

City of
Bayswater

Annual Report 2022/23



bayswater.wa.gov.au



Acknowledgement of Country

Ngalla City of Bayswater kaatanginy baalapa Noongar Boodja baaranginy, Wadjuk moort Noongar moort, boordiar's koorra koorra, boordiar's ye yay ba boordiar's boordawyn wah.

The City of Bayswater acknowledges the Traditional Custodians of the land, the Whadjuk people of the Noongar Nation, and pays its respects to Elders past, present and emerging.

Accessibility

This publication is available in alternative formats on request, including hard copy in large print or standard print, and electronic format.

This publication can be found on the City's website and can be made available in languages other than English upon request.

可根据要求以其他格式和语言提供此信息。

Queste informazioni sono disponibili in altri formati e lingue su richiesta.

Chúng tôi có thể cung cấp thông tin này bằng những dạng và ngôn ngữ khác khi được yêu cầu.

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A culturally diverse and vibrant community

The City of Bayswater is home to a culturally diverse and vibrant community, set against the backdrop of four thriving town centres, over 380 hectares of green open space and a 10-kilometre stretch of the Swan River.

We enjoy an enviable position, 6km north-east of Perth's CBD with easy access to major transport routes and key destinations, including Perth International Airport. The City has built a strong reputation for providing the services our community value. We place importance on sustainability and the environment, improving the amenity of town centres, engaging with the community, and creating opportunities for people to make the most of living in this inner-city location.

The City operates three libraries and two community centres, provides three recreation centres and supports more than 150 local sporting clubs. We maintain 180 parks, ovals and open spaces, along with 107 play spaces, and manage a local road network that spans 460 kilometres.

Our community is multicultural, with 38% of our population born overseas and 32% speaking a language other than English at home. We proudly celebrate all who call the City home. The City is experiencing growth with its current population of 71,796 forecast to reach 100,000 by 2050. This will bring more diversity, more opportunities and more development.

The State Government has invested heavily in road and rail projects in Bayswater, with new train stations being constructed in Bayswater, Noranda and Morley as part of METRONET. Once complete, the Bayswater Train Station will be the second largest in WA. In 2021, the State Government handed DevelopmentWA planning control of the area surrounding Bayswater Train Station, and they are working to attract investment to support the revitalisation of the town centre.

“We place importance on sustainability and the environment, improving the amenity of town centres, engaging with the community, and creating opportunities for people to make the most of living in this inner-city location.”

City of Bayswater Quick Stats

2021 Australian Bureau of Statistics



69,283
population

Projected to grow to over 72,200 by 2031



18,686
families



1.7
average number
of children per family



38
median age



32,142
dwellings

\$1,739

Median weekly
household income

30%

Renters

\$340

Median weekly rent
(2021)

57.9%

born in Australia

50.8%

both parents
born overseas



Top countries of birth



Australia



England



India



Vietnam



New Zealand



China

Top languages we speak at home

**English, Vietnamese,
Mandarin, Italian,
Cantonese and Arabic**



6,000+
businesses

**Largest
employers**



21,938
local jobs



**Retail
trade
industry**



\$8.1B
economic output



**Healthcare
and social
assistance**



Manufacturing
Largest industry for economic output



150+
Local sporting clubs



180+
Parks, ovals and open spaces



107
Play spaces



460kms
of local road network



3
libraries



2
aquatic
centres/
playgrounds



2
golf
courses



3
recreation
centres



20,000+
people
attending
events



142+
cafés,
bars and
restaurants

Our Vision

An inclusive community, building a sustainable and thriving City.

By 2031, the City of Bayswater will be a thriving, sustainable and sought-after location for residents and businesses.



Making our City a place that people love



It has been wonderful to reflect on the year that was. I feel incredibly privileged to serve as your Mayor and help achieve positive outcomes for our community.

This past year, the City has maintained its focus on creating a strong local economy, encouraging inclusive and connected neighbourhoods, building an environmentally sustainable future and delivering important upgrades to our community facilities.

Some key highlights include the completion of new and improved recreational facilities for the community to enjoy.

During 2022/23, the City worked with community and facility users to relocate and construct a new City of Bayswater Skate Park within Wotton Reserve in Embleton. This \$2.5 million facility was fully funded by the Public Transport Authority of Western Australia and has been hugely popular since opening in December 2022.

In October, the reimaged Maylands Waterland officially relaunched with all new water features. This \$4.4 million redevelopment has proved to be much loved and highly utilised by our community.

Works also continued on the \$7.14 million refurbishment of Bayswater Waves. Once complete, the ever-popular recreation centre will be home to a number of upgrades.

The City continues to benefit from a strong working relationship with the State Government. This year, we have seen significant investment in road and rail projects across the City, including the expansion of the Tonkin Highway as part of the Tonkin Gap Project and

the commencement of the construction of new train stations in Bayswater, Noranda and Morley as part of METRONET. It really is an exciting time to live in the City of Bayswater.

In February, the City partnered with environmental experts Greening Australia to help create an urban forest at Riverside Gardens East. Working with Greening Australia to deliver the first Nature in Cities program in Perth is extremely exciting for the City and for our community. The urban forest will provide an inviting, shaded area for people to use and enjoy, and increase our tree canopy and biodiversity.

I extend my heartfelt thanks to all of our amazing community groups and volunteers who tirelessly advocate for and support our local community. We are so grateful for your contributions in making our City a place that people love, not just a place where people live.

I also take this opportunity to acknowledge all City staff and the Executive Leadership Team for their hard work, and to thank my fellow Councillors for their commitment and dedication to our community.

Mayor Filomena Piffaretti

Delivering positive outcomes for the community



This year's Annual Report is a testament to what can be achieved when Council and the City's Administration work together to deliver positive outcomes for the community.

Our strong partnership has seen a renewed commitment to the broader Integrated Planning and Reporting Framework, which is integral to the City's long-term financial sustainability.

The implementation of a Council-led business planning process this year and the development of service plans by the organisation has given Council the confidence that the decisions they make reflect community priorities and needs, and that the services we offer are value for money.

We have also seen the completion of a number of projects across almost 40 diverse service areas.

Economic development continued to be a focus area for the City this financial year and we hosted our first Business and Investor Breakfast in May 2023. The fully booked event increased the awareness of investment opportunities available within the City with more than 120 people registering to attend and 65 downloading the City's investment prospectus. Event attendees also heard from the State Government and business leaders including Vicinity, DevelopmentWA, METRONET and event sponsor Businessplex.

The City continued to maintain a wide range of assets and community infrastructure totalling almost \$1 billion. Over the year, we worked to support the revaluation of the City's land and building portfolio. Our asset management system was also updated to report on progress and support the maintenance of the City's

asset portfolio. The City established a working group to ensure our services continue to be delivered sustainably and the assets used by our services are managed responsibly.

This financial year, local government reforms implemented by the State Government added complexity to our operating environment. However, under Council's strong leadership and through the hard work of staff, we have been able to proactively transition and address the proposed reforms.

I acknowledge the invaluable contribution of staff over the last year in ensuring the City is well placed to serve the needs of our community. What we have achieved this year is testament to the professional, passionate and community-focused workforce we have at the City. I also recognise the efforts of the Executive Leadership and Management teams, who continue to provide professional and compassionate service to the community and support for staff.

I am pleased to present the Annual Report 2022/23 as a record of another successful year at the City.

Jeremy Edwards
Chief Executive Officer

A man in a dark t-shirt and shorts is standing in shallow water, fishing with a rod. In the foreground, a large white swan with a long beak is walking on the sandy shore. The background shows a sunset over a body of water with trees on the far bank.

“ What we have achieved this year is testament to the professional, passionate and community-focused workforce we have at the City. ”

**A.P. Hinds Reserve,
Bayswater**

Council

The role of Council

Council is responsible for setting the strategic direction of the City of Bayswater, informed by community aspirations and implemented by the City's administration. Council oversees the performance of the City's functions, the allocation of resources and finances, and determines the City's policies.

The role of the Mayor and Councillors

The Mayor is responsible for providing leadership and guidance to the community, carrying out civic and ceremonial duties, speaking on behalf of Council, liaising with the CEO and presiding at meetings.

Councillors represent the interests of the ratepayers and residents of the district. They provide leadership and guidance to the community, facilitate communications between the community and Council, and participate in decision-making processes at Council and Committee meetings. While Councillors are elected to wards, they are required to consider the interests of the entire City.

Elected Members

The City of Bayswater Council currently has 11 Elected Members. During the 2022/23 reporting period, all Elected Members were Ward Councillors, with one Councillor elected by Council to be the Mayor, and one Councillor elected by Council to be the Deputy Mayor.

Council Members are elected for a four-year term of office. Local government ordinary elections are held every two years, with half the Council positions open for the election.

Council Meetings

Council meets on the fourth Tuesday of each month in the Council Chambers at the City of Bayswater Civic Centre. These meetings are open to the public, except for confidential items, and members of the public have an opportunity to ask questions.

An agenda briefing forum is held the week prior to Council meetings, where Councillors can seek further information and ask questions on items on the agenda. Members of the public are also welcome to attend these meetings and make deputations.

Committees

Council has a number of Committees in place that assist the Council by providing advice and recommendations in relation to specific matters.

All Council and Committee Meetings are conducted in accordance with the *Local Government Act 1995*, with meeting dates, times, agendas and minutes published on the City's website.

Our Council



Central Ward

North Ward

South Ward

West Ward



Cr Assunta Meleca
Term expires 2025
assunta.meleca
@bayswater.wa.gov.au



Mayor
Cr Filomena Piffaretti
Term expires 2025
filomena.piffaretti
@bayswater.wa.gov.au



Deputy Mayor
Cr Catherine Ehrhardt
Term expires 2023
catherine.ehrhardt
@bayswater.wa.gov.au



Cr Dan Bull
Term expires 2023
dan.bull
@bayswater.wa.gov.au



Cr Steven Ostaszewskyj
Term expires 2023
steven.ostaszewskyj
@bayswater.wa.gov.au



Cr Josh Eveson
Term expires 2025
josh.eveson
@bayswater.wa.gov.au



Cr Elli Petersen-Pik
Term expires 2025
elli.petersen-pik
@bayswater.wa.gov.au



Cr Lorna Clarke
Term expires 2025
lorna.clarke
@bayswater.wa.gov.au



Cr Sally Palmer
Term expires 2023
sally.palmer
@bayswater.wa.gov.au



Cr Michelle Sutherland
Term expires 2023
michelle.sutherland
@bayswater.wa.gov.au



Cr Giorgia Johnson
Term expires 2025
giorgia.johnson
@bayswater.wa.gov.au

Councillor meeting attendance summary

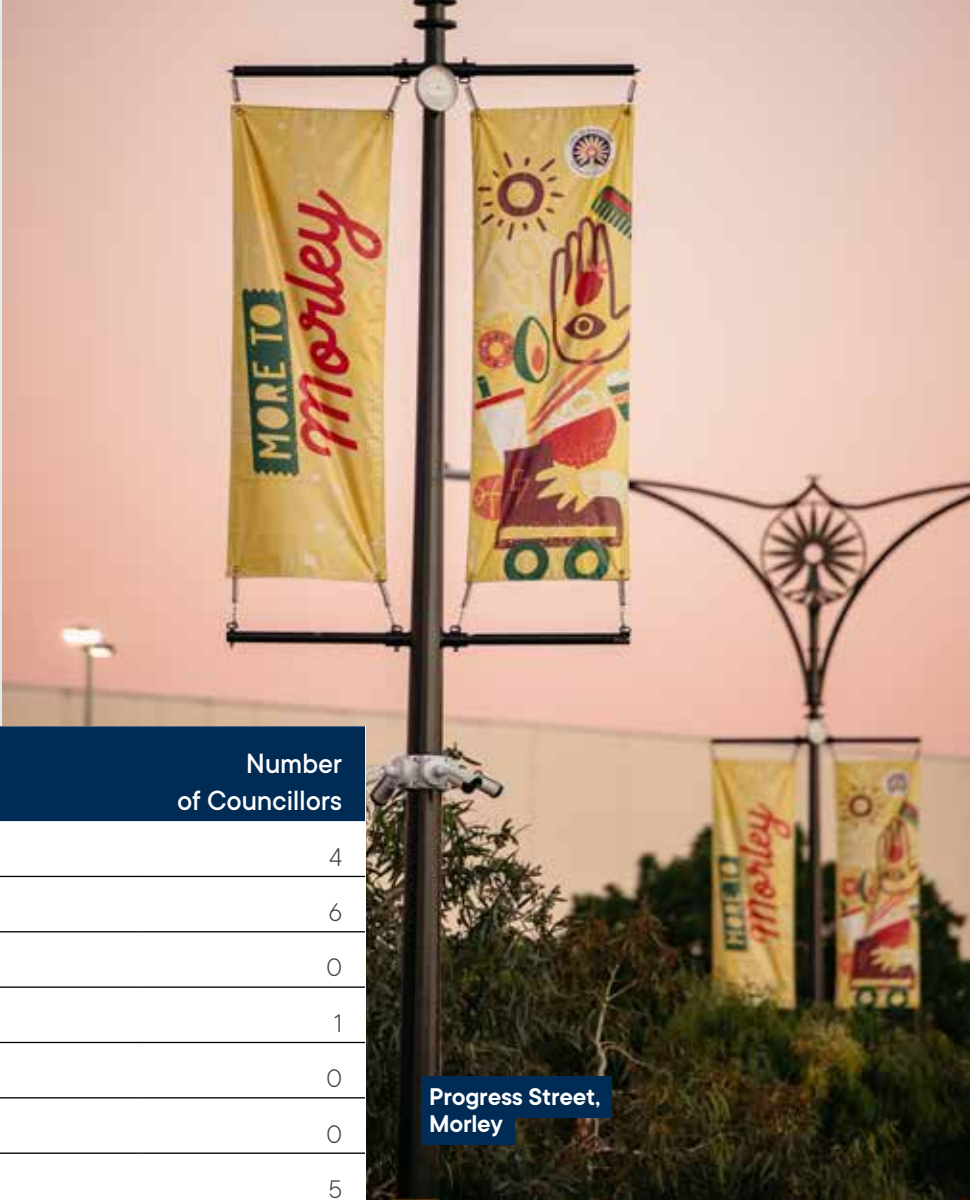
		Mayor Cr Filomena Piffaretti	Deputy Mayor Cr Catherine Ehrhardt	Cr Assunta Meleca	Cr Steven Ostaszewskyj
	Number of meetings	Elected 18/10/2021	Elected 21/10/2019	Elected 18/10/2021	Elected 21/10/2019
Council Meetings					
Ordinary Council Meeting	12	11	11	11	11
Special Council Meeting	4	4	4	4	4
Committee Meetings					
Aged Care Asset Divestment Committee	4	2			
Audit and Risk Management Committee	4	4	1		
Aged Care Governance Committee	1				
Policy Review and Development Committee	4	3	4		3
Planning and Heritage Policy Review and Development Committee	3	3		3	
Inclusion and Diversity Advisory Committee	2		2	1	
Reconciliation Advisory Committee	2				
Skate and Bike Development Advisory Committee	3		2		3
Chief Executive Officer Review Committee	2	2			

*Note: Cr Lorna Clarke was approved four months' maternity leave during the 2022/23 financial year.

Cr Sally Palmer	Cr Josh Eveson	Cr Michelle Sutherland	Cr Elli Petersen-Pik	Cr Dan Bull	Cr Lorna Clarke	Cr Giorgia Johnson
Elected 21/10/2019	Elected 18/10/2021	Elected 21/10/2019	Elected 18/10/2021	Elected 21/10/2019	Elected 18/10/2021	Elected 18/10/2021
12	12	11	12	11	7 *	12
4	4	4	3	4	2	4
	2			4	1	3
	4	2				4
	1			1		1
	2				3	3
	2		1			3
2			1			1
2	1			2		2
3	3	3				
			2			2

Councillor diversity statistics

Elected Member Profiles		Number of Councillors
Gender	Male	4
	Female	6
	Other	0
	Did not disclose	1
Age	18-24	0
	25-34	0
	35-44	5
	45-54	4
	55-64	1
	65+	0
	Did not disclose	1
Country of Birth	Australia	8
	Israel	1
	United Kingdom	1
	Did not disclose	1
Linguistic Background	English	8
	Italian	1
	German	1
	Hebrew	1
	Did not disclose	2
Identify as Aboriginal or Torres Strait Islander	Yes	0
	No	10
	Did not disclose	1



Elected Members' allowances and entitlements

Elected Members' allowances and entitlements are set by the Salaries and Allowances Tribunal. The *Salaries and Allowances Act 1995* provides that the tribunal must inquire into and determine or report on the remuneration to be paid or provided to Elected Members.

In accordance with section 5.96A of the *Local Government Act 1995* and regulations 29C(2)(f) and (6) of the *Local Government (Administration) Regulations 1996*, a report must be prepared annually on any fees, expenses or allowances paid to each Council member during a financial year. Details of the allowances paid to the Mayor, Deputy Mayor and Councillors can be found on the City's website: bayswater.wa.gov.au/city-and-council/management-and-governance/salaries,-allowances-and-sitting-fees. A detailed report for 2022/23 is provided within the General Purpose Financial Statements of this Annual Report.

Local Government Reform

The State Government has embarked on a program of work to reform the *Local Government Act 1995* (the Act) – the legislation that governs the operation of local governments. The reforms are aimed at ensuring local governments better serve residents and ratepayers. These significant reforms are being implemented in stages, with the first amendments to the Act passed in May 2023.

In order to prepare for these amendments, during 2022/23, the City of Bayswater resolved to pre-emptively introduce the following changes:

- The direct election of the Mayor by the public from October 2023
- The reduction of overall Elected Member numbers from 11 to nine by October 2025.

Ward Boundary and Representation Review

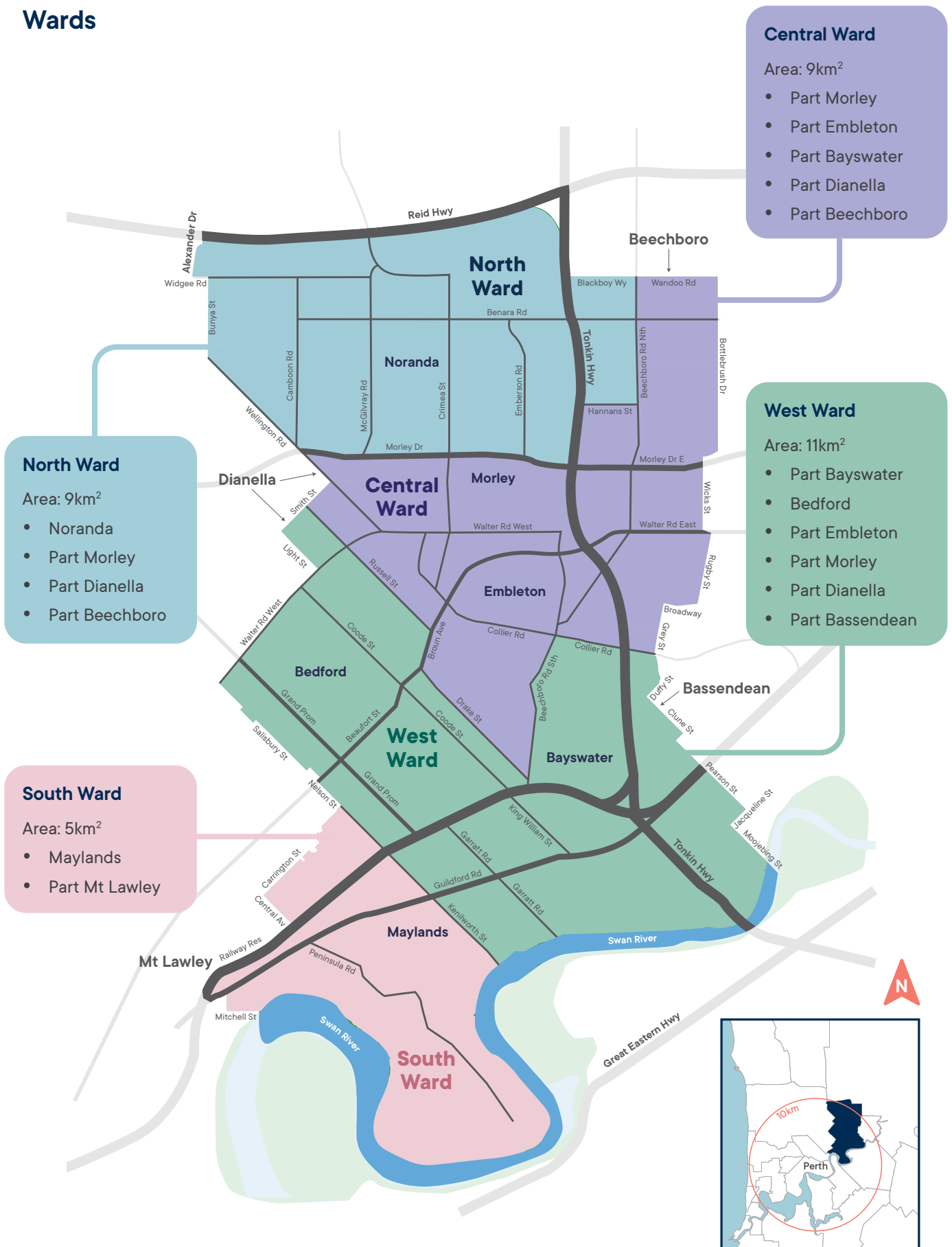
In late 2022, the City commenced a ward boundary and representation review which included a discussion paper for public comment that outlined the review and presented advantages and disadvantages for a number of options relating to the ward system, including the numbers of wards and their associated boundaries.

Council resolved at the Ordinary Council Meeting on 31 January 2023 to make changes to the ward boundaries over two election cycles (2023 and 2025) as follows:

- (a) Retain a four-ward structure comprised of North Ward, Central Ward, West Ward and South Ward;
- (b) Amend the existing ward boundaries over two elections, as follows:
 - (i) 2023 Ordinary election – Amend the current ward boundary between North Ward and Central Ward to use Tonkin Highway as the boundary road and transfer a small section along the western side of Ivanhoe Street Morley (from Hamersley Street through to Hannans Street) into the Central Ward; and
 - (ii) 2025 Ordinary election – Amend the current ward boundary between West Ward and South Ward to incorporate Option 3(b) as shown in Attachment 3, which is to extend the South Ward boundary to include a section of the suburb of Bayswater using Guildford Road as a boundary road;
- (c) Reduce the number of Councillor positions from 11 to eight over two elections, as follows:
 - (i) 2023 Ordinary election – Reduce from 11 to 10 Councillors, by removing one Councillor position from the Central Ward; and
 - (ii) 2025 Ordinary election – Reduce from 10 to 8 Councillors, by removing one Councillor position from the North Ward and one Councillor position from the West Ward.

