

Annual Report 2021/22



Our Values

SAFETY

We demonstrate personal responsibility for the safety and wellbeing of everyone around us. Everything we do relies upon the safety of our workforce and the community. We care about the safe management of the environment.

HONESTY

We are honest, consistent, open and transparent in our dealings with our stakeholders and are committed to building mutual trust and respect.

ACCOUNTABILITY

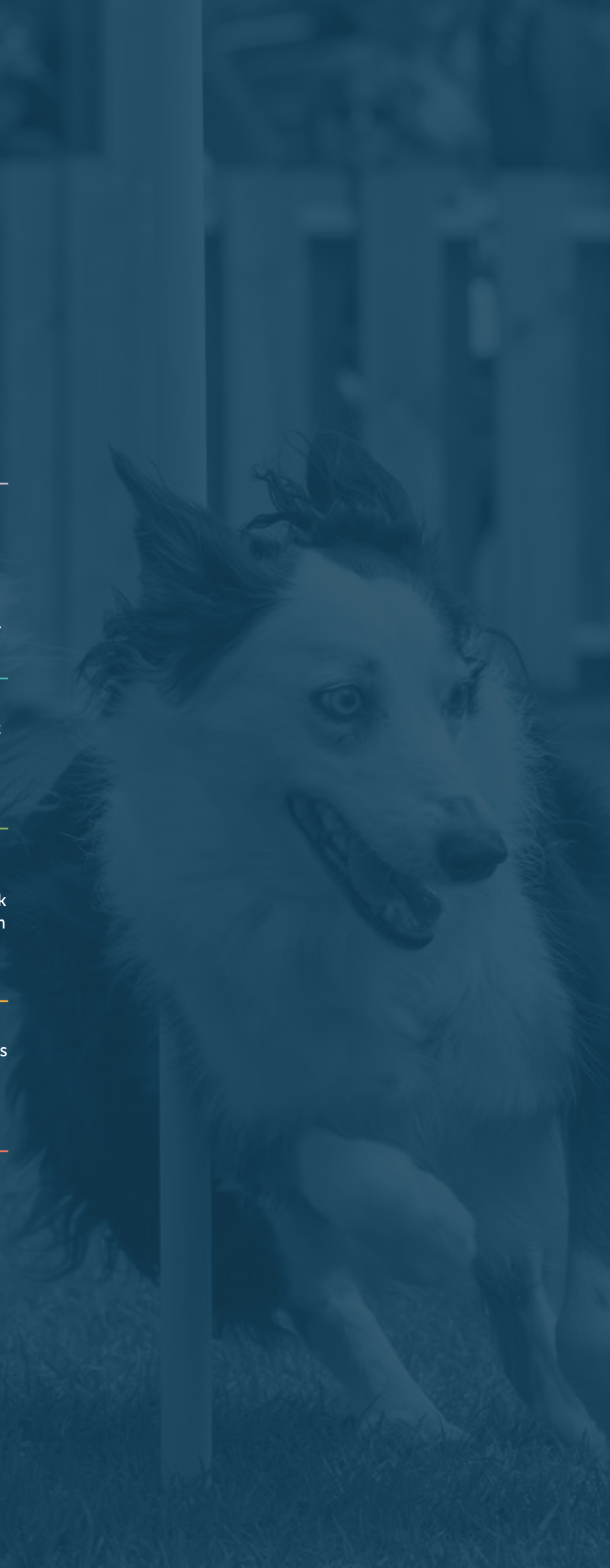
We set high performance expectations and hold ourselves accountable for the quality of our work and the results we achieve as individuals, as team members and as an organisation.

RESPECT

We are sincere, fair and forthright, treating others with dignity and respecting their individual differences, feelings and contributions.

PROFESSIONALISM

We show pride, enthusiasm and dedication in everything that we do. We are committed to delivering high quality service and advice.



Contents

HOW TO USE THIS DOCUMENT:

1. Scan the QR Codes to access interactive elements and digital content.
2. Listed throughout the document are numbers that relate to objectives listed in the **Strategic Community Plan 2020-2030**.



Scan the QR code to access the Strategic Community Plan 2020-2030

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Mayor's Foreword



I am so pleased to present to you the City of Armadale 2021/22 Annual Report.

It was a period that began with the global and national pressures of ongoing COVID-19 restrictions that gradually eased as the year progressed.

Our community handled the restrictions with good grace, while continuing to support local businesses. The City also continued to adapt to meet the changing needs of our community and business sector, in innovative ways.

As one of the fastest growing areas in Perth, our City has experienced rapid urban development. This growth highlighted the need for a balanced approach to retaining, protecting and enhancing our remaining natural environment. Throughout 2021/22, we continued to invest in our infrastructure and services, and made progress in the area of environmental sustainability throughout the organisation.

The City's Strategic Planning team progressed several significant projects and strategies to guide future development. These included works on a new Local Planning Strategy; a new Town Planning Scheme; the Armadale City Centre Investment Framework and Project Plan; the Armadale City Centre Public Realm Strategy Stage 1 and the Kelmscott Activity Centre Precinct Plan. The value of this work cannot be underestimated as it guides the development, look and feel of the City over the next 30 years.

2021/22 marked a defining moment for Armadale with major transformational projects nearing completion, under construction or in planning stages. Advocacy for the investment of multimillions in funding from both the State and Federal Governments was successful and these major projects will benefit both the local community and residents in the wider southern metropolitan region.

In April 2022, we adopted a new Advocacy Priorities Strategy to actively attract investment, with a particular focus on the Armadale City Centre. The Strategy identifies top projects of regional significance and partnerships to accelerate development and support our fast-growing community.

Looking ahead, we want to:

- Capitalise on the redevelopment of the Armadale Train Station and elevated railway line by transforming the nearby open public space into active, engaging and safe places for our community.
- Redevelop the City's Civic Precinct into a modern and functional place for our community by providing civic, cultural, commercial, residential and recreational activity.
- Establish an inner-city Medical and Health Precinct to support the nearby hospital, create jobs, unlock underutilised land, and to assist in increasing the capacity of our Health system.

- Secure funding to enable the building of the Armadale Regional Recreational Reserve, a major sporting facility of regional significance.
- Secure long-term funding to deliver programs at the well-respected Armadale Champion Centre.
- Secure funding to build the new Hilbert District Community Centre.

2021/22 was the first year since the start of COVID-19 where we've been able to deliver the full annual event program. This comprised of Outside the Frame, the Armadale Highland Gathering and the Perth Kilt Run, Carols by Candlelight, Australia Day, three Movies events, the Armadale Arts Festival and the Minnawarra Art Awards. These major events attracted a collective attendance of over 41,000 people.

Thank you to our staff, elected members and community for working together to share the positive story of Armadale and supporting the area's ongoing transformation into an attractive, accessible, inclusive and sustainable community to live, work, and play.

Cr Ruth Butterfield
Mayor

Elected Members

As at 30 June 2022

RIVER WARD



MAYOR
Cr Ruth Butterfield



Cr John Keogh

MINNAWARRA WARD



DEPUTY MAYOR
Cr Kerry Busby



Cr Gary Smith

HILLS WARD



Cr Grant Nixon



Cr Scott Mosey

LAKE WARD



Cr Sartaj Virk



Cr Michelle Silver

RANFORD WARD



Cr Shanavas Peter JP



Cr Keyur Kamdar

HERON WARD



Cr Michael Hancock



Cr Emma Flynn

PALOMINO WARD

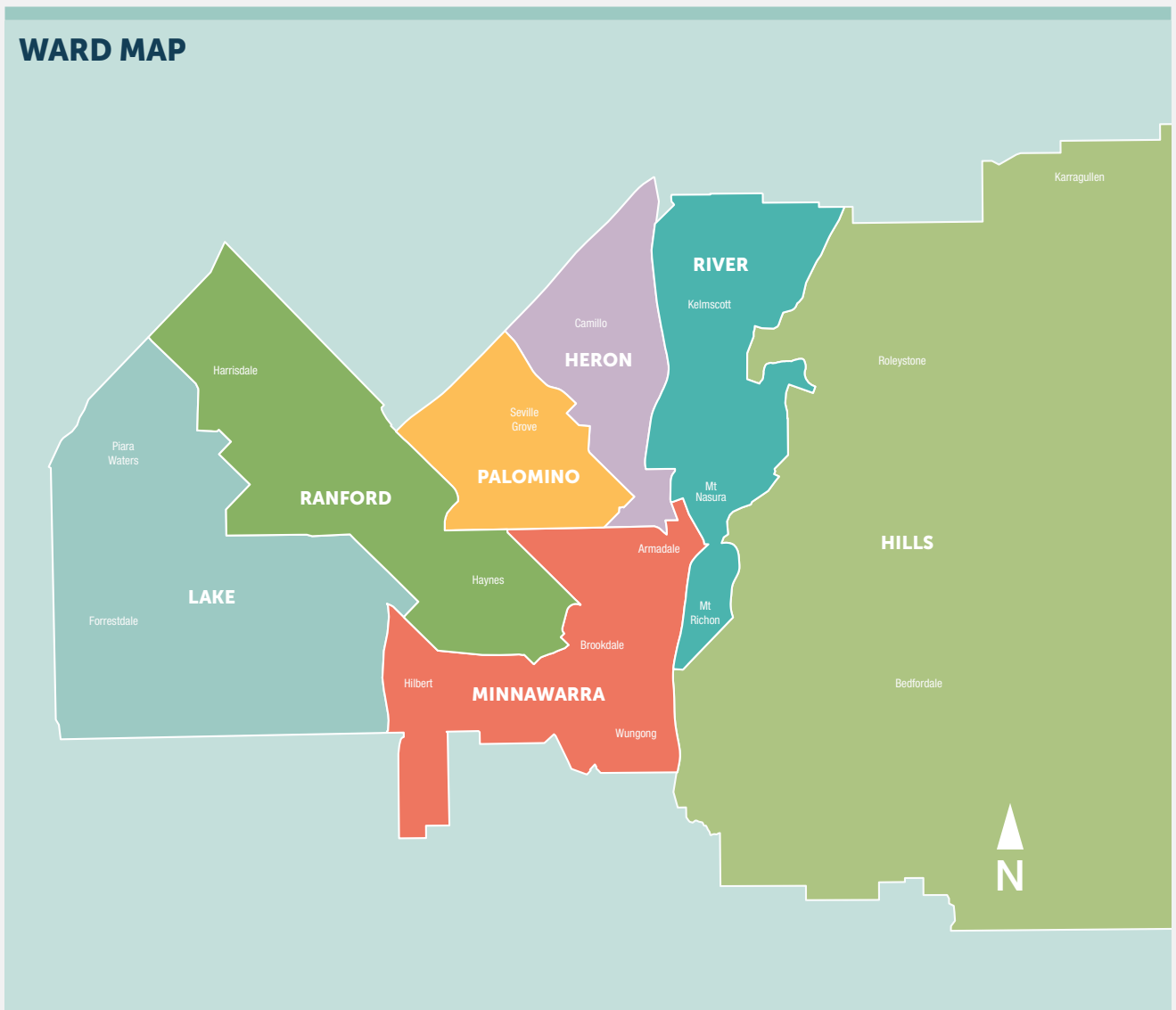


Cr Paul Hetherington



Cr Melissa Northcott

WARD MAP



For current Councillor details visit
www.armadale.wa.gov.au/mayor-councillors-and-wards



CEO Message



As a local government, the City of Armadale is responsible for building and maintaining essential civil and community infrastructure as well as delivering a wide range of economic, environmental, community, cultural, recreational and development services.

Throughout 2021/22, City staff worked tirelessly to provide the services and infrastructure our growing community needs, despite the challenges that COVID-19 created.

Capacity within the organisation was impacted throughout the year as a result of the pandemic, with staff absences increasing due to many people being impacted either directly or indirectly by COVID-19. As a result, the City continued to embrace flexible work arrangements, including remote work, to ensure business continuity and the provision of services to our community.

We continued our internal reform efforts in a range of areas including asset management, financial management, ICT and integrated planning and reporting.

There are many opportunities coming our way including the Australian Government announcing a much-needed funding boost of \$110 million towards Metronet's Byford rail extension. Our strong advocacy across all tiers of government has meant that the project now includes the construction of an elevated viaduct in Armadale.

The Armadale Train Station redevelopment will also strengthen our City Centre's function as a Strategic Metropolitan Centre as it helps catalyse

a significant increase in local job opportunities, plus a boost in residential population, student numbers and private sector investment in the City Centre.

Raising the railway line will significantly improve pedestrian, cyclist and vehicle connections along with productivity. This project also brings much needed safety, efficiency, economic and social benefits as well as strong transport links to Armadale from other parts of Perth.

Kelmscott's Denny Avenue Level Crossing project was completed with the removal of the Denny Avenue level crossing and a new underpass at Davis Road. The Kelmscott Town Centre has been upgraded as part of this project with landscaping and public art.

Throughout 2021/22 construction progressed on the new \$86 million Armadale Courthouse and Police Complex.

This new complex is double the size of the existing Police Station and the outdated Courthouse facilities on Jull Street. This project has employed approximately 250 subcontractors and apprentices during construction and is due for completion by 2023.

And we welcomed news of the brand new \$33.8 million Armadale TAFE which will play an instrumental role in training

our community's future workforce. The TAFE will focus on innovation, manufacturing, technology, automation, freight and logistics.

Moreover, this state-of-the-art facility will create local jobs during and after construction and leave a legacy of education and training for the community.

Finally, thank you to City staff, elected members and our community for your patience, passion and commitment to our shared vision for Armadale's future.

Joanne Abbiss
Chief Executive Officer

Aspiration 1 Community



**STRATEGIC COMMUNITY PLAN
FOCUS AREAS**

1.1 Foster and strengthen community spirit

1.2 Improve community wellbeing

1.3 Community Facilities meet community needs

1.4 An inclusive and engaged community

5,195

Armadale Fitness
& Aquatic Centre Members

230+

Combined Entries in the Armadale Young Writers
Award and Armadale Writers' Award

41,000+

Attendees at Major Events

19,000

Facilities and Reserves Bookings

745,656

Armadale Fitness
& Aquatic Centre Visits

\$46,415

In Community Grants Funding

Live. Work. Play.

Related Objectives:

1.1.3 1.2.1 1.3.1 1.4.1 1.4.3



We foster and strengthen the community spirit that's bound the region since its earliest days. This sense of 'togetherness' and 'vibrancy' is what makes Armadale a desirable and welcoming community for all.

Social Priorities Approach to Community Development

The Social Priorities approach to community development works to empower communities to meet their aspirations and respond to areas of concern. The four priorities identified for 2021 to 2023 are:

- Armadale North and South: Community connection to groups and services
- Camillo: Youth engagement and education
- All suburbs: Community safety
- Kelmscott West: Early years and family support

To help address these priorities, we delivered the following activities:

- Attended local events and activities delivered by other organisations.
- Engaged Dismantle Inc. to deliver workshops on bike maintenance and repair with young people aged 10 – 14, at Westfield Park Primary School and the Champion Centre.
- 21 local students from six high schools graduated from our Armadale Aspire 2021 program, which comprised of career development workshops, resume writing, confidence building, and industry excursions.
- The Crime Prevention through Environmental Design (CPTED) Cocooning project, funded by the Department of Justice, aimed to reduce crime and the perceptions of crime held by residents, schools and businesses in Seville Grove and Camillo by using CPTED principles including checklists and home safety audits.
- The Security Incentive Scheme promotes community safety and crime prevention by offering rebates to help residents improve the level of security within their home by installing security devices.
- Earth Studio WA - Parent & Child Dance Classes
- Will & Way Pty Ltd/KIS4Life - Kelmscott KIS4Kids Playgroup
- Constable Care Foundation - Constable Care Incursion Program
- Crossways Community Services - Community Safety Program/Community Connect Support Group & Mental Health Support
- Multicultural Communities Council of WA Inc. - Healthy Families, Healthy Communities Program
- Dismantle - Bike Rescue Program
- Armadale Neighbourhood Watch - provision of safety information and resources to residents

Capacity Building

We also undertook activities designed to increase the community's knowledge of and accessibility to services, groups and information:

Social Priority Service Agreements

Service providers were contracted to deliver the following programs:

- Communicare Inc. - Dads Only Antenatal Support Program
- Subscription to My Community Directory (MCD) to support services and groups to make their information available from a single website.
- The Multicultural Advisory Group provides a forum where



representatives of multicultural communities can raise concerns and provide ideas and suggestions for us to work towards a more inclusive and cohesive community.

- The Armadale Youth Advisory Council (AYAC), consisting of five young people aged between 12 and 18, worked on projects that will benefit young Armadale residents.
- Let's Connect Armadale Expo presented information from 45 organisations to the community to increase knowledge of community services available in Armadale and surrounds.
- Hardship Resource Directory provided contact information for emergency relief and support services.
- Humans of Armadale project celebrated and embraced the stories of 20 remarkable individuals in the City of Armadale with the aim to reflect real local stories that individuals can relate to and be inspired by.
- St John Mental Health Training delivered to 22 community organisation workers and volunteers so they can provide increased support to residents and clients.
- NAPCAN facilitated a one-day workshop for 20 service providers and schools to have the skills to facilitate a seven-week LOVE Bites Junior program for children aged 11-14.

- Protective Behaviours and Child Safety Workshops to better equip parents and carers in keeping children safe, including when online.
- Proud Literacy Backpacks tailored for multicultural communities developed for our libraries to promote inclusion and diversity.
- Packed with Goodness Nutrition Workshops provided parents and carers with practical advice and information on healthy lunchbox options for their primary school-aged children.
- Lifeline WA delivered four Family and Domestic Violence (FDV) Awareness training sessions to community services networks to learn what FDV is and how to recognise the signs.

Coordination of Sector Networks

- Armadale Youth Network (AYN): Service providers in the youth sector that service clients living in the local area. 226 online members with 20 regular meeting attendees.
- South-East Metro Emergency Relief Forum (SEMERF) is an open forum for Emergency Relief Management professionals to resolve challenges related to emergency relief response in the South-East Metropolitan Corridor. SEMERF has about 90 registered members.
- Armadale Early Years Network (AEYN): Service providers working collaboratively towards optimal outcomes for young children (0 – 12 years) and their families 126

members with approximately 30 people regularly attending meetings. Projects included the Me at 1 Passport.

- Armadale Volunteer Managers Network meets twice per year to provide an opportunity for Volunteer Managers to come together, share achievements and discuss any issues that may affect Volunteer Involving Organisations.
- Access and Inclusion Network: 23 service providers and community members working together to support people with disabilities and their carers.

Armadale Volunteer Services

Armadale Volunteer Services (AVS) connects members of the community with agencies and community groups seeking volunteers. The Service also provides online referral services through SEEK and GoVolunteer websites where people can place an expression of interest in volunteer positions. There were 669 expressions of interest from the community to volunteer. There were 642 referrals to organisations and 106 individual interviews with potential volunteers. AVS held seven Step into Volunteering session for 62 people to understand about volunteering and hear from volunteer organisations. There were eight training workshops for existing volunteers, three training sessions for volunteering organisations, and one joint workshop focusing on Disability Awareness.



For International Volunteer Managers Day, member agencies attended a breakfast and a mini workshop called “Clickability – Why we click with some and not others?”. To celebrate International Volunteer Day, volunteers who live or volunteer in the City of Armadale were invited to a ‘Thank You High Tea’ in the Minnawarra Historical Precinct, and the AVS and Roleystone Theatre partnered to hold a recognition event for volunteers during National Volunteer Week.

Financial Assistance Program

Community Grants

A total of \$46,415.63 was granted to the following local sport and community groups for the purpose of purchasing equipment and running events and programs.

Donations

\$9,250.00 was donated to support local residents who have been selected to represent the State or Nation in an interstate or overseas competition in a sport, recreational, educational or arts activity.

Nutrition in Schools

Nine schools through their P&Cs within the City of Armadale received \$300 to support their school breakfast club programs.

| Program Round One | |
|------------------------------------------------------|-----------------------------------------------------------------|
| ORGANISATION | PROJECT |
| Equipment (max. grant \$1,000) | |
| Armadale Kelmscott Lions Club | Equipment Upgrade for Club Ute |
| New Spring Church | Nature Play and Yarning Circle |
| Roleystone Karragullen Cricket Club | Cricket Equipment for Junior Teams |
| SKM Sports Club | Multi-shuttle Feeder |
| The South Suburban Badminton Association | Armadale Badminton Centre Equipment |
| Event or One-Off Project (max. grant \$2,500) | |
| Armadale Police Rangers | Community Family Fun Day |
| Harrisdale Piara Waters Resident Group | Harmony Festival Day |
| Perth United Malayalee Association | Children’s Skill Development Day |
| Kerala Cultural Association | Kerala Festival 2022 |
| Roleystone Men’s Community Shed | Waterwheel Community Shed Open Day |
| Armadale Community Family Centre | Calm the Farm |
| Rotary Club of Armadale | Rotary Family Fun Day in the Park |
| Roleystone Community Markets | Roleystone Community Christmas Markets |
| Extended Program (max. grant \$5,000) | |
| Armadale Triathlon Club | Nutrition, Injury Prevention and Bike Fit Workshops |
| Child and Parent Centre Westfield Park | Parkerville Children and Youth Care - AEDC Family Activity Book |
| Metropolitan Migrant Resource Centre | Connect, Move and Play Program |
| Women’s Health and Wellbeing Services | Dad: The Best a Kid Can Get Project |
| Gymnastics WA | Gym Warriors in Armadale |
| WA Youth Jazz Orchestra | Armadale Senior High School Jazz Orchestra |
| Thiruvalluvar Academy of Western Australia | Tamil Folk Art Training Program |
| Team Connect WA | Armadale Team Connect |



Aboriginal Development

Related Objectives:

1.1.2 1.1.4 1.2.2 1.2.4 1.4.3

Coordination of the Champion Centre as a Service Hub

The operation of the Champion Centre is based on a co-location model for a range of services provided by different organisations. These services include:

- The Street Doctor
- Gosnells Legal Law Centre outreach
- Mooditj Djena
- Foodbank
- Hope Street Yarning
- Thread It Van
- East Metro Health
- NDIS Yarning Group
- Mens Leathercraft
- WA Aboriginal Youth Circus

The purpose of the co-location model is to make service access easy for community members at a welcoming Community Centre staffed by skilled experienced officers. The Champion Centre also has space to accommodate up to 24 organisations via its hot desk working hub, and received 450 community member visits per week.

Aboriginal Elder Support

We provide ongoing support to the Aboriginal Elders as they give local guidance and advice for the community and stakeholders. A core group of 12 Elders meet weekly at the Centre to take part in:

- Elders Gatherings – family history, Noongar language and other cultural protocols
- Journey of Truth and Healing – Bush Medicine Workshops ten-week program
- Aboriginal Women's Healing Group
- Demars Social Club and sewing group

Elders attending have access to the services and programs at the Centre including- Moorditj Djenna, East Metro Health - Moordidjabinj Program, Centrelink, Financial Counselling, Hope Community Services, Food Security Program and Koort Marakool.

Programs at the Champion Centre

Koort Maarakool Project

The Koort Maarakool Project assists people who are in need of life necessities such as personal hygiene, foods and other and provides a safety net for people who are experiencing hardship. The program includes:

- **A Food Security Program** in partnership with Aldi and Coles. They provided excess fruit, vegetables and other items to those who are



in need of the basics. An average of 250 people accessing food and emergency relief per week.

- **Family and domestic violence** self-referrals helped 20 people per month.
- **Emergency Relief Program** provided personal hygiene, pantry and other items to 30 people per month including those experiencing homelessness, and family and domestic violence.
- **Four pop-up shops** provided good quality donated clothes and household items for families in need assisting on average 250 participants per month and 15 Service Providers.

Aboriginal Driver Training Program

Each week two sessions were held to assist people obtain their Learner's Permit, with 12 participants in attendance per session. WA Police and former Aboriginal Liaison Officer Woody Humes facilitated this program.

Back to School Drives

It had been identified through the Education Department, School Teachers, Aboriginal Education Officers (AEOs), community members and the local Elders that a lot of children aren't attending school due to not having the essentials to go back to school with. We teamed up with Momentum Business and Officeworks to prepare 40 packs and support two local schools with the excess supplies, equating to an average of 70 family members per month.

South Metropolitan Tafe Project with Champion Centre: (2 Year Partnership)

Our Aboriginal Development team partnered with the South Metropolitan TAFE in Armadale to work with two groups of 20 Certificate 3 Community Services Students to work on a project comprising care packages for people who are experiencing homelessness, families escaping domestic violence and for families experiencing poverty. Over 250 care packages were made for the Centre during 2021/22 and are being distributed to families going through hardships, escaping domestic violence and to those experiencing homelessness. Since the onset of COVID-19 the Centre has seen a dramatic increase of families needing extra support, therefore the creation of the packs have been practical and timely way to support these community members.

Daily informal drop in service

For five days a week, an average of 60 community members were assisted with information on registering the birth of babies, access to birth certificates, financial aid, proof of Aboriginality, assisting with legal forms, medical aid, housing, referrals to services, advocating on their behalf by calling or providing resources, and access to Koort Maarakool. In addition, 25 community members experiencing domestic violence are assisted each week with information on counselling, refuges and food assistance.

Indigenous Advancement Strategy

The Indigenous Advancement Strategy (IAS) Children and Schooling Program is funded by the Australian Government and comprises two part-time Aboriginal Children and Families Officers who deliver programs for children aged 0 - 12.

The after-school program for children aged 5-12 attracts 40-50 kids and 8-15 parents and grandparents. The program teaches sports and life skills in an inclusive, non-competitive way that involves the whole family. The Reunification Playgroup is held weekly with an average of three family participants per session.

IAS Boys Program/Yarning circle

The Boys group comprising 15 young men from local schools participated in walks at the Settlers Common (heritage spot) in Armadale. The Boys group facilitates the sharing of knowledge from Aboriginal Elders and focuses on good mental health and wellbeing for the boys in the Armadale area. The program will be exploring local bush trails and heritage spots in Armadale, planting trees and making Aboriginal tools also finishing their Didgeridoos from last term at the Champion Centre.

Bridyia Mia Norps Group (Champion Centre Boys)

The Bridyia Mia Norps Group, comprising 25 boys from Cecil Andrews College, engage in a variety of cultural



activities each week. This has been very well supported by the school allowing the boys to attend each week with their Aboriginal Education Officer who also transports the boys to the Centre. They have participated in on Country trips and been travelling up to Settlers Common with the Aboriginal Children & Families Officer and the local Elders.

Traditional Dance on Country recording for NAIDOC

The Aboriginal Children & Families Officer took eight boys on Country trip to per record traditional dance for the Champion Centre's virtual NAIDOC event. They travelled to Ballardong country just off Brookton Highway where the dance took place in the beautiful native bush land. The trip was the first of its kind for the Champion Centre, with help of the Cecil's Andrews College Principal, the students (the dancers) and the local not-for-profit group Marman Mia.

Teaching Traditional Dance to Challis Community Primary School.

In the lead up to NAIDOC the Aboriginal and Children's Families Officer attended Challis Community Primary School to teach traditional Noongar dancing to 70 Aboriginal students over two sessions. The children performed the dances in June 2022 at the school's closing NAIDOC ceremony.

Nyett Ngooni Woapulyung Ngooni (Little Brother Big Brother) Leadership Program

This program attracted 25 Aboriginal boys from local schools ranging in age from five to 16. This is a step to support the younger children in their schooling and culture and the older boys in their culture, commitment and leadership skills

Cecil Andrews Girls Program

A new girl's cultural program commenced with 10 Year 7 and 8 girls from Cecil Andrews College. The girls attend the Centre every Tuesday from 1:15 - 2:30pm where they engage in activities including joining in with the Elders Demar Social Group to learn to sew with an added benefit of having time to yarn with the Elders.

Big Djook Little Djook Program

This pilot program has commenced with eight High School Girls and 10 Primary School girls attending each week. The numbers fluctuate as this is an incentive driven program around behavior and attendance at school. The students participate in arts and crafts, cultural activities and have been learning about leadership.

- Assisting the participants to develop a greater sense of belonging and self-worth.

- Contribute to evolving way of becoming positive role models
- Providing mentoring support to vulnerable young people

Early Years Partnership

The Early Years Partnership (EYP) aims to improve children's well-being and school readiness in four WA communities and in doing so learn what it takes to create change for children across Western Australia. It is a ten-year partnership with four communities, State Government (Departments of Communities, Health and Education) and Minderoo Foundation and is supported by Telethon Kids Institute with an evidence and evaluation function. Armadale is the metro site for the EYP.

Waabiny Danjoo Playgroup

The Waabiny Danjoo playgroup is a cultural space for all families in the Armadale area to attend, however it is specifically targeted to the EYI partner schools Willandra, Challis and Neerigen Brook Primary Schools. Fifteen families attend each weekly session.

