARDS AND INTERPRETATIONS NOT YET MANDATORY OR EARLY ADOPTED

There are no Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory that would have a material impact on the Association.

HISTORICAL COST CONVENTION

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, the current valuation of non-current assets.

CRITICAL ACCOUNTING ESTIMATES

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 1(B).

NOTE 1(A): STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**REVENUE AND INCOME****REVENUE FROM CONTRACTS WITH CUSTOMERS**

Revenue is recognised at an amount that reflects the consideration to which the incorporated association is expected to be entitled in exchange for services to a customer. For each contract with a customer, the Association recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer of services promised.

Non-government revenue and grant revenue is recognised in the statement of profit or loss when it is controlled, unless any specific obligations attached to the funds have yet to be performed, when they are then recorded as deferred income in the statement of financial position until such conditions are met or services provided.

GRANTS AND OTHER CONTRIBUTIONS PAID

Grants, donations, gifts and other non-reciprocal contributions are recognised as revenue when WestCycle obtains control over the assets comprising the contributions. Control is normally obtained upon their receipt. If conditions are attached to the grant that must be satisfied before WestCycle is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

As at 30 June each year, funds received by WestCycle which have not been expended are recognised as a current liability. These funds are then transferred and recognised in the Statement of Profit or Loss and Other Comprehensive Income for the following year. Contributions are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined, and the services would be purchased if not donated.

SALE OF GOODS

Revenue from the sale of goods comprises revenue earned from the sale of goods donated and purchased for resale. Sales revenue is recognised when the control of goods passes to the customer.

NOTE 1(A): STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

MEMBERSHIP AND EVENT FEES

Revenue from memberships and events are recognised over the time period to which the fee relates.

OTHER REVENUE

Other revenue is recognised when it is received or when the right to receive payment is established.

DONATIONS

Donations collected, including cash and goods for resale are recognised as revenue when the Association gains control, economic benefits are probable and the amount of the donation can be measured reliably.

ACQUISITION OF ASSETS

The cost method of accounting is used for all acquisitions of assets. Cost is measured as the fair value of the assets given up or liabilities undertaken at the date of acquisition plus incidental costs directly.

Assets costing less than \$500 may be expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

All non-current assets having a finite useful life are systematically depreciated over their estimated useful lives in a manner which reflects the consumption of their future economic benefits

Property, plant and equipment are carried at cost less accumulated depreciation and impairment losses.

Depreciation is calculated on a diminishing value basis to apportion the net cost of each item of property, plant and equipment over its expected useful life to the Association. Estimates of remaining useful lives are made on an annual basis for all assets. Depreciation is expensed as an operating expenditure in the year in which it is incurred. The depreciation rates used for each class of asset are as follows:

- Computer Equipment | 40%
- Furniture and Fixtures | 12.5%
- All other Plant and Equipment | 20%

NOTE 1(A): STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**CASH**

For the purpose of the Statement of Cash Flows, cash includes cash assets and restricted cash assets net of outstanding bank overdrafts, if any. These include short-term deposits that are readily convertible to cash on hand and are subject to insignificant risk of changes in value.

WEBSITE COSTS

Costs in relation to web sites controlled by WestCycle have been charged as expenses in the year in which they are incurred.

RECEIVABLES

The recoverability of receivables is assessed at balance date and debts that are known to be uncollectible are written off.

CURRENT AND NON-CURRENT CLASSIFICATION

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

NOTE 1(A): STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**PAYABLES**

Payables, including accruals not yet billed, are recognised when WestCycle becomes obliged to make future payments as a result of a purchase of assets or provision of services, or where there is a commitment for future services.

TAXATION AND GOODS AND SERVICES TAX

The Association promotes cycling in the state of Western Australia and is classed as exempt from Income Tax by virtue of Division 50 of the Income Tax Assessment Act 1997. The net amount of goods and services tax recoverable from or payable to the Australian Taxation Office is included as a current asset or liability in the balance sheet. Revenue, expenses and assets are recognised net of the GST. Trade receivables and payables are stated with the amount of GST included.

EMPLOYEE ENTITLEMENTS

Provision is made for the Association's liability for employee entitlements arising from services rendered by employees to the reporting date. Employee entitlements for wages and salaries, annual leave and long service leave have been measure as follows:

- i. This benefit is recognised at the reporting date in respect to employees' services up to that date and is measured at the current remuneration rate, applicable to each employee.
- ii. Leave benefits are calculated at current remuneration rates and based on the accrued liability to the reporting date. A liability for long service leave has been recognised from the commencement date of each employee based on the need to recognise the contribution to this future expense from funding received. An actuarial assessment of long service leave has not been undertaken. It is considered that this treatment of the liability for long service leave provides a conservative provision where future funding level are uncertain.
- iii. WestCycle contributes to superannuation funds of the employee's choice in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. All these funds comply with the legislation applying to administration of superannuation and retirement benefit arrangements, specifically with regard to the preservation of employer contributions and the portability of funds to alternate providers.