The City's proposal was approved by the Local Government Advisory Board in May 2023, meaning the 2023 ward boundary amendment will come into effect from the 2023 local government elections.

Wards





Local Government Elections

There were no changes to the City's Elected Members during 2022/23.

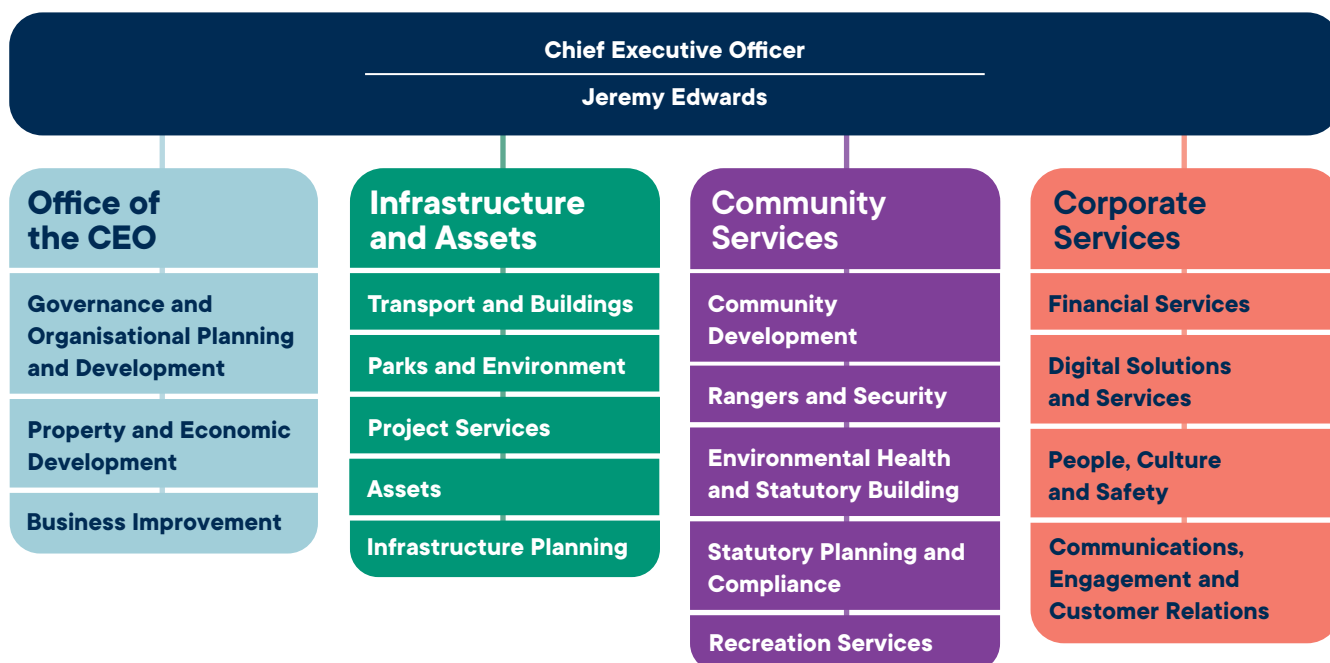
During 2022/23, Council resolved to change the method of electing the Mayor to be by electors.

All those registered on the state electoral roll are eligible to vote in their local government elections. Non-resident owners and occupiers can also apply for eligibility to vote. Any eligible elector can nominate to stand for election, with no requirement for a candidate to belong to a political party or other organisation.

Organisational Structure

The City delivers its programs and services through its workforce, its people, who are central to achieving the City's objectives.

After identifying key changes to the City's operating context and service needs, the CEO realigned the organisational structure during 2022/23 to best suit the current demands being placed on the City, the service delivery needs of the community and projected future demands. The chart below provides a summary of the directorates and branches, and how the organisation and workforce are structured as at the close of the 2022/23 financial year.





Eighth Avenue and Guildford Road intersection, Maylands

Planning and Reporting

Integrated Planning and Reporting

Integrated Planning and Reporting (IPR) was introduced by the WA State Government to put in place a realistic, integrated and accountable system of longer-term strategic planning and management, and enable local governments to deliver their strategic and organisational objectives.

Integrated Planning and Reporting requires local governments to:

- Engage the community, understand the context and establish the community's long-term vision, aspirations and goals
- Develop realistic and integrated strategic, corporate and operational plans that:
 - Are consistent with the community's long-term vision
 - Are based on an accurate and clear understanding of the local government's resources, and service delivery capabilities
 - Establish the long-term allocation of resources, and 'drive' the annual budget

- Put in place a linked strategic performance management system to provide accountability, support decision-making and inform ongoing improvement.

The *Local Government Act 1995* and the *Local Government (Administration) Regulations 1996* outline IPR and require local governments to prepare a 'Plan for the Future' consisting of a 10-year visioning Strategic Community Plan (SCP) and a four-year Corporate Business Plan (CBP) with integrated financial, asset and workforce plans. The legislation also requires the Corporate Business Plan, as the 'driver' of the annual budget, to be reviewed every year and the Strategic Community Plan to be reviewed at least every four years.

Figure 1 illustrates the Integrated Planning and Reporting Framework (IPRF).



Figure 1: Integrated Planning and Reporting Framework



Strategic Community Plan Vision

The SCP vision and goals were developed in collaboration with the community and Council, through a significant community visioning exercise, 'Shape Baysie'. The SCP themes, vision description and goals are set out below:

An inclusive community, building a sustainable and thriving City.

By 2031, the City of Bayswater will be a thriving, sustainable and sought-after location for residents and businesses.

The City of Bayswater is a destination. It is not an area people pass through, it is somewhere people want to live, visit, linger and enjoy.

Community

We have created inclusive neighbourhoods where people of all ages and abilities can gather, experience and live.

Our suburbs are unified by a strong sense of community that celebrates our multicultural society, rich in artistic talent.

The area is teeming with quality outdoor spaces, encouraging us to make the most of this garden city oasis.

Environment and Liveability

With carefully planned developments to preserve the heritage and character of the area, we will have successfully increased density and created local jobs.

The City will be renowned for environmental sustainability and preservation.

Development is no longer separate from green strategies, they work in harmony to build our climate change resilience, while protecting our biodiversity.

Links between the natural and built environment are clear and indivisible.

Vibrancy

Our vibrant and pedestrian friendly town centres are connected with sound public transport options, cycleways and shaded footpaths.

Our town centres are brimming with activity, filled with people enjoying street art, attending festivals or making the most of the many bars, restaurants and cafés.

Leadership and Governance

The City of Bayswater will be a place that provides strong leadership, values customer service, and makes well-informed decisions based on community input.

Decision-making will be open and transparent, and ensure the responsible and efficient use of City resources.

The City will deliver and advocate for community outcomes through partnerships, engagement and good communication.

The Strategic Community Plan 2021 - 2031 outlines the community and Council vision and goals. All the City's services work together to support the achievement of the City's vision.

The City's Corporate Business Plan 2023/24 – 2026/27 details the ongoing services and major projects planned to be undertaken by the City. This plan is available on the City's website. The services and key initiatives planned and continuing for 2023/24 have been listed below.

Community	Environment and Liveability	Vibrancy	Leadership and Governance
City Services			
<ul style="list-style-type: none"> • Community Development • Community Care and Aged Services • Aged Persons Homes • Community and Events • Library Services • Recreation Development • Recreation Facilities <ul style="list-style-type: none"> – Bayswater Waves – The RISE – Maylands Waterland – Morley Sport and Recreation Centre • Golf Courses <ul style="list-style-type: none"> – Maylands – Embleton • Community Safety • Environmental Health 	<ul style="list-style-type: none"> • Asset Management and Mapping • Building Services • Building Approvals • Planning Approvals • Transport Infrastructure and Operations • Property (Community) • Strategic Land-Use Planning • Environmental Sustainability • Waste Management • Parks and Gardens 	<ul style="list-style-type: none"> • Economic Development • Place Management and Town Centre Activation • Commercial Activities • State Projects 	<ul style="list-style-type: none"> • Customer Service • Community Engagement • Communications and Marketing • Procurement • Records Management • Financial Services • Information Services • People, Culture and Safety • Governance and Council Support • Organisational Planning and Development • Risk Management and Audit • Depot Administration • Plant, Fleet and Equipment • Directorate Administration

Community	Environment and Liveability	Vibrancy	Leadership and Governance
Major Initiatives for 2023/24			
<ul style="list-style-type: none"> • Renew Access and Inclusion Plan • Renew Youth Action Plan • Review Homelessness Approach • Unearthing the Truth: to dual naming • Renew Cultural Plan • Flourish – City of Bayswater Community Arts Festival • Project Management Framework Review • Hillcrest Reserve Needs Assessment • Citywide Play Space Redevelopments • Sports Lighting Renewals • Community Capital Requests • Gibbney Multi Court Resurfacing • Recreational Park Sport Asset Renewals • Bayswater Waves Upgrade and Renewal Program • Maylands Waterland Parking • Additional Parking Morley Sport and Recreation Centre • Maylands Peninsula Golf Course Upgrades 	<ul style="list-style-type: none"> • Review Asset Management Plans • Building Capital Works Program • Transport Infrastructure Renewal and Improvement Programs • Low-Cost Urban Road Safety Program • Maylands Underground Power (Western Power and State Government) • Local Planning Strategy (current review) • Morley Station Precinct Structure Plan • Riverside Gardens Urban Forest • Parks and Garden Critical Assets Review and Upgrade • Natural Environment Improvement Foreshore River Restoration • Bowden Street Water Sensitive Urban Design • Maylands Lakes – Water Quality Improvements • Emission Reduction and Renewable Energy Delivery • Drainage for Liveability Detailed Design Rudloc Reserve • Berringa Park – Limestone Path Install • Lightning Swamp Rehabilitation 	<ul style="list-style-type: none"> • Les Hansman Redevelopment - Planning • Les Hansman Car Park – Land Purchase • Town Centres – City-led Place Activation 	<ul style="list-style-type: none"> • Business Survey • 2023 Ordinary Elections • Service Reviews • Strategic Community Plan – Community Engagement • Information Services Renewal and Upgrade • Enterprise Resource Planning (ERP) Implementation • Plant, Fleet and Equipment Capital Program



Community

A photograph of a playground scene. In the foreground, a young girl with blonde hair, wearing a pink and white patterned shirt and dark blue pants with white polka dots, is sitting on a black rope bridge. She is holding onto the ropes and looking down with a smile. Next to her, a young boy with curly brown hair, wearing a blue t-shirt and blue pants, is also sitting on the bridge, looking towards the right. The bridge is made of thick black ropes and is suspended by black cables. In the background, a man in a bright green high-visibility vest and dark pants is standing, looking towards the children. There are other people and playground equipment visible in the background, which is slightly out of focus. The scene is set outdoors with trees and a clear sky.

Strategic Community Plan Goals

- | | |
|-----------|--|
| C1 | Create safe and inviting places for people to come together. |
| C2 | Celebrate multiculturalism, arts and culture by supporting local events and initiatives. |
| C3 | Maximise the use of the City's facilities and parks by all sections of the community. |
| C4 | Empower the community by helping them develop social connections. |

Progress – Corporate Business Plan 2019 - 2023 – Actions

CBP 2019 - 2023	CBP Action	Status June 2023	Comment
C1.1.1	Implement the approved future option for the Maylands Waterland site.	Complete	Play space and public open space opened on 1 July 2022, waterplay features launched in October 2022.
C1.1.2	Implement a Library Services Strategy.	Complete	A draft Library Services strategy document was developed and presented to ELT in December 2021. Approved actions have been implemented as part of ongoing operations.
C1.2.2	Deliver and implement a Youth Plan.	Complete	The City's Youth Action Plan, The Platform, was adopted by Council at the OCM 3 September 2019 and launched to key external stakeholders at The RISE on 4 December 2019. The Plan is available on the City's website. Actions implemented as part of ongoing business as usual operations. Outcomes are reported annually.
C1.2.3	Develop and implement a Public Health Plan.	Complete	The Public Health and Wellbeing Plan was completed and endorsed by Council in June 2019. It was reviewed in July 2020 and a progress report was provided to the Audit and Risk Management Committee in August 2020. Actions implemented as part of ongoing business as usual operations. Outcomes are reported annually.
C1.2.1	Develop and implement a Community Recreation Plan.	Complete	Community Recreation Plan in place. Detailed plan progress reports are provided in the annual reports to the Audit and Risk Management Committee on Council adopted Strategies and Plans.
C1.3.1	Apply Crime Prevention Through Environmental Design (CPTED) principles in Town Centre developments.	Complete	Crime Prevention Through Environmental Design principles are applied through projects as they arise, particularly as part of precinct planning and development application assessments.
C2.1.1	Review of Aged Care assets.	On-Track	Department of Communities has approved the Deeds of Consent so the divestment can occur in early 2023/24. Business Plan has been developed.

Disability Access and Inclusion Plan 2020-24

The *Disability Services Act 1993* requires local governments to develop a Disability Access and Inclusion Plan (DAIP). The City's Access and Inclusion Plan 2020 - 2024 ensures our commitment to provide equitable access is realised and continues across seven areas: services and events, buildings and facilities, information, customer service, complaint mechanisms, consultation processes, and employment. The plan benefits people with disability, the elderly, young parents, and people from culturally and linguistically diverse backgrounds. The City of Bayswater's 2022/23 DAIP Progress Report has been submitted to the Department of Communities. Some highlights of the report have been detailed below.

The City hosted a range of community and civic events throughout 2022/23, with access and inclusion features embedded into the event delivery. AUSLAN interpreters were included at the Bayswater Community Concert with Dami Im and an accessibility space was clearly signposted to allow people with accessibility equipment to experience an equitable view close to the stage. The City ensures ACROD parking, accessible walkways and facilities are all located within close proximity at events. Accessibility matting was purchased in May 2023 for greater accessibility and inclusion of people with disabilities at all event sites.

The City of Bayswater Libraries delivered a seven-week program of Sensory Storytime commencing in February 2023 in partnership with the Wanslea Community Capacity Building team, who specialise in working with children with disability. Feedback from parents/caregivers indicated that they saw an increase in confidence in their children over the course of the program.

In October 2022, the Play Space Strategy was reviewed and updated. The City has committed to including at least one piece of equipment that is accessible and inclusive for all people, including children with disability, across all future regional and district play space redevelopments. The City partnered



Playground communication board, Gibbney Reserve, Maylands

with a range of stakeholders, including Wanslea WA, to complete a new play space at Gibbney Reserve with interactive and accessible features. These include:

- Play equipment – sand bench, trampolines at ground level, a hammock swing and roundabout
- Accessible seating, picnic table and barbecue
- A 1m x 1m playground communication board featuring words and symbols to support communication for all including people with complex communication needs.

The City continues to identify and address accessibility limitations in City services and infrastructure. During 2022/23, this included:

- Installing two electronic, adjustable height desks and 10 large-print, high-contrast keyboards in the public computer area of Morley Library



**Sensory Storytime,
City of Bayswater Civic Centre,
Morley**



**AUSLAN interpreter, Bayswater
Community Concert with Dami Im,
Pat O'Hara Reserve, Morley**

- Reviewing City tender documents to ensure they include provisions for civil works contractors to maintain appropriate access to footpaths and access ramps during construction projects, if they are likely to be protracted
- Developing a forward works program for the City's footpath network and the long-term cycle path and local bike path network
- Completing a range of infrastructure upgrades and installations at approximately 32 sites across the City, including pram ramp upgrades and new installations, new path installations and bus stop upgrades
- Auditing the existing accessible parking infrastructure in City-owned and managed car parks, including on-street parking bays.

The City continues to actively provide and promote an assisted waste collection service, known as a 'gopher',

to people with disability in the community, whereby the City's Cleanaway contractor stops, collects and returns the bins from eligible properties. During 2022/23, the City of Bayswater waste contractor provided the assisted waste collection service to 73 residents within the City.

The City continues to deliver City communications and marketing material in various formats, including closed captions, easy English and printed formats. Access and inclusion remains a priority within the planning and delivery of multiple ways in which to consult with the community on various matters.

Service Achievements



Aged Persons Homes

The City owns Carramar Village, a co-located residential care facility and retirement village in Morley and the Noranda Retreat independent living village in Noranda. The City also operates the City of Bayswater Hostel in Embleton and the Salisbury Retreat independent living village in Bedford, and leases the land for those two sites from the Department of Communities.

The City of Bayswater provides a mix of residential care and independent living across those aged care facilities, with day-to-day management, including all financial and clinical services, provided by Uniting Church Homes, operating as Juniper.

It was advised in last year's Annual Report that Council had resolved to exit from aged care accommodation and that process has been ongoing throughout 2022/23. As part of that work, the City prepared a business plan for the transition of the aged care facilities to Juniper ownership in accordance with the requirements for a major land transaction under the *Local Government Act 1995*. At its Ordinary Meeting of 28 March 2023, Council approved the Major Land Transaction Business Plan and the City went through a six-week public consultation process which closed on 18 August 2023.

Consent was received from the Department of Communities to sub-lease the City of Bayswater Hostel and the Salisbury Retreat to Juniper, which now allows the land and business sale agreement to proceed between the parties.

The City will continue to own Riverslea Lodge in Mt Lawley, which is leased to Juniper until 2032, and Mertome Gardens in Bayswater, which is subject to other management arrangements.

Community Care and Aged Services

This service supports aged and vulnerable persons by providing programs and connections at the Morley and Bayswater Community Centres and through collaborative partnerships. During 2022/23, 7,841 people participated in the City's older adult programs.

Our 667 Community Centre members enjoyed access to activities and services including bingo, crafts, friendship groups, Zumba, yoga, line dancing, computer classes, hairdressing, podiatry, social bus outings, and information sessions. The City delivered 11 regular programs each week for older adults across both centres. Seniors Week was celebrated at both centres with a full program, from safety talks to craft workshops, as well as the Melbourne Cup luncheon.

During 2022/23, the City completed extensive renovations of the Morley Community Centre's toilets, and accessible toilets were installed in line with national standards. The refurbishment also included revitalised timber floors in both halls, a new welcome desk and dining room area for members, and new door camera monitor and remote lock to support security.

Community Care and Aged Services initiated the Chatty Café program to reduce social isolation and welcome older adults to discuss ideas with Age Friendly Ambassadors at local venues.

The Purple Road continued its journey around the City in partnership with the Northern Suburbs Community Legal Centre. The program is a community arts initiative developed to increase awareness and education about elder abuse. Volunteers from the City of Bayswater's Community Centres crafted more than 450 flowers to create a three-metre section for the travelling 'purple road'.



Community Care and Aged Services continues to deliver initiatives identified in the City's Age Friendly Strategy 2021-2025 to support a community where people of all ages can live healthy and independent lives for as long as possible, and remain in a secure and supportive environment that enables them to participate in the community as they grow older.

During 2022/23, activities included:

- Five beginner computer courses held at City libraries, teaching basic technology skills
- Partnering with Hearing Australia to offer free hearing checks to older adults
- Partnering with Umbrella to link isolated residents with social support
- Seniors Information Expo
- The Biggest Morning Tea
- Expanding the City's Service Directory for Older Adults in the top three languages other than English spoken in the City
- Fitness equipment installed at City reserves suited to older adults
- Introducing the Healthy at Home program at the Morley and Bayswater Community Centres. The program consisted of seven educational workshops and two physical activity programs including:
 - Healthy Eating for Healthy Ageing
 - Medication Management
 - Heart Beat 45+ First Aid Training
 - Meditation is for Everyone
 - Good Food Good Mood

- Gut Health
- Sleep Better Live Better
- All Abilities Chair Yoga
- Tai Chi

A team of current and new Age Friendly Ambassadors assisted the City to consider how best to support older adults in the community with information and support. Regular Ambassador meetings resumed during 2022/23 which provide a valuable channel to share information and improve processes. The City's Ambassadors supported the WA Police community engagement team's stall on personal safety at Morley Galleria. The Ambassadors also led an initiative with Transperth to host two network tours aimed at connecting and improving local seniors' confidence using public transport.

During 2022/23, 7,000 hours of valued support was received from community volunteers. The City hosted the Roaring Twenties Volunteer Luncheon to recognise and acknowledge the valuable contribution our volunteers make to our City.

Regular volunteer meetings resumed with a review of the Volunteer Management Policy and practices. The City continues to promote volunteer recruitment, following a 35% decline in volunteer numbers from the COVID-19 pandemic. The City partnered with Volunteering WA to host a Step into Volunteering upskilling session.



National Reconciliation Week,
City of Bayswater Civic Centre,
Morley

Stall at PrideFEST
2022

Community Development

The Community Development service, including library services, manages strategies, services and programs for the community. It coordinates and facilitates community training, access and inclusion, volunteers and ambassadors, youth development, age-friendly initiatives, community centres, homelessness hub, community grants, community events, cultural activities and Reconciliation initiatives.

During 2022/23, the City distributed \$19,896 in grant funding through the Better Bayswater Grants program to 10 organisations, including Amurt for its Community Food Relief program; Cahoots' Healthy Hearts and Minds program; Dismantle for its Bike Rescue program; and Orana House for family and domestic violence education for vulnerable and high-risk groups. These projects were selected as they benefit residents' health and wellbeing, foster community connection and/or support vulnerable people.

The City's Community Development service continued to implement the City's Cultural Plan by working with local artists, creatives and groups. The Plan provides a framework to guide the planning of arts and cultural programs, services and facilities in the City of Bayswater. Overall, 25 of the 26 actions identified in the Cultural Plan were addressed, delivering positive outcomes to support the City's thriving culture of visual arts, literature and performing arts.

The City continued to seek advice from young people in our community through the City's Youth Advisory Council, and collaborated with John Forrest Senior

High School on a Harmony Week Origin Stories booklet. The City supports local high schools with health and wellbeing, with \$40,000 distributed across schools with the highest needs.

The Community Development service facilitated the homelessness hub at Morley Library, with three sessions per week run by City volunteers. The City continues to provide support to Noongar Outreach to aid Aboriginal peoples who experience homelessness.

Implementation of the City's Innovate Reconciliation Action Plan continues. Three meetings of the Reconciliation Advisory Group were held during 2022/23. This year saw the introduction of the new Local Whadjuk Award as part of the City's annual Community Art Awards and Exhibition.

The Community Development service facilitated awareness raising through the commemoration of the following significant occasions:

- 16 Days in WA to end violence against women and Purple Bench launch at Riverside Gardens 2022
- National Volunteer Week 2022
- PrideFEST 2022
- International Day for People with a Disability – Sensory Storytime 2022
- Completed review of Chaplaincy Program 2022
- Harmony Week 2023
- International Women's Day 2023
- NAIDOC Week and National Reconciliation Week events 2023



**Taiko drumming workshop,
Maylands Library**

Library Service

The Library Service within Community Development sits at the heart of our community, providing essential resources, dynamic public programs, welcoming spaces and friendly assistance. The team operates three physical libraries in the town sites of Bayswater, Maylands and Morley, as well as an online and virtual library service, and several library outreach services. The goal of our libraries is to enrich lives through vibrant, inclusive libraries that support community harmony, lifelong learning and creativity.