Moorditj Koort (an Aboriginal Corporation focused on the health and wellbeing of Aboriginal people) will be



supporting the playgroup for the term with the Indigenous Healthy Lifestyle Program to promote health, fitness and nutrition for Mums and Bubs.

External Programs

Aboriginal Youth Circus

This program provides a safe and culturally appropriate space for Aboriginal young people in the greater Armadale area to learn circus skills and gain cultural connections. Every Wednesday, this group meet at the Champion Centre where they learn aerials, acrobatics, hoops and juggling. This program is working with the local community to help develop the physical strength and creativity of these students.

The Construction Ready for Work Program

The Construction Ready for Work has been running at the Champion Centre for the last four weeks and involves pre-employment training, mentoring and cultural support for 15 Aboriginal participants. The program has focused on construction related pathways into apprentice and traineeship positions, to increase the skills and job readiness of participants.

The objective of the program is to support and upskill the participants to meet the needs of current and future

infrastructure projects in the Perth South and other Employment Regions and to secure Participants' sustainable employment in the construction industry.

The course outline consisted of:

- Recruitment Day
- Day of Counselling
- Two Day Cultural Immersion
- THRIVE Life Skills Training
- Infrastructure Training Course
- Time Critical First Aid (one day course)
- Onsite Simulated Training with Jobs Fair

One of the local Aboriginal Elders was also recruited to be an Aboriginal Mentor throughout the duration of the course.

Aboriginal Yarning Group

KM Noongar Consultancy Service (KMNCS) facilitated a weekly Aboriginal Yarning Group for ten Aboriginal people with a NDIS plan.

Im Moordidjabinj (Becoming Strong)

This free motivational program for Aboriginal people supported and encouraged healthy eating and exercise through education and workshops.

Major Events and Arts

Related Objectives:

1.1.1



3,000

People attended
Carols by Candlelight

3,800

Viewed the Carols by
Candlelight livestream

\$25,000

Total prize pool for the
Minnawarra Art Awards

\$25,224

Received from DLGSCI for
four artist residencies for
a variety of groups at the
Champion Centre

8,500+

Attended the City's local WA
Day celebrations

47

Artists and 28 studios
participated in the
Armada Hills Open Studio
Arts trail

Events Summary

2021/22 was the first year since the start of COVID-19 where we've been able to deliver the full annual event program. This comprised of Outside the Frame, the Armadale Highland Gathering and the Perth Kilt Run, Carols by Candlelight, Australia Day, three Movies events, the Armadale Arts Festival and the Minnawarra Art Awards. These major events attracted a collective attendance of over 41,000 people.

Key Event Highlights

Carols by Candlelight

The 2021 Carols by Candlelight event was safely delivered, with all 3,000 free tickets booked. The event livestream peaked at 59 live viewers, with a total of 3,800 video views in the time since.

The event featured students from Armadale Primary School, Clifton Hills Primary School, John Wollaston Anglican Community School, Willandra Primary School and the Roleystone Theatre Christmas Choir as well as guest performances by the Kelmscott Senior High School Vocablokes, local resident Peta Lee and Megan the elf.

Following consultation with the City of Armadale Access and Inclusion Reference Group and Disability in the Arts, Disadvantage in the Arts (DADAA), further improvements to the digital media zone were implemented including a service dog rest area.

Minnawarra Art Awards

The \$25,000 prize pool and the first prize of \$12,000 for the City of Armadale Art Award attracted many prestigious Western Australian artists. There was also a significant increase in entries from local and Aboriginal artists.

We also extended the public program to include artist and curator floor talks which provided a deeper insight into the artists and artworks presented.

New Events – WA Day and Avon Descent Community Day – Armadale

Attracting an estimated 8,500 patrons, WA Day acted as a successful replacement for the cancelled Australia Day event. Culture Counts Survey results show that:

- 87% said it helped them feel part of the community
- 84% said it encouraged them to take part in community activities
- 88% said it made them feel proud of their local area

Unfortunately, the new Avon Descent Community Day – Armadale was cancelled on the day due to severe weather warnings.

Key Arts Highlights

Armadale Hills Open Studio Arts Trail

2021 was a successful year for the Armadale Hills Open Studio Arts Trail



with 28 studios featuring 47 artists presented, and a total of 5,214 visitors. Sponsors included the Armadale Society of Artists, David Giles Art, Little Craft house, Nicko's Kitchen, Seven Sins Restaurant and The Pink Deli.

Outer Metro Grant – Armadale Youth Jazz Orchestra

In 2021, \$34,330 was received from the Department of Local Government, Sport and Cultural Industries to develop an Armadale Youth Jazz Orchestra in partnership with Armadale Senior High School (ASHS) and the West Australian Youth Jazz Orchestra (WAYJO).

This further developed the already existing Extension Music Program at ASHS, by delivering a series of workshops to these students and presenting several public performances comprising an event during the Spring into Armadale Festival (including an Open Rehearsal for local Disability Support and Aged Care organisations), the Perth International Jazz Festival (PIJF) and a tour across three local schools: ASHS, Challis Community Primary School and Armadale Primary School. A public performance by the full 18 musician WAYJO Big Band was held as the finale at ASHS in April 2022.

A promotional video was also developed for Armadale Senior High School as a resource to seek future funding to continue the program.

Creative Communities Grant – Artist Residencies

In 2021, \$25,224 was received from the Department of Local Government, Sport and Cultural Industries to provide four artist residencies for a variety of groups through the Champion Centre. Workshops included leathercraft, basket weaving, didgeridoo making and painting which were delivered between July and December 2021.

This project was a vehicle to bring groups together to learn and facilitate cultural and social connection. The skills learnt were new for most participants. The project invited groups and individuals to the Champion Centre, who had not engaged with their services before and now have a sustained connection with the Centre. The leathercraft group continues to meet weekly with the artist attending once a month to continue participant skills development.

COMMUNITY COMMENTS

“

"We trawled Google looking for a Christmas event which had disability options. Yours is the only one! I don't care how far away it is. My whole family is so excited to be coming."

— Carols by Candlelight

"We really enjoyed the arts exhibition. Armadale has a beautiful gallery. All exhibits are well placed. Well done whoever arranged it. Thoroughly enjoyed our time here."

— Minnawarra Art Awards

"Fireworks is the best for me, but kids entertainment was excellent. Proud to live here and be able to enjoy our suburb."

— WA Day

"Really great for the community and bringing people together."

— Music in the Mall

"Loved learning more about managing emotions and practical ideas. Would love more parenting workshops."

— Parenting Workshops

Community Facilities and Recreation Services

Related Objectives:

1.1.2 1.2.3 1.3.1 1.4.2 1.4.4



Facilities and Recreation Highlights

- Implemented our new online facility booking system
- Commenced the implementation of our new Lease and Licence Policy which will allow us to enter into negotiations for expired, new and existing agreements
- Executed the licence for the Brian O'Neill Reserve Community Centre
- Delivered the Every Club program via a grant from the Department of Local Government, Sport and Cultural Industries which provided support to local clubs
- Bookings staff received over 7,000 calls
- Approximately 19,000 bookings took place across our facilities and reserves

AFAC Highlights

- Swim School reached 3,200 enrolments, with 16,000 hours of lessons completed and 4,800 students passing a level
- Total Centre attendance of 745,656 for the year with 517,746 visits to the aquatic side
- 25,658KL of water used in the facility which is equal to 15 Olympic sized swimming pools
- Membership base reached 5,195
- 124,843 visits to the Health Club, with 2,395 gym programs completed
- The Centre hosted 3,768 bookings throughout the year

Community Planning

Key Projects

- 'CityConnect' project initiated undertaking master planning for the viaduct public realm. Facilitating input from a cross-directorate team, this major initiative is ongoing, with Stage 1 complete, and Stage 2 well progressed.
- Development of Armadale Regional Recreation Reserve continued with commissioning of the business case for Regional Netball Basketball Facility (Stage 1) following endorsement of the needs and feasibility study. The team prepared our part of a consortium submission by the Growth Areas Perth and Peel to Infrastructure Australia to progress the Stage 3 Business Case for provision of regional recreation facilities.
- As part of Development WA's review of the Wungong Urban Water DCS, the Community Infrastructure plan was subject to an independent peer review. The review found that "the qualitative findings in the Community Infrastructure Plan (2020) are logical and the associated implications for the types and function of community infrastructure is considered rational and aligned to leading practice". Community Planning also provided response to household size used in the calculations of population used in the DCS.
- Gwynne Park Facilities review continued to be progressed with Council endorsing the concept and costings for the redeveloped Gwynne Park Pavilion to move to next phase

of planning and delivery. CSRFF grant application was submitted for this project – successfully securing \$700,000. The investigation into tennis and bowls co-location commenced.

Other Highlights

- First annual review of the Community Infrastructure Plan 2021-2037
- Commenced provision study into outdoor youth facilities in Harrisdale-Piara Waters
- Needs assessment into Volleyball Infrastructure completed
- Agreement negotiated to access the Department of Education netball courts adjacent to Novelli Pavilion
- Progression of planning for the design and delivery of the change facility at Piara Waters Senior High School netball courts
- Facilitation of the relocation of Roleystone Gymnastics Club to Roleystone Hall
- Progression of scope of works for Champion Lakes Community Centre (former sales office)

Projects opened and acquitted during 2021/22

- John Dunn Challenge Park
- Gwynne Park Youth Facility

External Capital Grants under management:

| | |
|-----------|-------------|
| July 2021 | \$1,140,604 |
| June 2022 | \$3,507,370 |



Property Services

Our Property Services team delivered upgrades to the following facilities:

The Armadale Badminton Club

function and office area were re-roofed and had an internal upgrade to the entry.

This included a New Universal Accessible Toilet (UAT) and a complete upgrade to the male and female toilets and change rooms, meeting rooms and kitchen. This work is now complete.

Bob Blackburn Pavilion works included an all-gender change room upgrade to the facilities area with access to the change rooms directly off the oval. This work is now complete.

Work began at the **John Dunn Hall and Pavilion**, starting with a new accessible ramp, refurbishment of the canteen and installation of spectator amenities. After around 15 years of non-use, the canteen opened in time for the football season finals, with operation and profits raising funds for the club. This work is now complete.

The refurbishment works on **John Dunn Pavilion** progressed throughout the year with a new roof, new aluminum windows, kitchen overall, Universal Accessible Toilet (UAT) and toilets, new carpets throughout the building, new air-conditioning system, electrical upgrade, two new changerooms and a medical room with a deck for spectator view, new front entrance, and footpaths. This work is ongoing.

Bedforddale Volunteer Fire Station

was refurbished and is now the new house for the Waterwheel Community Shed. Refurbishment works consisted of the shed being converted to be the workshop with air-conditioning systems and new toilets with an electrical upgrade to 3-phase power, kitchen with new appliances, new carpets throughout the building. Supplied and installed brick paving and a ten-foot sea container. This work is now complete.

The Bedforddale Hall refurbishment project Stage 1 kicked off in November 2021 with the removal of all the asbestos ceilings and old roof sheeting. It was replaced with new ceilings and a new roof. Stage 2 of the refurbishment of the Hall was advertised and construction works commenced in early June 2022 to be completed towards the end of October 2022.

Work carried out were: New UAT / male / female toilets / kitchen / three additional storerooms / verandah's / handrails access pathways / disabled parking bay / bin storage compound. A complete revamp of the interior of the building.

Works due to be completed in October 2022.

Westfield Scout Hall upgrade works consisted of new change rooms, toilets, hot water system, access and egress works, plus completed works to the building's exterior. Re-purposed brick paving improved the aesthetics and entry into the building. Install new

Garrison fencing to the rear of the property. This work is now complete.

Harold King Centre consisted of upgrades to the main hire area entrance, plus the meeting and hire rooms were upgraded in phase one. In phase two, we installed a new kitchen and upgraded the bathroom. The electrical board was upgraded for the whole building, lighting was changed to LED, and the roof had substantial maintenance work. This work is now complete.

Settlers' Common environmental area received a much-needed new installation of a UAT amenities block, which is also open to the public for walkers on the trails on a timed system. This work is now complete.

Main Administration over the Christmas 2021 period, the building underwent a major five-week project which renewed all electrical cabling / fire service cabling / security cabling / air conditioning and IT cabling, all ceilings have been replaced and the building broken up into five electrical zones - this will allow future works to be carried out without having to shut the building down. This work is now complete.



Strategic Planning

In the previous financial year, the Strategic Planning team progressed several significant major projects and strategies that will guide future development in the City of Armadale. These projects/strategies included:

- New Local Planning Strategy and New Town Planning Scheme for whole of City
- Armadale City Centre Investment Framework and Project Plan
- Armadale City Centre Public Realm Strategy Stage 1
- Kelmscott Activity Centre Precinct Plan

A brief summary of each of the projects/strategies is below:

New Local Planning Strategy and New Town Planning Scheme No.5 for City of Armadale

The plan for Armadale's future land use and development took a major step forward with the State Government approval of our *Scheme Review Report 2021* and we undertook a community vision and values survey, a series of community workshops and open days at major shopping centres. The preparation of the draft New *Local Planning Strategy* was commenced for the next phase of seeking State Government approval for public review and community comments phase in 2023 and laying foundation for the future economic development of the City through urban intensification and expansion to be delivered through the *New Town Planning Scheme No.5* which follows.

Armadale City Centre Investment Framework and Project Plan

Building on the recent *Armadale City Centre Structure Plan*, a major economic development plan has been progressed for the Armadale Town Centre. The *Investment Framework and Project Plan* aims to transform the City Centre into a vibrant and diverse Town Centre offering Armadale residents, visitors and businesses a flourishing, attractive central place that provides employment and attractions to grow the local economy. The Framework identifies a series of major projects and developments to be progressed throughout the City Centre which include various state Government, Local Government and private business financed and led projects. These include the significant State and Federal funded *Metronet Project* that will see a new elevated train station constructed in the Armadale centre and direct electrified rail connection to the expanding community at Byford. It will include a range of attractive public spaces and ground level through-connections of open spaces and pedestrian movement links located in the area below the new viaduct. These will connect the areas located east and west of the elevated rail line and assist activating the railway precinct as part of transformational projects over the whole City Centre.

Armadale City Centre Public Realm Strategy Stage 1

The key recommendation of the Council-adopted *Armadale City Centre Structure Plan* (2019) is the preparation of a Public Realm Strategy for the City Centre. Stage 1 of the *Public Realm Strategy* has been substantially progressed to include the Church Avenue, Third Road, Thomas Street, Whitehead Street and Prospect Road

areas complementing the significant developments currently under construction in the area including the new TAFE education and the new Police and Courthouse complexes. These developments will result in a significant increase in pedestrian traffic within the Stage 1 area of the overall strategy area and City Centre. The *Public Realm Strategy* will identify public realm improvements including road verge and public space treatments such as street furniture, seating, lighting, landscaping, and wayfinding signage. Subsequent stages of the City Centre *Public Realm Strategy* will be initiated following completion of designs for the new Armadale Train Station, viaduct and surrounding railway land.

Normalisation of West of Rail/ Railway Station and Forrestdale Business Park East Precincts

We brought planning responsibilities for the *West of Rail/Railway Station* and *Forrestdale Business Park East* redevelopment precincts back under our planning control through our Town Planning Scheme and the State Government's DevelopmentWA normalisation process.

We're now progressing strategic and statutory planning for those areas and has commenced preparation of a new Developer Contribution Plan (DCP) as replacement for the superseded DevelopmentWA DCP for West of Rail.

Building Services

2,321

Building permit applications lodged. 2,317 were determined with a total construction value of \$442,597,684

135

Commercial applications lodged with a total construction value of \$163,646,624

879

New residence applications lodged with a total construction value of \$226,131,644

2,561

Swimming pool inspections carried out

711

Compliance service requests received

3,358

Order and requisition requests received

504

Building record requests received

Fast Facts

- 26,974 central building inbox email enquiries
 - 1,198 front counter enquiries
 - 1,188 total building services phone enquiries
 - 13,531 administration phone enquiries
-

Ranger and Emergency Services

21,699

Phone calls received

15,071

Animals registered

72%

Impounded dogs claimed by their owner

26%

Impounded dogs rehomed

Fast Facts

- First promapping success with our Emergency Services procedures the first to be fully published
-



Library and Heritage Services

Related Objectives:

1.1.4 1.2.5



Library Technology and Resources

Local children continue to gain valuable coding and robotics experience thanks to our Sphero Games and CoderDojo programs.

As part of the State-wide e-resources, the introduction of a new platform, Hoopla, provides residents with access to nearly one million ebook, audiobook, and streaming music and video titles. This complements the existing platforms of Ulverscroft, OverDrive and Bolinda BorrowBox with new content being added continually.

Museum Exhibitions

Planning for the Museum's next permanent exhibition is well underway. Workshops have been held with local communities to document their stories of migrating to the City from all over the world. The exhibition will celebrate their culture and contribution to the life of the City. The exhibition will be installed in 2023.

Two temporary exhibitions attracted a lot of interest during the year:

"This old road" told the story of Albany Highway through the City, documenting the changes which have taken place along this major thoroughfare. A highlight was a looping video showing a drive along the entire length of the road within the City.

"Inscriptions" told the story of objects in the collections which bear inscriptions such as dedications in books, and acknowledgements on trophies and memorabilia, in order to rediscover the special meaning behind the words and their recipients.

Library & Heritage Competitions

Armadale Young Writers Award

This creative writing competition is open to students from years 3 - 12 who live or attend school in the City of Armadale.

We received 130 entries in the 12th year of the competition (2021/22). Stella Veldman, a Year 10 student from John Calvin Christian College, won the prize for Years 9/10 for her story titled Charlie's Last Dance and was also declared Overall Winner for the competition.

Armadale Writers' Award

Our creative writing competition is open to all adult writers living in Western Australia. For the fifth year of the competition, we received more than 100 entries from across the state. The winning entry 'Wadjemup' was written by Amanda Beckett.

FOCUS

Our annual photographic competition captures images of our district for future generations.

The year's theme was "Industrial Strength", which asked amateur photographer entrants to document the district's industrial and manufacturing areas and brought in 187 entries. The new Drone category was a success as the 22 drone entries were of high quality. The judges remarked that this year's competition was genuinely the best one yet.

The quality of the pre-2000 historical entries was also very good, with highlights being photos of the Kelmscott Pool in 1957, the Lake Jandakot Sailing Club in around 1960, plus pre-war photos of Araluen and the Narrogin Inn.

Health Services

Related Objectives:

1.2.2 1.2.3 1.2.4



Act Belong Commit partnership

We partnered with Mentally Healthy WA's Act Belong Commit campaign to encourage and promote good mental health and wellbeing throughout the community. This preventative mental health promotion campaign encourages people to take action to improve and protect their mental health and wellbeing at both an individual and community level. Keeping mentally active and healthy is just as important as staying physically healthy.

Wugen Ngarniny (Healthy Eating) colouring in booklet

The Wugen Ngarniny booklet was developed to promote and support the use of local Noongar language whilst encouraging healthy eating through literacy activities. Foodbank WA's Superhero Foods® characters have been used in this booklet and local Aboriginal Elders were consulted for relevant Noongar language to include.

Move Your Body – Outdoor Fitness Equipment workouts

Move Your Body workout signage was installed at various local parks with outdoor fitness equipment. In addition, workouts have been created and are available online for residents to get active outdoors. The Move Your Body outdoor fitness equipment workouts will provide residents with exercises that can be completed in most local parks using the fitness equipment located there.

Alcohol Think Again 'I need you to say no' advertising

In collaboration with the Armadale Canning and Gosnells Local Drug Action Group (ACG LDAG), we were able to receive a STRIVE grant from LDAG Inc. to run Alcohol Think Again 'I need you to say no' advertising throughout the City to raise awareness of underage drinking. This campaign was strategically placed throughout Armadale during October and November in the lead up to the Leavers to discourage adults from supplying their minors with alcohol. Advertising was placed on two billboards along Albany Highway, Kelmscott and on two train station panels at Armadale Train Station. This campaign aligns with health and wellbeing priorities in our Community Health and Wellbeing Plan 2021-2024 with the aim to reduce alcohol related harm.

Blender Bike

We're committed to helping residents lead healthy, active lifestyles and we wanted to make it easier for others to carry this message into the community. Our Blender Bikes offer a healthy and fun fundraising alternative to the usual chocolate drive or cake stall. The bikes are available throughout the year for community organisations, schools and sporting clubs who wish to create pedal-powered smoothies to raise funds for their group. The Blender Bikes were hired 22 times with 2,490 healthy smoothies handed out.

764

Health applications received

625

Health premises inspections conducted

594

Service requests received

530 (^6%)

Registered food businesses

570 (^24%)

Food, water and asbestos samples collected for analysis

11

Community health and wellbeing workshops delivered (221 participants)

Aspiration 2

Environment



STRATEGIC COMMUNITY PLAN
FOCUS AREAS

- 2.1 Conservation and restoration of the natural environment
- 2.2 Attractive, inclusive and functional public places
- 2.3 Functional, inclusive and sustainable infrastructure
- 2.4 Sustainable waste management
- 2.5 Quality development that enhances the amenity and liveability of the City

\$384,000

Value of 8,000 Volunteer Hours

1,608^{ha}

Parks and Reserves Maintained

6,612

Seedlings Planted as Part of the
Habitat Links Program

27,411^t

Household Rubbish Collected

10,000

Native Plants Given During
Native Plants for Residents

77

Land Development Works Submissions Received,
Reviewed and Approved

Repair. Enhance. Grow.

Related Objectives:

2.1.1 2.1.6 2.1.8 2.1.9 2.2.4 2.5.7



As one of the fastest growing areas in Perth, our City has experienced rapid urban development. This growth highlights the need for a balanced approach to retain, protect and enhance our natural environment.

Supporting community in environmental restoration

Restoration of natural areas was undertaken with support from community volunteers, across over more than 1,500 hectares of wetlands, watercourses and bushland reserves.

Through the support of the Bushcare and Environmental Advisory Committee and “Friends of” community groups, 246 volunteers contributed over 8,000 hours equating to approximately \$384,000 in value.

In the 2021/22 financial year, Armadale Gosnells Landcare Group (AGLG) maintained their Environmental Landcare role at 26 sites in total, with 12 of those areas within the City of Armadale.

Ecological restoration occurred at various levels across approximately 7ha within the City of Armadale, Canning and Wungong River catchment. AGLG resourced \$170,495 in grant income to enhance, protect, and restore the rivers and foreshores.

In 2021/22, AGLG engaged various community groups, individuals, and significant corporate organizations to come together to implement our restoration projects. A total of 12 community planting days, 18 school planting events, and four corporate planting events took place.

1,735 individuals volunteered their time in the environment with the AGLG to assist implement ecological restoration projects in the City. Along the Canning and Wungong Rivers alone, the community contributed 2,905 volunteer hours to plant 58,386 native plants.

Natural Area Management

With the assistance of Riverbank grant funding, and with the support of the AGLG and Roleybushcare, \$100,000 was invested into environmental improvement works on the banks of the Canning River in the Roley Pools Heritage Walk Trail Reserves.

A Recreation and Signage Strategy for the Armadale Settlers Common reserve was developed and endorsed by Council in August 2021. Partial funding for the implementation of this strategy was secured in June 2022 and will see significant improvement in passive recreational opportunities in the reserve.

Dieback and feral animals are two key threats to our conservation reserves. Through the implementation of Dieback Treatment Program, 52 hectares of native vegetation across 21 reserves were treated by specialist contractors

during the reporting period. These works were complemented with the treatment of a further five reserves treated by volunteers of Roleybushcare.

Through the implementation of the feral animal control program, Bungendore Park, Armadale Settlers Common Reserve, Lloyd Hughes Reserve and Fletcher Park received seasonal targeted feral animal control, noting the eradication of feral goats in Bungendore Park for the first time.

Ongoing implementation of the Fauna project and the Black Cockatoo habitat supplementation saw over 100 habitat boxes inspected using telescopic camera monitoring in our reserves. The year saw the successful breeding of three Red-tail Black Cockatubes in artificial habitat boxes that we installed. Partnering with research scientists of the WA Museum, the cockatoo chicks were monitored, tagged and sampled for DNA. This project continues to support endangered species conservation through direct provision of breeding habitat and through partnerships to contribute to longer term species conservation research.

In partnership with Carey College HARRISDALE, eight habitat boxes were manufactured and installed into our natural areas or supplied to local wildlife hospitals in order to assist in the provision of suitable breeding hollows and implement Natural Area Management Plan objectives in our reserves.



ENVIRONMENTAL LANDCARE SNAPSHOT:

Environmental Research

To support the approach to environmental management of natural areas, a number of research programs are undertaken each year.

To address previous observations of sarcoptic mange in Quenda in Bungendore Park, and observations of wildlife rehabilitation specialists in Roleystone, we partnered with Murdoch University and Department of Primary Industries and Regional Development to investigate local Quenda mange. The results of the research program will further assist in development of monitoring and treatment approaches broadly for the species, as well as inform the approach to Quenda management in our area.

Bungendore Park was the focus of a Black Cockatoo habitat tree mapping project. This project mapped all natural and potential hollows of Black Cockatoos and will be a benchmark for monitoring change over time and understating the impact of different threats in habitat decline and to inform management. The results of the program will be scientifically rigorous to further inform native species conservation.

In partnership with the Department of Biodiversity, Conservation and Attractions, research commenced in Roley Pools along the Canning River to measure the accumulation rate of sediment in deep river pools. The research is intended to inform an approach that can be administered

across the catchment, to assist land managers to restore deep river pools to their natural state.

In partnership with the WA Wildlife hospital, we facilitated the safe release of two fire-injured Brush tailed Possums which has been rehabilitated by the WA Wildlife Hospital. The ongoing health and wellbeing of the fauna was monitored and confirmed using specialist monitoring equipment.

Environmental Education

Two biodiversity focused community workshops were held in Climate Change and Freshwater Biology and Understanding Fox Biology and Behaviour.

58,386

Native plants planted along the Canning and Wungong rivers

18

School landcare planting events

12

Community landcare planting events

2

Biodiversity focused community workshops held

\$100,000

Invested into environmental improvement works on the banks of the Canning River



Supporting private land conservation and restoration - Habitat Links

The Habitat Links program promotes the importance of ecological corridors and habitat for wildlife. The program helps landowners improve biodiversity conservation and enhance habitat on their private properties.

Habitat Links targets larger properties that contain or are next to significant areas of bushland, wetlands and waterways. Participants of the program receive native seedlings and technical advice to help with revegetation, wildlife habitat creation, weed and feral animal management, erosion control and environmental monitoring. Participants are also able to loan monitoring cameras to capture images of fauna on their properties.

Habitat Links also partnered with AGLG at the Kelmscott Show to promote the program and provide community education.

In 2022, the program celebrated 20 years of helping landowners revegetate their properties to improve biodiversity. This milestone was acknowledged in the our media and local news. Participants of the program received a decorative sign to place on their fence.

- 79 eligible landowners participated
- 64 participants received free native seedlings
- 6,612 seedlings planted
- 18 site visits completed
- 3 monitoring cameras were loaned
- 1 participant won a bird habitat package which included a bird bath, bird identification book and a bird habitat box

Bushcare Environmental Working Group

Supporting waterwise gardens

The Native Plants for Residents event was held on 14 May 2022. The event saw the giveaway of 10,000 native plants to 850 different residents. The event was supported with displays, activities and information sharing on the topics of sustainability, waste education and biodiversity.

Corporate Greenhouse Action Plan

In September, Council resolved to endorse the 2021- 2029/30 Corporate Greenhouse Action Plan, formalising a Zero Emissions by 2030 (elimination of the City's carbon footprint) target.

The year saw the installation of a number of solar systems at various City facilities including Orchard House, the Armadale Fitness and Aquatic Centre (AFAC) and the Armadale Visitors Centre. The installation of a battery was progressed at AFAC and in Harrisdale.

We commenced the development of Water and Energy Monitoring Platform. This real time monitoring software will allow us to monitor and review energy and water use across our parks and facilities and guide improvements and trend analysis. The platform will also track our emissions portfolio based on electricity use in buildings and emissions through fleet.

We undertook landfill gas collection and flaring system at the Hopkinson Road Landfill and Recycling Facility, abated 21,639 tonnes of CO₂-e during the Fourth Reporting Period (20 June 2020 to 19 June 2022).