NOTE 1(A): STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

RIGHT-OF-USE ASSETS

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the Association expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of-use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

The Association leases its office on 12-month agreements. On renewal, the terms of the lease are renegotiated. For the 12-month lease commencing 15th of July 2024 the Association has elected to apply the short-term lease exemption permitted under AASB 16. The Association has chosen not to recognise a right-of-use asset and corresponding lease liability for leases with a lease term of 12 months or less.

As a result of this election, lease payments associated with these short-term leases will be expensed on a straight-line basis over the lease term. The change in accounting policy has been applied prospectively from 15th July 2024 and does not impact this set of financial statements. No retrospective adjustment has been made.

ROUNDING OF AMOUNTS

Amounts in the financial statements have been rounded to the nearest dollar.

LEASE LIABILITIES

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Association's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of-use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

NOTE 1(B): CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

EMPLOYEE BENEFITS PROVISION

As discussed in note 1(A), the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

	2024	2023
	\$	\$
NOTE 2		
GRANT INCOME		
STATE GOVERNMENT AGENCIES	1,446,672	1,449,533
CYCLING AND WALKING AUSTRALIA AND NEW ZEALAND (CWANZ) [1]	196,372	379,179
VARIOUS LOCAL GOVERNMENT AUTHORITIES	40,794	30,000
	1,683,838	1,858,712
<i>[1] CWANZ funds were provided by other states to meet obligations of head office hosted by WestCycle.</i>		
NOTE 3		
REVENUE FROM OPERATIONS		
MEMBERSHIP FEES	225,179	263,156
EVENT FEES	50,284	189,686
SPONSORSHIP	9,000	71,711
OTHER	164,935	37,421
	449,398	561,973
NOTE 4		
OTHER INCOME		
INTEREST INCOME	8,286	7,777
KIT SALES	5,859	33,834
COST RECOVERIES	9,726	11,042
SUNDRY INCOME	12,860	5,705
	36,731	58,358

	2024	2023
	\$	\$
NOTE 5		
ADMINISTRATION EXPENSES		
TRAVEL AND ACCOMMODATION	3,966	6,566
SOFTWARE AND SUPPORT	29,486	29,619
OTHER ADMINISTRATIVE EXPENSES	44,034	51,975
	77,486	88,160
CONTRACTOR FEES		
CONTRACTOR FEES	3000	43,113
	3000	43,113
EMPLOYEE BENEFITS EXPENSES		
WAGES AND SALARIES	991,450	958,128
LEAVE ENTITLEMENTS	30,839	(18,815)
OTHER PAYROLL EXPENSES	118,376	100,812
	1,140,665	1,040,125
EXPENSES FROM OPERATIONS		
PROJECT GRANT COSTS	243,590	109,391
EVENT CONTRACTOR AND LOGISTICS COSTS	121,208	266,420
OTHER FEES	69,573	264,457
	434,371	640,268
INSURANCE		
INSURANCE	153,205	143,252
	153,205	143,252
OCCUPANCY COST		
DEPRECIATION OF RIGHT OF USE ASSET (OFFICE LEASE)	54,900	51,742
INTEREST ON RIGHT OF USE LIABILITY (OFFICE LEASE)	2,566	1,416
OFFICE EQUIPMENT PURCHASES	303	-
OFFICE RENTAL – VARIABLE OUTGOINGS	16,485	17,544
	74,254	70,702
EXPENDITURE RELATING TO CWANZ		
ADMINISTRATION EXPENSES	12,567	16,532
CONTRACTOR AND EMPLOYEE BENEFITS EXPENSES	183,805	362,647
	196,372	379,179

	2024	2023
	\$	\$
NOTE 6		
CASH AND CASH EQUIVALENTS		
CASH AT BANK	972,186	887,043
CWANZ FUNDS HELD BY WESTCYCLE	304,813	36,988
	1,276,999	924,031
NOTE 7		
PREPAYMENTS		
INSURANCE	127,412	105,221
	127,412	105,221
NOTE 8		
RECEIVABLES		
<i>CURRENT RECEIVABLES</i>		
TRADE RECEIVABLES	52,212	55,142
	52,212	55,142
	<i>All amounts are short term. At the reporting date none of the receivables were past due or in arrears.</i>	
NOTE 9		
PROPERTY PLANT AND EQUIPMENT		
PLANT AND EQUIPMENT AT COST	195,518	188,806
LESS: ACCUMULATED DEPRECIATION	(154,419)	(141,071)
	41,099	47,735
NOTE 10		
RIGHT OF USE ASSET		
RIGHT OF USE ASSET AT COST	274,824	274,824
LESS: ACCUMULATED DEPRECIATION ON RIGHT OF USE ASSET	(272,690)	(211,280)
	2,134	63,544
NOTE 11		
NON-CURRENT RECEIVABLES		
SECURITY DEPOSIT	5,500	5,500
	5,500	5,500