During 2022/23, the Library Service team strengthened the Hi, Tech! Learn program from Morley and extended it to the Bayswater and Maylands libraries. This significant step has increased digital literacy access for residents in these areas, promoting technological skills and connectivity within the community. Community members are also enabled to subscribe to library memberships online, allowing members to borrow resources without visiting a library in person. This innovative service simplifies library access for individuals with limited mobility and busy schedules.

The Library Service hosts approximately 300 Storytime sessions per year which promote early literacy skills and a love of reading among young children through engaging storytelling and interactive activities. During 2022/23, five sessions were Drag Queen Storytimes, which encourage inclusivity and acceptance of diversity and celebrate self-expression. The City

engaged an AUSLAN interpreter to ensure sessions were accessible for those with hearing impairments. These highly successful sessions attract people of all ages and encourage a diverse and welcoming community atmosphere. These five sessions attracted a collective audience of 471 attendees (225 children and 246 adults).

In our commitment to creating lifelong library users, the City introduced the 1001 Books before Year One program. This grant-funded literacy reading program for pre-Year 1 children has been a valuable addition, promoting early literacy and encouraging a love for reading.

The remarkable growth of the English Conversation Group program reflects the increasing demand for language learning and social interaction. The monthly Noongar Language and Culture Workshops with Carol Foley continue to be very popular and highlight libraries' role in preserving and promoting Indigenous culture. Our Writers Workshops have developed to target a wider audience and offer various locations. The program fosters creativity and writing skills among our residents, contributing to a thriving cultural community.

The Library Home Delivery Service offers a lifeline to many residents with mobility challenges and other obstacles preventing access to the libraries. This service caters to individuals dealing with



Library Home Delivery Service



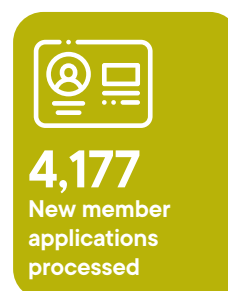
1001 Books before Year One program

health issues, disabilities, caregiving responsibilities, chronic illnesses, frailty due to age, or residing in care facilities. It fosters social connections and intellectual stimulation, making it a cornerstone of community support and inclusion within the City. The arrival of the new library van during 2022/23 supercharged our library services by allowing the library to pop up at various community events. This asset has enhanced our capacity to bring library services closer to residents, boosting our community outreach efforts and promoting our extensive services.

In response to community interest, a Seed Library was launched, an initiative aligned with sustainability and local food efforts. This project promotes self-sufficiency, environmental awareness and community collaboration, fostering a green and resilient community.

The City's three libraries celebrated Mental Health Week, National Recycling Week and International Women's Day. During Harmony Week, the Intergenerational Taiko Drumming Workshop brought people of different ages and backgrounds together through the power of music and culture. These events align with our values and foster wellbeing, environmental responsibility, gender equality and diversity; providing a space where everyone can feel valued and welcome.

Library service quick stats



Libraries	2021/22	2022/23
Customer visits	202,191	217,368
Average per week	4,044	4,347
Average per month	16,849	18,114
Total loans	298,532	350,699
Physical items	254,230	299,928
Digital items	44,302	50,771
Adult services		
Number of sessions	357	1,302
Total attendance	2,102	4,232
Young people services		
Number of sessions	619	705
Total attendance	15,066	15,476
Outreach		
Number of sessions	95	104
Total attendance	2,073	2,512
Wi-Fi sessions	19,128	19,408
Home deliveries to members	8,011	8,870
Public computer sessions	26,330	25,724
New member applications processed	3,366	4,177
Animal registrations processed	1,127	1,220
Tip passes processed	2,364	2,596
FOGO liner rolls issued	6,025	7,150
Rates payments		236



**Bayswater Community Concert
with Dami Im, Pat O'Hara Reserve,
Morley**

Community Events

The City's Community Events service manages City-led community events and citizenship ceremonies, supports the planning and delivery of community-led events and oversees community event grants within the City. The service also works to build capacity and relationships in the community to expand community-led events and cultural arts.

The Community Art Awards and Exhibition remains a high-profile arts event, with 12 prizes awarded across 11 categories. This included the new Local Whadjuk Award (an acquisitive prize of \$5,000). In 2022/23, art entries increased by 21% from the year prior.

Five thousand people attended the 2022 Avon Descent Finish Line Festival, an increase of 25% on the previous year. This large event is delivered by the City of Bayswater, with the support of Lotterywest, Eastern Metropolitan Regional Council and other local governments along the Swan River from Northam to Bayswater.

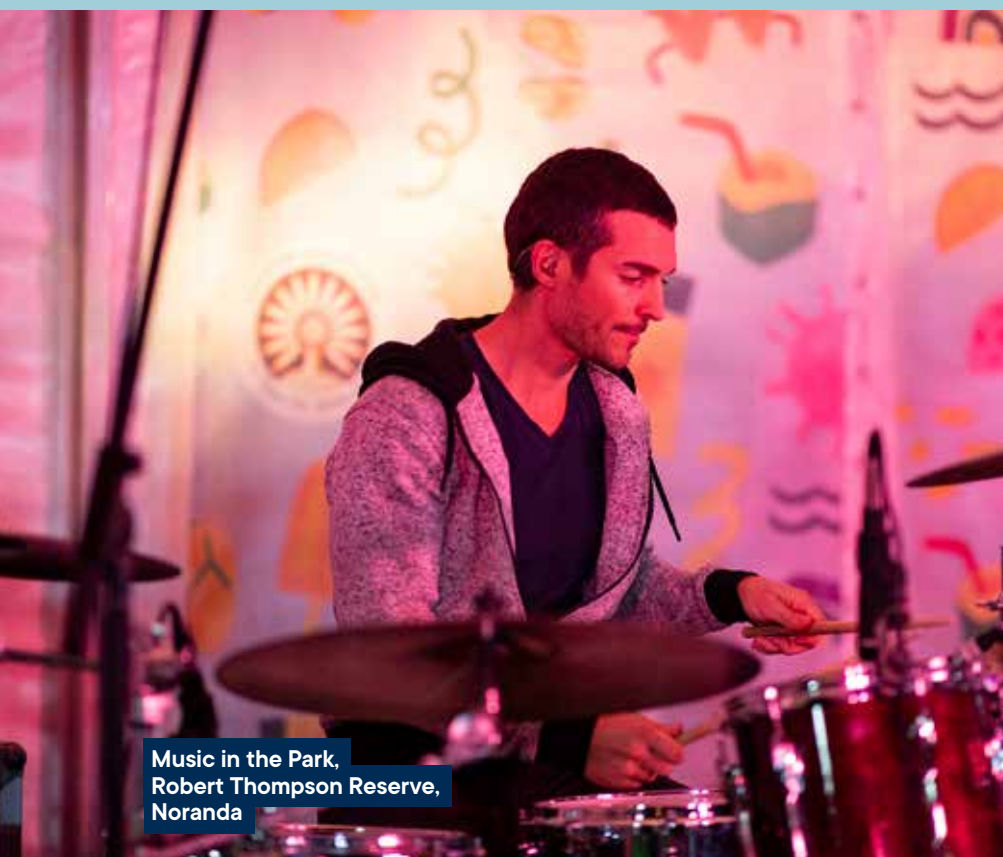
The 2022 Carols by Candlelight along the river featured the WA Symphonic Wind Ensemble, the Sweet Thursday Community Singers, children's entertainment and food trucks. The event welcomed 3,000 attendees, an increase of 25% from the year prior.

The Bayswater Community Concert featured internationally renowned artist Dami Im. The event attracted an audience of 2,500. Families enjoyed food trucks and community stalls at Pat O'Hara Reserve in Morley. The event feedback survey showed that 98% of respondents were satisfied with the event.

Cultures from around the globe were on show at the City's Evening in the Park multicultural celebration in March 2023. Families, friends and community groups visited Broun Park in Embleton to enjoy diverse sights, sounds and tastes as part of Harmony Week. The evening featured performances representing countries such as Japan, India, China and Russia. Two hundred people attended.

Additional events delivered by the City in 2022/23 included:

- Seven citizenship ceremonies with 323 residents becoming Australian citizens
- The 2023 Community BBQ and Citizenship Celebration, featuring live music, free activities and a free BBQ. 500 people attended
- Music in the Park with 250 attendees



**Music in the Park,
Robert Thompson Reserve,
Noranda**



**Avon Descent Finish Line Festival,
Bayswater**



**International Women's Day,
City of Bayswater Civic Centre,
Morley**

- Celebration of International Women's Day. The theme 'Embrace Equity' was explored by an interactive panel discussion. The event also awarded funds to uplifting programs and projects. Over 200 people attended
- The Anzac Day Dawn Service at Halliday Park war memorial in partnership with Bassendean Eastern Regional RSL Branch.

The City supports the coordination of the North of Perth Music Festival in partnership with a committee each year. In recent years, the 50-year-old festival has taken place at The RISE in Maylands over a three-week period, with concerts held at Morley Sport and Recreation Centre to showcase the winners.

During 2022/23, the Community Events service reviewed the Community Grants Policy, enabling the implementation of the SmartyGrants program which has reduced the turnaround time for awarding grants. The City awarded a total of \$32,762 to eight community groups through its Community Events Grants. Through this funding and in-kind support, community groups delivered the following community events and programs to increase community participation and support local businesses:

1. Twilight Markets (Easter and Christmas)
2. Vietnamese Women's Cultural Festival Day
3. Cultural Performance and Dumpling Tasting
4. Maylands Sport and Recreation Club Summer Celebration
5. Ellis House Art Centre Art Festival 2023
6. Little People Festival
7. Swancon 2023
8. Lyric Lane Festival

The City's Community Events service has worked to cut red tape and streamline events approval processes, enabling more people to run events in the City. During 2022/23, the City approved and supported a total of 47 external event applications, which is an increase of 52% on 2021/22.



Community Safety

The mission of the Rangers and Security service is to make the City a safe and welcoming place. The team provides 24/7 security patrols, investigates offences, educates the community, monitors compliance and enforces a range of local laws and state legislation. The team also monitors the City's CCTV network, assists during emergencies and collaborates with community stakeholders to enhance safety and prevent crime. The City responded to more than 90 requests for CCTV footage from WA Police to assist investigations, resulting in the apprehension and conviction of offenders for a range of crimes.

During 2022/23, the City placed a portable CCTV trailer at various locations throughout the City to test its effectiveness as a crime prevention tool. Results showed a lack of crime in all areas where the trailer was positioned and the City will consider ongoing use of the trailers as part of the forthcoming Community Safety and Crime Prevention Plan.

In June 2022, the City installed CCTV cameras with artificial intelligence, in a local park and at the Bayswater skate park, to test effectiveness. The cameras are capable of identifying movement patterns and, if an object of interest is identified, it alerts patrolling officers via mobile phone. The officers can immediately assess what is occurring and choose a response from a number of options, including a siren and lights attached to the cameras, speaking directly to people via the phone or physically attending the location. Results of the trial will appear in next year's annual report.

The City undertook extensive engagement with the community to determine concerns and priorities with respect to residents and ratepayers' thoughts about safety and security. A survey was conducted resulting in more than 400 responses being received, pop-ups were held at shopping centres and events, and workshops involving key stakeholders were held. Information provided in the different forums was collated and analysed and has been used to inform the development of a draft Community Safety and Crime Prevention Plan.

The City proactively engaged with all local schools to reinforce the parking safety message and focused compliance/enforcement efforts on school parking. While a number of infringements were issued to errant motorists, most people have been compliant.

During 2022/23, Security Officers made contact with 110 people sleeping rough within the community and offered assistance by linking them with support services.

Officers also patrolled the homes of 116 residents who were able to enjoy their holidays knowing their residences were being monitored by the City.

The City's Local Emergency Management Committee meets regularly and conducts exercises to ensure the City is ready to respond to and recover from any major emergency incidents.



Environmental Health

The Environmental Health service is responsible for inspections of premises (such as food-related businesses and public buildings), water sampling, pest control, health promotion activities, monitoring of contaminated sites and the investigation of health compliance-related matters.

A number of significant achievements were realised in 2022/23. The City's Environmental Health team was nominated for the Environmental Health Australia Team Award for 2022/23 and was recognised for their outstanding service and contribution to the profession, and the innovative mosquito control program utilising drones.

The City of Bayswater was the first local government in Western Australia to set up and trial drone technology for mosquito control. The City presented its findings from the trial at the Environmental Health Australia Conference in April 2023. The City has received enquiries from local governments across Australia, various agencies and the media in relation to its use of drone technology.

The City adopted the new *Health Local Law 2023*. This new law addresses some of the provisions in the previous *Health Local Laws 2001* which were considered to be outdated, not practical or had been replaced by other legislation.

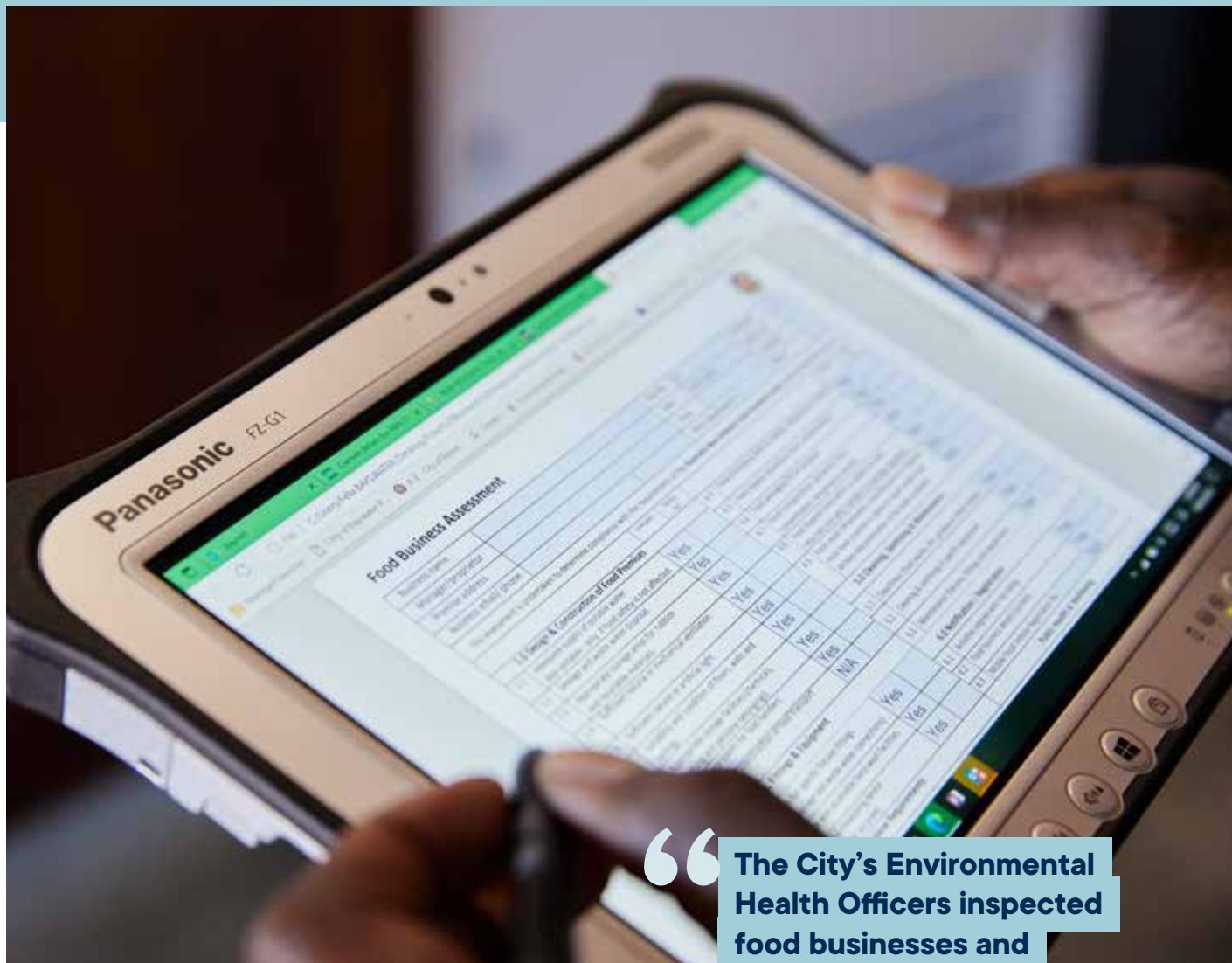
The City's Environmental Health Officers inspected food businesses and public buildings to ensure they were operating in accordance with relevant legislative requirements. 820 food business and 81 public building inspections were undertaken.

The City continued to provide free online food handler training for food businesses to assist them in meeting their statutory obligations. 61 food handlers accessed the online food handler training during the 2022/23 financial year.

The City sent information to all food businesses to advise them of the new *Food Safety Standard 3.2.2A* which will be in effect from 8 December 2023. The new standard will require food businesses that serve unpackaged, ready to eat and potentially hazardous foods to ensure food handler training for all staff who handle food, appoint a trained food safety supervisor and show safety controls are being managed. 503 food businesses were informed of the new legislative requirements.

The City collaborated with various community organisations to deliver a range of programs aimed at improving health and wellbeing within the community. These included Healthy at Home, Food Sensations for Children, Parents and Bubs, Mental Health Workshops, Yoga by the River, Wheelchair and Seated Tai Chi, Pickleball for Older Adults, Aqua Skills 55+ and a Cervical Cancer Screening Workshop. Most sessions were fully booked with over 30 participants.

The City responded to 2,094 health-related enquiries received during the 2022/23 financial year. The types of matters and number of enquiries are detailed on the following page.



“The City’s Environmental Health Officers inspected food businesses and public buildings to ensure they were operating in accordance with relevant legislative requirements. 820 food business and 81 public building inspections were undertaken.”

Health-related enquiries quick stats





Maylands Waterland



Redevelopment works, Bayswater Waves, Embleton

Recreation Facilities

The City's Recreation Facilities service provides sustainable and accessible recreation facilities and activities that balance commercial operations with subsidised services, not provided by the market, to maximise community health, social outcomes and City financial outcomes. The service operates recreation centres and facilitates recreation activities and programs for the community.

The final stage of refurbishment of Bayswater Waves commenced in February 2023 which included the wave pool, main foyer, group fitness room, crèche, café and parts of the health club. Unaffected areas of the facility remained open to provide ongoing recreation services to the community, including the gym, limited group fitness, indoor 25m pool, outdoor 50m pool and the hydrotherapy pool, spa, sauna and steam room. Participation in key facility programs and activities remained strong with minimal impact to member numbers and swim school enrolments, as well as casual swim entries. In 2022/23, Bayswater Waves had 3,090 Peak memberships and 2,425 Peak Swim School Enrolments.

The RISE has experienced significant growth in core program participation, gaining more than 850 members for the first time in the history of the facility. Participation has been further boosted by Bayswater Waves members being offered reciprocal rights to the facility while refurbishment works are underway. Social Sport competition registrations have given way to increased utilisation of the sports

courts, as well as increased bookings of the function suite and community hall. In 2022/23, The RISE had 827 Peak memberships and the sports courts were in use 82.3% of the time.

Maylands Waterland was re-opened in October 2022 after a full redevelopment, receiving very positive community feedback. The reimagined facility attracted a higher than expected number of visitors during the 2022/23 season. The community kitchenette at the facility also attracted significant interest with most timeslots booked out over the weekends and school holidays.

Recreation Facilities quick stats

Bayswater Waves



3,090
Peak memberships



2,425
Peak Swim School enrolments

The RISE



827
Peak memberships



82.3%
Percentage of time sports courts were in use

Environment and Liveability



Eighth Avenue and Whatley Crescent
intersection, Maylands

Environment and Liveability goals

E1	Maintain the identity and heritage of our neighbourhoods while supporting an increase in high-quality density around transport nodes.
E2	Remain focused on greening the City's suburbs and streetscapes, and increasing the tree canopy.
E3	Improve the City's walking and cycling network, and create safer streets.
E4	Lessen the City's impact on the environment through its buildings, infrastructure, services and targets, such as zero emissions by 2040, and empower the community to live sustainably.
E5	Protect and enhance the City's natural environment and biodiversity, and encourage the community to participate in its protection.

Progress – Corporate Business Plan 2019 - 2023 – Actions

CBP 2019 - 2023	CBP Action	Status June 2023	Comment
N1.1.1	Develop and implement a City of Bayswater Environmental Liveability Framework, including biodiversity, climate change and urban forest.	On-Track	<p>The Environment and Liveability Framework has been developed and endorsed by Council. The framework was created in consultation with the community and residents who are experts in their fields. The framework is broken into three broad themes:</p> <ul style="list-style-type: none"> • The natural environment • The environment we create • Living in the environment. <p>The Framework is a high-level document and requires an implementation plan to deliver critical elements over the next 10 years. Progress has been made in delivering a number of elements (refer to the Environmental Sustainability section on page 46).</p> <p>Further work is required to incorporate the framework across the organisation.</p>
N2.1.1	Review waste collection practices, investigate and implement alternative waste treatment technologies including Food Organics and Garden Organics (FOGO).	On-Track	At the end of 2022/23, a total of 31,832 households were using the FOGO service, which exceeded the target number of 29,816. Ongoing support and education about FOGO is provided to residents online and face to face at City events and facilities.

Environment and Liveability

CBP 2019 - 2023	CBP Action	Status June 2023	Comment
N2.1.2	Deliver waste education to the community in partnership with other stakeholders.	On-Track	The waste education program continues to encourage residents to adopt correct waste-sorting behaviours and overall sustainable habits. A review of the School Recycling Program was completed and the City will continue to engage with schools and community groups to advertise our services.
B1.1.1	Develop and implement a streetscape upgrade plan for Morley and Bayswater.	On-Track	The City commenced work with consultants Porter Consulting Engineers to finalise the detailed design in accordance with the cross section adopted by Council at the 26 April 2023 Ordinary Council Meeting.
B1.1.2	Develop and implement a streetscape upgrade plan for Noranda.	On-Hold	No funding was allocated to this project. The City intended to develop the plan as part of the Noranda District Centre Precinct Plan, which was not funded in the 2022/23 budget. Accordingly, this project has not progressed at this time.
B2.1.1	Partner with the Department of Transport to deliver strategic bicycle routes.	On-Track	<p>The City received Department of Transport funding for the following projects:</p> <ol style="list-style-type: none"> 1. Update the City's Local Bike Plan 2. Provide a cycle path along Drake St from Railway Parade to Broun Ave. <p>The City's Draft Bike Plan was advertised for community feedback in April 2023. At their May 2023 meeting, Council endorsed the Bike Plan and supported the development of an implementation plan.</p>
B2.1.2	Complete and implement a City wide Local Area Traffic Management Study.	Complete	The study was completed and endorsed by Council in 2018. The Citywide Traffic Management Implementation Plan was adopted by Council in March 2019. Actions implemented as part of ongoing business as usual operations and outcomes will be reported annually.
B2.1.3	Develop remaining Parking Management Strategies for Town Centres.	On-Hold	Noranda is the only town centre without an endorsed Parking Management Plan. The City intended to develop the plan as part of the Noranda District Centre Precinct Plan. However, this was not funded in the 2022/23 budget. Accordingly, this project has not progressed further at this time.