Asset Management

Related Objectives:

2.3.1 2.3.2 2.3.3 2.3.4 2.3.5

Fast Facts

- Total asset portfolio with a replacement value of \$1,595,899,943.
- 1,608.2 ha of parks and reserves were maintained in 2021/22, including the verge areas of public open spaces. The following table shows the number of parks per function and hierarchy.

| FUNCTION | HIERARCHY | No | Ha |
|------------|--------------|-----|--------|
| Nature | Local | 153 | 176.3 |
| Recreation | Neighborhood | 1 | 1.15 |
| Sport | Neighborhood | 6 | 21.15 |
| Nature | Regional | 25 | 43.91 |
| Nature | District | 5 | 43.48 |
| Sport | Regional | 1 | 29.64 |
| Recreation | Neighborhood | 43 | 74.19 |
| Nature | Neighborhood | 2 | 2.88 |
| Recreation | Local | 6 | 2.24 |
| Nature | Local | 59 | 53.96 |
| Nature | Neighborhood | 4 | 12.35 |
| Recreation | District | 3 | 9.95 |
| Recreation | Neighborhood | 2 | 2.51 |
| Nature | Regional | 29 | 987.78 |
| Sport | District | 10 | 75.06 |
| Nature | Neighborhood | 1 | 0.23 |
| Nature | Local | 12 | 8.59 |
| Recreation | Local | 92 | 73.78 |

The primary function of an open space influences the range of facilities that could be provided. In general the primary functions comprise of:

Recreation Spaces

Provide a setting for informal play and physical activity, relaxation and social interaction. These spaces include open parklands, community gardens, corridor links, amenity spaces, community use facilities, civic commons and squares.*

Sports Spaces

Provide a setting for formal structured sporting activities. People attend sports spaces with the purpose of engaging in organised sporting activity, training/competition or viewing.*

Nature Spaces

Provide a setting where people can enjoy nearby nature and protect local biodiversity and natural area values. Nature spaces provide opportunity for low impact recreational activities such as walking, cycling, picnicking, playing and watching or exploring natural features. These areas include bushland, coastal areas, wetlands, geological and natural features.*

Some parks will feature one or all of these functions however usually one function will be dominant.

**As noted in the DLGSC Classification Framework for Public Open Space November 2012.*



A total of
809 KMS
of sealed and unsealed
roads maintained

607 KMS
of footpaths maintained

A total of
829 KMS
of drainage pipe maintained

184
buildings maintained
(includes sheds)

Design



Blackspot Program

- Chevin Rd Upgrade: Chevin Road upgrade project included road widening along the shoulders, minor vegetation clearing and line marking. This treatment improved road conditions, especially at night, and poor weather conditions.
- Seville Dr and Armadale Rd: Improvement of pedestrian crossing facilities at the intersection of Seville Dr and Armadale Rd including upgrading traffic signals by Mian Roads WA.

2021 Election Commitment Program

- Holden Rd/Wygonada Rd Upgrade: This upgrade project involved undertaking median island, pedestrian crossing and upgrade to street lighting.

Fast Facts

- 77 land development works submissions received, reviewed and approved in 2020/21
- 18 landscape submissions
- 7 water management submissions
- 8 earthworks submissions
- 44 civil works submissions

Precinct Structure Plan for the Kelmscott Town Centre

We further progressed preparation of a *Precinct Structure Plan for the Kelmscott Town Centre*, which will guide future growth and investment. A second 'Place Design' workshop was held for business operators and landowners in the project study area which achieved completion of the project's preliminary consultation phase milestone. Consultation inputs shaped preparation of the draft Precinct Structure Plan document. Council endorsed this document in June 2022 for the purposes of seeking public review and further community input towards a final *Precinct Structure Plan for the Kelmscott Town Centre*.

Subdivisions – Land Development Works

We provided engineering assessment and supervision for subdivision and development submissions to ensure they complied with relevant specifications and conditions. We also actively engaged with property developers and their consultants to achieve best practice outcomes for water sensitive urban designs, and high quality sustainable infrastructure (including roads, foot-paths, cycleways, multiple use corridors and areas of public open spaces).

Waste Management

Related Objectives:

2.4.1 2.4.2



Best Practice Waste Management

Along with the collection and disposal of waste and resource recovery, we also embarked on other ways to improve services:

- Further development of the new transfer station at the landfill, including improvements designed to reduce WHS risk and improve customer experience when dropping off recyclables or waste at the Armadale Landfill and Recycling Facility.
- Improved stock management practices at the Drop'n'Shop to enhance customer experience and increase sales.
- Gave discarded library books a second life through the Drop'n'Shop.
- Improved leachate management at the landfill to reduce the risk of environmental contamination, especially during the wet winter months.
- Expanded the landfill gas (methane) collection system to reduce the volume of gasses re-leased into the atmosphere.
- Increased commercial activity at the landfill through contractual arrangements with strategic partners.

Kerbside Collections

Fast Facts

- 36,343 properties serviced
- 27,411 tonnes household rubbish collected
- 5,580 tonnes recyclables collected by SUEZ

Events

Fast Facts

- 11 tonnes of waste collected

Verge Collections

Fast Facts

- Hard Waste: total of 3,166 tonnes collected and 342 tonnes recovered
- Green waste: 4,102 tonnes collected from two collections each year
- Mattress (booked): 2,146 mattresses collected from residents averaging 54 tonnes

Illegal Dumping

Fast Facts

- 57 infringements issued
- 2,791 complaints received and investigated
- Ongoing monitoring of 15 sites frequently used for illegal dumping
- \$320,300.00 cost of clean up

School Battery Recycling Program

In 2021/22, we diverted 486kg of batteries from landfill and sent them for recycling (up 9.5% on the previous year). Over 77% of schools across our City participated in the program.



Aspiration 3
Economy



**STRATEGIC COMMUNITY PLAN
FOCUS AREAS**

3.1 Increased economic growth, job creation and retention, as well as educational opportunities

3.2 Positive image and identity for the City

3.3 Responsive and flexible support of business

3.4 Thriving tourism industry

\$110^M

Australian Government Funding Boost
Towards Byford Rail Extension

20

Local Businesses Mentored Through
Grow Your Business - Armadale

250

Subcontractors and Apprentices
Employed by Armadale Courthouse and
Police Complex Construction

23,375

Visitors Through Perth Hills
Armadale Visitor Centre [^]43%

\$33.8^M

Funding for New Armadale TAFE

\$2.3^M

Total Visitor Spend [^]66%

Enhance. Develop. Attract.

Related Objectives:

3.2.3 3.1.4 3.1.7 3.1.8 3.2.1 3.2.3



Armadale is home to a strong and diverse local economy with growing employment opportunities. It's also a strategic hub for services (health, education and training) that is well connected to other centres in Perth through multiple high quality transport links.

Advocacy for Major Local Projects

2021/22 marked a defining moment for Armadale with major transformational projects nearing completion, under construction and in planning stages. We secured multimillions in funding from both the State and Federal Governments, and these projects will benefit both the local community and residents in the wider southern metropolitan region.

New Advocacy Priorities Strategy

In April 2022, we adopted a new Advocacy Priorities Strategy to actively attract investment, with a particular focus on the Armadale City Centre. The Strategy identifies top projects of regional significance and partnerships

to accelerate development and support our fast-growing community.

Our advocacy priorities are:

- Capitalise on the redevelopment of the Armadale Train Station and elevated railway line by transforming the nearby open public space into active, engaging and safe places for our community.
- Redevelop the City's Civic Precinct into a modern and functional place for our community by providing civic, cultural, commercial, residential and recreational activity.
- Establish an inner-city Medical and Health Precinct to support the nearby hospital, create jobs, unlock underutilised land, and to assist in growing the capacity of our Health system.
- Build the Armadale Regional Recreational Reserve, a major sporting facility of regional significance.
- Secure long-term funding to deliver programs at the well-respected Armadale Champion Centre.
- Secure funding to build the new Hilbert District Library and Community Centre to support this rapidly growing community.

Our staff and Councillors are working together to share the positive story of Armadale - to support the area's ongoing transformation into a modern, accessible, inclusive and desirable community to live, work, and play.



Armadale Train Station Redevelopment

The Australian Government announced a much-needed funding boost of \$110 million towards Metronet's Byford rail extension.

Our strong advocacy across all tiers of government meant that the project now includes the construction of an elevated viaduct in Armadale. This will help catalyse a significant increase in local job opportunities, plus a boost in residential population, student numbers and private sector investment.

Raising the railway line will significantly improve pedestrian, cyclist and vehicle connections along with productivity.

This project also brings much needed safety, efficiency, economic and social benefits to Armadale. The Armadale Train Station redevelopment will also strengthen our City Centre's function as a Strategic Metropolitan Centre by providing strong transport links to other parts of Perth.

Kelmscott's Denny Avenue Level Crossing

This challenging State Government project was completed with the removal of the Denny Avenue level crossing and a new underpass at Davis Road.

Replacement of Albany Highway's road surface and update drainage also took place in collaboration with Main Roads WA. The Kelmscott Town Centre has

been upgraded as part of this project with landscaping and public art in collaboration with the City of Armadale and Development WA.

Courthouse and Police Complex

Construction progressed on the new \$86 million Armadale Courthouse and Police Complex, with the majority of the main building structure completed in 2022.

This new complex is double the size of the existing Police Station and the outdated Courthouse facilities on Jull Street. WA Police will occupy 5,680sqm of the new 14,000sqm complex, allowing room for an extra 150 officers along with general duties officers, detectives, district intelligence, forensic investigation and family violence units. There will also be five courtrooms including a shared custody facility.

This project has employed approximately 250 subcontractors and apprentices during construction and is due for completion by 2023.

New Armadale TAFE Campus

The brand new \$33.8 million Armadale TAFE will play an instrumental role in training our community's future workforce. The TAFE will focus on innovation, manufacturing, technology, automation, freight and logistics.

Moreover, this state-of-the-art, five-story facility will create local jobs during and after construction and leave a legacy of education and training for the community.

Fast Facts

- Capacity for 500+ FTE students per day
- Generate 50+ direct ongoing jobs
- Create more indirect jobs through related services and industries

Support youth to gain skills and employment

During July and August 2022, in collaboration with the WA Government Jobs & Skill Centre and the Federal Government Industry Training Hub, we supported and sponsored Apprentifest at the Armadale District Hall. This event gave students from nine schools the opportunity to meet with businesses and job providers to learn more about enrolling into an apprenticeship. A total of 55 students were involved with 39 gaining an interview with job providers.

Supporting Local Small Businesses

Related Objectives:

3.2.1 3.3.1 3.3.2

Grow Your Business – Armadale

Grow your Business Program - we partnered with Business Foundations and Business Station to deliver 'Grow Your Business', a program aimed at providing businesses with the tools to adapt and thrive in an ever-changing environment. The two programs included a Business Check Up with Business Foundations or a Business Builders Program with Business Station, both offering different opportunities depending on the individual business's needs. As part of these programs, we also offered promotional opportunities to some businesses who took part in this initiative. 20 local businesses from across Armadale participated in this mentoring program.

Jull Street Mall Security

We provided culturally sensitive community security patrols to support the businesses that operate within the Jull Street Mall. This is an ongoing activity that benefits businesses by reducing anti-social behaviour and promotes feelings of safety. This encourages more foot traffic to the area and improves opportunities for more customers to frequent the businesses operating in the mall.

Small Business Friendly Approvals Program

We successfully applied for funding from the Small Business Development Corporation to make it easier and faster to do business in Armadale. The Small Business Friendly Approvals Program includes a suite of initiatives over the next three years, including:

- A workflow and customer journey mapping review

- Improved payment options for business customers
- Improved website functionality and small business training

The Small Business Friendly Approvals Program has included collaboration with internal departments within the City to streamline processes for local business owners. A selection of businesses were also consulted on this process.

Business Investment Prospectus

A newly updated Business Investment Prospectus was created to help share and promote the City of Armadale and its industries and economic/ development opportunities to members of the public and key stakeholders. This Prospectus aims to encourage potential buyers and increase awareness of existing businesses including key industrial precincts, and shopping precincts.

Go Local at Christmas

Our Economic Development team encouraged residents to Go Local over Christmas by showcasing 15 local business offers in the 2021 Carol's by Candlelight songbook. Offers ranged from hospitality to retail and encouraged residents to support local business over the 2021 festive period.

Business Armadale Chamber of Commerce

We're a major sponsor and supporter of the Business Armadale Chamber of Commerce. This organisation is the voice that represents the best interests of our local business community.

Come See Us!

Related Objectives:

3.2.2 3.4.1 3.4.2 3.4.3

23,375

Visitors through the Perth Hills Armadale Visitor Centre* ^43%

1161

Phone enquiries ^ 2%

100,173

Website visitors ^ 34%

\$2,303,324

Total visitor spend ^ 66%

Sponsorship

Last year, we developed a new event sponsorship policy for cash, in-kind or combination sponsorship requests. Categories included external events (direct economy benefit), external events (indirect economic benefit), and community or local group events.

- 2021/22 sponsored events:
- Kelmscott Show: 17,000+ visitors
- It's Yates Springtime at Araluen: 67,038 visitors
- Armadale Wildflower Society 60th Anniversary Exhibition: 749 visitors
- Australian Masters Games Event at Champion Lakes 3,400

Perth Hills Tourism Alliance (PHTA)

In 2022, PHTA launched the region's new collective website, experienceperthhills.com.au. The website is based on the tourism



Experience Perth Hills brand and is the cornerstone for all current and future regional tourism promotion.

PHTA is also using Facebook, Instagram and Twitter as its social media platforms focusing on co-ordinated messaging for the region aligned with their strategic marketing plan. The PHTA has partnered with Destination Perth to access their marketing skills, experience and knowledge as well as to leverage their media buying power.

One of the benefits of PHTA's Bronze Corporate Membership, Destination Perth matched the Alliance's \$25,000 contribution to the marketing program to deliver a nine-month, \$50,000 marketing program.

Visitor Centre Membership for Local and wider region Tourism Businesses

The Perth Hills Armadale Visitor Centre reinstated membership fees in 2021 following a year of free memberships in 2020. A new membership program was developed to support the reintroduction of fees.

Through this program, we supported 52 businesses with promotions, collaborations, advertising, and training/upskilling opportunities through tourism partners such as Tourism Council, Destination Perth, and the PHTA.



Perth Hills Armadale Regional Guide

The Perth Hills Armadale Regional Guide is our region's premier visitor publication and promotes events, experiences, attractions, accommodation, and local tourism businesses.

We distributed a total of 10,000 copies across Western Australia during 2021/22. The current version includes free advertising for 29 local businesses as part of our COVID-19 relief efforts.



Scan the QR to see the campaign videos.

Come See Us Campaign

The 'Come See Us' campaign continued into the 21/22 financial year (following on from the development of promotional tourism videos). The campaign included cinema, YouTube and Catchup TV advertising to promote the Perth Hills Armadale region as an attractive day trip destination for Perth locals.

A total of 182,900 people were reached through cinema advertising across locations in Armadale, Cannington, Joondalup, Nedlands and Currambine. YouTube advertising resulted in 978,612 impressions and 138,909 video views while advertising through Catchup TV resulted in 162,755 impressions and 158,104 video views. Advertisements were delivered through 7Plus, 10Play, 9Now, SBS, Kayo and Foxtel.

Spring into Armadale Festival

Our annual tourism festival saw 105,036 people attend major local events and 45,000 digital visitors to the Perth Hills Armadale website during the four - month campaign period (August to November 2021). We promoted 73

events and distributed 10,000 Spring into Armadale event programs locally and across Western Australia.

A variety of marketing activities were undertaken throughout the campaign spreading across print advertising, digital collaborations with Perth Is Ok!, social media promotions, local area marketing through print distribution and outdoor advertising.

Our Visitor Centre also hosted a six-week pop-up during 'It's Yates Springtime at Araluen' which serviced 6,251 visitors.

Storytowns Podcasts

Our Tourism team developed a series of podcasts in conjunction with Storytowns. Storytowns showcases regional and rural towns, the folk that live there and local hidden gems, via location-based podcasts. The podcasts are designed to be an immersive and entertaining experience for the travelling tourist and locals alike. The podcasts aim to create a sense of local celebration and pride, and position Armadale as a day-trip destination with a strong connection to its history, culture, natural landscape and passionate locals who are proud of their community.

Eight townscape podcasts were developed in conjunction with local community members featuring the following locations; Araluen Botanic Park. Armadale Settlers Common, Bert Tyler Vintage Machinery Museum, Churchman Brook Dam, History House Museum, Migrant Park, Roley Pool Reserve and the Last Drop Elizabethan. The podcasts can be listened to via



a free app which can be downloaded via the App store or Google Play on a mobile device.

Aspiration 4

Leadership



**STRATEGIC COMMUNITY PLAN
FOCUS AREAS**

4.1 Strategic Leadership and effective management

4.2 A culture of innovation

4.3 Financial sustainability

4.4 Effective community engagement and communications

\$97^M

Operating Budget to Deliver Services

1.3^M

Unique Visitors to Main City Website [^]36.6%

\$49^M

Capital Investment Budget

\$23,339

Income From External Print Jobs

\$22^M

Other Commitments, Including Debt Repayment

\$4.4^M

In-Kind Media Value [^]333%

Engage. Empower. Innovate.

Related Objectives:

4.1.2 4.3.1 4.3.2



During 2021/22, the Long-Term Financial Plan (LTFP) model was redesigned with the assistance of the WA Treasury Corporation. Council endorsed the Four-Year Budget in April which provides mid-term insight and foresight into our financial position, assists Council with its strategic choices and provides Council with confidence that its plans and actions can be resourced and delivered. This was supported by an updated scenario tool which modelled indexing, capital investment, borrowings and cash reserve strategies. Impacts on our Operating position and other financial indicators were illustrated. The Budget was adopted on 27 June 2022.

In February 2022, Council adopted the ICT Strategic Plan which forms part of our ICT Management Framework. The plan provides us with a roadmap to stabilise and strengthen our ICT environment and transform our delivery of services and the way our customers and community interact with us.

Council received a report on the Planning and Performance Improvement program in May which outlined the achievements of the program over the past three years. Through this program, a greater understanding of the impacts of growth has been established alongside a comprehensive set of strategic actions designed to deliver upon the outcomes in the Strategic Community Plan. The report outlines the next phase of the Performance and Planning Improvement program and the

additional investment for full implementation.

A project to develop a Project Management Framework was initiated during 2021/22 to support a structured and consistent approach to project management for the organisation. A Project team was established, requirements gathered and endorsed by the Project Board, and development of the framework has progressed and processes have been mapped. Our approach to project management will develop and mature over the next 18 months, however, the foundations have been laid this year.

In June 2022, Council received a report on the Public Sector Commission (PSC) Integrity Framework and adopted the Integrity Framework, noting the actions required to meet the aspiration set out by the PSC. This was an important initial step and enables us to undertake the next step of an integrity maturity assessment, based around the PSC's integrity tool. These actions constitute strengthening governance and integrity and support public confidence in the way we conduct business.

2021/22 Budget Overview

We're working hard to continue to provide the services and infrastructure our growing community needs in the most financially responsible manner, despite the challenges that COVID-19 created over the past year.

This year, Council has set an operating budget of \$97 million, to deliver a range of City services. These services include maintaining our local parks, community facilities and libraries, providing important community services including City Rangers, emergency management and public health, and maintaining our roads, drainage and footpath networks.

The \$49 million capital investment budget will see a number of projects delivered, which include renewed sports and community buildings, new parks and recreation facilities and an improved footpath network.

Our other commitments total \$22 million and include repaying debt, which this year will total \$4 million, setting aside funds in reserves for future works and managing Development Contribution Schemes.



| Source of Funds | \$million | % |
|---------------------------------------------------|-----------------|-------------|
| Rate Revenue | \$73.37 | 43% |
| Operating Grants, Subsidies and Contributions | \$6.06 | 4% |
| Fees and charges | \$32.97 | 20% |
| Interest earnings | \$1.82 | 1% |
| Other revenue/income | \$0.66 | 0% |
| Non Operating Grants, Subsidies and Contributions | \$15.64 | 9% |
| Proceeds from the Sale of Assets | \$1.10 | 0.5% |
| From Cash Reserves | \$21.38 | 13% |
| Loans | \$14.88 | 9% |
| Funds carried forward from prior year | \$1.04 | 0.5% |
| Total Sources of Funds | \$168.43 | 100% |



Connecting With Our Community

Related Objectives:

4.4.2



1,302,105

armadale.wa.gov.au website visits

46,566

Facebook followers across all City-run pages

590,963

People targeted through social media advertising

\$4,396,248

Total media value

10,500+

Active subscribers to the City's fortnightly e-newsletter

\$23,339

Income from external print jobs

1,761

Total print requests (both internal and external)

We're committed to communicating ongoing updates and information in a fun and timely manner to our community. Each year, we produce hundreds of messages to keep our community up to date with what's happening in their City.

Alongside COVID-19 messaging, we resumed our usual communications strategy of keeping our residents informed of services and events, along with sharing general updates and community stories.

Digital Media

Social media engagement continued to grow and remains an integral tool for sharing information with our community. In 2021/22 we delivered key messages to 590,963 people/accounts through targeted advertising campaigns on Facebook and Instagram, and Snapchat gave us an extra 326,610 impressions on our ads.

Our social media channels saw good growth in 2021/22, with both followers and engagement higher than pre-COVID levels. Our active Instagram accounts ended the year with 2,018 (City of Armadale) and 2,086 (Perth Hills Armadale) followers, and 2,336 for LinkedIn (City of Armadale).

Our Facebook Pages ended the year with the following:

- City of Armadale - 17,370 followers
- Perth Hills Armadale - 18,951 followers
- Armadale Fitness & Aquatic Centre - 9,102 followers
- Armadale Libraries & Heritage - 1,143 followers

We also created a new Facebook Page for the Champion Centre in March 2022.

Our website continues to be the most accessible source of information for the public. In 2021/22, the website saw 1,302,105 unique visitors (up 36.6% from 2020/21), with an average number of 1.36 pages viewed per visit. New visitors/sessions to the site made up 94.5% of site traffic.

Community members can also subscribe to our 'In the Know' (ITK) e-newsletter which covers a range of topics including libraries, arts and events, sustainable living, recreation and community development. In 2021/22, we sent around 23 issues to over 10,500 subscribers. Our average open rate increased to 26.8%, exceeding the 21.5% national average and the 19.5% average for Government & Politics newsletters (source: Campaign Monitor).



Print Media

Our quarterly 'City Views' publication features community focused content and is delivered to 36,289 households across the City (at a cost of \$54,954.44 ex GST).

'Armadale Alive', an advert shared across three local and print news publications, was published each month highlighting local news and events. We also placed other regular advertising in local papers.

Print Room

Our internal PRINTHUB is a professional printing service that offers a full range of printed products. In 2021/22, we had a total of 1,761 print requests, with 1,549 of those being internal print jobs.

By printing business cards, pull up banners, A2 and A1 posters, and the print and installation of waste truck vinyl graphics internally, we saved an estimated \$15,600. Further savings came from printing our own flyers and a variety of other printed products.

We also made \$23,339.20 in income from external print jobs in 2021/22, including 212 print requests from other Local Governments such as City of Canning, Town of Victoria Park, City of Subiaco, Town of Cambridge and City of Kalamunda.

Media Enquiries

Our communications team ensured that the community was kept up to date on everything happening across the City. To do this, we maintained a positive relationship with journalists and media outlets, which helped ensure that the right information reached the right people, in the right way.

In 2021/22, the City of Armadale featured in the media a total of 1,154 times across the reporting period. This can be broken down further by:

- Press – 538
- Online – 299
- Radio - 200
- TV - 117

Our stories generated \$4,396,248 of in-kind media value - up 333% on the previous year.

Statutory Reports

Each year, we're required to provide the following statutory reports in compliance with legislative roles and responsibilities:

Record Keeping

We remain committed to the reliable and systematic management of the requirements in accordance with the *State Records Act 2000*. Our electronic record keeping program saw 360,826 corporate records registered in 2021/22.

Training is an important component of record keeping, and 80 staff completed the compulsory online records awareness training. In addition, 101 one-on-one record keeping training sessions and one customised training session (attended by 11 officers) were delivered.

Freedom of Information

The *Freedom of Information Act 1992* gives members of the public the right to access documents held by local governments (subject to limitations).

We prepared an up-to-date Information Statement and made it available to the public (as required by section 96 of the *Freedom of Information Act 1992*). This statement detailed the process for applying for information under the Act, as well as information that we provide outside the Act.

A total of 26 Freedom of Information applications were processed during 2021/22.



Further information about the Freedom of Information process can be found via the QR Code.

Public Disclosures

The *Public Interest Disclosure Act 2013* aims to ensure openness and accountability in government. Disclosures are treated in confidence and persons making a disclosure are protected from detrimental action. During 2021/22, we did not receive any disclosures.



Details about public interest disclosures are available online via the QR Code and in person at our Administration Centre.

Local Government Act 1995 – Conduct of Certain Officials

Section 5.53 of the *Local Government Act 1995* states, "The annual report is to contain details of entries made under Section 5.121 during the financial year in the register of complaints."

For the 2021/2022 financial year there were no entries made in the Register of Complaints.

Council Attendance

The table opposite refers to Council meeting attendance of elected members for 2021/22.

Employee Salaries

The table below refers to the number of our employees entitled to an annual salary of \$130,000 or more (in bands of \$10,000).

| Salary Band 2021/22 | | |
|---------------------|-----------|-----------------|
| From \$ | To \$ | Number of staff |
| \$130,000 | \$139,999 | 8 |
| \$140,000 | \$149,999 | 0 |
| \$150,000 | \$159,999 | 3 |
| \$160,000 | \$169,999 | 4 |
| \$170,000 | \$179,999 | 0 |
| \$180,000 | \$189,999 | 0 |
| \$190,000 | \$199,999 | 0 |
| \$200,000 | \$209,999 | 1 |
| \$210,000 | \$219,999 | 2 |
| \$220,000 | \$229,999 | 1 |
| \$230,000 | \$239,999 | 0 |
| \$240,000 | \$249,999 | 0 |
| \$250,000 | \$259,999 | 0 |
| \$260,000 | \$269,999 | 0 |
| \$270,000 | \$279,999 | 0 |
| \$280,000 | \$289,999 | 0 |
| \$290,000 | \$299,999 | 0 |
| \$300,000 | \$309,999 | 0 |
| \$310,000 | \$319,999 | 1 |

The CEO's total remuneration package* for 2021/22 was \$373,448

*Includes base salary, superannuation, any allowances or benefits (whether in money or not)

| Elected Members (EMs) Attendance at Council and Committee Meetings - July 2021 to June 2022 | | | | | | | | |
|---------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------|-----------------------------------------|----------------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------|-------------------------------------------|
| Elected Member | Ordinary Council Meeting (OCM - 20) | Special Council Meeting (SCM -1) | Technical Services Committee (TSC - 11) | Community Services Committee (CSC -11) | Development Services Committee (DSC - 10) | Corporate Services Committee (CorSC - 12) | City Audit Committee (CAC -2) | Leave of Absence Granted |
| Cr R Butterfield, Mayor (DSC,TSC,CAC) | 19 | 1 | 11 | N/A - 6 | 9 | N/A - 6 | 1 | Nil |
| Cr K Busby, Deputy Mayor (CSC,CorSC) | 17 | 1 | N/A | 8 | N/A | 10 | N/A | 23/8/21 to 13/9/21 4/4/22 to 8/4/22 |
| Cr C A Campbell (CSC,CorSC)* | 7 | N/A | N/A - 2 | 4 | N/A - 1 | 3 | N/A | |
| Cr E J Flynn (TSC,CorSC) | 18 | 1 | 10 | 6 | N/A - 2 | N/A - 6 | 1 | 20/6/22 to 24/6/22 |
| Cr C Frost (CorSC,DSC, CAC)* | 7 | N/A | N/A | N/A | 3 | 4 | 1 | 17/9/21 to 20/9/21 |
| Cr M Hancock (DSC, CorSC)** | 12 | 1 | N/A | N/A | 5 | 5 | N/A | 11/4/22 to 22/4/22 |
| Cr P Hetherington (DSC, CorSC)** | 11 | 1 | N/A - 1 | N/A - 1 | 6 | 8 | 1 | 31/1/22 to 11/2/22 |
| Cr K Kamdar (CSC, DSC)** | 12 | 1 | N/A | 6 | 6 | N/A | N/A | Nil |
| Cr J Keogh (CSC, CorSC) | 19 | 1 | N/A - 1 | 10 | N/A - 1 | 10 | N/A - 1 | Nil |
| Cr S J Mosey (CSC, DSC)** | 12 | 1 | N/A - 3 | 6 | 6 | N/A - 4 | N/A | 21/11/22 to 25/11/22 |
| Cr J H Munn (CorSC,DSC,CAC)* | 7 | N/A | N/A - 1 | N/A | 4 | 4 | 1 | |
| Cr G Nixon (TSC,CSC,CorSC,CAC) | 12 | 1 | 6 | N/A - 5 | N/A - 3 | 9 | 2 | "28/7/21 to 8/9/21 26/4/22 to 21/7/22" |
| Cr M S Northcott (TSC,DSC) | 19 | 1 | 11 | 6 | N/A - 2 | N/A - 4 | 1 | 11/12/21 to 28/1/22 |
| Cr S Peter JP (TSC,CSC) | 19 | 1 | 11 | N/A - 8 | N/A - 2 | 8 | 1 | Nil |
| Cr D M Shaw (DSC,CSC)* | 7 | N/A | N/A - 1 | 4 | 4 | N/A | N/A | |
| Cr M S Silver (TSC,CSC) | 15 | 1 | N/A - 5 | 10 | N/A - 1 | 3 | N/A | 21/2/22 to 1/3/22 |
| Cr G Smith (TSC,DSC,CAC) | 20 | 1 | 10 | N/A - 6 | 10 | N/A - 6 | 2 | Nil |
| Cr S S Virk (DSC, TSC)** | 10 | 1 | 5 | N/A | 4 | N/A - 1 | N/A | 20/2/22 to 5/4/22 |
| Cr C M Wielinga (DSC)* | 7 | 1 | N/A - 1 | 3 | 4 | N/A - 1 | N/A | |

* Crs Campbell, Frost, Munn, Shaw and Wielinga - EM until October 2021

**Crs Hancock, Hetherington, Kamdar, Mosey and Virk - EM from October 2021

N/A - where an Elected Member was not a member of that committee since Oct 2021. If a number is shown that means the EM attended as an observer either in person or via teams.