	2024	2023
	\$	\$
NOTE 12		
TRADE AND OTHER PAYABLES		
CURRENT PAYABLES	60,028	174,280
FINANCIAL LIABILITIES	5,632	1,721
TAX LIABILITIES	141,824	36,097
ACCRUALS	37,580	38,691
	245,064	250,789
NOTE 13		
PROVISIONS		
<i>CURRENT PROVISIONS</i>		
PROVISION FOR ANNUAL LEAVE ENTITLEMENTS	49,323	39,469
	49,323	39,469
<i>NON-CURRENT PROVISIONS</i>		
PROVISION FOR LONG SERVICE LEAVE ENTITLEMENTS	53,255	35,297
	53,255	35,297
	102,578	74,766
NOTE 14		
INCOME RECEIVED IN ADVANCE		
UNEXPENDED AT YEAR END – OTHER GRANTS	221,010	174,800
UNEXPENDED AT YEAR END – CWANZ	304,812	36,988
MEMBERSHIP FEES	86,858	96,811
EVENTS INCOME	47,093	16,048
	659,773	324,648
NOTE 15		
LEASE LIABILITY		
CURRENT – LEASE LIABILITY	1,912	58,957
NON- CURRENT – LEASE LIABILITY	-	4,528
	1,912	63,485

NOTE 16	RECONCILIATION OF CASH FLOW FROM OPERATING ACTIVITIES	2024	2023
		\$	\$
	NET INCOME	8,544	(24,204)
	ADJUSTMENT FOR NON-CASH ITEMS		
	DEPRECIATION	13,349	16,087
	AMORTISATION	54,675	51,742
	CHANGE IN OPERATING ASSETS AND LIABILITIES		
	UNSPENT GRANTS	328,504	-
	INCOME RECEIVED IN ADVANCE	6,622	(90,558)
	TRADE AND OTHER RECEIVABLES	2,930	(41,877)
	PREPAYMENTS - INSURANCE	(22,191)	(4,531)
	TRADE AND OTHER PAYABLES	(5,726)	(34,781)
	PROVISIONS	27,813	(15,217)
	NET CASH INFLOW FROM OPERATING ACTIVITIES	414,520	(143,339)

NOTE 17: CONTINGENT LIABILITIES AND CONTINGENT ASSETS

The Association had no contingent liabilities or contingent assets as at 30 June 2024 and 30 June 2023.

NOTE 18: COMMITMENTS

The Association had no material commitments as at 30 June 2024 and 30 June 2023.

NOTE 19: ECONOMIC DEPENDENCE

The Association is dependent upon the ongoing receipt of State Government grants, membership fees, events and commercial activities to ensure the ongoing continuance of its programs. At the date of this report, management has no reason to believe that this financial support will not continue.

NOTE 20: EVENTS AFTER THE REPORTING PERIOD

No matter or circumstance has arisen since 30 June 2024 that has significantly affected, or may significantly affect the Association's operations, the results of those operations, or the Incorporated Association's state of affairs in future financial years.

AUDITOR'S REPORT

FOR THE YEAR ENDED
30 JUNE 2024



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INDEPENDENT AUDITOR'S REPORT

To the members of WestCycle Incorporated

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of WestCycle Incorporated (the Association), which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including material accounting policy information, and the Statement by the Members of the Board.

In our opinion the accompanying financial report of WestCycle Incorporated, is in accordance with Division 5 of the Associations Incorporation Act 2015, including:

- (i) Giving a true and fair view of the registered entity's financial position as at 30 June 2024 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards to the extent described in Note 1 and Part 5 of the Associations Incorporation Act 2015.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report. We are independent of the registered entity in accordance with the auditor independence requirements of the Associations Incorporation Act 2015 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter - Basis of accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling Association's financial reporting responsibilities under the Associations Incorporation Act 2015. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other information

Those charged with governance are responsible for the other information. The other information obtained at the date of this auditor's report is information included in WestCycle's annual report, but does not include the financial report and our auditor's report thereon.

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AUDITOR'S REPORT

FOR THE YEAR ENDED
30 JUNE 2024



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

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

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Directors for the Financial Report

The Directors are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Associations Incorporation Act 2015 and the needs of the members. The director's responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the responsible entities either intend to liquidate the association or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Report

Our objectives 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at:

http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our auditor's report.

BDO Audit Pty Ltd

BDO

Jarrad Prue

Director

Perth, 28 October 2024

AUDITOR'S INDEPENDENCE DECLARATION

**FOR THE YEAR ENDED
30 JUNE 2024**



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DECLARATION OF INDEPENDENCE BY JARRAD PRUE TO THE DIRECTORS OF WESTCYCLE INCORPORATED

As lead auditor for the Audit of WestCycle Incorporated for the year ended 30 June 2024, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements of the *Associations Incorporated Act 2015* in relation to the audit;
2. No contraventions of any applicable code of professional conduct in relation to the audit.

Jarrad Prue
Director

BDO Audit Pty Ltd
Perth
28 October 2024

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PARTNERS

WestCycle acknowledges the generous support of all our partners.



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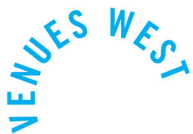
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MEMBER ORGANISATIONS