CBP 2019 - 2023	CBP Action	Status June 2023	Comment
B2.1.4	Investigate a pedestrian friendly shared place in the Bayswater Town Centre.	Complete	This will be implemented with DevelopmentWA and the Public Transport Authority of Western Australia as part of the redevelopment of Bayswater Station and the surrounding precinct. The City is working with Evolve (DevelopmentWA and Public Transport Authority of Western Australia's consultants) on detailed road and public realm design.
B3.1.1	Prepare a Structure Plan and built form policies for each town centre: Maylands, Morley, Noranda, Bayswater.	On-Hold	Noranda is the only town centre without an endorsed Precinct Plan. The City intends to develop a Precinct Structure Plan for the Noranda Town Centre. However, this was not funded in the 2022/23 budget. The City received funding for a precinct structure plan in the area surrounding the new Morley train station. The City and the Department of Planning, Lands and Heritage appointed Hames Sharley to undertake the works.
B3.1.2	Develop and implement a Local Planning Strategy and develop a new town planning scheme.	On-Track	In January 2023, the Western Australian Planning Commission endorsed the modified draft Local Planning Strategy (LPS). The draft LPS was advertised from 8 May to 19 June 2023. At the close of 2022/23 the City was reviewing the submissions and will present the outcome to Council once finalised.
B3.1.3	Review and implement the Municipal Heritage Inventory and associated processes.	Complete	The Local Heritage Survey was adopted at the OCM 12 February 2020. The document is available on the City's website.
B3.2.1	Facilitate the development of shopping precincts.	Complete	The City finalised the Bedford Shopping Precinct Works. The works over the five precincts included new murals, landscaping, alfresco spaces and street furniture.

Service Achievements

Asset Management and Mapping

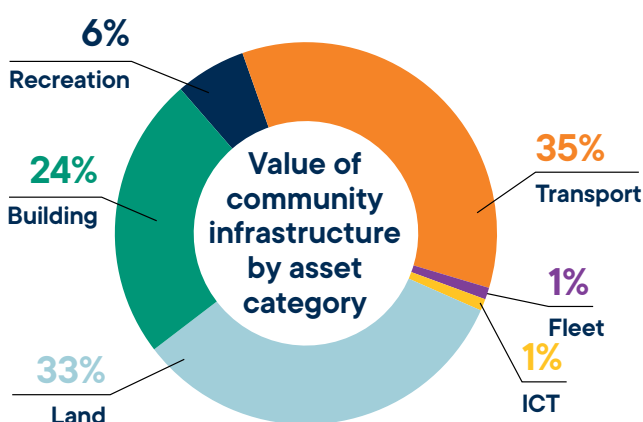
The City's Asset Management and Mapping service provides asset management and spatial information management services to support organisational decision-making. The service administers the City's land and property database, survey equipment and the digital mobile radio and GPS-enabled emergency duress system.

The City of Bayswater maintains a range of assets to provide an integrated approach to the delivery of services. The City is responsible for community infrastructure with a replacement value of close to \$1 billion.

During 2022/23, City officers worked with external valuers to provide information to support the revaluation of the City's land and building portfolio. This involved verifying the accuracy of the information and being able to account for any significant changes to the portfolio.

The asset management system was updated to be able to report on asset management progress and to support works programming to maintain the City's asset portfolio. As part of an improvement program, work was conducted on a data governance framework and preparation for the procurement of a new asset management system.

The City established an internal working group to provide leadership, strategic direction and input to ensure the City's services continue to be sustainably delivered and the assets used by these services are managed responsibly. The group participated in an organisation-wide effort, facilitated by the Asset Management and Mapping team, to develop five new asset management plans. These vital plans will assist the City to manage its infrastructure and other assets to an agreed level of service, and to ensure



this is sustainable into the future. The City's Executive Leadership Team endorsed the following plans in June 2023:

- Transport Asset Management Plan 2023-2033
- Recreation Asset Management Plan 2023-2033
- Property Asset Management Plan 2023-2033
- Fleet, Plant and Equipment Asset Management Plan 2023-2033
- Information and Communication Technology Asset Management Plan 2023-2033.

The Asset Management and Mapping team maintains the City's land and property database as an integral part of the property and rates system as well as the geographic information system. Areas of improvement have been identified and the team is working closely with stakeholders.

The City has a sophisticated geographic information system custom developed over many years. Staff have had training on how best to maintain this system to allow for various applications to support the public and staff with relevant and appropriate information. The team also support the organisation in their mapping



and spatial analysis needs. The City has its own internal surveying team and Asset Management and Mapping has procured new equipment that will assist the City to work more effectively by using the latest technologies.

Building Approvals

The Building Approvals service maintains high public building standards through the administration of state and local legislation, and codes of practice.

The team is responsible for assessing and processing building permits within prescribed timeframes to ensure buildings are constructed or demolished to required standards. Inspections are also undertaken of swimming pool safety barriers on residential properties to help prevent young children from drowning.

During 2022/23, 946 certified and uncertified building permits were processed in accordance with legislative timeframes. Of these:

- 551 were certified
- 214 were uncertified
- 72 were for demolition works
- 49 were building approval certificates
- 29 were occupancy permits
- 2 were occupancy permits (strata)
- 29 were for other works.

During 2022/23, the City conducted 674 swimming pool inspections. Swimming pool safety barriers were inspected on residential properties in accordance with their four-year inspection cycle.

An audit was undertaken of the City's swimming pool barrier inspection program which identified opportunities for continuous improvement. The Building Approvals team implemented the recommended process improvements identified during the audit.

The City undertook one prosecution which related to unauthorised building works and this was successful.

Building Services

Building Services manages and maintains City-owned buildings and associated infrastructure in line with the City's Asset Management Plan and lease agreements.

During 2022/23, Building Works received 1,132 requests of which 321 were plumbing related, 332 electrical related and 479 building related.

Of the number recorded, 20 were Category 1 priority (immediate attention), 531 were Category 2 priority (attended to within 1-2 days) and 581 were Category 3 priority (attended to within 7 days).

The three most common areas for which requests were received were:

- Plumbing – Bayswater Waves, public toilets, water fountains
- Electrical – The RISE, Bayswater Waves, reserve passive lighting
- Building – Public toilets, vandalism/break-ins, recreation facilities

54 capital expenditure projects of a value of approximately \$2.8 million were proposed for 2022/23. 90% of these projects were completed. Four projects needed to be carried forward into the 2023/24 financial year due to the lack of availability of materials and trades to carry out the works.

All ongoing and required scheduled and contract maintenance/agreements in place were completed for 2022/23 in line with budget allocations.



Low-Cost Urban Road Safety Program, Bayswater



Low-Cost Urban Road Safety Program, Bayswater



Black Spot Program, Bayswater

Engineering

The City's Engineering service provides and maintains road infrastructure in accordance with relevant engineering industry standards and the levels and expectations outlined in the City's Strategic Community Plan 2021 - 2031.

During 2022/23, the City participated in the Safe Routes to School program in partnership with the Maylands Peninsula Primary School community. Following engagement with the school community, their requests have been collated and prioritised, with an indicative timeframe for further assessment and/or implementation, subject to funding, consultation and third-party approvals. Three additional schools were contacted for engagement under the Safe Routes to School program.

Various funding grants supported extensive road resurfacing programs during 2022/23. These included

intersections and road sections in Morley on local residential streets, the Beechboro Road and Benara Road intersection, the Broun Avenue and Russell Street intersection, and Coode Street from Walter Road to Beaufort Street. The resurfacing of Beaufort Street from The Strand to Grand Promenade, Bedford, has also been completed.

The City completed a new footpath along Crimea Street from Morley Drive to Deschamp Road, along Robann Way from Lincoln Road to Jennifer Road, and along Timms Place from Morley Drive to Halvorson Road. Other smaller pathways have been completed to accommodate wheelchair users.

As part of the Black Spot Program, the City completed the upgrade of Camboon Road and Wolseley Road roundabout to include pre-deflection and speed cushions on the approach to the roundabout.



Camboon Road,
Noranda

“Various traffic management initiatives were completed to improve accessibility for vulnerable road users, specifically those with disabilities.”

The signal modification at Coode Street and Walter Road intersection was undertaken to include a dedicated right turn arrow for Coode Street northbound movement.

Various traffic management initiatives were completed to improve accessibility for vulnerable road users, specifically those with disabilities. These include, but are not limited to, the construction of midblock crossing ramps on Broun Avenue, design of accessibility ramps at the Camboon Road and Noranda Avenue intersection, design of accessibility ramps at Malaga Drive and McGilvray Avenue intersection, and an audit of disability access in the Morley Town Centre.

The City conducted several engagement sessions under the Low-Cost Urban Road Safety Program for various precincts within the City. These include first stage engagement to seek feedback on problematic

areas and seeking feedback on selected treatments and their location. A number of traffic management and calming treatments were investigated, designed and/or implemented across the City. Some were in response to resident enquiries, while others were in response to speed and volume data collection. Delivered initiatives included speed cushions along Wolseley Road and Bowden Street on the approach to Hotham Street intersection.

The City audited a number of car parks in terms of condition, accessibility and compliance with current standards and guidelines. Noranda Sporting Complex car park, Crimea Street car park and McArthur Street car park were upgraded to include compliant ACROD bays, paths and accessibility ramps. Other on-street parking bays have also been modified for accessibility.



Community planting day,
Claughton Reserve, Bayswater

Environmental Sustainability

Environment and Liveability is a key theme of the City of Bayswater's Strategic Community Plan 2021 - 2031. The City of Bayswater, along with various levels of government worldwide, is facing historic challenges to adapt to climate change and urbanisation. The City's Environmental Sustainability service manages the delivery of the City's Emission Reduction and Renewable Energy Plan, the Environment and Liveability Framework and Waterwise Bayswater.

During 2022/23, the City continued to work closely with the community to protect and enhance the City's natural environment and biodiversity, and increase nature links between remnant bushlands and wetland. The team has remained focused on greening the suburbs and streetscapes, and increasing the tree canopy to provide a vibrant place to live and visit.

Urban bushlands can be impacted from historic land uses, weeds, climate change and introduced plant diseases. The team worked with the community to restore and enhance natural areas by planting over 90,000 endemic plants that are now providing homes for our unique and important wildlife. Community members installed more than 30,000 plants over 13 community planting days. The team organised over 45 community education and workshop events, including NAIDOC Week activities, school holiday workshops, guided walks, sustainable fishing clinics, education sessions at schools and gardening workshops.

Allowing people to access and connect with the natural environment is key to its continued protection. The limestone path network within Lightning Swamp



**Plants to Residents,
Bardon Park, Maylands**



**Turtle Trackers, Eric Singleton
Bird Sanctuary, Bayswater**

Bushland was upgraded including a new 1.2km section through Banksia Woodland. This provides a safer place to walk and aids in the restriction of dieback spread, and provides access for fire management.

The City is proactive in seeking external funding and during 2022/23 received over \$130,000 in grants from the Swan Alcoa Landcare Program, the Department of Biodiversity, Conservation and Attractions' Community Rivercare program and the Swan Canning Riverpark Urban Forest Program. These funds will support restoration activities at sites including Berringa Park Wetlands and Maylands Samphire Flats.

The City was successful in securing commitments from the State Government and entered into a partnership with Greening Australia to deliver the first Nature in Cities program in Perth. Creation of an urban forest at

Riverside Gardens East will support biodiversity, reduce the urban heat island effect and increase tree canopy. It will also improve water quality for the Bayswater Brook catchment and establish endemic plants. Works will begin in winter 2024. It is estimated over 100,000 plants will be installed including more than 5,000 trees.

The annual Bayswater Brook Catchment Monitoring Program was completed in conjunction with the Department of Biodiversity, Conservation and Attractions; the Town of Bassendean; and the City of Swan. Over 450 water and sediment samples were collected from the Bayswater Brook Catchment and analysed from July to September 2022.

The Environmental Sustainability service continues regular operational and maintenance support to ensure good functioning of the Eric Singleton Bird



Night Stalk, Lightning Swamp Bushland, Noranda



NAIDOC Week Community Planting Day



Waterwise Native Verge Program participant

Sanctuary constructed wetland including completion of the Stage 2 Constructed Wetland Assessment monitoring program in January 2023. Community engagement programs at Eric Singleton Bird Sanctuary in 2022/23 have included native flora walks, catchment activity days, community planting days and a WALGA Field Day.

The City collaborated with the Department of Biodiversity, Conservation and Attractions (Community Rivercare Program – Iconic Project) and Water Corporation (Drainage for Liveability Program) to advance the Rudloc Reserve Transformation Project. This planned urban wetland will achieve multiple benefits for the environment and the community, including improved water quality via nutrient reduction and habitat for native wildlife. Phase 1 of the Community Engagement Plan included resident letterbox drops, a survey, online ideas board and in-person consultation held on site in June 2023 to inform the concept design options.

The expanded Waterwise Native Verge Program provided 20 homeowners with a rebate (up to \$250 for verges smaller than 80m² and up to \$500 for verges larger than 80m²) to transform their verge into a native waterwise garden. The City provided a free verge makeover event at Bardon Park, Maylands, in

May 2023 to showcase native species and practical waterwise techniques.

10,000 native plants and trees were sold through the Plants to Residents program at a subsidised price for residents to help reduce their water use, enhance biodiversity and increase tree canopy.

The City participated in the Turtle Tracker program in collaboration with Environment House and Murdoch University to help the City manage this species. Over 200 volunteer hours were contributed to the project and there were 77 live turtle sightings. The team also worked with BirdLife Australia to promote the Aussie Bird Count to understand what species are found within the City. 154 participants recorded over 5,800 individual birds.

The City continued its participation in the WALGA and Synergy contract to supply the City with renewable energy for contestable sites. This contract resulted in savings of over \$100,000 over the last year. An 18Kw solar photovoltaic system was installed at Maylands Waterland to offset energy used on site.

“The City provided a free verge makeover event at Bardon Park, Maylands, in May 2023 to showcase native species and practical waterwise techniques.”



Verge makeover event
Bardon Park, Maylands



Parks and Gardens

The City's Parks and Gardens service provides specialised maintenance of the City's green assets and associated infrastructure. This includes turf management, protection and increase of the City's tree canopy, parks maintenance, capital works programs, maintenance of irrigation infrastructure, and management of groundwater resources. The Parks and Gardens service audits and maintains more than 345 green spaces and 40 hectares of arterial road verges and medians.

During 2022/23, Frank Drago Reserve underwent a landscape upgrade that was well received by the local community. Whole of park upgrades were made to Gibbney Reserve and Feredy Reserve as part of the City's Park Redevelopment Program. New park name signs were installed at Gibbney Reserve, Kelvin Street Reserve, Bert Wright Park, Feredy Reserve, Broun Park, York Reserve, Ockley Square Reserve and Robert Thompson Reserve.

The signs have incorporated the Ngalla Maya – Our Place artwork by local Aboriginal artist Marcia McGuire to celebrate the locality's rich cultural heritage and diversity. The artwork's notion of 'Our Place' reflects the strong sense of inclusivity and welcoming that is known and felt within the City of Bayswater.

In conjunction with the Bayswater Waves building and pool renovations, the City's Parks team completed rejuvenation works to the garden beds within the car park. The post-mature hedges were removed from the gardens to reduce water usage and maintenance costs, and improve visibility and safety for cars and pedestrians. The hedges were replaced by over 70 new trees and 1,500 native plants. These works have significantly improved the amenity of the car park and contributed to the growth of our urban canopy.



**Gibbney Reserve,
Maylands**



**Collier Road,
Bayswater**



A healthy urban forest plays a significant role in assisting the City to deal with both climate change and the urban heat island effect, maintaining liveability for the City's growing population. 3,014 semi-mature trees were planted throughout the City as part of the annual planting program, which is the largest tree planting program undertaken by the City to date.

Each year, the Parks and Gardens service undertakes various park asset renewals. During 2022/23, the following assets were renewed or installed:

- Replacement of seven entry gates
- Renewal of 14 bench seats
- Provision of two purple benches in support of domestic violence awareness
- Installation of seven concrete pads for bench seats
- Installation of four concrete crossovers
- Renewal of pine bollards to limestone bollards at various locations.

Parks and Gardens are constantly seeking opportunities for service improvements. This year, the City became the first local government in WA to use synthetic turf stitching technology on a sporting ground. The City also undertook a successful trial of the latest sprinkler technology featuring opposing nozzle design. The design offers excellent water distribution and the trial resulted in more efficient distribution of water which eliminates circle effect on sports grounds, and an approximate 5% reduction in water usage.

Planning Approvals

The City's Planning Approvals service oversees statutory planning and development compliance. The team assesses and processes planning applications in terms of legislated standards and within regulated timeframes, providing recommendations and determination.

During 2022/23, a total of 457 development applications were determined, eight by Council and 449 under delegated authority. The team works hard to ensure applications are processed within statutory timeframes.

- Standard applications which have a 60-day timeframe were, on average, determined in 19.7 days and 96% were approved within the 60 days.
- Applications, which were required to be advertised, which have a 90-day timeframe were, on average, determined in 36 days with 95% within the 90 days.

The City continued to receive a large number of child care centre applications in the 2022/23 financial year including five new child care centres in Morley, Noranda and Bayswater. Large additions were also approved at St Peter's Primary School and Chisholm Catholic College in Bedford.

The City experienced a downturn in residential apartment development which is consistent with the trend experienced in the Perth metropolitan area with only one apartment development containing eight apartments approved in the 2022/23 financial year at 45 Ninth Avenue, Maylands.

The City's Statutory Planning officers assess and prepare Responsible Authority reports for the Joint Development Assessment Panel (JDAP) prior to the panel considering applications.

The JDAP approved a proposed six-storey residential aged care facility at Lot 7, 106 Guildford Road and Lots 5 and 8, 4-6 Third Avenue East, Maylands, one new service station and convenience store at 120 Beechboro Road South, Bayswater, which is nearing completion, and a JDAP application was lodged for a large service station, convenience store, fast food outlet and showroom development at 504A-508 Guildford Road, Bayswater (currently in State Administrative Tribunal mediation).

The City also considered and provided recommendations to DevelopmentWA and the Department of Biodiversity, Conservation and Attractions for the Bayswater Hotel and Maylands Golf Course clubhouse redevelopments respectively.

Planning quick stats





State Administrative Tribunal (SAT) matters 2022/23

The City experienced an increase in SAT matters in the 2022/23 financial year with six separate SAT matters requiring involvement from the City.

Development Compliance

Development Compliance received 468 new matters and closed 236 matters between July 2022 and June 2023. These matters included retaining wall concerns, street tree removal and damage, alleged unauthorised works, non-compliance with Development Approvals and breaches of the *Planning and Development Act 2005*. Development Compliance Officers have decreased the timeframes for matters to be actioned and resolved from seven working days or longer, to three to five working days this year.

The City's Development Compliance Officers conducted a Tree Protection Zone (TPZ) inspection program within the City to identify active work sites which did not meet the conditions of the Development Approval or Building Permit with respect to tree protection zones around verge trees. The first stage commenced 10 April 2023 and concluded 28 June 2023. Officers engaged with builders via correspondence providing information and timeframes relating to implementing the TPZ. In some cases, where builders did not comply, infringements were issued. During this stage, 97 developments were identified not to have a TPZ installed and six infringements were issued to builders who did not comply with requested timeframes.

Financial Year	Total matters received	Average matters received per month	Average active matters
2020/21	420	35	128
2021/22	432	36	134
2022/23	468	39	69



Property (Community)

The City's Property (Community) service is responsible for the management of land and property in ownership or in the control of the City. This includes the management, coordination and administration of leases and licenses, not-for-profit lease management and lease inspections.

Currently, the City manages approximately 80 community leases, which consist of the following type of lease agreements managed by the City.

Category	Type	Number of leases
1a & 1b	Small volunteer community group and not-for-profit groups	17
1c	Large not-for-profit community groups	9
2	Sporting clubs and recreational groups	37
3	Community child care	9
4	Large not-for-profit organisations	4
5	Child health clinics	4
Total		80

Lease renewals for 2022/23 are up to date, however, at the close of 2022/23, the City was awaiting the return of one community lease due to extended negotiations with the current lessee.

During 2022/23, the City sought modification to management orders over Shearn Memorial Park and Maylands Interpretive Centre, granting power to lease to a new leaseholder appointed by Council.

Nine community lease renewals for 2022/23 were negotiated and executed. The City secured the Minister for Lands' consent in line with section 18 of the *Land Administration Act* to proposed new agreements to some currently leased buildings.



Whatley Crescent,
Maylands

Strategic Land-Use Planning

The City's Strategic Land-Use Planning service develops and reviews the local planning framework (scheme, policies, strategy, precinct plans) in accordance with state and local requirements, providing parameters to Development Approvals and planning advice to community.

During 2022/23, the City partnered with the Department of Planning, Lands and Heritage (DPLH) to develop a precinct plan for the area surrounding the new Morley train station. The City and DPLH appointed Hames Sharley to undertake the works.

The City received consent to advertise the draft Local Planning Strategy (LPS) in January 2023. The draft LPS was advertised between 8 May and 19 June 2023. The City will review the submissions and will present the outcome to Council once finalised in 2023/24.

In accordance with the new State Government requirements, the City has reviewed and updated the Payment-in-lieu of Parking plans for the Bayswater, Maylands, Morley and Noranda town centres. The parking plans were advertised for 22 days between 2 and 24 February 2023. After advertising, the documents were modified to reflect the comments received and adopted by Council in May 2023. 325 people visited the project online and 18 people provided a formal submission.

During 2022/23, a number of policies were developed, advertised for public comment and prepared for Council adoption. These were:

- The Trees on Private Land and Street Verges Policy. Six people submitted feedback during the community consultation project. The documents were modified to reflect the comments received and the Policy was adopted by Council in November 2022.
- The Car Parking Dispensation Policy. 208 people visited the policy engagement project online and six people provided formal submissions. Following incorporation of community feedback, the policy was prepared for presentation to Council's July 2023 meeting for adoption.