There are (7) members on each Committee (except CAC which has 5) and memberships are indicated against each EM's name

Disability Access and Inclusion Plan 2021 – 2026

This legislative Plan is monitored by the State Government via an annual Progress Report.

We report on compliance with its Access and Inclusion Plan and, in some cases, going above and beyond, implementing accessible activities for the following outcome areas:

1. Services and events
2. Buildings and facilities
3. Information
4. Quality of service
5. Complaints
6. Consultation processes
7. Employment and
8. Social inclusion.

The latest Access and Inclusion Plan 2021 – 2026 was endorsed by Council in June 2021. The Plan is overseen by the Access and Inclusion Reference Group which includes representation from City departments, local sector



organisations, community members living with disability, or carers of a person living with disability.

Accessible Events

Carols by Candlelight

Reflected by 367 participant requests for accessible options, Carols by Candlelight once again offered an accessible media space incorporating audio description, live streaming and captioning and assistive listening. An accessible paved area was set aside for tables and chairs for easy viewing by people with disability, older people and parents with prams. Braille songbooks

were again available on request prior to the event, and there were Auslan interpreters on the stage throughout the performances. This year a Service Dog area was also included.

Australia Day

With our Australia Day event attracting over 20,000 people each year, we implemented strategies to increase accessibility:

- Toilets being placed adjacent to pathways
- Food vendors located on a hard surface
- Additional ACROD parking
- An area for ACROD seating at the stage area and in the food court
- For the first time a Quiet Zone was implemented and run by Armadale Rotary Club to support people with a sensory disability

The Armadale Arts Festival

The festival increased accessibility in the community programing and allowed the public to access an 'Accessible Venue' website search in the Festival program. Inclusive and Accessible activities throughout the Festival included:

- Minnowarra Art Awards Tactile Tours
- Yarning Group: Unsung Stories of Connection –presented by a local Aboriginal Disability Group
- Positive Ageing High Tea
- A Journey Through Jazz

- Sensorium Theatre – Rhyme Time (0 to 4 year olds) and Wombat Stew (5 to 12 year olds)
- Art Workshops (partially accessible)
- Creative Soul Sessions – Get Potted
- Creative Soul Sessions – Cartooning with Pete
- The Art Larks Classes - visual arts workshops for adults
- Inclusive Armadale Arts Festival Community Choir

International Day of People with Disability - 'Fun at Frye'

We collaborated with the Armadale Access and Inclusion Network to provide an inclusive and accessible Community Fun Day, whilst at the same time raising awareness for International Day of People with Disability. All ability, interactive activities were provided by service providers in the Disability sector, local inclusive sporting clubs and dance and music groups.



Strategies to increase accessibility

- Armadale Fitness and Aquatic Centre (AFAC) implemented SMART terminals to replace standard EFTPOS machines. These provide superior accessibility settings, with the following benefits: clear, tactile indicators around the screen; training exercise for a visually impaired option; large text and colour that presents a screen with black/yellow/white/blue colour and contrast combinations; voice to text; and an accessible PIN entry.
- Accessibility considerations were introduced into the Community Grants Program application and acquittal processes for Community Grants with applicants asked to “describe what steps you will take to ensure the project will be accessible and inclusive to all people”. They were also provided with a list of ways to improve access and inclusion.
- Subtitles added to recordings of Library events and sessions.
- Memory Bags, available for loan from our Library Services, foster interaction between people living with dementia and other cognitive or sensory conditions and their family and carers. Each themed bag contains a range of items designed to stimulate memories, engage the senses, and promote shared experiences.
- The Library Service has added access to Ulverscroft and Hoopla which provide over 1 million additional items including e-books and audiobooks with instant access.
- Armadale Fitness and Aquatic Centre (AFAC) purchased another aquatic wheelchair due to an increase in demand from users. This brings the total of aquatic wheelchairs on site to three.
- Waste Services helps those who cannot present their waste and recycling bins on the kerb for collection.
- Dedicated ACROD parking at our Environment team’s Native Plants for Residents event.
- Accessible toilet, parking and lighting upgrades at Armadale Landfill Site, the new Bedfordale Men’s Shed and the Armadale Badminton Club.
- Accessible features installed at the renovated Creyk Park, Gwynne Park Skate Park and the new John Dunn Challenge Park, including accessible doors, toilets, ramps and acoustics.

Access and Inclusion Reference Group

The Access and Inclusion Reference Group addresses barriers faced by people with disability in the Armadale community. The group provides insight and advice to us with regard to addressing access and inclusion matters in the community, in the context of implementing the outcomes of our Access and Inclusion Plan. It includes community members and representatives from the disability

services sector and is chaired by a City Councillor. The group provides advice directly to our department staff such as the Communications and Marketing team, the Community Development Department, Health Services, Waste Services, Environment Services and Parks & Reserves.

AUDITORS REPORT

To the Councillors of the City of Armadale

Opinion

I have audited the financial report of the City of Armadale (City) which comprises:

- the Statement of Financial Position at 30 June 2022, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant 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 City for the year ended 30 June 2022 and its financial position at the end of that period
- 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 2022, but not the financial report and my auditor's report.

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

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

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

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

The Chief Executive Officer of the City is responsible for:

- 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 City'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 City.

The Council is responsible for overseeing the City'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 control 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 ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the City of Armadale for the year ended 30 June 2022 included in the annual report on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City'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 City to confirm the information contained in the website version.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
16 March 2023

FINANCIAL REPORT

For the year ended 30 June 2022

**CITY OF ARMADALE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

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

STATEMENT BY THE CHIEF EXECUTIVE OFFICER

The attached financial report of the City of Armadale for the financial year ended 30 June 2022 is based on proper accounts and records to present fairly the financial position of the City of Armadale at 30 June 2022 and the results of the operations for the financial year then ended in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 10th day of March 2023



**Chief Executive Officer
Joanne Abbiss**

Statement of Comprehensive Income - by Nature or Type

For the year ended 30 June 2022

| | Note | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|---------------------------------------------------------------------------------|-------|----------------------|----------------------|----------------------|
| Revenue | | | | |
| Rates | 27 | 73,601,899 | 73,865,600 | 69,574,771 |
| Operating Grants, Subsidies and Contributions | 2(a) | 8,065,185 | 6,060,600 | 7,254,621 |
| Fees and Charges | 2(a) | 33,183,712 | 32,966,600 | 29,429,365 |
| Interest Earnings | 2(a) | 1,327,346 | 1,818,700 | 1,516,339 |
| Other Revenue | 2(a) | 190,564 | 168,000 | 1,544,189 |
| | | 116,368,706 | 114,879,500 | 109,319,285 |
| Expenses | | | | |
| Employee Costs | | (47,289,134) | (43,509,300) | (46,473,195) |
| Materials and Contracts | | (34,944,944) | (46,401,900) | (28,697,360) |
| Utility Charges | | (4,025,498) | (3,683,000) | (3,971,732) |
| Depreciation | 11(a) | (25,922,658) | (26,122,000) | (25,102,572) |
| Amortisation | 11(a) | (534,835) | - | (263,435) |
| Finance Costs | 2(b) | (1,200,466) | (1,457,100) | (1,272,843) |
| Insurance | | (1,103,392) | (1,110,000) | (1,081,619) |
| Other Expenditure | | (1,461,660) | (1,320,200) | (1,006,142) |
| | | (116,482,587) | (123,603,500) | (107,868,898) |
| | | (113,881) | (8,724,000) | 1,450,387 |
| Grants / Contributions for Asset Development | | | | |
| Non-Operating Grants, Subsidies and Contributions | 2(a) | 8,117,324 | 12,371,200 | 5,712,251 |
| Developer Contribution Plans - Cash | 2(a) | 967,909 | 3,273,400 | 3,940,445 |
| Developer Contribution Plans - Gifted Assets | | 11,733,899 | 35,519,100 | 16,132,127 |
| Developer Contribution Plans - Contributions Payments | 2(b) | (95,784) | - | (1,570,369) |
| (Loss) on Revaluation of Infrastructure - Parks and Reserves | | | - | - |
| Profit / (Loss) | | | | |
| Profit on Disposal of Assets | 11(c) | 275,213 | 3,300 | 66,688 |
| (Loss) on Disposal of Assets | 11(c) | (1,356,678) | (141,000) | (1,695,504) |
| | | 19,641,883 | 51,026,000 | 22,585,638 |
| Fair Value Adjustments to Financial Assets at Fair Value Through Profit or Loss | 4(b) | 15,170 | - | (72,887) |
| Net Result for the Period | | 19,543,172 | 42,302,000 | 23,963,138 |
| Other Comprehensive Income for the Period | | | | |
| Revaluation Surplus | 18 | 15,698,003 | - | - |
| Total Other Comprehensive Income for the Period | | 15,698,003 | - | - |
| Total Comprehensive Income for the Period | | 35,241,175 | 42,302,000 | 23,963,138 |

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

Statement of Financial Position
For the year ended 30 June 2022

| | Note | 2022 Actual \$ | 2021 Actual \$ |
|--------------------------------------|-------|----------------------|----------------------|
| Current Assets | | | |
| Cash and Cash Equivalents | 3 | 6,086,910 | 2,792,506 |
| Trade and Other Receivables | 5 | 10,117,434 | 7,514,046 |
| Other Assets | 7 | 1,181,561 | 2,245,212 |
| Financial Assets | 4(a) | 129,219,315 | 128,724,424 |
| Inventories | 6 | 636,542 | 578,382 |
| Total Current Assets | | 147,241,762 | 141,854,570 |
| Non-Current Assets | | | |
| Trade and Other Receivables | 5 | 968,603 | 840,735 |
| Property, Plant and Equipment | 9(a) | 269,998,441 | 251,752,753 |
| Infrastructure | 10(a) | 944,876,460 | 937,201,394 |
| Landfill Cell | 8(b) | 639,203 | 817,840 |
| Financial Assets | 4(b) | 234,335 | 219,165 |
| Rehabilitation Asset | 8(a) | 24,809,363 | 2,332,301 |
| Right of Use Assets | 12(a) | 4,288,462 | 3,219,565 |
| Total Non-Current Assets | | 1,245,814,867 | 1,196,383,753 |
| Total Assets | | 1,393,056,629 | 1,338,238,323 |
| Current Liabilities | | | |
| Trade and Other Payables | 13 | 19,530,910 | 26,878,804 |
| Capital Grants Liabilities | 14 | 4,633,100 | 7,950,291 |
| Borrowings | 15 | 3,931,944 | 3,584,116 |
| Employee Related Provisions | 16 | 8,478,482 | 8,444,332 |
| Lease Liabilities | 12(b) | 2,148,645 | 1,287,948 |
| Total Current Liabilities | | 38,723,081 | 48,145,491 |
| Non-Current Liabilities | | | |
| Capital Grants Liabilities | 14 | 22,746,133 | 15,009,119 |
| Borrowings | 15 | 33,309,159 | 33,279,502 |
| Employee Related Provisions | 16 | 523,776 | 617,618 |
| Lease Liabilities | 12(b) | 2,139,442 | 1,931,617 |
| Other Provisions | 17 | 25,309,905 | 4,191,018 |
| Total Non-Current Liabilities | | 84,028,415 | 55,028,874 |
| Total Liabilities | | 122,751,496 | 103,174,365 |
| Net Assets | | 1,270,305,133 | 1,235,063,958 |
| Equity | | | |
| Retained Surplus | | 454,619,068 | 443,451,346 |
| Reserves - Cash Backed | 30 | 111,440,880 | 100,949,315 |
| Revaluation Surplus | 18 | 704,245,185 | 690,663,297 |
| Total Equity | | 1,270,305,133 | 1,235,063,958 |

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

Statement of Changes in Equity

For the year ended 30 June 2022

| | | | Reserves Cash or Investment Backed | Revaluation Surplus | Total Equity |
|-----------------------------------------------------------------|---------------------|--------------------|---------------------------------------------|------------------------|--------------|
| Note | Retained Surplus | | | | |
| | \$ | \$ | \$ | \$ | \$ |
| Balance as at 1 July 2020 | 430,967,128 | 92,724,424 | 693,115,828 | 1,216,807,380 | |
| Adjustments - Disposal of Assets | (3,593,190) | - | (2,113,370) | (5,706,560) | |
| Comprehensive Income Net Result for the period | 23,963,138 | - | - | 23,963,138 | |
| Transfer of Revaluation Surplus on Asset Disposals / Impairment | 18 339,161 | - | (339,161) | - | |
| Total Comprehensive Income | 20,709,109 | - | (2,452,531) | 18,256,578 | |
| Transfer from / (to) Reserves | 30 (8,224,891) | 8,224,891 | - | - | |
| Balance as at 30 June 2021 | 443,451,346 | 100,949,315 | 690,663,297 | 1,235,063,958 | |
| Balance as at 1 July 2021 | 443,451,346 | 100,949,315 | 690,663,297 | 1,235,063,958 | |
| Comprehensive Income Net Result for the period | 19,543,172 | - | - | 19,543,172 | |
| Transfer of Revaluation Surplus on Asset Disposals / Impairment | 18 2,116,115 | - | (2,116,115) | - | |
| Other Comprehensive Income for the Period | - | - | 15,698,003 | 15,698,003 | |
| Total Comprehensive Income | 21,659,287 | - | 13,581,888 | 35,241,175 | |
| Transfer from / (to) Reserves | 30 (10,491,565) | 10,491,565 | - | - | |
| Balance as at 30 June 2022 | 454,619,068 | 111,440,880 | 704,245,185 | 1,270,305,133 | |

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

Statement of Cash Flows
For the year ended 30 June 2022

| | Note | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|--------------------------------------------------------------|-------|----------------------|----------------------|----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | 71,742,742 | 73,865,600 | 71,537,140 |
| Operating Grants, Subsidies and Contributions | | 7,161,658 | 3,189,600 | 7,450,479 |
| Fees and Charges | | 34,478,640 | 32,966,600 | 30,429,365 |
| Interest Received | | 1,327,346 | 1,818,700 | 1,516,339 |
| Goods and Services Tax Received | | 4,595,936 | 5,350,000 | 5,386,537 |
| Other Revenue | | (28,687) | 168,000 | 1,316,123 |
| Total Receipts | | 119,277,635 | 117,358,500 | 117,635,983 |
| Payments | | | | |
| Employee Costs | | (43,336,882) | (43,458,300) | (48,087,880) |
| Materials and Contracts | | (46,488,843) | (46,048,300) | (26,291,847) |
| Utility Charges | | (4,025,498) | (3,683,000) | (3,971,732) |
| Insurance Paid | | (1,103,392) | (1,110,000) | (1,272,843) |
| Interest Expenses | | (1,199,198) | (1,457,100) | (1,081,619) |
| Goods and Services Tax Paid | | - | (5,350,000) | (5,307,939) |
| Other Expenditure | | (1,461,660) | (1,320,200) | (973,115) |
| Total Payments | | (97,615,473) | (102,426,900) | (86,986,975) |
| Net Cash Provided by / (used in) Operating Activities | 19(b) | 21,662,162 | 14,931,600 | 30,649,008 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Movement in Financial Assets | | (494,891) | - | (52,887,224) |
| Payments for Property, Plant and Equipment | | (12,120,269) | (33,243,600) | (9,163,596) |
| Payments for Construction of Infrastructure | | (14,973,124) | (16,089,300) | (12,260,137) |
| Developer Contribution Plans - Contributions Payments | 2(b) | (95,784) | - | (1,570,369) |
| Non-Operating Grants and Subsidies | | 8,116,949 | 12,371,200 | 2,682,927 |
| Developer Contribution Plans - Cash | | 967,909 | 4,281,400 | 3,940,445 |
| Proceeds from Sale of Assets | 11(c) | 1,216,729 | 1,104,500 | 492,567 |
| Net Cash Provided by / (used in) Investing Activities | | (17,382,481) | (31,575,800) | (68,765,387) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of Borrowings | 29(a) | (3,584,116) | (4,274,200) | (3,527,847) |
| Repayment for Principal Portion of Lease Liabilities | 29(d) | (1,362,761) | (1,851,300) | (1,452,021) |
| Proceeds from New Borrowings | 29(a) | 3,961,600 | 14,875,600 | 750,000 |
| Net Cash Provided by / (used in) Financing Activities | | (985,277) | 8,750,100 | (4,229,868) |
| Net Increase / (Decrease) in Cash Held | | 3,294,404 | (7,894,100) | (42,346,247) |
| Cash and Cash Equivalents at Beginning of Year | | 2,792,506 | 44,223,319 | 45,138,753 |
| Cash and Cash Equivalents at End of the Year | 19(a) | 6,086,910 | 36,329,219 | 2,792,506 |

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

Rate Setting Statement

For the year ended 30 June 2022

| | Note | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|------------------------------------------------------------------------------|--------|----------------------|----------------------|----------------------|
| NET CURRENT ASSETS - at Start of Financial Year - Surplus / (Deficit) | 28 | 12,774,984 | 1,043,100 | 9,714,694 |
| OPERATING ACTIVITIES | | | | |
| Revenue from Operating Activities (excluding general Rates) | | | | |
| Specified area and ex gratia rates | 27(a) | 421,465 | 493,100 | 489,476 |
| Operating grants, subsidies and contributions | 2(a) | 8,065,185 | 6,060,600 | 7,254,621 |
| Fees and charges | 2(a) | 33,183,712 | 32,966,600 | 29,429,365 |
| Interest earnings | 2(a) | 1,327,346 | 1,818,700 | 1,516,339 |
| Other revenue | 2(a) | 190,564 | 168,000 | 1,544,189 |
| Profit on asset disposals | 11(c) | 275,213 | 3,300 | 66,688 |
| | | 43,463,485 | 41,510,300 | 40,300,678 |
| Expenditure from Operating Activities | | | | |
| Employee costs | | (47,289,134) | (43,509,300) | (46,473,195) |
| Materials and contracts | | (34,944,944) | (46,401,900) | (28,697,360) |
| Utility charges | | (4,025,498) | (3,683,000) | (3,971,732) |
| Depreciation on non-current assets | 11(a) | (26,457,493) | (26,122,000) | (31,072,549) |
| Interest expenses | 2(b) | (1,200,466) | (1,457,100) | (1,272,843) |
| Insurance expenses | | (1,103,392) | (1,110,000) | (1,081,619) |
| Other expenditure | | (1,461,660) | (1,320,200) | (1,006,160) |
| Loss on asset disposals | 11(c) | (1,356,678) | (141,000) | (1,695,504) |
| | | (117,839,265) | (123,744,500) | (115,270,962) |
| Non cash amounts excluded from operating activities | 28(a) | 35,248,185 | 26,259,700 | 33,755,541 |
| Amount Attributable to Operating Activities | | (39,127,595) | (55,974,500) | (41,214,743) |
| INVESTING ACTIVITIES | | | | |
| Non-Operating Grants, Subsidies and Contributions | 2(a) | 8,117,324 | 12,371,200 | 5,712,251 |
| Developer Contribution Plans - Cash | 2(a) | 967,909 | 3,273,400 | 3,940,445 |
| Developer Contribution Plans - Gifted Assets | 9 & 10 | 11,733,899 | 35,519,100 | 16,132,127 |
| Proceeds from Disposal of Assets | 11(c) | 1,216,729 | 1,104,500 | 492,567 |
| Purchase of Property, Plant and Equipment | 9 | (12,120,269) | (33,243,600) | (9,163,596) |
| Purchase and Construction of Infrastructure | 10 | (14,973,124) | (16,089,300) | (12,260,137) |
| Infrastructure Assets Contributed by Developers (Gifted Assets) | 9 & 10 | (11,733,899) | (35,519,100) | (16,132,127) |
| | | (16,791,431) | (32,583,800) | (11,278,470) |
| Non-cash amounts excluded from investing activities | 28(b) | (2,530,327) | (1,863,000) | (1,077,033) |
| Amount Attributable to Investing Activities | | (19,321,758) | (34,446,800) | (12,355,503) |
| FINANCING ACTIVITIES | | | | |
| Repayment of Borrowings | 29(a) | (3,584,116) | (4,274,200) | (3,527,847) |
| Repayment for Principal Portion of Lease Liabilities | 29(d) | (1,362,761) | (1,851,300) | (1,452,021) |
| Proceeds from New Borrowings | 29(a) | 3,961,600 | 14,875,600 | 750,000 |
| Transfers to Reserves | 30 | (21,219,862) | (14,120,100) | (20,167,031) |
| Transfers from Reserves | 30 | 10,728,297 | 21,375,700 | 11,942,140 |
| Amount Attributable to Financing Activities | | (11,476,842) | 16,005,700 | (12,454,759) |
| Surplus / (Deficiency) before Imposition of General Rates | | (57,151,211) | (73,372,500) | (56,310,311) |
| Total Amount Raised from General Rates | 27(a) | 73,180,434 | 73,372,500 | 69,085,295 |
| Surplus / (Deficiency) after Imposition of General Rates | 28(c) | 16,029,223 | - | 12,774,984 |

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

1. BASIS OF PREPARATION

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 31 to these financial statements.

JUDGEMENTS AND ESTIMATES

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 values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible asset

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2022

2. REVENUE AND EXPENSES

a) Revenue

Contracts with Customers

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

| Revenue Category | Nature of Goods and Services | When Obligations Typically Satisfied | Payment Terms | Returns/ Refund/ Warranties | Timing of Revenue Recognition |
|--------------------------------------------------------------|----------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------------------------------------------|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| Operating grants, subsidies and contributions with customers | Community events, minor facilities, research, design, planning evaluation and services | Overtime/ Single point in time | Fixed terms transfer of funds based on agreed milestones and reporting | Contract obligation if project not complete | Output method based on project milestones and/or completion date matched to performance obligations. On receipt of funds when no obligation to refund |
| Fees and charges - licences, registrations, approvals | Building, Planning, development and animal management | Single point in time | Full payment prior to issue | None | On payment of the licence, registration or approval |
| Fees and charges - waste management entry fees | Waste treatment, recycling and disposal service at disposal sites | Single point in time | Payment in advance at gate or on normal trading terms if credit provided | None | On entry to facility |
| Fees and charges - sale of stock | Aviation fuel, kiosk and visitor centre stock | Single point in time | In full in advance, on 15 day credit | Refund for faulty goods | Output method based on goods sold |
| Other revenue | Contracted private works | Single point in time | Monthly in arrears | None | Output method based on works done |

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

Revenue from contracts with customers was recognised during the year for the following nature or types of goods or services:

| | 2022 Actual \$ | 2021 Actual \$ |
|------------------------------------------------------------------------|----------------------|----------------------|
| Operating Grants, Subsidies and Contributions | 8,065,185 | 7,254,621 |
| Fees and Charges | 32,761,998 | 29,054,861 |
| Other Revenue | 190,564 | 1,544,189 |
| Total revenue from contracts with customers recognised during the year | 41,017,747 | 37,853,671 |

Capital Grant/ Contributions

Revenue from capital grant/ contributions recognised as non-operating grants/ contributions and reimbursements

8,117,324 **5,712,251**

Revenue from Statutory Requirements

Revenue from Statutory Requirements was recognised during the year for the following nature or type classifications:

| | | |
|--------------------------------|-------------------|-------------------|
| General Rates | 73,180,434 | 69,085,295 |
| Specified Area Rates | 421,465 | 489,476 |
| Statutory Permits and Licences | 262,232 | 245,908 |
| Fines | 159,482 | 128,596 |
| Developer Contributions | 967,909 | 3,940,445 |
| | 74,991,522 | 73,889,720 |

Assets and Services Acquired Below Fair Value

| | | |
|-------------------------------|-------------------|-------------------|
| Contributed Assets | 11,733,899 | 16,132,127 |
| Recognised Volunteer Services | 126,872 | 122,185 |
| | 11,860,771 | 16,254,312 |

Interest Earnings

| | | |
|-----------------------------------------------------------|------------------|------------------|
| Interest on Reserve Funds | 515,713 | 663,893 |
| Rates Instalment and Penalty Interest (Refer Note 27(e)) | 642,594 | 521,034 |
| Other Interest Earnings | 169,039 | 331,412 |
| | 1,327,346 | 1,516,339 |

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2022

2. REVENUE AND EXPENSES (Continued)

b) Expenses

Auditor's Remuneration

Audit of the Annual Financial Report
Acquittals

Bad and Doubtful Debts

Write Off - Rates
Write Off - General
Write Off - Infringements

Finance Cost

Borrowing
Interest expense on lease liabilities

Developer Contribution Plans - Contributions Payments

Roads
Land Under Roads

| Note | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|-------|----------------------|----------------------|----------------------|
| | | | |
| | 144,100 | 126,600 | 136,202 |
| | 7,763 | 5,600 | 4,200 |
| | 151,863 | 132,200 | 140,402 |
| | | | |
| | 28,395 | 20,300 | 1,249 |
| | (6,695) | 5,000 | (70,804) |
| | 34,401 | 26,800 | 13,843 |
| | 56,101 | 52,100 | (55,712) |
| | | | |
| 29(a) | 1,078,499 | 1,285,600 | 1,159,181 |
| 29(d) | 121,967 | 171,500 | 113,662 |
| | 1,200,466 | 1,457,100 | 1,272,843 |
| | | | |
| | 95,784 | - | 632,000 |
| | - | - | 938,369 |
| | 95,784 | - | 1,570,369 |

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2022

3. CASH AND CASH EQUIVALENTS

| | Note | 2022 Actual \$ | 2021 Actual \$ |
|----------------------------------------|-------|----------------------|----------------------|
| Cash at Bank | | 6,073,700 | 2,778,946 |
| Cash on Hand | | 13,210 | 13,560 |
| Total Cash and Cash Equivalents | | 6,086,910 | 2,792,506 |
| Comprises | | | |
| Unrestricted Cash and Cash Equivalents | | 5,426,927 | 655,230 |
| Unspent Grants/Contributions | 33 | 306,360 | 1,430,030 |
| Unspent Loans | 29(c) | 353,623 | 707,246 |
| | | 6,086,910 | 2,792,506 |

SIGNIFICANT 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.

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.

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

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserves, 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.

Details of the restrictions on financial assets can be found at Note 30.

4. OTHER FINANCIAL ASSETS

(a) Current Assets

| | | | |
|---------------------------------------------------------|----|--------------------|--------------------|
| Financial Assets at Amortised Cost | | 129,219,315 | 128,724,424 |
| Other Financial Assets at Amortised Cost | | | |
| Term Deposits | | 129,219,315 | 128,724,424 |
| Held as | | | |
| - Unrestricted Other Financial Assets at Amortised Cost | | 17,778,435 | 27,775,109 |
| - Restricted Other Financial Assets at Amortised Cost | 30 | 111,440,880 | 100,949,315 |
| | | 129,219,315 | 128,724,424 |

(b) Non-Current Assets

Financial Assets at Fair Value through Profit or Loss

| | | | |
|---------------------------------------|--|----------------|----------------|
| Units in Local Government House Trust | | 155,607 | 147,614 |
| Interest in Rivers Regional Council | | 78,728 | 71,551 |
| | | 234,335 | 219,165 |

The accounting share applicable to the City as at 30 June 2021 is calculated at 22.82% as disclosed in the financial statements of Rivers Regional Council as at 30 June 2022.

Fair value of financial assets at fair value through profit or loss is determined from the net asset of the units held in the Trust at balance date as compiled by WALGA and Rivers Regional Council.

SIGNIFICANT ACCOUNTING POLICIES

Other Financial Assets at Amortised Cost

The City 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 cashflows 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 are of a short term nature. No-current financial assets at amortised cost fair values are based on discounted cashflows using a current market rates. They are classified as level 2 fair values in their fair value hierarchy (see Note 25(i)) due to the observable market rates.