- The Payment in Lieu of Car Parking Policy. Seven people provided formal submissions. The documents were modified to reflect the comments received and prepared for presentation to Council's July 2023 meeting for adoption.
- The Heritage Fee Refund and Development Policy. No submissions were received during the community consultation period. The policy was prepared for presentation to Council's July 2023 meeting for adoption.

Town Planning Scheme No. 24 Amendment No. 96 proposes to rezone land within the area referred to as Bedford North to Mixed Use and Medium and High Density Residential, with a range of density codes (R35, R50 and R60). The amendment was advertised for public comment from 6 October 2022 to 9 December 2022. 49 submissions were received. Council considered the amendment in February 2023 and resolved to recommend to the Western



Australian Planning Commission that the amendment be approved with modifications as recommended by the Department of Planning, Lands and Heritage. At the close of 2022/23 the amendment was with the Department of Planning, Lands and Heritage for finalisation.

In December 2022, Council initiated Town Planning Scheme No. 24 Amendment No. 98 to introduce a planning framework into TPS 24 for premises which predominately involve the sale and consumption of smoking implements. The amendment was advertised from 27 April to 12 June 2023. 434 people visited the project online, and 44 submissions were received. The amendment will be considered by Council in the first quarter of 2023/24.

The City's consultants undertook community engagement, including a Community Reference Group, and subsequently prepared a business case

for land uses at the Maylands Brickworks heritage site. Council considered the outcomes of the community engagement and the business case in June 2023, and resolved to endorse a conservation package, and engage further with the Community Reference Group in relation to funding options. Council also resolved to enter into an MOU with the Friends of Maylands Brickworks for funding options, and enter into a lease for premises on the site for occasional use.



Waste Management

The City's Waste Management service provides quality waste collection and management for residents and the community. The team works to maximise recovery of waste to minimise landfill costs, emissions and environmental impact.

FOGO material collected from kerbside bin collections is processed at the Red Hill Waste Management Facility operated by the Eastern Metropolitan Regional Council. Over 10,000 tonnes of FOGO material was recovered and diverted from landfill this year.

Since the initial FOGO rollout in March 2021 to all single-unit dwellings, the City has been busy rolling out to the remaining larger properties, such as apartment complexes. 97% of households have access to a FOGO collection service and the City will continue the rollout to the remaining properties (multi-unit dwellings).

Residents can collect two rolls of compostable bin liners per waste year (April 1 to March 31) from the Civic Centre or any City library. This is to provide ongoing support to residents to ensure there is no plastic contamination in the FOGO bin. 16,043 rolls of liners were collected during 2022/23.

The City partnered with the Eastern Metropolitan Regional Council (EMRC) to run a seven-week bin-tagging program to help residents improve their recycling efforts and make the most of their FOGO bin. FOGO bin contamination decreased during the program and more than 87% of FOGO bins didn't have any contamination by the end of the program.

Recyclables collected from kerbside bin collections are processed at the South Guildford Material Recycling Facility. Over 3,500 tonnes of recyclables, including paper, glass, cardboard, aluminium/steel cans and hard plastics, were diverted from landfill.

City of Bayswater residents can drop off e-waste at the Baywaste Transfer Station, free of charge. 40 tonnes of e-waste was collected and sent for recycling.

City of Bayswater residents can drop off old bicycles at the Baywaste Transfer Station, free of charge. In order for bicycles to be donated to Bicycles for Humanity, they need to be in easily repairable condition. Over 3 tonnes of bicycles were collected and donated to Bicycles for Humanity.

The City runs cloth nappy workshops with the Nappy Guru. This project aims to encourage the use of sustainable alternatives to disposable nappies and baby products. 12 workshops were held across City facilities. In conjunction with the workshops, the City offers a rebate to residents who attend a workshop. The scheme offers a 50% rebate of up to \$100 for the purchase of modern cloth nappies. 50 rebates totalling \$4,756 were approved in 2022/23.

The City provides dog waste bags at public reserves and parks to encourage residents to do the right thing and pick up after their dog. The City manages over 200 dog bag dispensers across 112 parks.

“Over 3,500 tonnes of recyclables, including paper, glass, cardboard, aluminium/steel cans and hard plastics, were diverted from landfill.”



Vibrancy



King William Street,
Bayswater

Vibrancy goals

V1	Plan for increased business opportunities around transport nodes.
V2	Encourage economic development across the City, and provide increased opportunities for people to live and work locally by facilitating new investment in the City.
V3	Activate the City's town and neighbourhood centres.
V4	Support businesses across the City to grow and thrive.

Progress – Corporate Business Plan 2019 - 2023 – Actions

CBP 2019 - 2023	CBP Action	Status June 2023	Comment
E2.1.1	Strengthen the Morley Town Centre as a pedestrian-friendly environment to meet the requirements of a Strategic Metropolitan Centre.	On-Track	The City commenced work with consultants Porter Consulting Engineers to finalise the detailed design in accordance with the cross section adopted by Council at the 26 April 2023 Ordinary Council Meeting. The detailed design aims to create an environment which is more pedestrian friendly.
E2.1.2	Implement Town Centre Activation Plans.	On-Track	<p>Works have been completed for the Reconnect Morley Project in partnership with RAC. The City has submitted all the required acquittal documents.</p> <p>The Bedford Rejuvenation RAC Project has been completed, with the City submitting all required acquittal documents. An opening event was held on 17 June 2023.</p> <p>Further upgrades to Bert Wright Park in Bayswater were undertaken.</p> <p>Council resolved at its Ordinary Meeting held 26 April 2023 to reinstate \$15,000 for Maylands Town Centre – City-led infrastructure activations. City officers consulted with Maylands Business Association members, members of Creative Maylands and other local business owners who advised they were supportive of the following projects:</p> <ul style="list-style-type: none"> • Bike rack replacement • Planter box artwork • Interactive mural artwork <p>Due to the late reallocation of funds, these projects were not finalised in the 22/23 financial year, and the funds were carried forward. Works will be completed in the first quarter of 23/24.</p>
E2.1.3	Develop and implement a Public Art Strategic Plan.	On-Track	The City is developing the strategy in-house. It is anticipated the draft strategy will be presented to Council in mid to late 2023.

Service Achievements



Business and Investor Breakfast,
City of Bayswater Civic Centre,
Morley

Economic Development

The City's Economic Development service works to encourage new development to occur and supports prospective and existing City businesses.

As part of the 2022/23 budget process, Council allocated funds to employ an Economic Development Advisor to implement the Interim Economic Development Strategy. The City had difficulties filling the position and it remained vacant until January 2023, delaying implementation of the Strategy. Much work has progressed since a successful appointment to the position.

The City has developed a City of Bayswater Investment Prospectus to encourage development in the City. The prospectus is available online. 65 electronic copies of the prospectus were downloaded and 280 hard copies were handed out at the City's Business and Investor Breakfast.

The City held the Business and Investor Breakfast on 12 May 2023. The fully booked breakfast provided an update to 130 businesses and investors regarding significant projects occurring across the City and confirmed the City was open for business. Attendees

heard from the City, Vicinity Centres, DevelopmentWA, Metronet and event sponsor Businessplex.

The City has been advocating for the need for infill sewerage in the Bayswater Industrial Area to help revitalise the area and encourage a greater density and diversity of uses. Six letters were written to Ministers and advocacy efforts continue.

To encourage growth and vibrancy, the City has been meeting with developers to understand how it can assist to support development across the City. The City has met with a number of different developers including Yaran and TenGolf.

At the Ordinary Council Meeting held 28 March 2023, Council considered and endorsed a Notice of Motion to investigate an innovation cluster within the Bayswater Industrial Area. Officers have been undertaking this investigation and will present a report on the matter to Council in 2023/24.

At the Ordinary Council Meeting held 26 April 2023, Council considered and endorsed a Notice of Motion to contact the owner of 65-79 Russell Street, Morley (Bunnings site) to understand their plans for the



“To encourage growth and vibrancy, the City has been meeting with developers to understand how it can assist to support development across the City.”

site and opportunities to revitalise it. At the close of 2022/23 no response had yet been received to the City's correspondence.

One of the actions of the Interim Economic Development Strategy is to facilitate traineeships and apprenticeships for local students. The City has been in contact with registered training organisations and local schools. All have advised they have pathways established and do not need the assistance of the City at this time.

Commercial Activities

The City's Commercial Activities service provides responsible management of land and property in ownership or control of the City. The service develops commercially focused opportunities to provide sustainable and accessible community activities and facilities that balance financial and social capital outcomes.

BlueFit manages the Morley Sport and Recreation Centre on behalf of the City under a management agreement. This management includes operational

expectations including participation and financial outcomes that are monitored by the Commercial Activities area. Negotiations related to these expectations have ultimately resulted in a cancellation of the management agreement. Management of the facility will transition back to the City in 2023/24.

The Commercial Activities area manages a number of commercial leases throughout the City. The renewal of two of these leases during the financial year resulted in improved revenue outcomes for the City. Further commercial lease opportunities were investigated.

Work commenced on the development of a commercial activity strategy with a number of workshops held with local government stakeholders to establish future opportunities.

A number of land transactions were enacted over the period consistent with the City's Land Acquisition and Disposal Strategy.



“The City partnered with RAC, through its Reconnect WA initiative, to deliver a series of creative public space improvements in three project locations within the Morley Town Centre.”

RAC public space improvement, Morley Library

Place Management and Town Centre Activation

The City's Place Management and Town Centre Activation service works to improve the amenity, function, safety, economic effectiveness and visitation of public spaces and town centres in collaboration with community groups and businesses. Many activations took place during 2022/23.

The City partnered with RAC, through its Reconnect WA initiative, to deliver a series of creative public space improvements in three project locations within the Morley Town Centre.

The three projects completed were:

- The creation of a public space out the front of restaurants at 250 Walter Road West
- Public space improvement at Morley Library
- Seating and shade along Progress Street.

A community survey was conducted following the completion of the projects to understand the impact. 167 people participated in the survey which showed the projects resulted in an increased sense of safety (from 6 to 8 out of 10), an increased sense of pride (from 4 to 6 out of 10) and an increased sense of community (from 4 to 6 out of 10).

The City reviewed its Placemaking Grants in 2022/23 to instill a more business focus, while continuing to support community initiatives. Applicants were eligible for up to \$2,000. The City received and supported 28 applications from both businesses and community groups across all four town centres and the Bedford shopping precincts.

The Noranda Vibes town team applied for a grant from the Department of Local Government, Sport and Cultural Industries to design and install chess



Chess tables at Noranda Nook, Noranda



Placemaking Grant recipient, 3.8 Baysie, Bayswater

tables in the park reserve known as Noranda Nook by June 2022. There were challenges in selecting an appropriate location in Noranda Nook due to maintenance and existing infrastructure. Three chess tables were installed in May 2023 once the final location had been approved.

The Morley Activity Centre Streetscape Plan was adopted by Council in March 2020. As part of implementing the Streetscape Plan, the City appointed Porter Consulting Engineers to develop detailed designs for improvements of Russell Street between Broun Avenue and Rudloc Road. The detailed designs were delayed from October 2022 to April 2023 for Council to consider a standard layout (cross section). At the Ordinary Council Meeting held 26 April 2023, Council endorsed the standard cross section and the consultants are now working on the designs.

The City partnered with many businesses and community groups across the town centres to hold a series of eight events in celebration of Pride month and PrideFEST during November 2022. The events included meet and greets, a roller derby and drag bingo.

The City partnered with LACE and was supported by a \$10,000 RAC grant to encourage increased activation of Roxy Lane in Maylands. The improvements included the installation of festoon lighting, iconography on the ground and more greenery.

The City completed upgrades to Bert Wright Park in Bayswater with new seating, paths and barbecues.



Project Services

Project Services manages infrastructure and assets within the City's public spaces. This includes designing, procuring and delivering new and replacement assets in line with the City's strategic direction, industry trends and community expectations. The service manages City golf courses, develops strategic leisure and recreation plans, liaises with sporting clubs and engages the community in corporate projects.

During 2022/23, the City worked with the community and facility users to relocate and construct a new City of Bayswater Skate Park within Wotton Reserve, Embleton. This \$2,500,000 facility was fully funded by the Public Transport Authority of Western Australia and has been hugely popular.

Project Services submitted grant applications through the Department of Local Government, Sport and Cultural Industries' Community Sporting and Recreation Facilities Fund, and Every Club

Grant Scheme to deliver sporting infrastructure and community club upskiller programs across the City. More than \$300,000 in grant aid was received.

An upgrade to 100 lux LED sports lighting at RA Cook Reserve in Bedford was completed. The Morley Bulldogs Australian Rules Football teams can now play night fixtures at their home ground. The upgrade has particularly enhanced girls' participation in the sport, allowing them to play their games on Friday evenings as per the WA Football Commission's fixtures. Funding for the project was provided through the Department of Local Government, Sport and Cultural Industries' Community Sporting and Recreation Facilities Fund, the Morley Bulldogs and the City of Bayswater.

An upgrade of sports lighting at Upper Hillcrest Reserve in Bayswater was also completed. The upgrade enables Bayswater Senior and Junior Football Clubs to play night fixtures at their home



**Redeveloped play space
Lower Hillcrest Reserve, Bayswater**



**Redeveloped play space
Feredy Reserve, Embleton**



**New synthetic bowling green,
Bedford Bowling Club**

ground, in particular allowing women and girls teams to play their games on Friday evenings. The City provided \$75,000 towards the project.

Following 15 years of intensive use, the concrete skate surface at the iconic Crimea Skate Park was replaced, as well as feature elements and grind rails. The City provided \$100,000 to the project.

The City redeveloped play spaces at Kelvin Reserve, Maylands; Lower Hillcrest Reserve, Bayswater; and Feredy Reserve, Embleton. Birkett Reserve, Bedford is pending completion subject to equipment delivery. The City provided \$250,000 toward these redevelopments. The City's Play Space Strategy, which guides and informs play space renewals across the City, was reviewed for the period 2022 to 2025. The strategy sets out a rolling 15-year asset replacement program.

New synthetic bowling greens were installed at Bedford Bowling Club and Morley Bowling Club to

assist and enable all-year play. Funding was provided through the Department of Local Government, Sport and Cultural Industries' Community Sporting and Recreation Facilities Fund, Bedford Bowling Club, Morley Bowling Club and the City of Bayswater.

Project Services administered the seasonal reserve hire bookings of 25 clubs utilising 16 grounds through the winter season and 30 clubs utilising 18 grounds during the summer season. Bookings were also administered for more than 15 community groups utilising four community halls.

The City promoted nine Community Upskiller courses in a range of topics, including grant writing, strategic planning, club governance, cultural awareness and first aid. 133 participants benefitted from the sessions throughout the year.



Major Projects

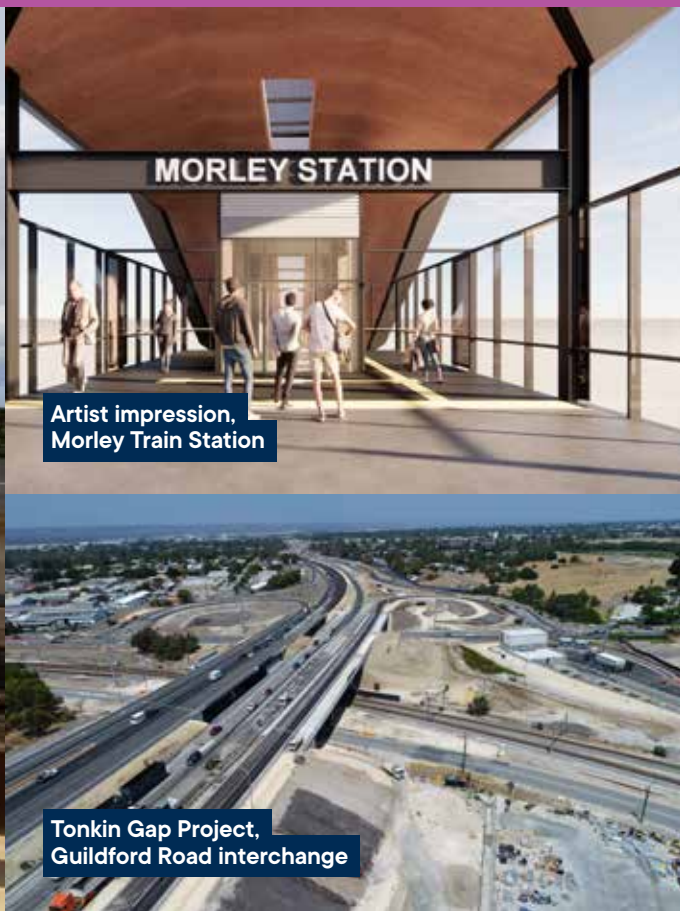
This service leads and coordinates the City's interactions and responses to requirements associated with major state projects. It advocates for the community, ensuring these projects are delivered in a timely and integrated way. The City is working to capitalise on the unprecedented opportunities for our district, associated with the considerable level of state investment in the area, to achieve the best outcomes for our community.

The Major Projects service advocated for our community and ensured City responsibilities were met to support the many State Government-managed infrastructure projects currently being undertaken in the City. 2022/23 progress information on these significant projects is provided below.

The \$253 million Bayswater Train Station Redevelopment is under construction. The station is an important METRONET precinct, connecting the Midland Line, Forrestfield-Airport Link and Morley-Ellenbrook Line. This will give people the option to travel to the airport, Swan Valley tourist region, the CBD and beyond, right through the heart of Bayswater.

The new station will improve connections across the metropolitan rail network, allowing increased bus services to the station, improving cycling and pedestrian movements, and creating a rail bridge and station that fits within and complements the town centre. 2022/23 saw significant progress, including but not limited to, the bittersweet farewell to the iconic Bayswater Rail Bridge and demolition of the old Station Building and platforms. Four new bridge beams for the new elevated station platforms were erected. The new Leake Street underpass was installed. The Public Art Implementation Report and Landscaping Design documentation for the Station Precinct were developed.

The \$290 million State and Federal Government-funded Tonkin Gap Project started in 2020 and is expected to be completed in 2023/24. This project is one of many improvements to transform Tonkin Highway by providing a north-south transport link from Muchea to Mundijong. This will eliminate the bottleneck, improve traffic flow and efficiency, and improve the cycling and pedestrian experience.



Artist impression,
Morley Train Station

Tonkin Gap Project,
Guildford Road interchange

Rail-enabling works for the METRONET Morley-Ellenbrook Line will also be completed as part of this project, including underpasses, bridges and dive structures. Key activities undertaken during 2022/23 included:

- Demolition of the old Broun Avenue bridge and construction of a new bridge that is wider and taller to facilitate a new integrated bus interchange and connection to the Morley Train Station underneath
- Installation of new bridges over the Swan River, Dunstone Road, Guildford Road, Railway Parade to allow additional traffic lanes along Tonkin Highway
- Commenced Design Documentation for the Under the Redcliffe Bridge Project.

The \$1.1 billion Morley-Ellenbrook Line Project will provide rail connection from Ellenbrook to the Bayswater Train Station. The 21-kilometre rail line will include new stations in Morley, Noranda, Whiteman Park and Ellenbrook. Trains to Ellenbrook will head north-east from Bayswater Station, rising to cross over the existing Midland lines and then cross over Railway

Parade and Clavering Road on a viaduct, before entering the Tonkin Highway tunnel dive structure to continue north to Ellenbrook.

This year has seen the completion of the southern dive structure from Tonkin Highway to the Bayswater viaduct structure along Railway Parade. Construction commenced on the viaduct structure including piling, dewatering and earthworks.

Preliminary works started on the Morley and Noranda Train Station developments. Throughout the process, the City advocated for safer and less intrusive station access for the community.

The State Government allocated \$15 million to upgrade local roads and improve safety and access for road users, cyclists and pedestrians around the area of Maylands and sought feedback from a Community Reference Group on the various improvements.

Leadership and Governance



Leadership and Governance goals

- G1** Engage the community in a meaningful way.
- G2** Plan and deliver projects and services in a sustainable way.
- G3** Provide good customer service.
- G4** Communicate in a clear and transparent way.

Progress – Corporate Business Plan 2019 - 2023 – Actions

CBP 2019 - 2023	CBP Action	Status June 2023	Comment
L1.11	Investigate opportunities to simplify processes and reduce red tape in all areas of the City's business.	On-Track	Business processes and workflows are continually reviewed and updated to ensure efficiency gains are realised and that the customer service provided is of a high calibre.
L2.12	Undertake a Community Perception Survey every two years.	On-Track	The Community Perception Survey was conducted in 2021 and 2023.
L2.21	Develop, review and implement processes and corporate systems to be more responsive to community needs and contemporary customer interaction.	On-Track	The City is assessing a preferred payment gateway solution to progress the online services solutions in line with the City's digital transformation strategy. The Eden ERP project is progressing as per schedule.
L3.11	Coordinate ongoing training programs for Elected Members.	On-Track	One Councillor completed the AICD Company Directors Course in April 2023. One Councillor completed the Economic Development Essentials for Elected Members course in June 2023.
L3.12	Undertake annual staff satisfaction surveys.	On-Track	The next annual staff satisfaction survey will be undertaken in March 2024.
L3.13	Provide an annual report on the implementation of approved strategies.	On-Track	Annual progress updates against all informing strategies and plans were prepared and will be presented to the Audit and Risk Management Committee in August 2023. These reports will also be used as an input to business planning for 2024/25.

CBP 2019 - 2023	CBP Action	Status June 2023	Comment
	Number of industry awards applied for and outcome.	On-Track	<p>Applications were made for eight awards during 2022/23 and five were received:</p> <ul style="list-style-type: none">• Finalist in LG Professionals Australia National Federation Awards• Finalist in AIM's WA Environmental Sustainability Awards• Finalist in the Institute of Public Administration Australia (IPAA) WA Achievement Awards• Environmental Health Australia (EHA) WA Certificate – Environmental Health Team that has demonstrated a high level of service in the field of environmental health• Ecological Society of Australia (ESA) Ecological Impact Award: Highly Commended.



Galleria Shopping Centre,
Morley

Service Achievements



Maylands Waterland opening

Communications and Marketing

The City's Communications and Marketing service provides high-level communications support that includes the provision of issues management advice, media management (including radio, print, online and social media) and publications. The service also provides a marketing function that includes brand management and the provision of in-house graphic design services. Communications and Marketing also manages the City's website and web users across the organisation.

The Communications and Marketing team prepared and implemented a communications and marketing plan to promote the City's Business and Investor Breakfast event. This included producing an Investment Prospectus to increase awareness of the investment opportunities within the City. Promotions resulted in a sold-out event with 120 registrations and 65 downloads of the prospectus.

Communications and Marketing implemented comprehensive publicity campaigns to promote the official openings of two major recreation facilities,

Maylands Waterland and the City of Bayswater Skate Park. These secured significant amounts of positive metropolitan press, including mentions on Channel 7, Channel 9 and Channel 10, ABC radio, 6PR, 92.9fm, PerthNow and Perth Voice newspapers, in addition to a number of websites and blogs. The team also regularly communicated updates on the City's refurbishment of popular recreation facility, Bayswater Waves.

Communications and Marketing supported extensive promotion of major City events, including the annual Community Art Awards and Exhibition, Carols by Candlelight, Bayswater Community Concert with Dami Im, International Women's Day, Evening in the Park, Music in the Park, PrideFEST and Avon Descent.

The promotion of place management initiatives was supported, including the RAC Reconnect WA projects to increase connectivity and enhance public spaces within the City's town centres, and Placemaking Grant projects that improve local business shopfronts.

In conjunction with the City's website provider, the team implemented a number of improvements to



City of Bayswater Skate Park opening, Embleton

the City's website across accessibility, search, speed and style. The team developed and implemented a Service Level Agreement with its website provider, and continued to manage the website and assist web users across the organisation. In the 2022/23 Financial Year, the City's website received 1.7 million page views with 297,000 users visiting across a total of 461,812 sessions (times visited).

A plan to communicate the 2022/23 Budget was developed, which included producing a media statement, mayoral speech, rates brochure, rates notice, FAQs and digital communications via the City's website and e-newsletter.

Communications and Marketing assisted in promoting engagement projects including the Local Planning Strategy, Crime and Community Safety Plan, Cat Local Law, Australia Day Citizenship Ceremony, Bedford RAC project, Local Bike Plan, Drake Street Bike Path, Health Local Law, Skate and BMX Strategy, Skate Park Public Art, Low-Cost Urban Road Safety, Laneway Naming, Scheme Amendment 98 Vaping, Underground

Power, Ward Boundary Review, Bedford North TPS Amendment and Design Guidelines Policy for Bedford North, and Events Strategy.

The City's Bayswater Brief fortnightly e-newsletter continued to perform well, with an average open rate of 51% (a good rate is considered to be 17-28%). Over the financial year, a targeted marketing campaign ran to encourage sign ups, with the number of subscribers increasing by 316 to 1,920.

Across the 2022/23 financial year, the City's Facebook followers increased by 1,049 from 15,845 to 16,894. Instagram followers increased by 672 from 4,506 to 5,178. LinkedIn followers increased by 688 from 2,759 to 3,447.

The City's Community Perception Survey 2023 reported high community satisfaction with the City's communications for activities, events and services at 78.1%.



Community Engagement

The Community Engagement service educates, supports and advises City staff on their community engagement strategies, processes and engagement activities. The team manages the City's online community engagement hub, Engage Bayswater, which has information about City projects and provides various ways for the community to have their say.

Community Engagement is a priority in the City, and this service ensures our community and stakeholders are engaged in City projects, initiatives and Council decisions, where they have an interest or will be impacted.

Participation in community engagement continued to grow during 2022/23. There was a 91% increase in visits to Engage Bayswater and an increase of nearly 70% in people taking part in engagement opportunities online.

Registrations to Engage Bayswater also saw a large increase, primarily due to the Low-Cost Urban Road Safety project, which focused on the experiences of affected residents. These results reflect the high quality of information provided on projects and the strong promotion and signposting to Engage Bayswater.

In-person engagement allows the City to gain a deeper understanding of the opportunities, issues and experiences of our community members, particularly when they are invited to participate or partner with us throughout the process. To facilitate in-person

engagement, the team delivered five workshops, 18 pop-ups, three walking audits and door-knocked 165 properties regarding the Drake Street Bike Path project.

The Community Engagement service continues to provide advice and training to City staff to ensure community engagement is part of project planning and is conducted to a high standard. The community engagement team advised and assisted project teams on more than 50 projects and provided 17 staff members with Engagement Essentials IAP2 module training and 22 staff members with personalised Engage Bayswater Hub training. The team also updated the community engagement resources on the City's intranet, centralising information and improving usability to enhance community engagement practice across the organisation.

The team worked with consultants to survey a sample of the community for the 2023 biennial Community Perception Survey. This helps the City understand how it is tracking as an organisation in providing services and amenities. Over 1,000 people participated in the survey, with 87.5% satisfied or highly satisfied with the City of Bayswater. Satisfaction with the City's community engagement remains strong with a third of participants rating the process as acceptable, another third as good, and a fifth as very good.



Customer Service

The City's Customer Service team provides quality frontline assistance to community members and plays a crucial role in supporting business units across the organisation. Core duties of the Customer Service team includes responding to customer enquiries, processing waste service requests and animal registrations, responding to plan search requests and requests for Electronic Advice of Sale, and receipting payments such as Council rates and infringement notices.

The City's Customer Service team uses a web-based Knowledge Management System to assist them in answering questions from the public. The team created 794 pages of information in the knowledge management system during 2022/23, increasing the total number of pages from 1,568 to 2,362.

A total of 65,328 phone calls were answered by Customer Service in 2022/23. Customers waited an average of 12 seconds for their call to be answered. There was a reduction in the number of abandoned calls due to touchpoint access being enabled for the whole team, the use of headsets across the team and

the use of the Knowledge Management System as a reference tool, reducing call time.

A total of 35,774 customers visited the Civic Centre to make payments, lodge service requests, attend meetings and events, have documents signed by the Justice of the Peace and collect tip passes, FOGO liners, rat bait and more. 2,602 visitors attended Civic Centre meetings or events.

Customer Service processed rates, parking infringements, animal registrations, development applications, additional FOGO liners and more. The team processed 1,327 animal registrations, with October and November the busiest months. The team also processed 1,103 development applications.

Customer Service receives requests to provide property information from settlement agents through Western Australia's land information authority, Landgate. Processing a request for the Electronic Advice of Sale can take up to 10 days, as the request is referred to multiple teams within the organisation. Customer Service monitors request progress and



ensures the information is sent to the settlement agent before property settlement. On average, the team processed requests for Electronic Advice of Sales within three business days. 1,848 requests were processed in 2022/23.

Customer Service processes requests for copies of the building plans of properties within the City. Processing a plan search request can take up to 10 days. On average, the team processes plan search requests within five days of receiving payment. The team processed 469 plan search requests in the 2022/23 financial year.

Households can access a combination of the following waste services by visiting the Civic Centre: whitegoods and mattress collections, general waste bulk bins, green waste bulk bins and tip passes. Households can also collect a maximum of two free rolls of FOGO bin liners each waste calendar (1 April to 31 March). During 2022/23, Customer Service processed 9,233 waste service requests. Requests for bulk bins increased by

100% in 2022/23 to 484 requests, up from 236 requests in 2021/22. The team continued to issue a large number of tip passes, with 7,977 tip passes issued in 2022/23. This number has risen in recent years, with many customers choosing to collect FOGO liners alongside their tip passes.

Snap Send Solve is a platform that enables residents to report local issues to the City from their mobile device. Residents upload a photo and brief description of the issue to the app, which is then reported to the City. The Customer Service team assists in responding to Snap Send Solve requests. 879 Snap Send Solve requests were received in the 2022/23 financial year, an increase of 154% compared to the 2021/22 financial year.

Following an audit, the City developed a new Complaint Management Policy and Complaint Handling Management Practice, and updated the City's corporate applications to better capture customer feedback.



Depot Administration

The Depot Administration service manages the depot facility operations, which includes an essential supply store and bulk fuel. This service also provides administrative support and business improvement services to the City's Parks and Gardens, Engineering Operations and Fleet Services teams. Customer care for requests relating to infrastructure operations are also managed by this service.

During 2022/23, improvements were made to the store's area to increase its capacity and operating efficiency, which included reconfiguration of the storage area, automation of roller doors and the provision of automatic entry doors. Further improvements to the depot facility are planned for 2023/24 including upgrades to staff kitchens, the replacement of an access staircase, the provision of a suspended ceiling and air conditioning in the store's area.



Financial Services

The City's Financial Services team oversees the City's financial strategy and processes including financial planning, budget preparation, provision of financial advice and management of rates and investments. The team also works to ensure the ongoing financial sustainability of the City.

Throughout 2022/23, Financial Services:

- Maintained and improved compliance with accounting standards, Office of the Auditor General (OAG) best practice guides and other relevant legislation
- Managed Accounts Payable and Accounts Receivable
- Oversaw operational and capital expenditure and facilitated monthly financial reporting
- Liaised with the OAG to complete the external audit
- Finalised the Annual Financial Report for 2021/22 including the audit
- Prepared the Annual Budget for 2023/24 Financial Year which was adopted by Council. The process was changed to review the budget from a Service Plan perspective
- Prepared the City's Long-Term Financial Plan (LTFP) which was endorsed by Council

- Managed rating services for the City, including administering the Financial Hardship Policy
- Administered the City's cash investments and loans
- Provided advice across the organisation on financial matters relating to projects
- Participated in the planned upgrading of the City's ERP project.

Statistics

	2021/22	2022/23
Total number of properties	32,799	32,991
Rate revenue increases	2.50%	4.95%
Rate collection	96.16%	95.28%
Sundry debtor invoices	1,377	1,062
Creditor invoices	16,170	16,730
Sundry debtor collection	89%	98%

Governance and Council Support

The Governance and Council Support service provides support and advice to the Council, Executive and City officers to maintain good governance, decision-making and legislative compliance. The Governance team is responsible for the coordination of Council and Committee agendas and minutes, conflicts of interest and related party disclosures, governance registers, delegations, local laws and policies, and Freedom of Information requests.

During 2022/23, the Governance team assisted the Council to implement a number of key legislative reforms resulting from the *Local Government Act Amendment 2023*.

In December 2022, the City undertook a ward boundary and representation review which included a discussion paper for public comment that outlined the review and presented advantages and disadvantages for a number of options relating to the ward system and Elected Member representation. The outcome of the review was a transition plan to reduce the total number of Elected Members over time from 11 to nine, and adjust the ward boundaries to maintain equal representation of electors across the four wards. These changes will be implemented in two stages, with some occurring in 2023 and some occurring in 2025.

Preparations commenced for the October 2023 local government elections, with work being completed on FAQs and the website. The WA Electoral Commission was appointed to conduct the election on behalf of the City of Bayswater. In accordance with local government reforms, the City prepared for the introduction of optional preferential voting for all council elections, the public election of the Mayor and the reduction of one Councillor position in the Central Ward.

The City completed a review of the *Keeping and Control of Cats Local Law 2016*. The new *Keeping and Control of Cats Local Law 2022* was adopted by Council in August 2022 and gazetted in October 2022. The new local law included provisions for 42 Cat Prohibited Areas as well as an additional clause regarding a cat being under effective control in a

public place. In December 2022, the Joint Standing Committee on Delegated Legislation requested the City prepare an amendment to this local law to remove this clause, which commenced in early 2023.

The City commenced a review of the *Health Local Laws 2001* in late 2022. This review focused on providing obligations and requirements that apply to the owners and occupiers of land in order to reduce unacceptable risks to public health within the City of Bayswater. The *Health Local Law 2023* was made by Council in July 2023.

A range of governance policies have been introduced, updated and reviewed, including the:

- Senior Employees Conferences Policy
- Contact with Developers Policy
- Elected Members Issue of Equipment Policy
- Integrated Planning and Reporting Policy
- Electronic Attendance for Council Meetings Policy
- Code of Conduct and Complaints Policy
- CEO Performance Review Policy.

The City activated a new online petitions and deputations module in June 2023. The online service streamlines the process for members of the community to create and submit their petitions and deputations for consideration at Council meetings.

The annual review of delegations was undertaken in December 2022, with two new delegations added.

The team also manages the Freedom of Information process in accordance with the *Freedom of Information Act 1992*. Further information is provided in the Disclosures section of this report.



Information Services

The City's Information Services team manages digital governance, implementation, enablement and support. The service supports the requirements of the City's business operations and community with digital solution capabilities. The team is responsible for the digital security, business continuity and effective support of the City's digital infrastructure and application systems.

Information Services has progressed the City's digital capabilities. During 2022/23, continued improvements were made across a range of digital defense mechanisms and governance to evolve the maturity of the City to respond and defend against cyber-attacks.

Following detailed planning, the City commenced Phase One implementation of the City's core Enterprise Resource Planning system transformation to Software as a Service (Business Continuity – End of Vendor Support on premise). This transformation will enable continual vendor support, enhance cyber security, remove the requirement to host this system on premise and ensure the City's core system will support the next phases of service transformation for the community and internal business operations.

Key progress achievements include:

- Revaluating Microsoft Licensing agreement
- Upgrading email services from on premise to be hosted externally online
- Undertaking of first phases of OneDrive implementation
- Microsoft Exchange online project ongoing
- Backup data to AWS cloud project ongoing

Work on this major City project will continue in 2023/24 with continued digital migration/transformations to Software as a Service, such as the City's email system and backups. A revision of disaster recovery capabilities will be conducted, as well as the creation of the City's Information Security Action Plan. The Plan will provide focus on continual service improvement across people, process and technology resulting in a maturing cyber security posture for the City.



Organisational Planning and Development

The Organisational Planning and Development service ensures the City is planning effectively for the future of our community and is performing according to plan. This service facilitates a business planning process that links community and Council priorities to financial capacity, service and project delivery and asset management, and ensures ongoing compliance with the Integrated Planning and Reporting requirements as set by the State Government through the *Local Government Act 1995*.

This service manages the development and finalisation of the City's Strategic Community Plan, Corporate Business Plan, and Annual Report. This service coordinates and manages quarterly progress reporting to Council (via the Audit and Risk Management Committee) on the objectives and commitments outlined in the City's Corporate Business Plan and other informing strategies and plans.

A new Council-led business planning and budgeting approach was introduced in 2022/23, with fully costed service plans and project plans being prepared and forming the City's Corporate Business Plan 2023/24 – 2026/27. The City's Corporate Business

Plan 2023/24 – 2026/27 and Annual Budget 2023/24 were adopted by Council on 21 June 2023. Quarterly performance reporting on City progress has been provided to Council as part of the City's cyclical reporting process.

An Integrated Planning and Reporting (IPR) Policy was developed, re-confirming Council's commitment to the implementation of IPR at the City of Bayswater. This policy was endorsed at the June 2023 Policy Review and Development Committee for consideration by Council in July 2023. A more detailed IPR management practice, setting out roles, responsibilities and timeframes to operationalise this policy and guide the administration is being developed.

The Annual Report 2021/22 was finalised and accepted by Council at its 23 May 2023 meeting. The Annual Meeting of Electors was held on 10 July 2023.



**R U OK Day, City of Bayswater
Civic Centre, Morley**



**Good Food, Good Mood workshop
City of Bayswater Civic Centre,
Morley**



**Lunchtime Tai Chi session
City of Bayswater Civic Centre,
Morley**

People, Culture and Safety

This service delivers all human resources activities for the City, including recruitment, performance management, training, workplace culture, payroll, employee relations and safety management. The support and solutions provided ensure the City has adequate people capacity and capability to deliver quality services to the community.

During 2022/23, the City transitioned to the new Work Health and Safety legislation, which included updating the relevant management practices and educating relevant parties. A Work Health and Safety Management Plan was developed, outlining the authorities and accountabilities for all employees. A new case management system was implemented which provides easier access for reporting hazards and incidents, and management reporting. The City also implemented a new Fitness for Work Management Practice which includes random drug and alcohol testing.

The City implemented a new Employee Code of Conduct, and reviewed and streamlined a number of processes including recruitment, discipline, grievance resolution and performance management.

The City transitioned to the new Industrial Legislation, which included updating the relevant management practices and educating relevant parties. Two new Industrial Agreements were negotiated under the new legislation.

People, Culture and Safety continued to foster a constructive organisational culture via the implementation of Culture Survey Working Group findings and facilitating a number of enhanced diversity and inclusion activities.

Plant, Fleet and Equipment

The Plant, Fleet and Equipment service manages the City's plant, fleet and depot equipment assets in accordance with asset management priorities and relevant industry standards. This includes all repairs and servicing of the City's plant and fleet, and the long-term plant and fleet replacement program.

The City continues its efforts to integrate electric vehicles into the fleet. The City has ordered an additional Hyundai electric vehicle to bring the total to three EVs in the City's fleet. Our Rangers team conducted trials of the new Peugeot electric van to consider the applicability in their service delivery. At the close of 2022/23 the City has converted over 70% of eligible vehicles to hybrid/electric.

Extended lead times from equipment manufacturers continues to be a challenge for the City but the team is working to find innovative solutions to deliver new equipment to the City.

Procurement

The City's Procurement service ensures the City's tendering, procurement and contract management practices meet regulatory and policy requirements, and reflect sector best practice.

Last year, it was reported the City was initiating a new contract management system, with a focus on building the content, and that has since been released for use by the operational areas. Further work is being done to optimise the full range of the system's functionality.

The City also developed its web-based tenders register, which shows the status of all major contracts.

Record Management

The City's Record Management service manages the records of the City in accordance with the legal requirements of the *State Records Act 2000* and the City's Recordkeeping Plan. Staff learn how to use the City's document management system as part of their induction via the City's e-learning system, Litmos. They are also informed of the legal responsibilities of all staff to achieve compliance. The Coordinator Information Management provides ongoing assistance and refresher training.

In 2022/23, the City received, through Bayswater Mail, a total of 58,015 emails. This was an increase from 57,445 in 2021/22. Of these, the Record Management service registered a total of 36,174 Council business-related emails in the City's document management system, ECM, compared to 33,640 from 2021/22, an increase of 7.5%.

During this financial year, a total of 263,745 documents were registered in ECM.

This year, the City updated its Recordkeeping Plan which has received approval from the State Records Commission. It is next due for review in 2028.

Risk Management and Audit

The City's Risk Management and Audit service ensures the City has sound risk management practices and procedures that are fully integrated and aligned with strategic objectives, as well as service and project delivery. The service enhances organisational improvement and confidence through independent assurance processes.

During 2022/23, the City reviewed and updated the City's Risk Management Framework and Policy, and provided accompanying training to all internal services.

Risk identification and assessment workshops were held with the Executive Leadership to review and update the City's Strategic Risk Register and Risk Appetite.

Risk identification and assessment workshops were held across the organisation to support the alignment of risk management to business services and functions using the City's Risk Management Framework.

The City's first Integrity Framework was developed and endorsed by Council. The City also reviewed its Public Interest Disclosure Policy, and Fraud and Corruption Policy, and developed the Fraud, Corruption and Integrity Policy.

The City also developed and implemented an Internal Audit Charter and reviewed all internal audit processes. A three-year Strategic Internal Audit Plan was developed and work was also completed to improve reporting to the City's Audit and Risk Management Committee.

Disclosures

Disclosure of Annual Remuneration

Regulation 19B in the *Local Government (Administration) Regulations 1996* requires that the Annual Report contain information on the number of employees of the local government entitled to an annual salary of \$130,000 or more, broken into \$10,000 bands.

Annual Salary (\$)	Number of Employees
130,000 – 140,000	6
140,000 – 150,000	3
150,000 – 160,000	8
160,000 – 170,000	3
170,000 – 180,000	0
180,000 – 190,000	0
190,000 – 200,000	0
200,000 – 210,000	0
210,000 – 220,000	2
220,000 – 230,000	1
230,000 – 240,000	0
240,000 – 250,000	0
250,000 – 260,000	1

The total remuneration package provided to the CEO for 2022/23 was \$362,257.00.

*As per the *Salaries and Allowances Act 1975* section 4(1) remuneration includes salary, allowances, fees, emoluments and benefits (whether in money or not).

Register of Complaints and Minor Breaches

In accordance with Section 5.121 of the *Local Government Act 1995* and Section 5.53(2), the Annual Report should disclose the number of complaints received each year. There was one complaint of minor breach determined this financial year. There were no division three behavioural complaints made during 2022/23.

The Register of Certain Complaints of Minor Breaches is maintained on the City's website: bayswater.wa.gov.au/online-services/forms-and-publications/register/2023/register-of-certain-complaints-of-minor-breach

Freedom of Information

In accordance with Sections 96 and 97 of the *Freedom of Information Act 1992*, the City is required to publish an annual information statement that details the process for applying for information under the Act, as well as information the City provides outside the Act. This document is available from City of Bayswater offices or its website.

During 2022/23, the City received 26 access applications, an increase of seven from the previous year. Three external reviews and four internal reviews were conducted.

A total of \$780 was levied for processing applications. The Act requires all applications be responded to within 45 calendar days. The City's average processing time for 2022/23 was 16 days.

Recordkeeping

The City's Information Management team manages the records of the City in accordance with the legal requirements of the *State Records Act 2000* and the City's Recordkeeping Plan. Staff learn how to use the City's document management system as part of their induction via the City's e-learning system, Litmos. They are also informed of the legal responsibilities of all staff to achieve compliance. The Coordinator Information Management provides ongoing assistance and

refresher training. During this financial year, 263,745 documents were registered in the City's document management system, ECM.

Local Law Reviews

Local Laws are reviewed at least once every eight years, in accordance with the *Local Government Act 1995*.

The City completed a review of the *Keeping and Control of Cats Local Law 2016*. The new *Keeping and Control of Cats Local Law 2022* was adopted by Council in August 2022 and gazetted in October 2022. The new local law included provisions for 42 Cat Prohibited Areas as well as an additional clause regarding a cat being under effective control in a public place. In December 2022, the Joint Standing Committee on Delegated Legislation requested the City prepare an amendment to this local law to remove this clause, which commenced in early 2023.

The City completed a review of the *Health Local Laws 2001*, and Council made the City of Bayswater *Health Local Law 2023*, which Council approved in July 2023. This was previously delayed due to the adoption of the new *Public Health Act 2016*, which is yet to be finalised.

Visit bayswater.wa.gov.au/city-and-council/management-and-governance/legislation-local-laws-and-policies

Statutory Registers

The City publishes a number of statutory registers on its website. The registers are regularly updated to meet its continued commitment to accountability and transparency.

National Competition Policy

The Competition Principles Agreement (CPA) is a contractual agreement between the Australian Federal Government and all state and territory governments. The CPA aims to ensure all public enterprises operate in a transparent manner and in the best interests of the public. Under the CPA, public enterprises are required to review their operations to ensure they do not have a competitive advantage or disadvantage due to their public status.

Competitive Neutrality under the CPA

Competitive neutrality addresses potential advantages or disadvantages that public enterprises may have compared with businesses operating in the private sector. The following services are provided by the City of Bayswater through the open tendering process, which fall within the definition of the CPA:

- Domestic waste collection including recycling, green waste and park litter bins has been contracted to Cleanaway.
- Management of the Morley Sport and Recreation Centre has been contracted to BlueFit since 1 December 2021.
- Management of the Embleton Public Golf Course and the Maylands Peninsula Public Golf Course was contracted to Golf Oracle from 2016 to 2022. Golf course management for both golf courses was amended via a deed of assignment from Golf Oracle Pty Ltd to TenGolf Maylands Pty Ltd, effective 1 July 2022.
- The operational management of the residential aged care facilities including the City of Bayswater Hostel, Carramar Hostel and the independent living units at Salisbury Retreat and Noranda Retreat facilities has been contracted to Juniper Aged Care.