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

Financial Assets at Fair Value through Profit or Loss

The City classifies the following financial assets at fair value through profit or loss:

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

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
For the year ended 30 June 2022

5. TRADE AND OTHER RECEIVABLES

Current

| |
|---------------------------------------------|
| Rates Receivable |
| ESL Receivables |
| GST Receivable |
| Receivables for Employee Related Provisions |
| Sundry Receivables |
| Less : Expected Credit Loss |

Non-Current

| |
|----------------|
| Rates Deferred |
| ESL Deferred |

| 2022 Actual \$ | 2021 Actual \$ |
|----------------------|----------------------|
| 5,791,880 | 4,482,770 |
| 386,485 | 300,465 |
| 555,158 | 646,004 |
| 101,234 | - |
| 3,365,350 | 2,386,731 |
| (82,673) | (301,924) |
| 10,117,434 | 7,514,046 |
| 873,479 | 761,007 |
| 95,124 | 79,728 |
| 968,603 | 840,735 |

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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.

Classification and subsequent measurement

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

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the City 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.

6. INVENTORIES

Current

| |
|----------------------|
| Fuel and Materials |
| Land Held for Resale |
| Cost of Acquisition |

| 2022 Actual \$ | 2021 Actual \$ |
|----------------------|----------------------|
| 176,542 | 118,382 |
| 460,000 | 460,000 |
| 636,542 | 578,382 |
| 578,382 | 599,620 |
| (998,859) | (642,235) |
| 162,363 | (71,424) |
| 894,656 | 692,421 |
| 636,542 | 578,382 |

The following movements in inventories occurred during the year:

Balance at beginning of year

| |
|----------------------------------------------------------|
| Inventories expensed during the year |
| Write back/(down) of inventories to net realisable value |
| Additions to inventory |

Balance at end of year

SIGNIFICANT 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.

Land Held for Resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land Held for Resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gain and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2022

7. OTHER ASSETS

Current

Prepayments

Accrued Revenue

| 2022 Actual \$ | 2021 Actual \$ |
|----------------------|----------------------|
| 370,966 | 859,610 |
| 810,595 | 1,385,602 |
| 1,181,561 | 2,245,212 |

SIGNIFICANT 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.

8(a). REHABILITATION ASSET

Non-Current

Landfill Site Rehabilitation

Add/(Less) : Revision to Estimates

Less : Amortisation

| 2022 Actual \$ | 2021 Actual \$ |
|----------------------|----------------------|
| 2,332,301 | 2,463,113 |
| 23,011,897 | 132,623 |
| (534,835) | (263,435) |
| 24,809,363 | 2,332,301 |

8(b). LANDFILL CELL ASSET

Non-Current

Landfill Cell - Independent Valuation 2018

Additions After Valuation - Cost

Additions Transfer from/(to) WIP - Cost

Less : Depreciation

| | |
|----------------|----------------|
| 817,840 | 774,016 |
| - | 132,618 |
| (83,133) | 5,191 |
| (95,504) | (93,985) |
| 639,203 | 817,840 |

9. PROPERTY, PLANT AND EQUIPMENT

(a) Moments in Balances

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

| | Land Vested in & Under the Control of Council | | | | Furniture and Equipment | | Plant and Machinery | Work in Progress | Total Property Plant and Equipment |
|-------------------------------------------|--------------------------------------------------------|--------------------|--------------------|----------|----------------------------|----|------------------------|---------------------|------------------------------------------|
| | Land- Freehold Land \$ | Total Land \$ | Building \$ | | \$ | \$ | \$ | \$ | \$ |
| Balance at 1 July 2020 | 101,918,871 | 101,918,871 | 130,463,087 | | 2,529,408 | | 10,186,714 | 2,381,714 | 247,479,794 |
| Additions | - | - | 4,672,371 | | 136,220 | | 1,351,097 | 3,003,908 | 9,163,596 |
| Asset written off | - | - | - | | - | | - | (10,000) | (10,000) |
| (Disposals) | - | - | (1,397,434) | | - | | (514,910) | - | (1,912,344) |
| Depreciation (expense) | - | - | (2,467,110) | | (363,492) | | (1,487,788) | - | (4,318,390) |
| Gifted Assets | - | - | 95,448 | | - | | - | - | 95,448 |
| Transfers from WIP | - | - | 741,084 | | 18,835 | | 99,700 | (859,619) | - |
| Transfers from/(to) other class of assets | - | - | 1,240,049 | | - | | 14,600 | - | 1,254,649 |
| Balance at 30 June 2021 | 101,918,871 | 101,918,871 | 133,347,495 | | 2,320,971 | | 9,649,413 | 4,516,003 | 251,752,753 |
| Comprises: | | | | | | | | | |
| Gross carrying amount | 101,918,871 | 101,918,871 | 166,110,051 | | 3,987,738 | | 12,788,834 | 4,516,003 | 289,321,497 |
| Accumulated depreciation | - | - | (32,762,556) | | (1,666,767) | | (3,139,421) | - | (37,568,744) |
| Balance at 30 June 2021 | 101,918,871 | 101,918,871 | 133,347,495 | | 2,320,971 | | 9,649,413 | 4,516,003 | 251,752,753 |
| Additions | - | - | 518,958 | | - | | 2,675,060 | 8,926,251 | 12,120,269 |
| (Disposals) | (40,000) | (40,000) | (64,810) | | - | | (1,116,851) | (403,700) | (1,625,361) |
| Depreciation (expense) | - | - | (2,423,662) | | (372,712) | | (1,385,262) | - | (4,181,636) |
| Gifted Assets | - | - | - | | - | | - | - | - |
| Adjustment | - | - | - | | (3,635) | | (27,175) | - | (30,810) |
| Revaluation Surplus/(deficit) | 2,846,130 | 2,846,130 | 10,993,156 | | - | | - | - | 13,839,286 |
| Transfers from WIP | - | - | 947,828 | | 59,508 | | 2,102,809 | (3,110,145) | - |
| Transfers from/(to) other class of assets | - | - | (191,186) | | (40,900) | | (1,643,974) | - | (1,876,060) |
| Balance at 30 June 2022 | 104,725,001 | 104,725,001 | 143,127,779 | | 1,963,232 | | 10,254,020 | 9,928,409 | 269,998,441 |
| Comprises: | | | | | | | | | |
| Gross carrying amount | 104,725,001 | 104,725,001 | 187,990,124 | | 4,002,711 | | 14,423,605 | 9,928,409 | 321,069,850 |
| Accumulated depreciation | - | - | (44,862,345) | | (2,039,479) | | (4,169,585) | - | (51,071,409) |
| Balance at 30 June 2022 | 104,725,001 | 104,725,001 | 143,127,779 | 0 | 1,963,232 | | 10,254,020 | 9,928,409 | 269,998,441 |

9. PROPERTY, PLANT AND EQUIPMENT

b) Carrying Value Measurements

| Asset Class | Fair Value Hierarchy | Valuation Technique | Basis of Valuation | Date of Last Valuation | Inputs Used |
|-----------------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------------------|-------------------------------------------------------------------------------------------------------|
| (i) Fair Value | | | | | |
| Land & Buildings | | | | | |
| Land | 2 | Market approach using recent observable market data for similar properties/ income approach using discounted cashflow methodology. | Independent registered valuer | June 2022 | Price per hectare/ market borrowing rate |
| Buildings - non-specialised | 3 | Cost approach using current replacement cost | Management valuation | June 2022 | Construction cost and current condition, residual values and remaining useful life assessments inputs |
| Buildings - specialised | 2 | Market approach using recent observable market data for similar properties/ income approach using discounted cashflow methodology | Independent valuer and Management valuation | June 2022 | Price per square metre/ market borrowing rate |

Level 3 inputs are 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 Equipment

N/A

Cost

Not applicable

N/A

Plant and Equipment

N/A

Cost

Not applicable

N/A

10. INFRASTRUCTURE

(a) Movement in Balances

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

| | Roads \$ | Drainage \$ | Pathways \$ | Parks and Reserves \$ | Waste Infrastructure \$ | Other Infrastructure \$ | Work in Progress \$ | Total Infrastructure \$ |
|-------------------------------------------|--------------------|--------------------|-------------------|-----------------------------|-------------------------------|-------------------------------|---------------------------|-------------------------------|
| Balance at 1 July 2020 | 499,339,901 | 311,661,465 | 56,640,144 | 46,086,178 | 2,367,486 | 899,985 | 18,225,536 | 935,220,695 |
| Additions | 1,227,219 | 2,303 | 719,962 | 364,221 | - | - | 9,946,432 | 12,260,137 |
| Gifted Assets | 5,791,524 | 6,282,836 | 2,250,020 | 1,807,747 | - | - | - | 16,132,127 |
| (Disposals) | (1,150) | (2,458,889) | (311,348) | (3,107,945) | (25,458) | (10,808) | - | (5,915,598) |
| Depreciation (expense) | (11,180,774) | (3,647,062) | (1,709,553) | (2,378,066) | (229,158) | (93,563) | - | (19,238,176) |
| Asset Class Reclassification | (196,735) | - | - | - | 170,363 | 26,372 | - | - |
| Adjustment | - | - | - | - | - | - | (7,950) | (7,950) |
| Transfers from WIP | 10,037,144 | 1,886,542 | 2,558,486 | 1,097,614 | - | 26,690 | (15,606,476) | - |
| Transfers from/(to) other class of assets | - | - | - | - | - | - | (1,249,841) | (1,249,841) |
| Balance at 30 June 2021 | 505,017,129 | 313,727,195 | 60,147,711 | 43,869,749 | 2,283,233 | 848,676 | 11,307,701 | 937,201,394 |
| Comprises: | | | | | | | | |
| Gross carrying amount | 693,594,036 | 406,083,683 | 87,693,891 | 72,299,104 | 3,339,547 | 2,163,418 | 11,307,701 | 1,276,481,380 |
| Accumulated depreciation | (188,576,907) | (92,356,488) | (27,546,180) | (28,429,355) | (1,056,314) | (1,314,742) | - | (339,279,986) |
| Balance at 30 June 2021 | 505,017,129 | 313,727,195 | 60,147,711 | 43,869,749 | 2,283,233 | 848,676 | 11,307,701 | 937,201,394 |
| Additions | - | - | - | - | - | - | 14,973,123 | 14,973,123 |
| Gifted Assets | 4,278,596 | 3,597,868 | 1,625,187 | 2,232,248 | - | - | - | 11,733,899 |
| (Disposals) | (52,845) | (459,847) | (22,857) | (137,191) | - | (92) | - | (672,832) |
| Depreciation (expense) | (11,989,690) | (3,687,435) | (1,810,471) | (2,483,219) | (223,572) | (88,370) | - | (20,282,757) |
| Transfers from WIP | 1,376,490 | 9,000 | 606,227 | 502,073 | - | 1,282 | (2,495,072) | - |
| Transfers from/(to) other class of assets | 5,850 | - | - | 77,395 | 1,840,388 | - | - | 1,923,633 |
| Balance at 30 June 2022 | 498,635,530 | 313,186,781 | 60,545,797 | 44,061,055 | 3,900,049 | 761,496 | 23,785,752 | 944,876,460 |
| Comprises: | | | | | | | | |
| Gross carrying amount | 699,183,275 | 409,050,440 | 89,896,120 | 74,637,471 | 5,179,935 | 2,161,197 | 23,785,752 | 1,303,894,190 |
| Accumulated depreciation | (200,547,745) | (95,863,659) | (29,350,323) | (30,576,416) | (1,279,886) | (1,399,701) | - | (359,017,730) |
| Balance at 30 June 2022 | 498,635,530 | 313,186,781 | 60,545,797 | 44,061,055 | 3,900,049 | 761,496 | 23,785,752 | 944,876,460 |

10. INFRASTRUCTURE

b) Carrying Value Measurements

| Asset Class | Fair Value Hierarchy | Valuation Technique | Basis of Valuation | Date of Last Valuation | Inputs Used |
|---------------------------------------|----------------------|----------------------------------------------|----------------------|------------------------|-------------------------------------------------------------------------------------------------------|
| (i) Fair Value | | | | | |
| Infrastructure - Roads | 3 | Cost approach using current replacement cost | Management Valuation | June 2018 | Construction cost and current condition, residual values and remaining useful life assessments inputs |
| Infrastructure - Drainage | 3 | Cost approach using current replacement cost | Management Valuation | June 2018 | Construction cost and current condition, residual values and remaining useful life assessments inputs |
| Infrastructure - Pathways | 3 | Cost approach using current replacement cost | Management Valuation | June 2018 | Construction cost and current condition, residual values and remaining useful life assessments inputs |
| Infrastructure - Parks and Reserves | 3 | Cost approach using current replacement cost | Management Valuation | June 2018 | Construction cost and current condition, residual values and remaining useful life assessments inputs |
| Infrastructure - Waste Infrastructure | 3 | Cost approach using current replacement cost | Management Valuation | June 2018 | Construction cost and current condition, residual values and remaining useful life assessments inputs |
| Infrastructure - Other | 3 | Cost approach using current replacement cost | Management Valuation | June 2018 | Construction cost and current condition, residual values and remaining useful life assessments inputs |
| Infrastructure - Landfill Cell | 3 | Cost approach using current replacement cost | Management Valuation | June 2018 | Construction cost 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

For the year ended 30 June 2022

11. FIXED ASSETS

(a) Depreciation and Amortisation

Depreciation

| | Note | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|------------------------------|-------|----------------------|----------------------|----------------------|
| Buildings | 9(a) | 2,423,662 | 2,602,000 | 2,467,110 |
| Furniture and Equipment | 9(a) | 372,712 | 303,800 | 363,492 |
| Plant and Machinery | 9(a) | 1,385,262 | 2,078,000 | 1,487,788 |
| Roads | 10(a) | 11,989,690 | 10,847,300 | 11,180,774 |
| Drainage | 10(a) | 3,687,435 | 3,262,400 | 3,647,062 |
| Pathways | 10(a) | 1,810,471 | 1,745,300 | 1,709,553 |
| Parks and Reserves | 10(a) | 2,483,219 | 2,857,300 | 2,378,066 |
| Waste / Other Infrastructure | 10(a) | 311,942 | 267,900 | 322,721 |
| Landfill Cell | 8(b) | 95,504 | 492,700 | 93,985 |
| | | 24,559,897 | 24,456,700 | 23,650,551 |

Depreciation

| | | | | |
|-----------------------------------------|-------|------------------|------------------|------------------|
| Right of Use Asset - Gym Equipment | | 187,702 | 181,600 | 187,981 |
| Right of Use Asset - IT Equipment | | 716,900 | 811,400 | 640,634 |
| Right of Use Asset - Plants | | 995 | 13,400 | 8,812 |
| Right of Use Asset - Printing Equipment | | - | - | 165,688 |
| Right of Use Asset - Properties | | 457,164 | 658,900 | 448,906 |
| | 12(a) | 1,362,761 | 1,665,300 | 1,452,021 |

Total Depreciation

| | | |
|-------------------|-------------------|-------------------|
| 25,922,658 | 26,122,000 | 25,102,572 |
|-------------------|-------------------|-------------------|

Amortisation

| | | | | |
|----------------------|------|----------------|----------|----------------|
| Rehabilitation Asset | 8(a) | 534,835 | - | 263,435 |
| | | 534,835 | - | 263,435 |

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 | 30 - 180 years |
| Electronic Equipment | 2 - 3 years |
| Furniture and Equipment | 5 - 15 years |
| Plant and Machinery: | |
| Motor Vehicles | 2 - 10 years |
| Major Plants | 5 - 20 years |
| Minor Plant and Equipment | 1 - 30 years |
| Roads: | |
| Sealed | 15 - 80 years |
| Pavements | 40 - 120 years |
| Gravel | 10 years |
| Kerb | 50 years |
| Formation | Not depreciated |
| Road Bridges | 30 - 80 years |
| Drainage: | |
| Storm Water | 25 - 120 years |
| Subsoil | 25 - 120 years |
| Water Harvesting Devices | 50 years |
| Parks and Reserves: | |
| Playground Equipment | 10 - 40 years |
| Bores and Pumps | 10 - 50 years |
| Artworks, Memorials and Signs | 10 - 80 years |
| POS Structures | 10 - 50 years |
| Active Areas and Hardscape | 15 - 50 years |
| POS Furniture and Infrastructure | 10 - 30 years |
| Boardwalks and Bridges | 10 - 30 years |
| Retaining Walls and Walls | 35 - 50 years |
| Fences/ Gates | 20 - 50 years |
| Electrical | 25 - 30 years |
| POS Lighting | 10 - 50 years |
| Pathways | 20 - 50 years |
| Waste/ Other Infrastructure | 15 - 70 years |
| Landfill Cell | 15 - 50 years |
| Community Art | No depreciation |
| Right of Use Asset - Building, and Plant & Equipment | Based on the remaining lease term |

(b) Fully Depreciated Assets in Use

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

| | 2022 Actual \$ | 2021 Actual \$ |
|-------------------------|----------------------|----------------------|
| Furniture and Equipment | 84,556 | 66,556 |
| Plant and Equipment | 1,030,000 | 1,030,000 |
| | 1,114,556 | 1,096,556 |

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2022

11. FIXED ASSETS (Continued)

(c Disposals of Assets)

| | 2022 | | | | 2022 | | | | 2022 | | | | 2021 | | | |
|----------------------------------------|-----------------------------|----------------------------|------------------|------------------------|-----------------------------|----------------------------|------------------|------------------------|-----------------------------|----------------------------|------------------|------------------------|-----------------------------|----------------------------|------------------|------------------------|
| | Actual Net Book Value | Actual Sale Proceeds | Actual Profit | 2022 Actual Loss | Budget Net Book Value | Budget Sale Proceeds | Budget Profit | 2022 Budget Loss | Budget Net Book Value | Budget Sale Proceeds | Budget Profit | 2022 Budget Loss | Actual Net Book Value | Actual Sale Proceeds | Actual Profit | 2021 Actual Loss |
| By Program | | | | | | | | | | | | | | | | |
| Governance | 403,700 | - | - | (403,700) | 95,600 | 90,300 | - | (5,300) | 31,436 | 35,132 | 3,696 | - | 28,834 | 259 | 259 | (28,834) |
| Law Order and Public Safety | 77,047 | 106,642 | 29,595 | - | 115,400 | 77,000 | - | (38,400) | - | - | - | - | - | - | - | - |
| Health | 14,000 | 21,873 | 7,873 | - | 30,600 | 29,900 | - | (700) | - | - | - | - | - | - | - | - |
| Education and Welfare | 50,634 | 66,011 | 15,377 | - | 72,700 | 72,700 | - | - | - | - | - | - | - | - | - | - |
| Community Amenities | 550,374 | 440,485 | 78,675 | (188,564) | 9,000 | 15,800 | 100 | (13,300) | 26,658 | 1,376 | 2,008 | - | 4,636,012 | 168,032 | 37,107 | (25,458) |
| Recreation and Culture | 378,336 | 270,597 | 69,636 | (177,375) | 273,700 | 262,600 | 2,400 | (13,500) | 4,636,012 | 168,032 | 37,107 | (3,244,582) | 3,105,003 | 287,768 | 23,442 | (2,840,677) |
| Transport | 731,957 | 194,457 | 49,132 | (586,632) | 332,800 | 284,400 | 800 | (69,200) | - | - | - | (600) | - | - | - | (1,262,513) |
| Economic Services | 35,000 | 39,641 | 5,048 | (407) | 77,800 | 77,200 | - | - | - | - | - | - | - | - | - | - |
| Other Property and Services | 57,146 | 77,023 | 19,877 | - | 234,600 | 214,600 | - | - | - | - | - | - | - | - | - | - |
| Total Disposal of Assets | 2,298,194 | 1,216,729 | 275,213 | (1,356,676) | 1,242,200 | 1,104,500 | 3,300 | (141,000) | 7,827,943 | 492,567 | 66,688 | (7,402,064) | 7,827,943 | 492,567 | 66,688 | (7,402,064) |
| By Class | | | | | | | | | | | | | | | | |
| Property, Plant & Equipment | | | | | | | | | | | | | | | | |
| Land and Buildings | 104,810 | - | - | (104,810) | - | - | - | - | - | - | - | - | 1,372,027 | - | - | (1,372,027) |
| Plant and Machinery | 1,116,851 | 1,216,729 | 275,213 | (175,335) | 1,242,200 | 1,104,500 | 3,300 | (141,000) | 540,318 | 492,567 | 66,688 | (114,439) | - | - | - | - |
| Furniture & Equipment - WIP | 403,700 | - | - | (403,700) | - | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | | | | | | | | | | | | | | | |
| Roads | 52,845 | - | - | (52,845) | - | - | - | - | 1,150 | - | - | - | - | - | - | (1,150) |
| Parks and Reserves | 137,192 | - | - | (137,192) | - | - | - | - | 3,107,945 | - | - | - | 3,107,945 | - | - | (3,107,945) |
| Drainage | 459,847 | - | - | (459,847) | - | - | - | - | 2,458,889 | - | - | - | 2,458,889 | - | - | (2,458,889) |
| Pathways | 22,857 | - | - | (22,857) | - | - | - | - | 311,348 | - | - | - | 311,348 | - | - | (311,348) |
| Waste Infrastructure | - | - | - | - | - | - | - | - | 25,458 | - | - | - | 25,458 | - | - | (25,458) |
| Other Infrastructure | 92 | - | - | (92) | - | - | - | - | 10,808 | - | - | - | 10,808 | - | - | (10,808) |
| Total Disposal of Assets | 672,833 | - | - | (672,833) | 1,242,200 | 1,104,500 | 3,300 | (141,000) | 7,827,943 | 492,567 | 66,688 | (7,402,064) | 7,827,943 | 492,567 | 66,688 | (7,402,064) |

* The total loss on disposed assets of \$7,402,064 consists of prior year losses of \$5,706,560 and current year loss of \$1,695,504. The prior year loss on demolished or unusable assets of drainage, pathways, other infrastructure, and buildings has been recognised through retained earnings. The yearly loss on disposals is summarised below:

| | |
|------------------|-----------|
| Loss \$ | |
| 2017/2018 | 5,422,536 |
| 2018/2019 | 25,161 |
| 2019/2020 | 258,863 |
| 2020/2021 | 1,695,504 |
| 7,402,064 | |

11. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognised at fair value. Asset held at cost are depreciated and assessed for indicators for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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 *Financial Management Regulation 17A(5)*. These assets are expensed immediately.

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

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the City includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least 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 vested land acquired by the City.

At the end of each period the carrying amount of each asset class is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment and infrastructure, increase in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decrease 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.

An 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.

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

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 carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

All intangible assets with finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of the intangible asset is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income and Note 8(a)

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2022

12. LEASES

(a) Right of Use Assets

Movement in the carrying amounts of each class of right of use asset between the beginning and the end of the current financial year.

| | Note | Right of use assets Building | Right of use assets Plant & Equipment | Right of use assets Motor Vehicle | Right of use assets Total |
|--------------------------------|-------|---------------------------------|---------------------------------------------|-----------------------------------------|---------------------------------|
| | | \$ | \$ | \$ | \$ |
| Balance at 1 July 2020 | | 2,815,447 | 1,831,146 | 15,102 | 4,661,695 |
| Additions | | - | 9,891 | - | 9,891 |
| Depreciation | | (448,906) | (994,303) | (8,812) | (1,452,021) |
| Balance at 30 June 2021 | | 2,366,541 | 846,734 | 6,290 | 3,219,565 |
| Additions | | - | 2,431,658 | - | 2,431,658 |
| Depreciation | 11(a) | (457,164) | (904,602) | (995) | (1,362,761) |
| Balance at 30 June 2022 | | 1,909,377 | 2,373,790 | 5,295 | 4,288,462 |

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

| | Note | 2022 Actual \$ | 2021 Actual \$ |
|-------------------------------------------------------------------------|-------|----------------------|----------------------|
| Depreciation on Right of Use Asset | 11(a) | 1,362,761 | (1,452,021) |
| Interest Expense on Lease Liabilities | 29(d) | 121,967 | 113,662 |
| Short-term Lease Payments Recognised as Expense | | 19,956 | - |
| Total Amount Recognised in the Statement of Comprehensive Income | | 1,504,684 | (1,338,359) |

Cash Outflow from Leases

| | | | |
|---------------------------------------|-------|--------------------|--------------------|
| Interest expense on lease liabilities | | 121,967 | 113,662 |
| Lease principal expense | 29(d) | (1,362,761) | (1,452,021) |
| Total Cash Outflow from Leases | | (1,240,794) | (1,338,359) |

(b) Lease Liabilities

| | | | |
|-------------|-------|------------------|------------------|
| Current | | 2,148,645 | 1,287,948 |
| Non-current | | 2,139,442 | 1,931,617 |
| | 29(d) | 4,288,087 | 3,219,565 |

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the City assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

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

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

Details of individual lease liabilities required by regulations are provided at Note 29(d)

Right-of-use assets - valuation measurement

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

Refer to Note 11 under revaluation for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

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

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2022

13. TRADE AND OTHER PAYABLES

Current

| Note | 2022 Actual \$ | 2021 Actual \$ |
|-----------------------------|----------------------|----------------------|
| Sundry Creditors | 81,574 | 9,389,997 |
| Accrued Salaries and Wages | 608,471 | 161,956 |
| Accrued Expenses | 4,059,224 | 403,162 |
| Revenue Received in Advance | 402,103 | 2,368,628 |
| Rates in Advance | 7,016,235 | 7,358,797 |
| ESL Liability | 87,605 | 42,153 |
| Payroll Entitlements | 279,228 | 268,627 |
| Deposits and Bonds | 6,996,470 | 6,885,484 |
| | 19,530,910 | 26,878,804 |

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the City 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 the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City 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 normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

14. OTHER LIABILITIES

Current

| | | |
|------------------------------------------|------------------|------------------|
| Contract Liabilities | 1,437,100 | 3,572,505 |
| Capital Grant/ Contributions Liabilities | 3,196,000 | 4,377,786 |
| | 4,633,100 | 7,950,291 |

Non Current

| | | |
|------------------------------------------|-------------------|-------------------|
| Capital Grant/ Contributions Liabilities | 22,746,133 | 15,009,119 |
| | 22,746,133 | 15,009,119 |

Reconciliation of Changes in Capital Grant/ Contribution Liabilities

| | | |
|------------------------------------------------------------------------------------------|-------------------|-------------------|
| Opening Balance | 22,959,410 | 21,189,989 |
| Additions | 12,537,147 | 17,901,548 |
| Revenue from capital grant/ contributions held as a liability at the start of the period | (8,117,324) | (16,132,127) |
| | 27,379,233 | 22,959,410 |

Expected Satisfaction of Capital Grant/ Contribution Liabilities

| | | |
|------------------|-------------------|-------------------|
| Less than 1 year | 4,633,100 | 7,950,291 |
| 1 to 2 years | 2,906,500 | 3,529,300 |
| 2 to 3 years | 7,678,300 | 4,721,600 |
| 3 to 4 years | 2,363,200 | 1,758,600 |
| 4 to 5 years | 5,943,000 | 1,407,100 |
| > 5 years | 3,855,132 | 3,592,519 |
| | 27,379,232 | 22,959,410 |

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

SIGNIFICANT ACCOUNTING POLICIES

Contract Liabilities

Contract liabilities represent the City's obligation to transfer goods or services to a customer for which the City 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 City's obligations to construct recognisable non-financial assets to identified specifications to be controlled the City which are yet to be satisfied. Capital grant/ contribution liabilities are recognised as revenue when the obligations in the contract are satisfied.

Non-current Capital grant/ contribution liabilities fair values are based on discounted cash flows of expected cash flows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2022

15. BORROWINGS

| | Note | 2022 | | | 2021 | | |
|---------------------------------|-------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| | | Current | Non-current | Total | Current | Non-current | Total |
| | | \$ | \$ | \$ | \$ | \$ | \$ |
| Secured | | | | | | | |
| WA Treasury Corporation | | 3,931,944 | 33,309,159 | 37,241,103 | 3,584,116 | 33,279,502 | 36,863,618 |
| Total Secured Borrowings | 29(a) | 3,931,944 | 33,309,159 | 37,241,103 | 3,584,116 | 33,279,502 | 36,863,618 |

Secured Liabilities and Assets Pledged as Security

The loans from WA treasury Corporation is secured by a floating charge over the assets of the City of Armadale.

The City of Armadale has complied with the financial covenants of its borrowing facilities during the 2022 and 2021 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 23. Details of individual borrowings required by regulations are provided at Note 29(d).