General Purpose Financial Statements

An aerial photograph of a park area. In the center, there is a play structure with a green slide and a wooden platform, surrounded by a circular area of brown mulch. To the left of the play structure, there is a concrete path that leads to a wooden bench. The path is bordered by a concrete curb. The surrounding area is filled with green trees and shrubs. The overall scene is a well-maintained park area.

Mills Avenue Park,
Bayswater

City of Bayswater Financial Report for the Year Ended 30 June 2023

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

Statement by Chief Executive Officer

The accompanying financial report of the City of Bayswater has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

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

Signed on the 19th day of December 2023



JEREMY EDWARDS
CHIEF EXECUTIVE OFFICER

City of Bayswater

Statement of Comprehensive Income for the year ended 30 June 2023

	Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
Revenue				
Rates	2(a),31	54,272,528	54,390,610	51,322,916
Grants, subsidies and contributions	2(a)	4,531,334	3,534,328	4,136,311
Fees and charges	2(a)	24,186,224	22,594,704	22,945,045
Interest revenue	2(a)	2,831,591	1,356,062	693,536
Other revenue	2(a)	1,064,685	821,431	2,819,737
		<u>86,886,362</u>	<u>82,697,135</u>	<u>81,917,545</u>
Expenses				
Employee costs	2(b)	(37,149,197)	(39,054,059)	(35,134,249)
Materials and contracts		(34,587,377)	(41,386,144)	(28,730,716)
Utility charges		(3,448,616)	(3,387,856)	(3,618,219)
Depreciation		(12,401,732)	(11,853,404)	(12,051,887)
Finance costs	2(b)	(191,926)	(353,690)	(4,357)
Insurance		(1,046,821)	(1,055,300)	(976,885)
Other expenditure	2(b)	(360,039)	(665,425)	(628,704)
		<u>(89,185,708)</u>	<u>(97,755,878)</u>	<u>(81,145,017)</u>
		<u>(2,299,346)</u>	<u>(15,058,743)</u>	<u>772,528</u>
Discontinued operations	30	2,910,565	1,506,368	(8,434,169)
Capital grants, subsidies and contributions	2(a)	4,823,174	11,827,498	6,971,886
Profit on asset disposals		116,738	41,027	54,019
Loss on asset disposals		(218,549)	(353,160)	(692,052)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	9,215	0	9,992
Fair value adjustments to investment property	12	1,150,110	0	890,890
Share of net profit of associates accounted for using the equity method	25(c)	1,408,561	0	1,217,740
		<u>10,199,814</u>	<u>13,021,733</u>	<u>18,306</u>
Net result for the period	29(b)	7,900,468	(2,037,010)	790,834
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	20	93,349,153	0	8,744,537
Total other comprehensive income for the period	20	93,349,153	0	8,744,537
Total comprehensive income for the period		101,249,621	(2,037,010)	9,535,371

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



City of Bayswater
Statement of Financial Position
as at 30 June 2023

	Note	2023 \$	2022 \$
Current Assets			
Cash and cash equivalents	3	22,614,033	16,550,948
Trade and other receivables	5	4,164,394	4,258,157
Other financial assets	4(a)	73,821,963	62,428,537
Inventories	6	191,061	192,963
Other assets	7	33,235,112	29,901,494
Total Current Assets		134,026,563	113,332,099
Non-Current Assets			
Trade and other receivables	5	3,208,761	2,868,673
Other financial assets	4(b)	203,724	194,509
Other assets	7	0	346,500
Investment in associate	25(a)	36,194,706	34,616,969
Property, plant and equipment	8(a)	556,067,264	460,097,006
Infrastructure	9(a)	230,063,083	229,060,693
Right-of-use assets	11(a)	178,574	230,947
Investment property	12	10,140,000	8,989,890
Intangible assets	13	109,894	404,324
Total Non-Current Assets		836,166,006	736,809,511
Total Assets		970,192,569	850,141,610
Current Liabilities			
Trade and other payables	14	14,079,220	10,697,576
Aged Persons Homes liabilities	15	22,560,747	19,732,197
Contract and grant liabilities	16	2,421,162	2,810,626
Deferred lease liability	17	32,969	32,969
Lease liabilities	11(b)	111,059	103,181
Borrowings	18	2,360,651	288,924
Employee related provisions	19	6,585,079	6,537,988
Total Current Liabilities		48,150,887	40,203,461
Non-Current Liabilities			
Deferred lease liability	17	3,090,815	3,123,783
Lease liabilities	11(b)	91,449	138,253
Borrowings	18	14,155,732	3,176,384
Employee related provisions	19	268,545	314,209
Total Non-Current Liabilities		17,606,541	6,752,629
Total Liabilities		65,757,428	46,956,090
Net Assets		904,435,141	803,185,520
Equity			
Retained surplus		251,178,093	247,634,454
Reserve accounts	34	48,966,255	44,149,826
Revaluation surplus	20	604,290,793	511,401,240
Total Equity		904,435,141	803,185,520

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



City of Bayswater
Statement of Changes in Equity
for the year ended 30 June 2023

		Retained Surplus	Reserves Cash/ Financial Asset Backed	Revaluation Surplus	Total Equity
	Note	\$	\$	\$	\$
Balance as at 1 July 2021		251,378,117	39,560,227	502,711,805	793,650,149
Comprehensive income for the period					
Net result for the period		790,834	0	0	790,834
Other comprehensive income for the period	20	0	0	8,744,537	8,744,537
Total comprehensive income for the period		790,834	0	8,744,537	9,535,371
Disposal writeback		55,102	0	(55,102)	0
Transfers from reserve accounts	34	6,241,859	(6,241,859)	0	0
Transfers to reserve accounts	34	(10,831,458)	10,831,458	0	0
Balance as at 30 June 2022		247,634,454	44,149,826	511,401,240	803,185,520
Comprehensive income for the period					
Net result for the period		7,900,468	0	0	7,900,468
Other comprehensive income for the period	20	0	0	93,349,153	93,349,153
Total comprehensive income for the period		7,900,468	0	93,349,153	101,249,621
Disposal writeback		459,600	0	(459,600)	0
Transfers from reserve accounts	34	1,642,536	(1,642,536)	0	0
Transfers to reserve accounts	34	(6,458,965)	6,458,965	0	0
Balance as at 30 June 2023		251,178,093	48,966,255	604,290,793	904,435,141

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



City of Bayswater
Statement of Cash Flows
for the year ended 30 June 2023

	Note	2023 Actual \$	2022 Actual \$
Cash Flows from Operating Activities			
Receipts			
Rates		54,221,181	51,804,412
Grants, subsidies and contributions		4,612,282	4,064,373
Fees and charges		24,153,256	22,564,554
Interest revenue		2,831,591	693,536
Goods and services tax received		3,861,315	4,469,944
Other revenue		1,064,685	2,819,737
		90,744,310	86,416,556
Payments			
Employee costs		(37,147,770)	(35,603,811)
Materials and contracts		(29,777,195)	(31,240,107)
Utility charges		(3,448,616)	(3,618,219)
Finance costs		(191,926)	(4,357)
Insurance paid		(1,046,821)	(976,885)
Goods and services tax paid		(3,891,277)	(4,628,250)
Other expenditure		(301,627)	(628,704)
		(75,805,232)	(76,700,333)
Discontinued Operations	30	1,586,546	172,825
Net cash provided by (used in) operating activities	21(b)	16,525,624	9,889,048
Cash Flows from Investing Activities			
Payments for financial assets at amortised cost		(11,394,755)	0
Payments for assets held for sale		(360,454)	(391,234)
Payments for purchase of property, plant & equipment	8(a)	(8,610,293)	(10,554,111)
Payments for construction of infrastructure	9(a)	(8,173,344)	(12,611,961)
Net adjustment to intangible assets Work-In-Progress	13	52,212	0
Payments for intangible assets	13	0	(72,562)
Capital grants, subsidies and contributions		4,046,785	3,736,644
Proceeds for financial assets at amortised cost		0	13,116,388
Proceeds from financial assets at amortised cost - self supporting loans		1,329	5,106
Proceeds from sale of property, plant & equipment		1,040,970	414,250
Net cash provided by (used in) investing activities		(23,397,550)	(6,357,480)
Cash Flows from Financing Activities			
Repayment of borrowings	33(a)	(288,925)	(5,106)
Payments for principal portion of lease liabilities	33(d)	(116,063)	(94,798)
Proceeds from new borrowings	33(a)	13,340,000	3,463,979
Net cash provided by (used in) financing activities		12,935,012	3,364,075
Net increase (decrease) in cash held		6,063,085	6,895,643
Cash at beginning of year		16,550,948	9,655,305
Cash and cash equivalents at the end of the year	21(a)	22,614,033	16,550,948

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



City of Bayswater

Statement of Financial Activity

for the year ended 30 June 2023

	Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
Operating Activities				
Revenue from operating activities				
General rates	31	54,272,528	54,390,610	51,322,916
Grants, subsidies and contributions		4,531,334	3,534,328	4,136,311
Fees and charges		24,186,224	22,594,704	22,945,045
Interest revenue		2,831,591	1,356,062	693,536
Other revenue		1,064,685	821,431	2,819,737
Profit on asset disposals		116,738	41,027	54,019
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	9,215	0	9,992
Fair value adjustments to investment property	12	1,150,110	0	890,890
Share of net profit of associates accounted for using the equity method	25(c)	1,408,561	0	1,217,740
		89,570,986	82,738,162	84,090,186
Expenditure from operating activities				
Employee costs		(37,149,197)	(39,054,059)	(35,134,249)
Materials and contracts		(34,587,377)	(41,386,144)	(28,730,716)
Utility charges		(3,448,616)	(3,387,856)	(3,618,219)
Depreciation		(12,401,732)	(11,853,404)	(12,051,887)
Finance costs		(191,926)	(353,690)	(4,357)
Insurance		(1,046,821)	(1,055,300)	(976,885)
Other expenditure		(360,039)	(665,425)	(628,704)
Loss on asset disposals		(218,549)	(353,160)	(692,052)
		(89,404,257)	(98,109,038)	(81,837,069)
Discontinued Operations	30	2,910,565	1,506,368	(8,434,169)
Non-cash amounts excluded from operating activities	32(a)	8,982,454	12,216,777	20,097,462
Amount attributable to operating activities		12,059,748	(1,647,731)	13,916,410
Investing Activities				
Inflows from investing activities				
Capital grants, subsidies and contributions		4,823,174	11,827,498	6,971,886
Proceeds from disposal of assets		1,040,970	2,350,700	414,250
Proceeds from financial assets at amortised cost - self supporting loans	33(a)	1,329	1,329	5,106
		5,865,473	14,179,527	7,391,242
Outflows from investing activities				
Payments for assets held for sale		(360,454)	(1,000,000)	(391,230)
Purchase of property, plant and equipment	8(a)	(8,610,293)	(16,770,092)	(10,554,111)
Purchase and construction of infrastructure	9(a)	(8,173,344)	(16,458,864)	(12,611,961)
Net adjustment to intangible assets Work-In-Progress	13	52,212	0	0
Payments for intangible assets	13	0	(800,000)	(72,562)
		(17,091,879)	(35,028,956)	(23,629,864)
Non-cash amounts excluded from investing activities	32(b)	(181,818)	0	(1,535,095)
Amount attributable to investing activities		(11,408,224)	(20,849,429)	(17,773,717)
Financing Activities				
Inflows from financing activities				
Proceeds from borrowings	33(a)	13,340,000	14,140,000	3,463,979
Transfers from reserve accounts	34	1,642,536	6,231,340	6,241,859
		14,982,536	20,371,340	9,705,838
Outflows from financing activities				
Repayment of borrowings	33(a)	(288,925)	(571,259)	(5,106)
Payments for principal portion of lease liabilities	33(d)	(116,063)	(126,595)	(94,798)
Transfers to reserve accounts	34	(6,458,965)	(4,582,278)	(10,831,458)
		(6,863,953)	(5,280,132)	(10,931,362)
Amount attributable to financing activities		8,118,583	15,091,208	(1,225,524)
Movement in Surplus or Deficit				
Surplus or deficit at the start of the financial year	32(c)	12,612,756	7,405,952	17,695,587
Amount attributable to operating activities		12,059,748	(1,647,731)	13,916,410
Amount attributable to investing activities		(11,408,224)	(20,849,429)	(17,773,717)
Amount attributable to financing activities		8,118,583	15,091,208	(1,225,524)
Surplus or deficit after imposition of general rates	32(c)	21,382,863	0	12,612,756

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

City of Bayswater

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City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

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.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 35 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

Initial application of accounting standards

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

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2023

1. Basis of Preparation (Continued)

These amendments have no material impact on the current annual financial report.

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities
The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

2. Revenue and Expenses

(a) Revenue

Contract with customers

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

Revenue Category	Nature of Goods and Services	When obligations typically satisfied	Payment terms	Returns/ Refunds/ Warranties	Timing of revenue recognition
Grants, subsidies and contributions	<ul style="list-style-type: none"> Community events, minor facilities, research, design, planning evaluation and services. General appropriations and contributions with no reciprocal commitment. 	Over 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
Fees and charges - licences, registrations, approvals	<ul style="list-style-type: none"> Building, planning, development and animal management. Compliance safety check. Regulatory food, health and safety. Kerbside collection service. Gym and pool memberships. Library fees, reinstatements and private works. Fines issued for breaches of local laws. 	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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Various kiosks at the recreation facilities. 	Single point in time	In full in advance	Refund for faulty goods	At point of sale
Other Revenue	<ul style="list-style-type: none"> Commissions on art sales and vending machines. Insurance claims and other reimbursements. 	Single point in time	Monthly in arrears	None	At point of service

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

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

2. Revenue and Expenses (Continued)

(a) Revenue (Continued)

Revenue Recognition

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

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/ contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	54,272,528	0	54,272,528
Grants, subsidies and contributions	4,531,334	0	0	0	4,531,334
Fees and charges	8,657,133	0	15,529,091	0	24,186,224
Interest revenue	30	0	405,047	2,426,514	2,831,591
Other revenue	739,062	0	0	325,623	1,064,685
Capital grants, subsidies and contributions	0	4,823,174	0	0	4,823,174
Total	13,927,559	4,823,174	70,206,666	2,752,137	91,709,536

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/ contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	51,322,916	0	51,322,916
Grants, subsidies and contributions	4,136,311	0	0	0	4,136,311
Fees and charges	8,069,425	0	14,875,620	0	22,945,045
Interest revenue	336	0	431,452	261,748	693,536
Other revenue	914,972	0	0	1,904,765	2,819,737
Capital grants, subsidies and contributions	0	6,971,886	0	0	6,971,886
Total	13,121,044	6,971,886	66,629,988	2,166,513	88,889,431

	2023 Actual	2022 Actual
	\$	\$
Assets and services acquired below fair value		
Contributed assets	181,818	0
	181,818	0

Interest revenue

Financial assets at amortised cost - self supporting loans	30	336
Interest on reserve account funds	872,215	92,757
Rates instalment and penalty interest	405,047	431,452
General interest revenue	1,554,299	168,991
	2,831,591	693,536

The 2023 original budget estimate in relation to:
Rates penalty interest overdue was \$180,000.

Fees and charges relating to rates receivable

Charges on instalment plan	215,168	214,755
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The 2023 original budget estimate in relation to:
Charges on instalment plan was \$215,000.

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2023

2. Revenue and Expenses (Continued)

(b) Expenses

	Note	2023 Actual \$	2022 Actual \$
Auditors remuneration			
Audit of the Annual Financial Report		166,850	70,000
Internal audit		86,222	24,240
Grant acquittals		5,675	5,630
		<u>258,747</u>	<u>99,870</u>
Employee Costs			
Employee benefit costs		35,933,391	33,407,301
Other employee costs		1,215,806	1,726,948
		<u>37,149,197</u>	<u>35,134,249</u>
Finance costs			
Borrowings	33(a)	186,696	257
Lease liabilities	33(d)	5,230	4,100
		<u>191,926</u>	<u>4,357</u>
Other expenditure			
Impairment losses on rates and statutory receivables		78,421	175,515
Impairment losses on trade receivables		58,412	52,876
Sundry expenses		223,206	400,313
		<u>360,039</u>	<u>628,704</u>

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

3. Cash and Cash Equivalents

	Note	2023 \$	2022 \$
Cash at bank and on hand		12,210,493	7,582,860
Term deposits		10,403,540	8,968,088
Total cash and cash equivalents	21(a)	22,614,033	16,550,948
Held as			
- Unrestricted cash and cash equivalents		22,614,033	16,550,948
		22,614,033	16,550,948

Significant Accounting Policies

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, 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 and bank overdrafts.

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

Restricted Financial Assets

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

Externally imposed 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.

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2023

4. Other Financial Assets

	Note	2023 \$	2022 \$
(a) Current assets			
Financial assets at amortised cost		73,821,963	62,428,537
		<u>73,821,963</u>	<u>62,428,537</u>
Other financial assets at amortised cost			
Self supporting loans receivable	32(c)	0	1,329
Term deposits		73,821,963	62,427,208
		<u>73,821,963</u>	<u>62,428,537</u>
Held as			
- Unrestricted other financial assets at amortised cost		12,984,306	12,497,629
- Restricted other financial assets at amortised cost	21(a)	60,837,657	49,930,908
		<u>73,821,963</u>	<u>62,428,537</u>
(b) Non-current assets			
Financial assets at fair value through profit or loss		203,724	194,509
		<u>203,724</u>	<u>194,509</u>
Financial assets at fair value through profit or loss			
Units in Local Government House Trust - opening balance		194,509	184,517
Movement attributable to fair value increment		9,215	9,992
Units in Local Government House Trust - closing balance		<u>203,724</u>	<u>194,509</u>

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 18 as self-supporting loans. Fair value of financial assets at fair value through profit and loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

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 cash flows that are solely payments of principal and interest.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short-term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 28(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 and loss

The City classifies the following financial assets at fair value through profit and 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 as fair value gains and losses through profit or loss.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 26.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

5. Trade and Other Receivables

	2023	2022
	\$	\$
Current		
Rates and statutory receivables	2,370,868	2,229,907
Trade receivables	962,566	1,227,252
GST receivable	830,960	800,998
	4,164,394	4,258,157
Non-current		
Rates and statutory receivables	792,558	782,903
Trade receivables	169,221	186,313
Deferred lease receivables - Mertome	2,246,982	1,899,457
	3,208,761	2,868,673

Significant Accounting Policies

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days 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.

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2023

5. Trade and Other Receivables (Continued)

Significant Accounting Policies (Continued)

Classification and subsequent measurement (Continued)

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 26.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

6. Inventories

	2023	2022
Current	\$	\$
Fuel and materials	191,061	192,963
	191,061	192,963

The following movements in inventories occurred during the year:

Balance at beginning of year	192,963	149,661
Inventories expensed during the year	(799,957)	(692,054)
Additions to inventory	798,055	735,356
Balance at end of year	191,061	192,963

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.

7. Other Assets

	2023	2022
Current	\$	\$
Prepayments	514,106	268,735
Accrued income	3,666,726	2,262,952
Assets held for sale	29,054,280	27,369,807
	33,235,112	29,901,494
Non-current		
Prepayments	0	346,500
	0	346,500

Land and buildings classified as held for sale

Assets held for sale consist of aged care assets which the City is currently working toward divesting from. Refer to Note 30 - Discontinued Operations.

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. Accrued income which represents revenue that has been earned in the reported period but is yet to be received.

Assets Held for Sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

Assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.

The fair value of land and buildings was determined using the sales comparison approach using comparable properties in the area. This is a level 2 measurement as per the fair value hierarchy set out in Note 28(i).