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2022

16. EMPLOYEE RELATED PROVISIONS

Current Provisions

Annual Leave
Long Service Leave

Non-current Provisions

Long Service Leave

Total Employee Benefits Provisions

| 2022 Actual \$ | 2021 Actual \$ |
|----------------------|----------------------|
| 4,677,848 | 4,653,350 |
| 3,800,634 | 3,790,982 |
| 8,478,482 | 8,444,332 |
| 523,776 | 617,618 |
| 523,776 | 617,618 |
| 9,002,258 | 9,061,950 |

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:

Within 12 months of the end of the reporting period

Annual Leave
Long Service Leave

More than 12 months after the end of the reporting period

Annual Leave
Long Service Leave

Expected reimbursements of employee related provisions from other WA local governments

| 2022 Actual \$ | 2021 Actual \$ |
|----------------------|----------------------|
| 4,144,309 | 4,172,674 |
| 3,699,400 | 3,790,982 |
| 533,539 | 480,676 |
| 523,776 | 617,618 |
| 101,234 | - |
| 9,002,258 | 9,061,950 |

SIGNIFICANT ACCOUNTING POLICIES

Employee Benefits

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

Short-term employee benefits

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

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2022

17. OTHER PROVISIONS

Provision for Rehabilitation of Landfill Site

Non-current Provisions

Balance at the Beginning of the Year
Provision Made During the Year
Change in Estimates*
Unwinding Discount

Balance at the End of the Year

| 2022 Actual \$ | 2021 Actual \$ |
|----------------------|----------------------|
| 4,191,018 | 4,033,319 |
| 21,117,619 | 132,623 |
| 1,268 | 25,076 |
| 25,309,905 | 4,191,018 |

* The change in estimates is attributable to changes cost estimates and method of calculation along with changes in the inflation and discount rates due to changes in economic conditions.

Other Provisions

A provision is recognised when:

- there is a present obligation as a result of activities undertaken;
- it is probable that an outflow of economic benefits will be required to settle the obligation; and
- the amount of the provision can be measured reliably.

Amounts which are reliably 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.

Provision for Rehabilitation of Landfill Site

Under the licence for the operation of the Armadale City waste landfill site, the City has a legal obligation to restore the site.

The estimated future obligations include the cost of restoring the affected areas and continued monitoring of the site.

The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date.

SIGNIFICANT ACCOUNTING POLICIES

Provisions

Provisions are recognised when the City 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.

Provision for Site Rehabilitation

A provision for the future costs associated with closing and restoring the landfill is recognised as a liability within the financial accounts. The nature of work planned by the City includes cell capping, landform reconstruction, dismantling of site operating facilities and implementation of a revegetation plan to suit the final land use. The cost is provided at the present value of the expenditure expected to be incurred, using estimated cash flows based on current prices. The unwinding of rehabilitation obligation is included in the Statement of Comprehensive Income. Estimated future rehabilitation costs are reviewed regularly and adjusted as appropriate for new circumstances or change in law or technology. Changes in estimates are capitalised or revised against the relevant asset. Estimates are discounted at a discount rate that reflects current market assessment of time value of money.

During the 2017/18 financial year, the City appointed an independent valuer to conduct an evaluation of potential site rehabilitation costs followed by an initial measurement and recognition of Landfill Cell asset.

The discounted present value of the future capping expenditure is amortised on a straight line basis over the anticipated lives of the current cell phases.

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

18. REVALUATION SURPLUS

| | 2022 | | | 2021 | | | 2020 | | |
|------------------------------------------------------|--------------------|-----------------------|------------------------------|--------------------|--------------------|-----------------------|------------------------------|--------------------|--------------------|
| | Opening Balance | Increment/(Decrement) | Transfer to Retained Surplus | Closing Balance | Opening Balance | Increment/(Decrement) | Transfer to Retained Surplus | Closing Balance | Opening Balance |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Revaluation surplus - Land - Vested Land | 95,068,334 | 2,846,130 | (3,941,334) | 93,973,130 | 95,068,334 | - | - | 95,068,334 | 95,068,334 |
| Revaluation surplus - Land - Freehold Land | - | - | - | - | - | - | - | - | - |
| Revaluation surplus - Building | 25,632,512 | 10,993,156 | 2,376,549 | 39,002,217 | 25,718,295 | - | (85,783) | 25,632,512 | 25,632,512 |
| Revaluation surplus - Furniture & Equipment | 161,766 | - | - | 161,766 | 161,766 | - | - | 161,766 | 161,766 |
| Revaluation surplus - Plant & Machinery | 187,523 | - | (115,080) | 72,443 | 240,974 | - | (53,451) | 187,523 | 187,523 |
| Revaluation surplus - Infrastructure Roads | 302,035,023 | - | - | 302,035,023 | 302,074,383 | - | (39,360) | 302,035,023 | 302,035,023 |
| Revaluation surplus - Infrastructure Drainage | 227,029,217 | - | (442,166) | 226,587,051 | 229,082,462 | - | (2,053,245) | 227,029,217 | 227,029,217 |
| Revaluation surplus - Infrastructure Pathways | 38,367,565 | - | (22,847) | 38,344,718 | 38,570,503 | - | (202,938) | 38,367,565 | 38,367,565 |
| Revaluation surplus - Infrastructure Parks & Gardens | - | - | 29,445 | 29,445 | - | - | - | - | - |
| Revaluation surplus - Infrastructure Waste | 237,486 | - | - | 237,486 | 237,486 | - | - | 237,486 | 237,486 |
| Revaluation surplus - Infrastructure Landfill Cell | 1,169,445 | - | - | 1,169,445 | 1,169,445 | - | - | 1,169,445 | 1,169,445 |
| Revaluation surplus - Infrastructure Other | 774,426 | - | (682) | 773,744 | 792,180 | - | (17,754) | 774,426 | 774,426 |
| Revaluation surplus - Landfill Site Rehabilitation | - | 1,858,717 | - | 1,858,717 | - | - | - | - | - |
| | 690,663,297 | 15,698,003 | (2,116,115) | 704,245,185 | 693,115,828 | - | (2,452,531) | 690,663,297 | 690,663,297 |

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2022

19. 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;

Cash and Cash Equivalents

3 **6,086,910 36,329,219 2,792,506**

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 - 25,895,455 -

- Financial Assets at Amortised Cost

4 111,440,880 64,954,400 100,949,315

111,440,880 90,849,855 100,949,315

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

Restricted Reserve Accounts

30 111,440,880 64,954,400 100,949,315

Total Restricted Financial Assets

111,440,880 64,954,400 100,949,315

b) Reconciliation of Net Cash Provided by Operating Activities to Net Result

Net Result 19,543,172 42,302,000 23,963,138

Non-cash Items:

Depreciation 25,922,658 26,122,000 25,102,572

Amortisation 534,835 - 263,435

Accretion Charge 1,268 - 25,076

Land Fill - Revision to Estimates - - (132,618)

Expected Credit Loss/(Reversal) (219,251) - 7,950

Profit on Sale of Asset (275,213) (3,300) (66,688)

Loss on Sale of Asset 1,356,678 141,000 1,695,504

(Increase)/ Decrease in Investment (15,170) - 72,887

Developer Contribution Plans - Gifted Assets (11,733,899) (35,519,100) (16,227,575)

Changes in Assets and Liabilities:

(Increase) / Decrease in Receivables (1,447,701) 353,600 (1,839,065)

(Increase) / Decrease in Inventories (58,160) - 21,239

Increase / (Decrease) in Payables (5,381,369) - 3,002,304

Increase / (Decrease) in Provisions (59,692) 51,000 (186,148)

Increase / (Decrease) in Capital Grant/ Contribution Liabilities 4,419,823 (2,871,000) -

Grants and Contributions for Asset Development (10,053,692) (12,371,200) (2,682,927)

Developer Contribution Plans - Cash (967,909) (3,273,400) (3,940,445)

Developer Contribution Plans - Contributions Payments 95,784 - 1,570,369

Net Cash from Operating Activities

21,662,162 14,931,600 30,649,008

c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft limit - 100,000

Bank overdraft at balance date - -

Credit card limit 18,000 21,000

Credit card balance at balance date (8,000) (15,000)

Total Amount of Credit Unused

10,000 106,000

Loan Facilities

Loan facilities - current 3,931,944 3,584,116

Loan facilities - non-current 33,309,159 33,279,502

Lease liabilities - current 2,148,645 1,287,948

Lease liabilities - non-current 2,139,442 1,931,617

Total Facilities in Use at Balance Date

41,529,190 40,083,183

20. CONTINGENT LIABILITIES

The City had no contingent liabilities at 30 June 2022.

21. CAPITAL AND LEASING COMMITMENTS

Capital Expenditure Commitments

Contracted for:

- capital expenditure projects
- plant and machinery purchases

Payable:

- not later than one year

| 2022 Actual \$ | 2021 Actual \$ |
|----------------------|----------------------|
| 8,474,111 | 2,539,760 |
| 2,068,056 | 1,759,948 |
| 10,542,167 | 4,299,708 |
| 10,542,167 | 4,299,708 |
| 1,019,179 | - |
| 3,191,448 | 1,473,082 |
| 2,352,351 | 941,218 |
| 2,068,056 | 1,759,948 |
| 1,748,113 | 125,460 |
| 163,020 | - |
| 10,542,167 | 4,299,708 |

The capital expenditure projects outstanding at the end of the current reporting period is represented by the following expenditure groups:

Group

- Drainage
- Land / Buildings
- Parks
- Plant / Machinery
- Roads
- Other Infrastructure

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2022

22. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

| Note | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|-----------------------------------|----------------------|----------------------|----------------------|
| Councillor 1 | | | |
| Mayor's Annual Allowance | 88,510 | 89,750 | 89,750 |
| Meeting Attendance Fee | 48,760 | 48,760 | 47,520 |
| Annual Allowance for ICT Expenses | 3,500 | 3,500 | 3,500 |
| Travel and Accommodation Expenses | - | 13,665 | 3,266 |
| | 140,770 | 155,675 | 144,036 |
| Councillor 2 | | | |
| Deputy Mayor's Annual Allowance | 15,732 | 15,850 | 22,440 |
| Meeting Attendance Fee | 31,677 | 31,677 | 31,677 |
| Annual Allowance for ICT Expenses | 3,500 | 3,500 | 3,500 |
| Travel and Accommodation Expenses | 1,778 | 1,842 | 876 |
| | 52,687 | 52,869 | 58,493 |
| Councillor 3 | | | |
| Meeting Attendance Fee | 31,677 | 31,677 | 31,677 |
| Annual Allowance for ICT Expenses | 3,500 | 3,500 | 3,500 |
| Travel and Accommodation Expenses | 230 | 1,842 | 1,488 |
| | 35,407 | 37,019 | 36,665 |
| Councillor 4 | | | |
| Meeting Attendance Fee | 22,294 | 22,294 | 31,677 |
| Annual Allowance for ICT Expenses | 2,463 | 2,463 | 3,500 |
| Travel and Accommodation Expenses | 1,327 | 1,216 | 1,345 |
| | 26,084 | 25,973 | 36,522 |
| Councillor 5 | | | |
| Meeting Attendance Fee | 31,677 | 31,677 | 31,677 |
| Annual Allowance for ICT Expenses | 3,500 | 3,500 | 3,500 |
| Travel and Accommodation Expenses | 1,909 | 1,842 | 271 |
| | 37,086 | 37,019 | 35,448 |
| Councillor 6 | | | |
| Meeting Attendance Fee | 22,294 | 22,294 | 15,839 |
| Annual Allowance for ICT Expenses | 2,463 | 2,463 | 1,750 |
| Travel and Accommodation Expenses | 1,103 | 1,296 | 134 |
| | 25,860 | 26,053 | 17,723 |
| Councillor 7 | | | |
| Meeting Attendance Fee | 31,677 | 31,677 | 31,677 |
| Annual Allowance for ICT Expenses | 3,500 | 3,500 | 3,500 |
| Travel and Accommodation Expenses | 362 | 1,842 | 2,971 |
| | 35,539 | 37,019 | 38,148 |
| Councillor 8 | | | |
| Meeting Attendance Fee | 22,294 | 22,294 | 31,677 |
| Annual Allowance for ICT Expenses | 2,463 | 2,463 | 3,500 |
| Travel and Accommodation Expenses | 901 | 1,296 | 1,779 |
| | 25,658 | 26,053 | 36,956 |
| Councillor 9 | | | |
| Meeting Attendance Fee | 31,677 | 31,677 | 31,677 |
| Annual Allowance for ICT Expenses | 3,500 | 3,500 | 3,500 |
| Travel and Accommodation Expenses | 141 | 1,842 | 1,545 |
| | 35,318 | 37,019 | 36,722 |
| Councillor 10 | | | |
| Meeting Attendance Fee | 22,294 | 22,294 | 31,677 |
| Annual Allowance for ICT Expenses | 2,463 | 2,463 | 3,500 |
| Travel and Accommodation Expenses | 1,132 | 1,296 | 1,527 |
| | 25,889 | 26,053 | 36,704 |
| Councillor 11 | | | |
| Meeting Attendance Fee | 31,677 | 31,677 | 31,677 |
| Annual Allowance for ICT Expenses | 3,500 | 3,500 | 3,500 |
| Travel and Accommodation Expenses | 1,579 | 1,842 | 1,469 |
| | 36,756 | 37,019 | 36,646 |

22. RELATED PARTY TRANSACTIONS (Continued)

(a) Elected Member Remuneration

| Note | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|-----------------------------------|----------------------|----------------------|----------------------|
| Councillor 12 | | | |
| Meeting Attendance Fee | 22,294 | 22,294 | 31,677 |
| Annual Allowance for ICT Expenses | 2,463 | 2,463 | 3,500 |
| Travel and Accommodation Expenses | 141 | 1,296 | 1,389 |
| | 24,898 | 26,053 | 36,566 |
| Councillor 13 | | | |
| Meeting Attendance Fee | 31,677 | 31,677 | 31,677 |
| Annual Allowance for ICT Expenses | 3,500 | 3,500 | 3,500 |
| Travel and Accommodation Expenses | 2,034 | 1,842 | 135 |
| | 37,211 | 37,019 | 35,312 |
| Councillor 14 | | | |
| Meeting Attendance Fee | 30,730 | 30,435 | 31,677 |
| Annual Allowance for ICT Expenses | 3,395 | 3,395 | 3,500 |
| Travel and Accommodation Expenses | 1,471 | 1,822 | 677 |
| | 35,596 | 35,652 | 35,854 |

The following fees, expenses and allowances were paid to Council Members and/or the Mayor;

| | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|----------------------------------|----------------------|----------------------|----------------------|
| Members Allowance | 459,184 | 459,330 | 443,483 |
| Mayoral Allowance | 88,510 | 89,750 | 89,750 |
| Deputy Mayoral Allowance | 22,318 | 22,440 | 22,440 |
| Travelling Allowance | 6,611 | 8,800 | 6,123 |
| Communication Reimbursement | 9,372 | 16,310 | 10,647 |
| Child Minding Reimbursement | - | 250 | - |
| Information Technology Allowance | 48,848 | 49,000 | 47,250 |
| Vehicle Operation - Mayor | 10,276 | 12,500 | 2,101 |
| | 645,119 | 658,380 | 621,794 |

(b) Key Management Personnel (KMP) Compensation

The total remuneration of KMP of the City during the year are as follows:

| | 2022 Actual \$ | 2021 Actual \$ |
|------------------------------|----------------------|----------------------|
| Short term employee benefits | 1,298,569 | 1,332,777 |
| Post employment benefits | 147,618 | 169,332 |
| Other long term benefits | 40,991 | 24,155 |
| Termination benefits | - | - |
| | 1,487,178 | 1,526,264 |

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 City's superannuation contributions.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP.

Council Member Costs

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

22. RELATED PARTY TRANSACTIONS (Continued)

Transaction 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 related party transactions occurred with the below related parties during the 2021/22 financial year. There were also no committed agreements with the said related parties as at the balance date.

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 elected 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.

iv. Joint venture entities accounted for under the proportionate consolidation method

The City has a one-third interest in an environmental health and building service. The interest in the joint venture entity is accounted for in these financial statements using the proportionate consolidation method of accounting.

23. FINANCIAL RISK MANAGEMENT

This note explains the City's exposure to financial risks and how these risks could affect the City'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 City does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area 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 City's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the City to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the City 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 \$ |
|----------------------------------------------------|-------------------------------------------|---------------------------|------------------------------|---------------------------------|-------------------------------|
| 2022 | | | | | |
| Cash and cash equivalents | 0.15% | 6,086,910 | - | 6,073,700 | 13,210 |
| Financial assets at amortised cost - term deposits | 0.96% | 129,219,315 | 129,219,315 | - | - |
| 2021 | | | | | |
| Cash and cash equivalents | 0.74% | 2,792,506 | - | 2,778,946 | 13,560 |
| Financial assets at amortised cost - term deposits | 0.36% | 128,724,424 | 128,724,424 | - | - |

Sensitivity

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

| | 2022 \$ | 2021 \$ |
|--------------------------------------------------------------------------|------------|------------|
| Impact of a 1% movement in interest rates on profit and loss and equity* | 60,737 | 27,789 |

* 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 City 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 City does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 29(d).

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The City's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The City manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the City to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The City is able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 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 ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivable was determined as follows:

| | Less than 1 year past due | More than 1 year past due | More than 2 years past due | More than 3 years past due | Total |
|-----------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|-----------|
| 30 June 2022 | | | | | |
| Rates receivable | | | | | |
| Expected credit loss | 0% | 0% | 0% | 0.60% | |
| Gross carrying amount | - | - | - | 6,665,359 | 6,665,359 |
| Loss allowance | - | - | - | 39,702 | 39,702 |

30 June 2021

| | | | | | |
|-----------------------|----|----|----|-----------|-----------|
| Rates receivable | | | | | |
| Expected credit loss | 0% | 0% | 0% | 0% | |
| Gross carrying amount | - | - | - | 5,243,777 | 5,243,777 |
| Loss allowance | - | - | - | - | - |

The loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables:

| | Less than 1 month past due | More than 30 days past due | More than 60 days past due | More than 90 days past due | Total |
|-----------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-----------|
| 30 June 2022 | | | | | |
| Trade and other receivables | | | | | |
| Expected credit loss | 1.28% | 1.28% | 1.28% | 1.28% | |
| Gross carrying amount | 1,104,743 | 1,076,462 | 121,945 | 1,062,200 | 3,365,350 |
| Loss allowance | 14,106 | 13,745 | 1,557 | 13,563 | 42,971 |

30 June 2021

| | | | | | |
|-----------------------------|-----------|---------|---------|---------|-----------|
| Trade and other receivables | | | | | |
| Expected credit loss | 5.00% | 5.00% | 5.00% | 5.10% | |
| Gross carrying amount | 1,090,558 | 305,819 | 103,247 | 887,107 | 2,386,731 |
| Loss allowance | 86,830 | 15,292 | 5,164 | 194,638 | 301,924 |

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2022

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

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

| | Rates Receivable | | Trade and Other Receivable | |
|-------------------------------------------------------------------------|------------------|----------------|----------------------------|----------------|
| | 2022 Actual | 2021 Actual | 2022 Actual | 2021 Actual |
| Opening loss allowance as at 1 July | - | - | 301,924 | 386,145 |
| Increase in loss allowance recognised in profit or loss during the year | 39,702 | - | - | - |
| Receivables written off during the year as uncollectible | - | - | (27,706) | 56,961 |
| Unused amount reversed | - | - | (231,247) | (141,182) |
| Closing loss allowance at 30 June | 39,702 | - | 42,971 | 301,924 |

Trade receivables and contract assets 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 City, and a failure to make contractual payments for a period of greater than 120 days past due.

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

(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 City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 19(c).

| | Due within 1 year \$ | Due between 1 & 5 years \$ | Due after 5 years \$ | Total contractual cash flows \$ | Carrying values \$ |
|--------------------------|-------------------------------|-------------------------------------|-------------------------------|------------------------------------------|--------------------------|
| 2022 | | | | | |
| Trade and other payables | 19,530,910 | - | - | 19,530,910 | 19,530,910 |
| Borrowings | 5,040,546 | 20,273,135 | 18,763,709 | 44,077,390 | 37,241,103 |
| Lease liabilities | 1,436,270 | 2,114,840 | 0 | 3,551,110 | 4,288,087 |
| | 26,007,726 | 22,387,975 | 18,763,709 | 67,159,410 | 61,060,100 |
| 2021 | | | | | |
| Trade and other payables | 26,878,804 | - | - | 26,878,804 | 26,878,804 |
| Borrowings | 4,637,108 | 20,717,602 | 22,605,024 | 47,959,734 | 36,863,618 |
| Lease liabilities | 1,460,316 | 2,973,208 | 1,471,949 | 5,905,473 | 3,219,565 |
| | 32,976,228 | 23,690,810 | 24,076,973 | 80,744,011 | 66,961,987 |

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2022

24. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There have been no significant events of a material nature to report since the end of the financial year.

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2022

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

Fair value is the price that the City 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 earnings

Interest income 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:

i) Fair value hierarchy (Continued)

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 City 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 City 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 City 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 City's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

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

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

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

k) Initial application of accounting standards

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

New accounting standards for application in future years

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of *Liabilities as Current or Non-current*
 - AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
 - AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
 - AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections
- It is not expected these standards will have an impact on the financial report.

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2022

26. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

City operations as disclosed in these financial statements encompass the following service orientated functions and activities.

| Objective | Description |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Governance To provide a decision making process for the efficient allocation of scarce resources. | Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific local government services. |
| General Purpose Funding To collect revenue to allow for the provision of services. | Rates, general purpose government grants and interest revenue, |
| Law, Order, Public Safety To provide services to help ensure a safer and environmentally conscious community. | Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services. |
| Health To provide an operational framework for environmental and community health. | Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance. |
| Education and Welfare To provide services to disadvantaged persons, the elderly, children and youth. | Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home care programs and youth services. |
| Housing To provide and maintain elderly residents housing. | Provision and maintenance of elderly residents housing, |
| Community Amenities To provide services required by the community. | Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences. |
| Recreation and Culture To establish and effectively manage infrastructure and resources which will help the social well being of the community. | Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities. |
| Transport To provide safe, effective and efficient transport services to the community. | Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc. |
| Economic Services To help promote the local government and its economic wellbeing. | Tourism and area promotion including the maintenance and operation of a caravan park, Provision of rural services including weed control, vermin control and standpipes. Building Control. |
| Other Property and Services To monitor and control operating accounts. | Private works operation, plant repair and costs. |

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2022

26. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

| | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|-------------------------------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Income excluding grants, subsidies and contributions | | | |
| General Purpose Funding | 75,470,654 | 76,094,300 | 71,445,561 |
| Governance | 1,948,440 | 1,461,500 | 1,765,587 |
| Law, Order and Public Safety | 547,969 | 477,400 | 495,747 |
| Health | 154,948 | 128,300 | 130,296 |
| Education and Welfare | 33,668 | 5,500 | 33,502 |
| Community Amenities | 21,470,513 | 22,652,700 | 20,789,925 |
| Recreation and Culture | 7,054,771 | 5,512,700 | 6,407,735 |
| Transport | 689,097 | 1,667,000 | 1,125,745 |
| Economic Services | 1,246,638 | 753,900 | 1,364,686 |
| Other Property and Services | 72,990 | 68,900 | 70,050 |
| | 108,689,688 | 108,822,200 | 103,628,834 |
| Operating grants, subsidies and contributions | | | |
| General Purpose Funding | 3,664,584 | 1,520,100 | 2,761,356 |
| Governance | - | 3,000 | 615 |
| Law, Order and Public Safety | 541,038 | 222,800 | 290,466 |
| Health | 4,225 | 500 | 4,388 |
| Education and Welfare | 574,852 | 185,300 | 166,138 |
| Community Amenities | 2,326,017 | 6,545,400 | 6,080,385 |
| Recreation and Culture | 233,347 | 213,000 | 188,138 |
| Transport | 1,631,330 | 586,900 | 1,642,273 |
| Economic Services | 52,606 | 50,000 | 46,866 |
| Other Property and Services | 5,095 | 7,000 | 14,441 |
| | 9,033,094 | 9,334,000 | 11,195,066 |
| Non-operating grants, subsidies and contributions | | | |
| Law, Order and Public Safety | 40,000 | - | - |
| Community Amenities | (95,784) | - | (1,570,369) |
| Recreation and Culture | 8,133,316 | 25,835,500 | 6,987,398 |
| Transport | 12,645,817 | 22,054,800 | 18,797,425 |
| | 20,723,349 | 47,890,300 | 24,214,454 |
| Total Income | 138,446,131 | 166,046,500 | 139,038,354 |
| Expenses | | | |
| General Purpose Funding | (1,203,408) | (1,526,800) | (1,365,124) |
| Governance | (3,647,503) | (3,046,100) | (2,463,596) |
| Law, Order and Public Safety | (3,719,758) | (3,496,800) | (3,212,114) |
| Health | (1,966,046) | (2,126,800) | (1,917,615) |
| Education and Welfare | (4,395,041) | (4,595,000) | (4,305,028) |
| Community Amenities | (27,113,896) | (31,395,900) | (27,348,027) |
| Recreation and Culture | (36,484,406) | (37,456,200) | (36,070,755) |
| Transport | (36,363,036) | (35,425,900) | (34,659,248) |
| Economic Services | (3,771,115) | (4,221,600) | (3,341,037) |
| Other Property and Services | (238,750) | (453,400) | (392,672) |
| Total Expenses | (118,902,959) | (123,744,500) | (115,075,216) |
| Net Result for the Period | 19,543,172 | 42,302,000 | 23,963,138 |

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2022

26. FUNCTION AND ACTIVITY (Continued)

| | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|------------------------------|-------------------------------|-------------------------------|-------------------------------|
| (c) Fees and Charges | | | |
| General Purpose Funding | 541,409 | 410,000 | 354,451 |
| Governance | 1,872,064 | 1,439,500 | 1,737,906 |
| Law, Order and Public Safety | 513,913 | 477,400 | 495,488 |
| Health | 147,075 | 128,300 | 130,296 |
| Education and Welfare | 20,957 | 5,500 | 6,494 |
| Community Amenities | 21,135,564 | 22,516,600 | 17,989,638 |
| Recreation and Culture | 6,975,468 | 6,577,900 | 6,339,338 |
| Transport | 662,682 | 588,600 | 941,018 |
| Economic Services | 1,241,590 | 753,900 | 1,364,686 |
| Other Property and Services | 72,990 | 68,900 | 70,050 |
| | 33,183,712 | 32,966,600 | 29,429,365 |
| (d) Total Assets | | | |
| General Purpose Funding | 140,505,830 | | 136,518,525 |
| Governance | 88,225,172 | | 77,700,621 |
| Law, Order and Public Safety | 491,737 | | 611,156 |
| Health | 110,944 | | 116,275 |
| Education and Welfare | - | | 2,031,363 |
| Community Amenities | 77,897,161 | | 73,625,106 |
| Recreation and Culture | 69,912,591 | | 66,254,622 |
| Transport | 868,392,790 | | 845,271,481 |
| Economic Services | 3,932,686 | | 4,333,039 |
| Other Property and Services | 143,587,718 | | 131,776,135 |
| | 1,393,056,629 | | 1,338,238,323 |

27. RATING INFORMATION

RATE TYPE
Differential general rate / general rate

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 *Income for not-for-profit entities*.

Notes to, and forming part of, the Financial Report
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27. RATING INFORMATION (Continued)

(b) Specified Area Rate GRV

| Specified Area Rate GRV | Basis of Valuation | Rate In Cents | Number of Properties | 2022 Actual Rateable Value | 2022 Actual Revenue | 2022 Actual Interim Revenue | 2022 Actual Back Rate Revenue | 2022 Total Specified Area Rate Revenue | Rate In Cents | Number of Properties | 2022 Budget Rateable Value | 2022 Budget Revenue | 2022 Interim/Back Rate Revenue | 2022 Total Budget Revenue | 2021 Total Actual Revenue |
|-------------------------------|--------------------|---------------|----------------------|----------------------------|---------------------|-----------------------------|-------------------------------|----------------------------------------|---------------|----------------------|----------------------------|---------------------|--------------------------------|---------------------------|---------------------------|
| A - Armadale CBD | | 0.4050 | 88 | 29,405,960 | 119,094 | (10) | - | 119,084 | 0.4050 | 88 | 29,405,960 | 119,100 | - | 119,100 | 118,836 |
| B - Keimesscott CBD | | - | 80 | - | - | - | - | - | - | 80 | 7,933,378 | - | - | - | 69,814 |
| C - Keimesscott Industry | | 0.1702 | 342 | 11,691,287 | 19,899 | - | - | 19,899 | 0.1702 | 342 | 11,691,297 | 19,900 | - | 19,900 | 20,017 |
| D - South Armadale Industry | | 0.3394 | 138 | 6,687,318 | 22,697 | 157 | - | 22,854 | 0.3394 | 138 | 6,687,318 | 22,700 | - | 22,700 | 22,725 |
| F - Piara Waters / Harrisdale | | 0.2509 | 4,993 | 97,542,130 | 244,734 | 895 | (44) | 245,585 | 0.2509 | 4,993 | 97,542,130 | 287,700 | - | 287,700 | 247,742 |
| G - Champion Lakes | | 0.2804 | 330 | 4,885,660 | 13,699 | 321 | 22 | 14,043 | 0.2804 | 330 | 4,885,660 | 13,700 | - | 13,700 | 10,343 |
| | | | 5,971 | 150,212,355 | 420,123 | 1,363 | (22) | 421,465 | | 5,971 | 158,145,743 | 463,100 | - | 463,100 | 489,477 |

In the 2021 - 2022 financial year, the City imposed 6 separate Specified Area Rates, the purpose of which was to enhance the amenity of selected areas by way of increased and improved service levels.

Four of the six (Areas A - D) are referred to as the Townscape Amenity Services and entail increased and improved levels of street bin emptying, litter pick-ups, road and path sweeping, water blasting of pathways, garden maintenance, weed control and general maintenance.

Two of the six (Areas F - G) is for the increased maintenance and enhancement of the public open space (POS) and streetscapes of selected new estates in the North Forrestdale and Champion Lakes area of the City over and above other areas of the City.

(c) Service Charges

No service charges were imposed for the 2021 - 2022 financial year. As such, no transfer to or from Reserve Accounts has occurred.

(d) Discounts, Incentives, Concessions and Write-Offs

Discounts

No discounts were offered in the 2021 - 2022 financial year.

Incentives

No rate payment incentives were offered in the 2021-2022 financial year.

Concessions

No rate concessions were offered in the 2021-2022 financial year.

Write-Offs

The following write-offs were made during the 2021 - 2022 financial year -

| | 2022 Actual \$ | 2021 Actual \$ |
|---------------|----------------|-----------------|
| Rates | 28,395 | 1,249 |
| General | (6,695) | (70,804) |
| Infringements | 34,401 | 13,843 |
| | 56,101 | (55,712) |

27. RATING INFORMATION (Continued)

(e) Interest Charges & Instalments

| Instalment Options | Date Due | Instalment Plan Admin Charge \$ | Instalment Plan Interest Rate % | Unpaid Rates Interest Rate % |
|---------------------------|-----------------|----------------------------------------|----------------------------------------|-------------------------------------|
| Option One | | | | |
| Single full payment | 28/09/2021 | 0.00 | 0.00% | 7.00% |
| Option Two | | | | |
| First Instalment | 28/09/2021 | 0.00 | 5.50% | 7.00% |
| Second Instalment | 29/01/2022 | 8.00 | 5.50% | 7.00% |
| Option Three | | | | |
| First Instalment | 28/09/2021 | 0.00 | 5.50% | 7.00% |
| Second Instalment | 29/11/2021 | 8.00 | 5.50% | 7.00% |
| Third Instalment | 29/01/2022 | 8.00 | 5.50% | 7.00% |
| Fourth Instalment | 1/04/2022 | 8.00 | 5.50% | 7.00% |

| | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|-----------------------------|-----------------------|-----------------------|-----------------------|
| Interest on unpaid rates | 386,670 | 175,000 | 244,529 |
| Interest on instalment plan | 254,988 | 240,000 | 275,437 |
| Charges on instalment plan | 936 | 180,000 | 1,068 |
| | 642,594 | 595,000 | 521,034 |

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2022

28. RATE SETTING STATEMENT INFORMATION

| | | 2022 | 2022 | 2021 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-----------------------------------------|-----------------------------------------------------------------|-------------------------------------------|
| | Note | (30 June 2022 Carried Forward) \$ | Budget June 2022 (30 June 2022) Carried Forward) \$ | (1 July 2021 Brought Forward) \$ |
| (a) Non-cash amounts excluded from operating activities | | | | |
| The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> . | | | | |
| Adjustments to operating activities | | | | |
| Less: Profit on asset disposals | 11(c) | (275,213) | (3,300) | (66,688) |
| Less: Fair value adjustments to investments | 4(b) | (15,170) | - | 72,887 |
| Less: Fixed Assets Adjustments | | - | - | - |
| Movement in Deferred Pensioner Rates/ESL (Non-Current) | 5 | (127,868) | - | (63,545) |
| Unwinding Discount of Landfill Site Provision | 17 | 1,268 | - | 25,076 |
| Movement in employee benefit provisions (Non-Current) | 16 | (93,842) | - | (215,158) |
| Movement in Leasing Liability (Non-Current) | 12(b) | 207,825 | - | (1,122,532) |
| Movement in Contract Liability (Non-Current) | 14 | 7,737,014 | - | 2,357,430 |
| Add: Loss on disposal of assets - prior year | 11(c) | - | - | 5,706,560 |
| Add: Loss on disposal of assets | 11(c) | 1,356,678 | 141,000 | 1,695,504 |
| Add: Depreciation on assets | 11(a) | 25,922,658 | 26,122,000 | 25,102,572 |
| Add: Amortisation | 11(a) | 534,835 | - | 263,435 |
| Non cash amounts excluded from operating activities | | 35,248,185 | 26,259,700 | 33,755,541 |
| (b) Non-cash amounts excluded from investing activities | | | | |
| The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> . | | | | |
| Adjustments to investing activities | | | | |
| Movement in restricted cash back reserve | | (2,530,327) | (1,863,000) | (1,077,033) |
| Non cash amounts excluded from investing activities | | (2,530,327) | (1,863,000) | (1,077,033) |
| (c) Surplus/(deficit) after imposition of general rates | | | | |
| The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates. | | | | |
| Adjustments to net current assets | | | | |
| Less: - Restricted Cash - Reserves | 3 | - | (25,895,456) | - |
| Less: Term Deposits - restricted investments | 4(a) | (111,440,880) | (64,954,400) | (100,949,315) |
| Less: Land held for sale | 6 | (460,000) | - | (460,000) |
| Less: Unspent Loan Funds | | - | - | (707,246) |
| Add: Movement in Expected Credit Loss on Sundry Receivables | 5 | 219,251 | - | (84,221) |
| Add: Contract Liability | 14 | 4,633,100 | 4,930,500 | 7,950,291 |
| Add: Lease Current Liability | 12(b) | 2,148,645 | 1,907,300 | 1,287,948 |
| Add: Borrowings | 15 | 3,931,944 | 4,300,500 | 3,584,116 |
| Add: Current provisions | 16 | 8,478,482 | 8,391,300 | 8,444,332 |
| Total adjustments to net current assets | | (92,489,458) | (71,320,256) | (80,934,095) |
| Net current assets used in the Rate Setting Statement | | | | |
| Total current assets | | 147,241,762 | 124,173,886 | 141,854,570 |
| Less: Total current liabilities | | (38,723,081) | (52,853,630) | (48,145,491) |
| Less: Total adjustments to net current assets | | (92,489,458) | (71,320,256) | (80,934,095) |
| Net current assets used in the Rate Setting Statement | | 16,029,223 | - | 12,774,984 |

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2022

29. BORROWING AND LEASE LIABILITIES

(a) Borrowings

| Particulars | Loan Number | Institution | Interest Rate | 2022 | | | 2022 | | | 2022 | | | 2022 | | | 2022 | | | 2021 | | | 2021 | | |
|--------------------------------------|-------------|-------------|---------------|-------------------|------------------|------------------|------------------|-------------------|-------------------|------------------|------------------|-------------------|-------------------|----------------|------------------|------------------|-------------------|--------|----------|-----------|--------|----------|-----------|--------|
| | | | | Actual | Principal | Actual | Interest | Actual | Principal | Actual | Interest | Actual | Interest | Principal | Actual | Interest | Principal | Actual | Interest | Principal | Actual | Interest | Principal | Actual |
| | | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Government | | | | | | | | | | | | | | | | | | | | | | | | |
| 292 Loan Borrowings 2008 | 292 | WATC | 7.29% | 110,157 | - | 53,562 | 6,157 | 56,595 | 110,100 | 52,700 | 7,000 | 57,400 | 158,323 | - | 48,166 | 11,532 | 110,157 | - | - | - | - | - | - | - |
| 296 Loan Borrowings 2009 | 296 | WATC | 6.77% | 154,568 | - | 48,130 | 9,682 | 106,428 | 154,600 | 48,100 | 9,700 | 106,500 | 199,588 | - | 45,030 | 12,754 | 154,568 | - | - | - | - | - | - | - |
| 306 Loan Borrowings 2011 | 306 | WATC | 5.68% | - | - | 149,885 | 127,389 | 2,477,662 | 2,627,500 | - | - | - | 88,605 | - | 85,605 | 3,518 | - | - | - | - | - | - | - | - |
| 316 Orchard House 2014 | 316 | WATC | 4.78% | 2,627,567 | - | 486,976 | 293,962 | 7,770,181 | 8,257,200 | 487,000 | 287,200 | 2,477,600 | 2,770,536 | - | 142,969 | 130,538 | 2,627,567 | - | - | - | - | - | - | - |
| 318 Orchard House 2015 | 318 | WATC | 3.53% | 8,257,157 | - | 334,224 | 50,531 | 2,615,031 | 2,849,200 | 334,200 | 49,800 | 2,615,000 | 8,257,388 | - | 470,231 | 303,555 | 8,257,157 | - | - | - | - | - | - | - |
| 323 Core System Review | 323 | WATC | 3.60% | 2,849,255 | - | 134,173 | 15,049 | 1,133,252 | 1,267,400 | 134,200 | 14,800 | 1,133,200 | 3,310,118 | - | 460,863 | 72,385 | 2,849,255 | - | - | - | - | - | - | - |
| 342 Core System Review | 342 | WATC | 2.40% | 1,267,425 | - | - | - | - | - | 207,100 | 62,600 | 2,092,900 | 1,267,425 | - | - | - | - | - | - | - | - | - | - | - |
| 345A Core System Review | 345 | WATC | 4.18% | - | 1,350,000 | - | 463 | 1,350,000 | - | - | - | - | - | 2,300,000 | - | - | - | - | - | - | - | - | - | - |
| Recreation and culture | | | | | | | | | | | | | | | | | | | | | | | | |
| 291 Aquatic Works 2008 | 291 | WATC | 7.26% | 258,609 | - | 29,527 | 18,294 | 228,082 | 258,700 | 29,500 | 18,200 | 228,200 | 286,104 | - | 27,495 | 20,276 | 258,609 | - | - | - | - | - | - | - |
| 299 Aquatic Centre Upgrade 2010 | 299 | WATC | 6.19% | 348,695 | - | 78,599 | 20,936 | 270,086 | 348,700 | 78,700 | 20,500 | 270,000 | 424,587 | - | 74,892 | 25,001 | 348,695 | - | - | - | - | - | - | - |
| 302 Aquatic Centre Upgrade 2011 | 302 | WATC | 6.02% | 919,563 | - | 69,404 | 35,867 | 850,159 | 919,600 | 69,500 | 34,400 | 850,100 | 984,970 | - | 65,407 | 58,207 | 919,563 | - | - | - | - | - | - | - |
| 304 Frye Park Redevelopment 2011 | 304 | WATC | 5.89% | 686,136 | - | 51,786 | 41,685 | 634,350 | 686,100 | 51,900 | 40,600 | 634,200 | 734,940 | - | 48,804 | 43,431 | 686,136 | - | - | - | - | - | - | - |
| 305 Plaza Waters (North) Sports 2011 | 305 | WATC | 5.89% | 501,879 | - | 69,073 | 28,999 | 412,806 | 501,800 | 69,200 | 28,300 | 412,800 | 565,928 | - | 64,049 | 53,143 | 501,879 | - | - | - | - | - | - | - |
| 311 Aquatic Centre Upgrade 2012 | 311 | WATC | 4.46% | 1,051,718 | - | 77,359 | 45,931 | 974,379 | 1,051,700 | 78,800 | 46,200 | 975,900 | 1,122,386 | - | 70,860 | 50,960 | 1,051,718 | - | - | - | - | - | - | - |
| 314 Oval Lighting Renewal | 314 | WATC | 3.47% | 397,491 | - | 94,305 | 13,154 | 353,186 | 397,500 | 94,300 | 13,000 | 353,200 | 468,607 | - | 91,116 | 16,119 | 397,491 | - | - | - | - | - | - | - |
| 315 Armadale Golf Course | 315 | WATC | 2.94% | 827,022 | - | 71,467 | 6,956 | 365,355 | 827,000 | 71,400 | 6,300 | 365,300 | 237,692 | - | 68,517 | 22,625 | 827,022 | - | - | - | - | - | - | - |
| 324 A Inland Centre | 324 | WATC | 2.84% | 377,022 | - | 474,984 | 190,912 | 9,897,273 | 10,072,500 | 498,000 | 182,300 | 9,772,500 | 10,539,450 | - | 468,583 | 185,921 | 377,022 | - | - | - | - | - | - | - |
| 326 A Inland Centre | 326 | WATC | 3.60% | 10,072,267 | - | 370,205 | 55,972 | 2,785,703 | 3,158,000 | 370,200 | 55,100 | 2,785,800 | 10,539,450 | - | 368,630 | 185,921 | 10,072,267 | - | - | - | - | - | - | - |
| 327 Inland Centre | 327 | WATC | 5.32% | 3,111,872 | - | 59,157 | 2,764 | 59,715 | 3,111,900 | 59,200 | 2,800 | 3,111,800 | 3,159,428 | - | 59,640 | 81,817 | 3,111,872 | - | - | - | - | - | - | - |
| 329 Inland Centre | 329 | WATC | 5.32% | 83,894 | - | 83,894 | 1,526 | 85,420 | 83,900 | 83,900 | 1,500 | 85,400 | 165,705 | - | 83,900 | 3,609 | 83,894 | - | - | - | - | - | - | - |
| 330 Greenfield Centre | 330 | WATC | 5.32% | 183,004 | - | 90,293 | 4,292 | 92,711 | 183,000 | 90,300 | 4,300 | 183,300 | 270,943 | - | 87,939 | 6,007 | 183,004 | - | - | - | - | - | - | - |
| 331 Infrastructure - Parks 2018 | 331 | WATC | 5.32% | 124,775 | - | 61,584 | 2,926 | 63,211 | 124,700 | 61,600 | 2,900 | 124,700 | 184,733 | - | 59,958 | 4,505 | 124,775 | - | - | - | - | - | - | - |
| 332 Champion Centre Upgrade | 332 | WATC | 5.32% | 281,057 | - | 69,468 | 2,029 | 211,589 | 281,100 | 69,500 | 2,200 | 211,600 | 350,000 | - | 68,943 | 2,518 | 281,057 | - | - | - | - | - | - | - |
| 334 Armadale Library Creative Space | 334 | WATC | 2.90% | 164,335 | - | 53,989 | 2,214 | 110,346 | 164,300 | 54,000 | 2,200 | 110,300 | 217,549 | - | 53,214 | 2,950 | 164,335 | - | - | - | - | - | - | - |
| 336 Lighting Renewal - 2 | 336 | WATC | 2.90% | 30,441 | - | 9,988 | 410 | 20,441 | 30,400 | 10,000 | 400 | 20,400 | 40,294 | - | 9,855 | 546 | 30,439 | - | - | - | - | - | - | - |
| 337 AFAC Carpark | 337 | WATC | 3.87% | 478,306 | - | 21,096 | 9,316 | 458,210 | 478,300 | 21,100 | 9,200 | 458,200 | 500,000 | - | 20,694 | 9,567 | 478,306 | - | - | - | - | - | - | - |
| 343 Bedfordside Fire Service | 343 | WATC | 1.45% | 750,000 | - | 70,234 | 10,641 | 679,766 | 750,000 | - | - | 684,500 | - | 750,000 | - | - | - | - | - | - | - | - | - | - |
| 344 Bedfordside Fire Service | 344 | WATC | 4.18% | - | 1,230,000 | - | 422 | 1,230,000 | - | 1,230,000 | 36,100 | 1,122,800 | - | - | - | - | - | - | - | - | - | - | - | - |
| 346 Releystons Theatre | 346 | WATC | 3.00% | - | - | - | - | - | - | 2,939,000 | 107,200 | 226,600 | - | - | - | - | - | - | - | - | - | - | - | - |
| 347 Crek Park 2021 | 347 | WATC | 4.18% | - | 1,381,600 | - | 474 | 1,381,600 | - | 1,381,600 | 76,300 | 2,172,400 | - | - | - | - | - | - | - | - | - | - | - | - |
| 348 Morgan Park | 348 | WATC | 3.00% | - | - | - | - | - | - | 200,000 | 17,400 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 349 Harrisdale Library Services - 2 | 349 | WATC | 3.00% | - | - | - | - | - | - | 2,475,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 350 Forrestdale Hub | 350 | WATC | 3.00% | - | - | - | - | - | - | 2,840,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 353 Morgan Park - 2 | 353 | WATC | 3.00% | - | - | - | - | - | - | 1,510,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transport | | | | | | | | | | | | | | | | | | | | | | | | |
| 303 Civil Works - Roads 2011 | 303 | WATC | 5.68% | 1,958 | - | 1,958 | 113 | 699,362 | 2,000 | - | - | 2,000 | 43,690 | - | 41,732 | 1,683 | 1,958 | - | - | - | - | - | - | - |
| 317 Abbey Road Project 2014 | 317 | WATC | 4.03% | 1,028,663 | - | 329,301 | 39,018 | 699,362 | 1,028,700 | 329,200 | 38,200 | 699,500 | 1,345,084 | - | 316,421 | 50,667 | 1,028,663 | - | - | - | - | - | - | - |
| 321 Armadale Arena Roofing 2015 | 321 | WATC | 3.47% | 357,738 | - | 84,875 | 11,837 | 272,863 | 357,700 | 84,900 | 11,700 | 272,800 | 439,742 | - | 82,004 | 14,507 | 357,738 | - | - | - | - | - | - | - |
| Total | | | | 36,863,618 | 3,961,600 | 3,854,116 | 1,078,499 | 37,241,102 | 36,863,600 | 4,274,200 | 1,285,600 | 47,465,000 | 39,641,465 | 750,000 | 3,527,847 | 1,195,181 | 36,863,618 | | | | | | | |

**All Loans are with the Western Australian Treasury Corporation

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For the year ended 30 June 2022

29. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2021/22

| Particulars/Purpose | Institution | Loan Type | Term Years | Interest Rate | Amount Borrowed | | Amount (Used) | | Total Interest & Charges | Actual Balance Unspent |
|-----------------------------------|-------------|-----------|------------|---------------|------------------|-------------------|---------------|-------------------|--------------------------|------------------------|
| | | | | | 2022 Actual | 2022 Budget | 2022 Actual | 2022 Budget | | |
| | | | | % | \$ | \$ | \$ | \$ | \$ | \$ |
| 344 John Dunne Challenge Park | WATC | Debenture | 10 | 4.18 | 1,230,000 | 1,230,000 | - | 1,230,000 | 287,794 | 1,230,000 |
| 345A Core System Review | WATC | Debenture | 10 | 4.18 | 1,350,000 | 2,300,000 | - | 2,300,000 | 315,872 | 1,350,000 |
| 346 Roleystone Theatre | WATC | Debenture | 10 | 3.00 | - | 2,939,000 | - | 2,939,000 | - | - |
| 347 Creyk Park Pavilion | WATC | Debenture | 10 | 4.18 | 1,381,600 | 1,381,600 | - | 1,381,600 | 323,265 | 1,381,600 |
| 348 Morgan Park | WATC | Debenture | 10 | 3.00 | - | 200,000 | - | 200,000 | - | - |
| 349 Piara Waters Library Services | WATC | Debenture | 15 | 3.00 | - | 2,475,000 | - | 2,475,000 | - | - |
| 350 Forrestdale Hub | WATC | Debenture | 10 | 3.00 | - | 2,840,000 | - | 2,840,000 | - | - |
| 353 Morgan Park | WATC | Debenture | 10 | 3.00 | - | 1,510,000 | - | 1,510,000 | - | - |
| * WA Treasury Corporation | | | | | 3,961,600 | 14,875,600 | - | 14,875,600 | 926,931 | 3,961,600 |

(c) Unspent Borrowings

| Particulars | Date Borrowed | Unspent Balance 1 July 2021 | Borrowed During Year | Expended During Year | Unspent Balance 30 June 2022 |
|-------------------------------|-----------------|-----------------------------|----------------------|----------------------|------------------------------|
| | | \$ | \$ | \$ | \$ |
| 323 Core System Review | WATC 25/06/2019 | 707,246 | - | 353,623 | 353,623 |
| 344 John Dunne Challenge Park | WATC 27/06/2022 | - | 1,230,000 | 1,230,000 | - |
| 345A Core System Review | WATC 27/06/2022 | - | 1,350,000 | 1,350,000 | - |
| 347 Creyk Park Pavilion | WATC 27/06/2022 | - | 1,381,600 | 1,381,600 | - |
| * WA Treasury Corporation | | 707,246 | 3,961,600 | 4,315,223 | 353,623 |

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2022

29. BORROWING AND LEASE LIABILITIES (Continued)

| | 2022 | 2021 |
|-----------------------|------------------|------------------|
| (d) Lease Liabilities | \$ | \$ |
| Current | 2,148,645 | 1,287,948 |
| Non-current | 2,139,442 | 1,831,617 |
| Total | 4,288,087 | 3,219,565 |

Movements in Carrying Amounts

| Purpose | Lease Number | Institution | Lease Interest Rate | Lease Term | 30 June 2022 Actual | 30 June 2022 New/Renewed | 30 June 2022 Leases | 30 June 2022 Budget | 30 June 2022 New/Renewed | 30 June 2022 Leases | 30 June 2022 Budget | 30 June 2022 Lease Principal | 30 June 2022 Lease Interest | 30 June 2021 Actual | 30 June 2021 New/Renewed | 30 June 2021 Leases | 30 June 2021 Budget | 30 June 2021 Actual | 30 June 2021 Lease Interest | 30 June 2021 Actual | 30 June 2021 Lease Interest |
|------------------------------------|--------------------------|---------------------|---------------------|------------|---------------------|--------------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|------------------------------|-----------------------------|---------------------|--------------------------|---------------------|---------------------|---------------------|-----------------------------|---------------------|-----------------------------|
| | | | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Governance | | | | | | | | | | | | | | | | | | | | | |
| Office Equipment | EN00160050 | MAIA Financial | 3.1% | 3 | 1,582 | - | 14,800 | 11,300 | - | 11,300 | 11,300 | 143,708 | 400 | - | - | - | 1,582 | 1,582 | - | 1,582 | (3,175) |
| Office Equipment | EN00162408 | MAIA Financial | 3.1% | 36 | 682 | - | 410,200 | (132,500) | - | (132,500) | 277,700 | 4,809 | 11,200 | - | - | - | 682 | 682 | - | 682 | (95) |
| Office Equipment | EN00162386 | MAIA Financial | 2.5% | 36 | - | - | 11,400 | (3,700) | - | (3,700) | 7,700 | 8,671 | 300 | - | - | - | - | - | - | - | (273) |
| Office Equipment | EN00162423 | MAIA Financial | 2.6% | 12 | - | 6,243 | 6,200 | (2,000) | - | 4,200 | 4,200 | 4,127 | 100 | - | - | - | - | - | - | - | (35) |
| Office Equipment | EN00160622 | MAIA Financial | 3.0% | 13 | 15,419 | - | - | - | - | - | - | 11,129 | - | - | - | - | 5,919 | 5,919 | - | 5,919 | (284) |
| Office Equipment | EN00162265 | MAIA Financial | 2.6% | 14 | 4,685 | - | 3,400 | (3,400) | - | (3,400) | - | 8,074 | 100 | - | - | - | 4,685 | 4,685 | - | 4,685 | (182) |
| Office Equipment | COARM001 | Equigroup | 2.68% | 16 | - | 397,574 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | | | | | | | | | | | | |
| Corporate Services | | | | | | | | | | | | | | | | | | | | | |
| IT Equipment | EN00155684 | MAIA Financial | 3.1% | 6 | 12,468 | - | 11,100 | (5,500) | - | (5,500) | 5,600 | 18,752 | 300 | - | - | - | 12,468 | 12,468 | - | 12,468 | (447) |
| IT Equipment | EN00157674 | MAIA Financial | 3.1% | 5 | - | - | 16,000 | (5,200) | - | (5,200) | 10,800 | 400 | 600 | - | - | - | - | - | - | - | (40) |
| IT Equipment | EN00157625 | MAIA Financial | 3.1% | 6 | - | 20,225 | 20,100 | (6,500) | - | (6,500) | 13,600 | 3,446 | 800 | - | - | - | 3,446 | 3,446 | - | 3,446 | (255) |
| IT Equipment | EN00162298 | MAIA Financial | 3.1% | 19 | 35,237 | - | 28,400 | (5,000) | - | (5,000) | 13,400 | 51,304 | 100 | - | - | - | 9,500 | 9,500 | - | 9,500 | (1,307) |
| IT Equipment | EN00160622 | MAIA Financial | 3.1% | 6 | - | - | 5,100 | (3,300) | - | (3,300) | - | 31,323 | 600 | 2,600 | - | - | - | - | - | - | (1,287) |
| IT Equipment | EN00160641 | MAIA Financial | 2.9% | 5 | - | 91,731 | 29,420 | 62,311 | - | (1,976) | 74,500 | 18,947 | 5,300 | - | - | - | 18,947 | 18,947 | - | 18,947 | (4,541) |
| IT Equipment | EN00159726 | MAIA Financial | 2.9% | 7 | - | 74,985 | (24,362) | 50,623 | - | (3,942) | 113,000 | 110,933 | 100 | - | - | - | 110,933 | 110,933 | - | 110,933 | (239) |
| IT Equipment | EN00161099 | MAIA Financial | 2.9% | 8 | - | 331,642 | (111,049) | 220,593 | - | (109,700) | 190,200 | 97,447 | 500 | - | - | - | 97,447 | 97,447 | - | 97,447 | (1,759) |
| IT Equipment | EN00162256 | MAIA Financial | 2.9% | 9 | 1,353 | 293,316 | (9,775) | 222,700 | - | (3,367) | 13,300 | 8,022 | 600 | 1,300 | - | - | 8,022 | 8,022 | - | 8,022 | (4,211) |
| IT Equipment | EN00162256 | MAIA Financial | 2.9% | 10 | - | 283,247 | (64,845) | 188,402 | - | (3,367) | 13,300 | 8,022 | 600 | 1,300 | - | - | 8,022 | 8,022 | - | 8,022 | (4,211) |
| IT Equipment | EN00162256 | MAIA Financial | 3.0% | 10 | 293 | 19,769 | (6,300) | 13,432 | - | (3,367) | 13,300 | 8,022 | 600 | 1,300 | - | - | 8,022 | 8,022 | - | 8,022 | (4,211) |
| IT Equipment | EN00162003 | MAIA Financial | 3.0% | 13 | 82,187 | - | 31,700 | (31,700) | - | (31,700) | 33,400 | 160,049 | 1,900 | 1,900 | - | - | 160,049 | 160,049 | - | 160,049 | (1,415) |
| IT Equipment | EN00161177 | MAIA Financial | 3.1% | 16 | - | - | 49,400 | (16,000) | - | (16,000) | 73,800 | 1,900 | 1,900 | - | - | - | 1,900 | 1,900 | - | 1,900 | (772) |
| IT Equipment | EN00162826 | MAIA Financial | 1.6% | 12 | 85,122 | - | 37,200 | (12,000) | - | (12,000) | 35,100 | 1,900 | 1,900 | - | - | - | 1,900 | 1,900 | - | 1,900 | (64) |
| IT Equipment | EN00156842 | MAIA Financial | 3.1% | 6 | - | 38,450 | 37,200 | (12,000) | - | (12,000) | 35,100 | 1,900 | 1,900 | - | - | - | 1,900 | 1,900 | - | 1,900 | (230) |
| IT Equipment | EN00156135 | MAIA Financial | 3.1% | 4 | - | 35,402 | 46,100 | (11,000) | - | (11,000) | 1,900 | 3,561 | 200 | 2,300 | - | - | 3,561 | 3,561 | - | 3,561 | - |
| IT Equipment | EN00157869 | MAIA Financial | 3.1% | 4 | - | 7,541 | 6,800 | (27,100) | - | (27,100) | 36,800 | 2,400 | 2,400 | - | - | - | 2,400 | 2,400 | - | 2,400 | - |
| IT Equipment | EN00159725 | MAIA Financial | 3.1% | 4 | - | 24,679 | 85,200 | (20,300) | - | (20,300) | 64,900 | 700 | 700 | - | - | - | 700 | 700 | - | 700 | - |
| IT Equipment | EN00159226 | MAIA Financial | 3.1% | 22 | - | - | 25,400 | (3,900) | - | (3,900) | 21,500 | - | - | - | - | - | - | - | - | - | - |
| IT Equipment | EN00162636 | MAIA Financial | 3.1% | 16 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| IT Equipment | EN00162637 | MAIA Financial | 3.1% | 16 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| IT Equipment | EN00162637 | MAIA Financial | 3.1% | 16 | 36,584 | 230,706 | (69,851) | 197,439 | - | (3,651) | 68,543 | 16,025 | 1,900 | - | - | - | 16,025 | 16,025 | - | 16,025 | (759) |
| IT Equipment | EN00158125 | MAIA Financial | 3.1% | 60 | - | 7,364 | (7,745) | 46,072 | - | (1,049) | 23,201 | 44,163 | 1,900 | - | - | - | 44,163 | 44,163 | - | 44,163 | (694) |
| IT Equipment | EN00158096 | MAIA Financial | 3.1% | 60 | 13,766 | 47,919 | (15,615) | 8,792 | - | (6,94) | 34,597 | 51,304 | 800 | - | - | - | 51,304 | 51,304 | - | 51,304 | (762) |
| IT Equipment | EN00161137 | MAIA Financial | 3.1% | 48 | 26,644 | - | (17,852) | 72,143 | - | (3,625) | 112,100 | 11,700 | 400 | - | - | - | 11,700 | 11,700 | - | 11,700 | (186) |
| IT Equipment | EN00157273 | MAIA Financial | 3.1% | 36 | - | 99,589 | (21,446) | 22,710 | - | (1,96) | 11,700 | 9,000 | 400 | - | - | - | 9,000 | 9,000 | - | 9,000 | (30) |
| IT Equipment | EN00162955 | MAIA Financial | 3.1% | 84 | 37,593 | - | (14,875) | 10,935 | - | (1,96) | 11,700 | 9,000 | 400 | - | - | - | 9,000 | 9,000 | - | 9,000 | (30) |
| IT Equipment | EN00159871 | MAIA Financial | 3.1% | 60 | - | 16,464 | (5,329) | 68,954 | - | (3,636) | 28,400 | 14,672 | 700 | - | - | - | 14,672 | 14,672 | - | 14,672 | (533) |
| IT Equipment | EN00160894 | MAIA Financial | 3.1% | 48 | - | - | (22,328) | 68,954 | - | (3,636) | 28,400 | 14,672 | 700 | - | - | - | 14,672 | 14,672 | - | 14,672 | (533) |
| IT Equipment | EN00160909 | MAIA Financial | 3.1% | 60 | - | 91,282 | (8,988) | 53,562 | - | (4,18) | 1,341 | 100 | 35,900 | - | - | - | 1,341 | 1,341 | - | 1,341 | (40,683) |
| IT Equipment | EN00154500-Del Financial | 0.9% | 12 | - | 62,548 | - | - | 479,373 | - | (1,042) | 461,800 | 20,300 | 20,300 | - | - | - | 461,800 | 461,800 | - | 461,800 | (62) |
| IT Equipment | EN00154500-Del Financial | 0.9% | 12 | - | 482,180 | - | - | 10,821 | - | (80) | 17,400 | 12,100 | 800 | - | - | - | 17,400 | 17,400 | - | 17,400 | - |
| IT Equipment | EN00154500-Del Financial | 0.9% | 12 | - | 12,758 | - | - | 10,821 | - | (80) | 17,400 | 12,100 | 800 | - | - | - | 17,400 | 17,400 | - | 17,400 | - |
| | | | | | | | | | | | | | | | | | | | | | |
| Recreation and culture | | | | | | | | | | | | | | | | | | | | | |
| Fitness Equipment | EN00162801 | MAIA Financial | 3.1% | 16 | 27,452 | - | (10,714) | 18,738 | - | (1,075) | 11,600 | 38,665 | 200 | - | - | - | 38,665 | 38,665 | - | 38,665 | (577) |
| Fitness Equipment | EN00162813 | MAIA Financial | 3.6% | 23 | 37,684 | - | (9,367) | 29,297 | - | (940) | 43,900 | 50,780 | 1,900 | - | - | - | 50,780 | 50,780 | - | 50,780 | (3,295) |
| Fitness Equipment | EN00162801 | MAIA Financial | 3.5% | 24 | 187,126 | - | (49,958) | 137,168 | - | (5,011) | 105,700 | 239,574 | 4,800 | - | - | - | 239,574 | 239,574 | - | 239,574 | (7,472) |
| Fitness Equipment | EN00162939 | MAIA Financial | 3.0% | 15 | 206,245 | - | (68,780) | 107,465 | - | (12,409) | 112,100 | 206,245 | 2,100 | - | - | - | 206,245 | 206,245 | - | 206,245 | (6,844) |
| Fitness Equipment | EN00162939 | MAIA Financial | 3.0% | 11 | 0 | 17,408 | - | 15,272 | - | (5,551) | 11,700 | 10,119 | 500 | - | - | - | 10,119 | 10,119 | - | 10,119 | (112) |
| Fitness Equipment | EN00162937 | MAIA Financial | 3.0% | 19 | 23,566 | - | (8,294) | 15,272 | - | (8,700) | 9,000 | 32,004 | 400 | - | - | - | 32,004 | 32,004 | - | 32,004 | (1,639) |
| Fitness Equipment | EN00163450 | MAIA Financial | 3.0% | 60 | 8,917 | - | (1,824) | 7,093 | - | (183) | - | - | - | - | - | - | - | - | - | - | (30) |
| | | | | | | | | | | | | | | | | | | | | | |
| Transport | | | | | | | | | | | | | | | | | | | | | |
| Plant & Equipment | 6397356 | Gibbons Holden | 3.4% | 21 | 5,859 | - | 22,600 | (4,200) | - | (4,200) | 18,400 | 14,672 | 700 | - | - | - | 14,672 | 14,672 | - | 14,672 | (533) |
| Plant & Equipment | 904377 | SG Fleet | 3.1% | 4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | | | | | | | | | | | | |
| Other property and services | | | | | | | | | | | | | | | | | | | | | |
| Building Karmastott | Shoe 64 & 65 | Westcote Enterprise | 3.4% | 21 | 1,420,709 | - | (304,821) | 1,124,888 | - | (34,150) | 1,341 | 100 | 35,900 | - | - | - | 1,341 | 1,341 | - | 1,341 | (40,683) |
| Building Karmastott | KELLIB | Cacione Nominees | 3.6% | 25 | 916,335 | - | (140,080) | 776,255 | - | (23,084) | 680,800 | 20,300 | 20,300 | - | - | - | 20,300 | 20,300 | - | 20,300 | - |
| Building Swale Grove | EN00162636 | MAIA Financial | 3.4% | 20 | 15,063 | - | (4,764) | 10,299 | - | (320) | 21,400 | 20,147 | 800 | - | - | - | 20,147 | 20,147 | - | 20,147 | (62) |
| Harrisdale Library Equipment | EN00162636 | MAIA Financial | 3.1% | 3 | - | - | - | - | - | - | 200 | - | - | - | - | - | - | - | - | - | - |
| Total | | | | | 3,219,865 | 2,431,658 | (1,342,761) | 4,288,087 | (121,987) | (121,987) | 3,423,700 | 782,200 | 111,600 | 2,768,700 | (1,437,200) | 9,891 | 4,661,695 | 3,219,565 | (113,664) | (113,664) | (113,664) |

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2022

30. RESERVES - CASH BACKED

All of the following Cash Backed Reserves are supported by money held in financial institutions and match the amounts shown as Restricted Cash in Note 3 to this Financial Report. In accordance with Council resolutions in relation to each Reserve account, the purpose for which the funds are set aside, and their anticipated date of use are as follows:

| | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2021 | 2021 | 2021 | 2021 | 2021 |
|-----------------------------------------------------------------|--------------------|-------------------|---------------------|--------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|---------------------|--------------------|--------------------|
| | Actual | Actual | Actual | Actual | Budget | Budget | Budget | Budget | Actual | Actual | Actual | Actual | Actual |
| | Opening | Transfer | to | (from) | Closing | Transfer | to | (from) | Opening | Transfer | to | (from) | Closing |
| | Balance | | | | Balance | | | | Balance | | | | Balance |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by legislation | | | | | | | | | | | | | |
| 1 Reserves Cash Backed - Anstey Keane - DCP | 4,382,206 | 2,876,583 | (488,230) | 6,770,559 | 5,478,500 | (1,647,100) | 1,647,100 | 5,478,500 | 672,980 | 3,857,150 | (147,924) | 4,382,206 | 4,382,206 |
| 2 Reserves Cash Backed - North Forrestdale DCP 3 | 18,716,512 | 2,894,345 | (1,102,184) | 20,608,673 | 18,567,700 | (2,127,200) | 2,127,200 | 16,197,600 | 20,517,008 | 3,899,399 | (5,699,895) | 18,716,512 | 18,716,512 |
| 3 Reserves Cash Backed - North Forrestdale SAR Asset Renewal | 3,691,980 | 17,840 | (483,189) | 3,226,631 | 3,704,500 | 32,900 | (250,000) | 3,487,400 | 3,667,870 | 24,110 | - | 3,691,980 | 3,691,980 |
| 4 Reserves Cash Backed - SAR - A | - | - | - | - | - | 120,300 | (119,100) | 1,200 | - | - | - | - | - |
| 5 Reserves Cash Backed - SAR - B | 20,538 | 100 | (10,670) | 9,968 | 19,700 | 200 | (19,700) | 200 | - | 20,538 | - | 20,538 | 20,538 |
| 6 Reserves Cash Backed - SAR - C | 630 | 19,899 | (17,711) | 2,818 | - | 20,100 | (19,900) | 200 | - | 630 | - | 630 | 630 |
| 7 Reserves Cash Backed - SAR - D | 1,575 | 22,863 | (19,148) | 5,290 | - | 23,000 | (22,700) | 300 | - | 1,575 | - | 1,575 | 1,575 |
| 8 Reserves Cash Backed - SAR - F | - | - | - | - | - | 290,600 | (287,700) | 2,900 | - | - | - | - | - |
| 9 Reserves Cash Backed - SAR - G | - | - | - | - | - | 13,800 | (13,700) | 100 | - | - | - | - | - |
| | 26,813,441 | 5,931,630 | (2,121,132) | 30,623,939 | 27,263,300 | 4,782,300 | (6,877,200) | 25,168,400 | 24,857,858 | 7,803,402 | (5,847,819) | 26,813,441 | 26,813,441 |
| Restricted by council | | | | | | | | | | | | | |
| 1 Reserves Cash Backed - Asset Renewal | 7,837,060 | 2,378,570 | (750,000) | 9,465,630 | 7,858,000 | 903,300 | - | 8,761,300 | 6,172,680 | 1,684,380 | - | 7,837,060 | 7,837,060 |
| 2 Reserves Cash Backed - Champion Lakes SAR Asset Renewal | 167,270 | 810 | - | 168,080 | 167,900 | 1,700 | - | 169,600 | 166,180 | 1,090 | - | 167,270 | 167,270 |
| 3 Reserves Cash Backed - City Centre Activation | 208,054 | 1,010 | (135,923) | 73,141 | 265,400 | 3,400 | (166,500) | 102,300 | 335,439 | 2,210 | (129,595) | 208,054 | 208,054 |
| 4 Reserves Cash Backed - Civic Precinct | 1,799,820 | 1,008,700 | - | 2,808,520 | 1,954,700 | 1,042,500 | - | 2,997,200 | 1,935,300 | 12,720 | (148,200) | 1,799,820 | 1,799,820 |
| 5 Reserves Cash Backed - Community Art | 47,610 | 230 | - | 47,840 | 47,800 | 500 | - | 48,300 | 47,300 | 310 | - | 47,610 | 47,610 |
| 6 Reserves Cash Backed - Computer Systems Technologies | 751,082 | 557,842 | (384,400) | 924,524 | 370,400 | 2,800 | (369,800) | 3,400 | 275,272 | 475,810 | - | 751,082 | 751,082 |
| 7 Reserves Cash Backed - Crossover Contributions | 61,990 | 300 | - | 61,990 | 61,900 | 600 | - | 62,500 | 61,290 | 400 | - | 61,990 | 61,990 |
| 8 Reserves Cash Backed - Covid-19 Response and Recovery | 1,712,741 | 8,280 | - | 1,721,021 | 1,603,600 | 16,000 | (79,600) | 1,540,000 | 3,584,900 | 23,570 | (1,712,741) | 1,712,741 | 1,712,741 |
| 9 Reserves Cash Backed - Emergency Waste | 228,522 | 1,100 | - | 229,622 | 229,300 | 2,300 | - | 231,600 | 227,032 | 1,490 | - | 228,522 | 228,522 |
| 10 Reserves Cash Backed - Employee Provisions | 8,913,667 | 392,792 | (300,000) | 9,006,459 | 8,959,500 | (686,500) | - | 8,631,000 | 8,855,447 | 58,220 | - | 8,913,667 | 8,913,667 |
| 11 Reserves Cash Backed - Events Reserve Fund | 123,929 | 600 | (80,000) | 44,529 | 128,355 | - | - | 128,355 | 349,929 | 123,929 | (226,000) | 123,929 | 123,929 |
| 12 Reserves Cash Backed - Freehold Sales Capital Works | 185,791 | 900 | - | 186,691 | 409,200 | 5,800 | (157,000) | 258,000 | 405,523 | 2,670 | (222,402) | 185,791 | 185,791 |
| 13 Reserves Cash Backed - Future Community Facilities | 1,874,810 | 9,060 | - | 1,883,870 | 906,900 | 9,100 | (897,000) | 19,000 | 897,910 | 976,900 | - | 1,874,810 | 1,874,810 |
| 14 Reserves Cash Backed - Future Project Funding | 15,611,819 | 958,967 | (1,493,115) | 15,077,671 | 14,676,500 | 731,800 | (1,960,400) | 13,447,900 | 15,866,814 | 104,320 | (359,315) | 15,611,819 | 15,611,819 |
| 15 Reserves Cash Backed - Future Recreation Facilities | 972,350 | 4,700 | (71,766) | 905,284 | 975,200 | 9,800 | - | 985,000 | 816,980 | 155,370 | - | 972,350 | 972,350 |
| 16 Reserves Cash Backed - History of the District | 37,490 | 180 | - | 37,670 | 37,700 | 400 | - | 38,100 | 37,250 | 240 | - | 37,490 | 37,490 |
| 17 Reserves Cash Backed - Infrastructure Project Contribution | 3,046,691 | 14,720 | (1,500,191) | 1,561,220 | 1,812,900 | 18,100 | (445,000) | 1,386,000 | 3,029,324 | 19,920 | (2,553) | 3,046,691 | 3,046,691 |
| 18 Reserves Cash Backed - Land Acquisition | 474,856 | 2,290 | - | 477,146 | 476,500 | 4,800 | - | 481,300 | 471,756 | 3,100 | - | 474,856 | 474,856 |
| 19 Reserves Cash Backed - Mobile Bin Program | 2,020,038 | 9,760 | - | 2,029,798 | 2,026,900 | 20,300 | - | 2,047,200 | 2,006,848 | 13,190 | - | 2,020,038 | 2,020,038 |
| 20 Reserves Cash Backed - Perth Hills Tourism Alliance | 46,258 | 220 | - | 46,478 | 46,800 | - | - | 46,800 | 71,503 | 30,470 | (55,715) | 46,258 | 46,258 |
| 21 Reserves Cash Backed - Plant and Machinery | 4,809,992 | 2,023,240 | (1,944,324) | 4,888,908 | 4,302,600 | 2,021,600 | (1,132,400) | 5,191,800 | 3,586,601 | 2,023,580 | (800,189) | 4,809,992 | 4,809,992 |
| 22 Reserves Cash Backed - Portable Long Service Leave | 348,042 | 1,680 | (349,722) | - | 364,400 | 3,600 | (368,000) | 0 | 345,772 | 2,270 | - | 348,042 | 348,042 |
| 23 Reserves Cash Backed - Revolving Energy | 299,550 | 1,450 | - | 301,000 | 142,400 | 1,400 | - | 143,800 | 235,314 | 64,236 | - | 299,550 | 299,550 |
| 24 Reserves Cash Backed - Strategic Asset Investments | 712,180 | 3,440 | - | 715,620 | 713,800 | 11,100 | - | 724,900 | 707,530 | 4,650 | - | 712,180 | 712,180 |
| 25 Reserves Cash Backed - Waste Management | 20,032,999 | 5,850,785 | (675,911) | 25,207,873 | 20,751,400 | 4,306,100 | (8,685,800) | 16,371,700 | 16,221,029 | 5,957,593 | (2,145,623) | 20,032,999 | 20,032,999 |
| 26 Reserves Cash Backed - Workers Compensation | 588,699 | 468,334 | (921,813) | 135,220 | 389,000 | 789,600 | (605,000) | 573,600 | 354,478 | 343,221 | (109,000) | 588,699 | 588,699 |
| 27 Reserves Cash Backed - Wungong River Project | 569,500 | 118,750 | - | 688,250 | 507,700 | 121,100 | - | 628,800 | 502,000 | 67,500 | - | 569,500 | 569,500 |
| 28 Reserves Cash Backed - Works Contributions | 653,364 | 3,160 | - | 656,524 | 655,600 | 6,600 | - | 662,200 | 649,094 | 4,270 | - | 653,364 | 653,364 |
| 29 Reserves Cash Backed - Public Art Contributions | - | 42,000 | - | 42,000 | - | - | - | - | - | - | - | - | - |
| 30 Reserves Cash Backed - DevelopmentWA Public Art Contribution | - | 158,306 | - | 158,306 | - | - | - | - | - | - | - | - | - |
| 31 Reserves Cash Backed - Forrestdale Business Park East | - | 704,824 | - | 704,824 | - | - | - | - | - | - | - | - | - |
| 32 Reserves Cash Backed - Project Funds Rolled Over | - | 561,232 | - | 561,232 | - | - | - | - | - | - | - | - | - |
| | 74,135,874 | 15,288,232 | (8,607,165) | 80,816,941 | 70,842,155 | 9,337,800 | (14,498,500) | 65,681,455 | 67,868,566 | 12,363,629 | (6,094,321) | 74,135,874 | 74,135,874 |
| Total | 100,949,315 | 21,219,862 | (10,728,297) | 111,440,880 | 98,105,455 | 14,120,100 | (21,375,700) | 90,849,855 | 92,724,424 | 20,167,031 | (11,942,140) | 100,949,315 | 100,949,315 |

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

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:

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2022

30. RESERVES - CASH BACKED (Continued)

| Name of Reserve | Anticipated date of use | Purpose of the reserve |
|---------------------------------------------------------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 Reserves Cash Backed - Anstey Keane - DCP | Ongoing | Fund common infrastructure works as identified in the Development Contribution Plan |
| 2 Reserves Cash Backed - Asset Renewal | Ongoing | Assist in funding capital works, thereby extending the useful economic life of such assets. |
| 3 Reserves Cash Backed - Asset Renewal - Buildings | Ongoing | Assist in funding capital works on buildings, thereby extending the useful economic life of such assets. This reserve have been consolidated with the Asset Renewal Reserve from 1 July 2018. |
| 4 Reserves Cash Backed - Asset Renewal - Parks | Ongoing | Assist in funding capital works on parks, thereby extending the useful economic life of such assets. This reserve have been consolidated with the Asset Renewal Reserve from 1 July 2018. |
| 5 Reserves Cash Backed - Building Plant and Equipment | Ongoing | To be used to assist in the maintenance and replacement of Plant and Equipment associated with City's buildings. This reserve have been consolidated with the Asset Renewal Reserve from 1 July 2018. |
| 6 Reserves Cash Backed - Champion Lakes SAR Asset Renewal | Ongoing | To be used to assist in the renewal of assets associated with Champion Lakes Estates covered by Specified Area Rating. |
| 7 Reserves Cash Backed - City Centre Activation | Ongoing | To be used to assist in City Centre Activation projects. |
| 8 Reserves Cash Backed - Civic Precinct | Ongoing | To be used to assist in research, planning and redevelopment of the City's Civic Precinct. |
| 9 Reserves Cash Backed - Community Art | Ongoing | To be used to assist in providing for timing differences in Community Art contributions and project development. |
| 10 Reserves Cash Backed - Computer Systems Technologies | Ongoing | To be used to assist in funding the long-term renewal of City's core computer systems. |
| 11 Reserves Cash Backed - Crossover Contributions | Ongoing | To be used to assist in the construction of Crossovers as a condition of approved building licences. |
| 12 Reserves Cash Backed - Covid-19 Response and Recovery | Ongoing | To be used to assist in responding to COVID-19 Pandemic Emergency and Recovery actions and initiatives |
| 13 Reserves Cash Backed - Emergency Waste | Ongoing | To be used to assist with the costs associated with storm damage clean-up, collections and disposal. |
| 14 Reserves Cash Backed - Employee Provisions | Ongoing | To be used to cash-back the employees' sick, annual and long-service leave entitlements liability. |
| 15 Reserves Cash Backed - Freehold Sales Capital Works | Ongoing | To be used to assist in funding capital works and to be funded from the proceeds (30% of net sale proceeds) of selling Freehold land parcels. |
| 16 Reserves Cash Backed - Future Community Facilities | Ongoing | To be used to assist in the research, planning and construction of future Community Facilities. |
| 17 Reserves Cash Backed - Future Project Funding | Ongoing | To be used to fund future capital works projects considered in excess of the City's normal funding capacity. |
| 18 Reserves Cash Backed - Future Recreation Facilities | Ongoing | To be used to assist in the research, planning and construction of future recreation facilities. |
| 19 Reserves Cash Backed - History of the District | Ongoing | To be used to assist in the future rewrite and publication of the History of the District. |
| 20 Reserves Cash Backed - Infrastructure Project Contribution | Ongoing | To be used to assist in completion of Infrastructure projects funded externally |
| 21 Reserves Cash Backed - Land Acquisition | Ongoing | To be used to assist in future acquisitions of land for investment or works requirement. |
| 22 Reserves Cash Backed - Mobile Bin Program | Ongoing | To be used to assist in the purchase and replacement of the City's Mobile Garbage Bins. |
| 23 Reserves Cash Backed - North Forrestdale DCP 3 | Ongoing | To be used to fund common infrastructure works as identified in the Development Contribution Plan #3. |
| 24 Reserves Cash Backed - North Forrestdale SAR Asset Renewal | Ongoing | To be used to assist in the renewal of assets associated with North Forrestdale Estates covered by Specified Area Rating. |
| 25 Reserves Cash Backed - Perth Hills Tourism Alliance | Ongoing | To be used to assist in providing for timing differences in Alliance activities. |
| 26 Reserves Cash Backed - Plant and Machinery | Ongoing | To be used to assist in the purchase and replacement of the City's Plant and Machinery requirements. |
| 27 Reserves Cash Backed - Portable Long Service Leave | Ongoing | To be used to assist in financing the City's Portable Long Service Leave liability. |
| 28 Reserves Cash Backed - Revolving Energy | Ongoing | To be used to assist in establishing energy efficient management techniques and practices. |
| 29 Reserves Cash Backed - SAR - A | Ongoing | To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc. |
| 30 Reserves Cash Backed - SAR - B | Ongoing | To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc. |
| 31 Reserves Cash Backed - SAR - C | Ongoing | To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc. |
| 32 Reserves Cash Backed - SAR - D | Ongoing | To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc. |
| 33 Reserves Cash Backed - SAR - F | Ongoing | To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc. |
| 34 Reserves Cash Backed - SAR - G | Ongoing | To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc. |
| 35 Reserves Cash Backed - Strategic Asset Investments | Ongoing | To be used to fund the acquisition of strategic asset investments from the proceeds (70% of net sale proceeds) of selling Freehold land. |
| 36 Reserves Cash Backed - Waste Management | Ongoing | To be used to assist in the management and future provisioning of the City's Waste Management Sites. |
| 37 Reserves Cash Backed - Workers Compensation | Ongoing | To be used to assist in covering any workers' compensation liability claims in excess of the City's normal funding capacity. |
| 38 Reserves Cash Backed - Wungong River Project | Ongoing | To be used to fund works utilising contributions received from developers, generally pursuant to conditions of development approval. |
| 39 Reserves Cash Backed - Works Contributions | Ongoing | To be used to fund works utilising contributions received from developers, generally pursuant to conditions of development approval. |

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2022

31. TRUST FUNDS

| | Balance 1 July 2021 \$ | Amounts Received \$ | Amounts Paid/Transfers* \$ | Balance 30 June 2022 \$ |
|---------------------------------------------------------------------------------------------------------------------------------------|------------------------------|---------------------------|----------------------------------|-------------------------------|
| Funds held at balance date over which the City has no control, and that are not included in the financial statements, are as follows; | | | | |
| Cash in Lieu - POS - A14 Plan | 1,715,312 | 4,243 | - | 1,719,555 |
| Cash in Lieu - POS - Agreements | 29,075 | 72 | - | 29,147 |
| Cash in Lieu - POS - Ward - Minnowarr | 9,155 | 22 | - | 9,177 |
| Cash in Lieu - POS - Ward - River | 1,997 | 5 | - | 2,002 |
| Cash in Lieu of Parking | 229,233 | 567 | - | 229,800 |
| Cash in Lieu - POS - Flematti Res 4925 | 235,013 | 582 | - | 235,595 |
| POS - Precinct A - Westfield | 81,147 | 201 | - | 81,348 |
| POS - Precinct B - Seville Grove | 38,876 | 96 | - | 38,972 |
| POS - Precinct C - West Armadale | 238,885 | 591 | - | 239,476 |
| POS - Precinct F - Clifton Hills | 749,299 | 1,854 | - | 751,153 |
| POS - Precinct H - Mount Nasura | 1,210,846 | 2,996 | - | 1,213,842 |
| POS - Precinct N - Forrestdale | 220,596 | 546 | - | 221,142 |
| POS - Precinct O - Palomino | 74,808 | 185 | - | 74,993 |
| POS - Regional Recreation Infrastructu | 457,100 | 1,131 | - | 458,231 |
| POS Cash in Lieu - Suburb - Piara Wat | 677,644 | 1,676 | - | 679,320 |
| POS Cash in Lieu - Suburb - Camillo | 117,494 | 291 | - | 117,785 |
| POS Cash in Lieu - Suburb - Kelmscott | 92,215 | 229 | - | 92,444 |
| POS Cash in Lieu - Suburb - Mount Ric | 113,842 | 282 | - | 114,124 |
| POS Cash in Lieu - Suburb - Armadale | 287,502 | 712 | - | 288,214 |
| POS Cash in Lieu - Suburb - Roleyston | 82,855 | 205 | - | 83,060 |
| POS Cash in Lieu - Suburb - Bedfordale | 226,691 | 561 | - | 227,252 |
| Nomination Deposits | 320 | - | (80) | 240 |
| Wungong Road Contribution Accounts | 560,281 | 1,386 | - | 561,667 |
| | 7,450,186 | 18,433 | (80) | 7,468,539 |

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2022

32. MAJOR LAND TRANSACTIONS

No major land transactions occurred during the 2021/22 financial year.

33. CONDITIONS OVER GRANTS/CONTRIBUTIONS

| Grants / Contributions | Opening Balance 01/07/2020 \$ | Received 2020/21 \$ | Expended 2020/21 \$ | Closing Balance 30/06/2021 \$ | Received 2021/22 \$ | Expended 2021/22 \$ | Closing Balance 30/06/2022 \$ |
|-----------------------------------------|----------------------------------------|---------------------------|---------------------------|----------------------------------------|---------------------------|---------------------------|----------------------------------------|
| Community Amenities | | | | | | | |
| Indigenous Support Grants | - | 80,000 | 0 | 80,000 | - | 80,000 | - |
| Community Development | - | 83,937 | 23,000 | 60,937 | - | 60,937 | - |
| Volunteer Resources | - | 32,232 | 25,232 | 7,000 | - | 7,000 | - |
| Early Years Initiative | - | - | - | - | 145,000 | 7,553 | 137,447 |
| Aboriginal Development | - | - | - | - | 396,540 | 382,756 | 13,784 |
| Indigenous Advancement Strategy | - | - | - | - | 70,900 | 52,771 | 18,129 |
| Cricket Pavilion | 499,051 | - | 499,051 | - | - | - | - |
| Cricket Pavilion - Club Contribution | 253,446 | - | 253,446 | - | - | - | - |
| Recreation and Culture | | | | | | | |
| Wetlands Rehabilitation | 86,685 | - | 86,685 | - | - | - | - |
| Water Quality Monitoring - SPG | 54,590 | - | 54,590 | - | - | - | - |
| Parks | 6,046 | - | 6,046 | - | - | - | - |
| Transport & Building | | | | | | | |
| Metropolitan Regional Road Grant - MRRG | 41,059 | - | 41,059 | - | - | - | - |
| Pathways - Bike Plan | 174,988 | - | 174,988 | - | - | - | - |
| Eighth Road Grant | - | 1,411,900 | 599,626 | 812,274 | - | 812,274 | - |
| Solar Panel Grant | - | 537,500 | 67,681 | 469,819 | - | 469,819 | - |
| St Francis Xavier Church | - | - | - | - | 100,000 | 3,000 | 97,000 |
| CCTV Trailer | - | - | - | - | 40,000 | - | 40,000 |
| Total | 1,115,865 | 2,145,569 | 1,831,404 | 1,430,030 | 752,440 | 1,876,110 | 306,360 |



“

We have a vision for the City of Armadale to have wide appeal to those who call it home, to those whose business is here, and to our wider community of visitors."

— Cr Ruth Butterfield, Mayor