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2023

8. Property, Plant and Equipment (a) Movements in Balances

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

	Total land and buildings not subject to operating lease							Total property, plant and equipment
	Land	Buildings	buildings not subject to operating lease	Total land and buildings	Furniture and equipment	Plant and equipment	Buildings - work in progress	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	303,816,980	137,477,370	441,294,350	441,294,350	3,037,582	7,550,892	3,045,695	454,928,519
Additions	0	8,373,113	8,373,113	8,373,113	786,117	1,394,881	0	10,554,111
Disposals	0	(286,956)	(286,956)	(286,956)	0	(423,154)	0	(710,110)
Depreciation	0	(2,748,181)	(2,748,181)	(2,748,181)	(1,186,854)	(740,479)	0	(4,675,514)
Transfers	0	3,045,695	3,045,695	3,045,695	0	0	0 (3,045,695)	0
Balance at 30 June 2022	303,816,980	145,861,041	449,678,021	449,678,021	2,636,845	7,782,140	0	460,097,006
Comprises:								
Gross balance amount at 30 June 2022	303,816,980	202,185,634	506,002,614	506,002,614	9,408,841	9,413,283	0	524,824,738
Accumulated depreciation at 30 June 2022	0	(56,324,593)	(56,324,593)	(56,324,593)	(6,771,996)	(1,631,143)	0	(64,727,732)
Balance at 30 June 2022	303,816,980	145,861,041	449,678,021	449,678,021	2,636,845	7,782,140	0	460,097,006
Additions	0	2,618,407	2,618,407	2,618,407	525,011	1,496,956	3,969,919	8,610,293
Disposals	(487,700)	0	(487,700)	(487,700)	0	(621,417)	0	(1,109,117)
Revaluation increments / (decrements) transferred to revaluation surplus	73,811,720	19,368,257	93,179,977	93,179,977	0	0	0	93,179,977
Depreciation	0	(2,900,719)	(2,900,719)	(2,900,719)	(1,008,617)	(801,559)	0	(4,710,895)
Balance at 30 June 2023	377,141,000	164,946,986	542,087,986	542,087,986	2,153,239	7,856,120	3,969,919	556,067,264
Comprises:								
Gross balance amount at 30 June 2023	377,141,000	258,161,098	635,302,098	635,302,098	9,929,753	10,119,901	3,969,919	659,321,671
Accumulated depreciation at 30 June 2023	0	(93,214,112)	(93,214,112)	(93,214,112)	(7,776,514)	(2,263,781)	0	(103,254,407)
Balance at 30 June 2023	377,141,000	164,946,986	542,087,986	542,087,986	2,153,239	7,856,120	3,969,919	556,067,264

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

8. Property, Plant and Equipment (continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2023	Price per metre
Buildings	2 & 3	Market approach using recent observable data for similar properties e.g. residential properties and cost approach using depreciated replacement cost	Independent registered valuer	June 2023	Price per metre (Level 2) Construction cost based on current tender and market rates (Level 2) residual values and critical life assessments (Level 3)
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
(ii) Cost					
Furniture and equipment					
		Not applicable	Cost	Not applicable	Not applicable
Plant and equipment					
		Not applicable	Cost	Not applicable	Not applicable

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

9. Infrastructure

(a) Movements in Balances

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

	Roads	Drainage	Footpaths	Park development	Other infrastructure	Work-in- Progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	109,103,344	45,761,442	31,966,122	22,118,251	4,028,102	0	212,977,261
Additions*	3,106,476	190,408	534,615	2,480,896	929,547	5,370,019	12,611,961
Assets not previously recognised	0	70,023	1,191,424	0	273,648	0	1,535,095
Disposals	(43,588)	0	(95,710)	(180,844)	(22,031)	0	(342,173)
Revaluation increments / (decrements) transferred to	3,532,371	3,392,687	2,633,433	348,930	(692,242)	0	9,215,179
Depreciation	(3,672,425)	(333,458)	(652,521)	(1,757,676)	(520,550)	0	(6,936,630)
Balance at 30 June 2022	112,026,178	49,081,102	35,577,363	23,009,557	3,996,474	5,370,019	229,060,693

Comprises:

Gross balance at 30 June 2022	209,612,270	65,856,020	50,353,139	53,966,777	8,038,494	5,370,019	393,196,719
Accumulated depreciation at 30 June 2022	(97,586,092)	(16,774,918)	(14,775,776)	(30,957,220)	(4,042,020)	0	(164,136,026)
Balance at 30 June 2022	112,026,178	49,081,102	35,577,363	23,009,557	3,996,474	5,370,019	229,060,693

Additions*	3,073,735	8,918	1,315,573	2,989,735	1,717,916	357,047	9,462,924
Work-in-progress transfer**	0	0	2,300	4,147,371	22,655	(5,280,088)	(1,107,762)
Depreciation	(3,726,277)	(333,503)	(669,599)	(1,990,129)	(633,264)	0	(7,352,772)
Balance at 30 June 2023	111,373,636	48,756,517	36,225,637	28,156,534	5,103,781	446,978	230,063,083

Comprises:

Gross balance at 30 June 2023	212,686,005	65,864,938	51,671,012	61,103,883	9,779,066	446,978	401,551,882
Accumulated depreciation at 30 June 2023	(101,312,369)	(17,108,421)	(15,445,375)	(32,947,349)	(4,675,285)	0	(171,488,799)
Balance at 30 June 2023	111,373,636	48,756,517	36,225,637	28,156,534	5,103,781	446,978	230,063,083

* Asset additions included additions received at substantially less than fair value:

During the year ended 30 June 2022	0	0	0	0	0	0	0
During the year ended 30 June 2023	0	0	0	0	181,818	0	181,818

** Work-in-progress transfer includes a component that was transferred to Property, Plant and Equipment

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

9. Infrastructure (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Roads	3	Cost approach using depreciated replacement cost	Management valuation	June 2022	Construction cost based on current tender and market rates (Level 2), residual values and critical life assessments (Level 3)
Drainage	3	Cost approach using depreciated replacement cost	Management valuation	June 2022	Construction cost based on current tender and market rates (Level 2), residual values and critical life assessments (Level 3)
Footpaths	3	Cost approach using depreciated replacement cost	Management valuation	June 2022	Construction cost based on current tender and market rates (Level 2), residual values and critical life assessments (Level 3)
Park development	3	Cost approach using depreciated replacement cost	Management valuation	June 2022	Construction cost based on current tender and market rates (Level 2), residual values and critical life assessments (Level 3)
Other infrastructure	3	Cost approach using depreciated replacement cost	Management valuation	June 2022	Construction cost based on current tender and market rates (Level 2), residual values and critical life assessments (Level 3)

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.

The "Critical Life" is the lowest calculated value of longevity in years between "Condition Assessed Life" and "Design Assessed Life". The Condition Assessed Life is a condition based measure of economic life in number of years remaining before intervention is required and the Design Assessed Life is designed base measure of economic life in number of years remaining before intervention is required (i.e. Design Life - Construction Date (Age)).

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2023

10. Fixed Assets

(a) Depreciation

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	Asset Class	Useful life
Roads and Footpaths		Park Development	
Road Seal	15 to 30 years	Play Equipment	10 to 15 years
Pavement	99 years	Sporting Structures	5 to 50 years
Kerbing	75 years	Irrigation	8 to 25 years
Footpaths	30 to 75 years	Other Park Structures	10 to 50 years
		Lighting	10 to 30 years
Drainage	30 to 200 years	Park Furniture	10 to 50 years
		Signage	5 to 10 years
Other Infrastructure		Fencing	10 to 99 years
Bus Shelter	35 to 40 years	Synthetic Surfaces	15 years
Lighting	10 to 30 years		
Park and Street Furniture	10 to 50 years	Plant and Equipment	5 to 42 years
Signage	4 to 20 years		
Entry Statements	30 years	Intangibles	3 to 5 years
Buildings	10 to 150 years	Furniture and Equipment	3 to 10 years

(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:

	2023	2022
	\$	\$
Furniture and equipment	5,584,709	3,015,311
Plant and equipment	16,500	13,500
	5,601,209	3,028,811

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

10. Fixed Assets (Continued)

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 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. Assets held at cost are depreciated and assessed for indicators of 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 purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Upon initial measurement, cost is determined as the amount paid (or other consideration given) to acquire the assets, 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 City's revaluation policy, 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 consistent with *Financial Management Regulation 17A(4)*.

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 for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

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

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

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

10. Fixed Assets (Continued)

Significant Accounting Policies

Depreciation on revaluation

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

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

Amortisation

All intangible assets with a 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 intangible assets 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 in the Note 10 (a).

Impairment

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.

Gains or losses on disposal

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

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

11. Leases

(a) Right-of-Use Assets

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

	Note	Right-of-use assets - land and buildings	Right-of-use assets - plant and equipment	Right-of-use assets Total
		\$	\$	\$
Balance at 1 July 2021		0	95,139	95,139
Additions		73,969	165,938	239,907
Depreciation		(32,988)	(71,111)	(104,099)
Balance at 30 June 2022		40,981	189,966	230,947
Additions		0	77,138	77,138
Depreciation		(36,934)	(92,577)	(129,511)
Balance at 30 June 2023		4,047	174,527	178,574

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

	2023 Actual	2022 Actual
	\$	\$
Depreciation on right-of-use assets	(129,511)	(104,099)
Finance charge on lease liabilities	33(d) (5,230)	(4,100)
Short-term lease payments recognised as expense	(99,213)	(67,321)
Low-value asset lease payments recognised as expense	(20,554)	(68,554)
Total amount recognised in the statement of comprehensive income	(254,508)	(244,074)
Total cash outflow from leases	(121,293)	(98,898)

(b) Lease Liabilities

	2023 Actual	2022 Actual
	\$	\$
Current	111,059	103,181
Non-current	91,449	138,253
	33(d) 202,508	241,434

The City has five leases relating to gym equipment. The lease terms are varied from 1 year to 4 years. The leases have extension option of 6 months and a termination option of a range from 3 months to 6 months. The City has not revalued the right-of-use assets relating to the leased gym equipment as the difference between the fair value and carrying amount is immaterial.

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

11. Leases (Continued)

(b) Lease Liabilities (Continued)

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 33(d).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 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 depreciated over the useful life of the underlying asset.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

11. Leases (Continued)

(c) Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

	2023 Actual	2022 Actual
	\$	\$
Less than 1 year	260,351	298,831
1 to 2 years	134,808	146,024
2 to 3 years	92,340	80,615
3 to 4 years	17,966	25,461
4 to 5 years	14,358	9,177
> 5 years	169,689	64,142
	689,512	624,250

The City leases various buildings and facilities to community and commercial groups with rentals payable monthly, quarterly or annually as specified in the lease agreement. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets. Lease payments of most of the contracts include CPI increases.

Significant Accounting Policies

The City as Lessor

Upon entering into each contract as a lessor, the City assesses if the lease is a finance or operating lease. The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (e.g. legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the City applies AASB 15 to allocate the consideration under the contract to each component.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

12. Investment Property

	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
Non-current assets - at fair value			
Carrying balance at 1 July	8,989,890	0	8,099,000
Net gain/(loss) from fair value adjustment	1,150,110	0	890,890
Closing balance at 30 June	10,140,000	0	8,989,890

Leasing arrangements

Investment properties are leased to tenants under long-term operating leases with rentals payable monthly. Minimum lease payments receivable on leases of investment properties are as follows:

Minimum lease payments under non-cancellable operating leases of investment properties not recognised in the financial statements are receivable as follows:

Later than five years but not later than fifteen years	1,575,000	0	1,155,000
Later than fifteen years but not later than forty years	10,500,000	0	10,500,000
Later than forty years but not later than seventy years	12,600,000	0	12,600,000
Later than seventy years	10,500,000	0	10,920,000
	35,175,000	0	35,175,000

Long term land lease

The City has a 99-year lease in place in which the City is the lessor of the land occupied by Mertome Village. Whilst lease revenue is recognised on a straight-line basis over the life of the lease, a discount provides for no cash payments to be made or received until the cumulative lease revenue totals \$4.5m. This is estimated to take 13-15 years and is reflected in the table above.

Refer to Note 11 for details of leased property, plant and equipment not classified as investment property.

Significant Accounting Policies

Investment properties

Investment properties are principally freehold buildings, held for long-term rental yields and not occupied by the City. Investment properties are carried at fair value.

Fair value of investment properties

An independent valuation was performed to determine the fair value of investment properties. The main Level 3 inputs used in the valuation were discount rates, yields, expected vacancy rates and rental growth rates estimated by management based on comparable transactions and industry data.

Refer to Note 30 - Discontinued Operations.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

13. Intangible Assets

	2023 Actual	2022 Actual
	\$	\$
Computer Software		
Non-current		
Computer software development	1,087,058	1,465,878
Less: Accumulated amortisation	(977,164)	(1,061,554)
	109,894	404,324

Movements in balances of computer software during the financial year are shown as follows:

Balance at 1 July	404,324	667,406
Recognition of computer software	0	72,562
Amortisation	(208,554)	(335,644)
Disposal	(33,664)	0
Net adjustment to Work-In-Progress	(52,212)	0
Balance at 30 June	109,894	404,324

Significant Accounting Policies

Computer software

Costs associated with maintaining software programs are recognised as an expense as incurred. Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the City are recognised as intangible assets where the following criteria are met:

- it is technically feasible to complete the software so that it will be available for use;
- management intends to complete the software and use or sell it;
- there is an ability to use or sell the software;
- it can be demonstrated how the software will generate probable future economic benefits;
- adequate technical, financial and other resources to complete the development and to use or sell the software are available; and
- the expenditure attributable to the software during its development can be reliably measured.

Directly attributable costs that are capitalised as part of the software include employee costs and an appropriate portion of relevant overheads.

Capitalised development costs are recorded as intangible assets and amortised from the point at which the asset is ready for use.

Information on useful life, amortisation rates and amortisation methods can be found in Note 10.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

14. Trade and Other Payables

	2023	2022
	\$	\$
Current		
Sundry creditors	9,799,969	6,472,725
Prepaid rates	1,281,517	1,182,248
Prepaid revenue	2,997,734	3,042,603
	14,079,220	10,697,576

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 any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the 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.

15. Aged Persons Homes Liabilities

	2023	2022
	\$	\$
Current		
Trade creditors	379,658	119,085
Refundable contributions	22,181,089	19,613,112
	22,560,747	19,732,197

Refundable contributions represent bond and deposits held on behalf of residents of the City's aged care facilities. They are recorded as a liability on the basis that they must be repaid to residents on vacating.

Refer to Note 30 - Discontinued Operations.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

16. Contract and Grant Liabilities

	2023	2022
	\$	\$
Current		
Contract liabilities	336,524	131,417
Capital grant/contributions liabilities	1,084,044	2,185,686
Cash in Lieu - Public Open Space	1,000,594	493,523
	<u>2,421,162</u>	<u>2,810,626</u>

Reconciliation of changes in contract liabilities

Opening balance	131,417	70,508
Additions	236,928	63,475
Revenue from contracts with customers included as a contract liability at the start of the period	(31,821)	(2,566)
	<u>336,524</u>	<u>131,417</u>

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$336,524 (2022: \$131,417)

The City expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Opening balance	2,185,686	3,804,330
Additions	596,642	3,024,410
Revenue from capital grant/contributions held as a liability at the start of the period	(1,698,284)	(4,643,054)
	<u>1,084,044</u>	<u>2,185,686</u>

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year	1,084,044	2,185,686
	<u>1,084,044</u>	<u>2,185,686</u>

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 by the City which are yet to be satisfied. Capital grant/contribution liabilities are recognised as revenue when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 28(i)) due to the unobservable inputs, including own credit risk.

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2023

17. Deferred Lease Liability

	2023	2022
	\$	\$
Current	32,969	32,969
Non-Current	3,090,815	3,123,783
	3,123,784	3,156,752

18. Borrowings

	Note	2023 Current	2023 Non-current	2023 Total	2022 Current	2022 Non-current	2022 Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		2,360,651	14,155,732	16,516,383	288,924	3,176,384	3,465,308
Total secured borrowings	33(a)	2,360,651	14,155,732	16,516,383	288,924	3,176,384	3,465,308

Self-supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost.

All other loan repayments were financed by general purpose revenue.

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the City. Other loans relate to transferred receivables. Refer to Note 4.

The City has complied with the financial covenants of its borrowing facilities during the 2023 and 2022 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 a 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 28(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 33(a). Information regarding exposure to risk can be found at Note 26.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

19. Employee Related Provisions

	2023	2022
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	2,930,354	2,825,340
Long service leave	2,950,809	2,971,983
Sick leave	703,916	740,665
Total current employee related provisions	6,585,079	6,537,988
Non-current provisions		
Employee benefit provisions		
Long service leave	268,545	314,209
Total non-current employee related provisions	268,545	314,209
Total employee related provisions	6,853,624	6,852,197

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:

	2023	2022
	\$	\$
Amounts are expected to be settled on the following basis:		
Less than 12 months after the reporting date	4,527,133	3,914,521
More than 12 months from reporting date	2,326,491	2,937,676
	6,853,624	6,852,197
Expected reimbursements of employee related provisions from other	143,717	125,265

Significant Accounting Policies

Employee benefits

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

Short-term employee benefits

Provision is made for the 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.

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2023

19. Employee Related Provisions (Continued)

Significant Accounting Policies (Continued)

Other long-term employee benefits (continued)

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.

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2023

20. Revaluation Surplus

	2023 Opening Balance	2023 Revaluation Increment	2023 Revaluation (Decrement)	Total Movement on Revaluation	2023 Disposal Write-back	2023 Closing Balance
	\$	\$	\$	\$	\$	\$
Land	303,304,648	73,811,720	0	73,811,720	(459,600)	376,656,768
Buildings	93,477,347	19,368,257	0	19,368,257	0	112,845,604
Furniture and equipment	1,353,574	0	0	0	0	1,353,574
Roads	56,898,473	0	0	0	0	56,898,473
Drainage	23,994,380	0	0	0	0	23,994,380
Footpaths	21,572,613	0	0	0	0	21,572,613
Park development	348,930	0	0	0	0	348,930
Other infrastructure	3,981,006	0	0	0	0	3,981,006
Eastern Metropolitan Regional Council	504,930,971	93,179,977	0	93,179,977	(459,600)	597,651,348
	6,470,269	169,176	0	169,176	0	6,639,445
	511,401,240	93,349,153	0	93,349,153	(459,600)	604,290,793

	2022 Opening Balance	2022 Revaluation Increment	2022 Revaluation (Decrement)	Total Movement on Revaluation	2022 Disposal Write-back	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Land	303,304,648	0	0	0	0	303,304,648
Buildings	93,477,347	0	0	0	0	93,477,347
Furniture and equipment	1,353,574	0	0	0	0	1,353,574
Plant and equipment	55,102	0	0	0	(55,102)	0
Roads	53,366,102	3,532,371	0	3,532,371	0	56,898,473
Drainage	20,601,693	3,392,687	0	3,392,687	0	23,994,380
Footpaths	18,939,180	2,633,433	0	2,633,433	0	21,572,613
Park development	0	348,930	0	348,930	0	348,930
Other infrastructure	4,673,248	0	(692,242)	(692,242)	0	3,981,006
	495,770,894	9,907,421	(692,242)	9,215,179	(55,102)	504,930,971
	6,940,911	0	(470,642)	(470,642)	0	6,470,269
Eastern Metropolitan Regional Council	502,711,805	9,907,421	(1,162,884)	8,744,537	(55,102)	511,401,240

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2023

21. Notes to the Statement of Cash Flows

(a) Reconciliation of Cash

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

	Note	2023 Actual \$	2022 Actual \$
Cash and cash equivalents	3	22,614,033	16,550,948

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:

- Financial assets at amortised cost	4	60,837,657	49,930,908
		60,837,657	49,930,908

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

Restricted reserve accounts	34	48,966,255	44,149,826
Contract liabilities	16	336,524	131,417
Capital grant liabilities	16	1,084,044	2,185,686
Unspent loans	33(c)	10,450,834	3,463,979
Total restricted financial assets		60,837,657	49,930,908

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

Net result		7,900,468	790,834
Non-cash items:			
Adjustments to fair value of financial assets at fair value through profit or loss		(9,215)	(9,992)
Adjustments to fair value of investment property		(1,150,110)	(890,890)
Depreciation/amortisation		12,401,732	12,051,887
(Profit)/loss on sale of asset		101,811	638,033
Share of profits of associates		(1,408,561)	(1,217,740)
Decrement on revaluation of assets held for sale		0	8,606,994
Increment on revaluation of assets held for sale		(1,324,019)	0
Assets received for substantially less than fair value		(181,818)	(1,535,095)
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		(246,325)	(93,213)
(Increase)/decrease in other assets		(1,302,645)	679,602
(Increase)/decrease in inventories		1,902	(43,302)
Increase/(decrease) in trade and other payables		6,210,194	(3,209,660)
Increase/(decrease) in employee related provisions		1,427	(469,562)
Increase/(decrease) in other liabilities		(422,432)	(1,672,204)
Capital grants, subsidies and contributions		(4,046,785)	(3,736,644)
Net cash provided by/(used in) operating activities		16,525,624	9,889,048

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2023

21. Notes to the Statement of Cash Flows (continued)

(c) Undrawn Borrowing Facilities

	2023 Actual	2022 Actual
	\$	\$
Credit Standby Arrangements		
Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	50,000	50,000
Credit card balance at balance date	(26,545)	(19,185)
Total amount of credit unused	23,455	30,815
Loan facilities		
Loan facilities - current	2,360,651	288,924
Loan facilities - non-current	14,155,732	3,176,384
Total facilities in use at balance date	16,516,383	3,465,308
Unused loan facilities at balance date	10,450,834	3,463,979

22. Contingent Liabilities

Under the *Contaminated Sites Act 2003*, the City is required to report known and suspected contaminated sites to the Department of Water and Environmental Protection (DWER). In accordance with the Act, DWER classifies these sites on the basis of the risk to human health, the environment and environmental values. Where sites are classified as “contaminated – remediation required” or “possibly contaminated – investigation required”, the City may have a liability in respect of investigation or remediation expenses.

The City has identified 13 sites as possibly contaminated. Until the City conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with DWER on the need and criteria for remediation, the City is unable to estimate the potential costs and timing of outflows associated with remediation of these sites.

23. Capital Commitments

	2023 \$	2022 \$
Contracted for:		
- capital expenditure projects	5,706,094	3,973,057
- plant & equipment purchases	926,605	1,301,864
	6,632,699	5,274,921
Payable:		
- not later than one year	6,632,699	5,274,921

The capital expenditure projects outstanding at the end of current reporting period represent the refurbishment of Waves aquatic centre and redevelopment of Maylands Waterland (prior year commitment was for the construction of the Morley Sports and Recreation Centre).

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

24. Related Party Transactions

(a) Elected Member Remuneration

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

	Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
Mayor's annual allowance		91,997	89,753	89,261
Deputy Mayor's annual allowance		22,999	22,438	22,315
Meeting attendance fees		373,491	364,296	363,083
Annual allowance for ICT expenses		37,409	37,400	37,277
Travel and accommodation expenses		1,137	200	897
	24(b)	527,033	514,087	512,833

(b) Key Management Personnel (KMP) Compensation

	Note	2023 Actual \$	2022 Actual \$
The total of compensation paid to KMP of the City during the year are as follows:			
Short-term employee benefits		1,106,808	1,068,738
Post-employment benefits		133,220	131,904
Employee - other long-term benefits		125,708	21,138
Employee - termination benefits		5,931	41,757
Council member costs	24(a)	527,033	512,833
		1,898,700	1,776,370

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

These amounts represent annual and 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.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

24. Related Party Transactions (Continued)

Transactions with Related Parties

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

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

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 and are detailed in Notes 24(a) and 24(b).

(ii) Other Related Parties

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

(iii) Entities Subject to Significant Influence by the City

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

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

25. Investment in Associates

(a) Investment in associates

Set out in the table below are the associates of the City. All associates are measured using the equity method. Western Australia is the principal place of business for all associates.

Name of entity	% of ownership interest		2023	2022
	2023	2022	Actual	Actual
			\$	\$
Eastern Metropolitan Regional Council (EMRC)	20.37%	20.27%	36,194,706	34,616,969
Total equity-accounted investments			36,194,706	34,616,969

(b) Share of investment in Eastern Metropolitan Regional Council (EMRC)

The City has a share in Eastern Metropolitan Regional Council (EMRC). The estimated equity share for 2022/23 is 20.37% (2021/22: 20.27%). The EMRC, comprises of five-member councils, is primarily concerned with refuse removal and provision of safety services.

Summarised statement of comprehensive income	Note	2023	2022
		Actual	Actual
		\$	\$
Revenue		51,844,081	42,386,210
Interest revenue		2,376,427	521,453
Finance charge		(254,430)	(150,740)
Depreciation		(3,969,028)	(4,896,630)
Profit/(loss) from continuing operations		6,279,143	6,006,892
Profit/(loss) for the period		6,279,143	6,006,892
Other comprehensive income		635,245	0
Total comprehensive income for the period		6,914,388	6,006,892
Summarised statement of financial position			
Cash and cash equivalents		35,624,162	24,378,874
Other current assets		49,371,020	60,828,373
Total current assets		84,995,182	85,207,247
Non-current assets		129,024,122	121,339,609
Total assets		214,019,304	206,546,856
Current financial liabilities		29,938,415	8,077,758
Total current liabilities		29,938,415	8,077,758
Non-current financial liabilities		6,407,147	27,709,744
Total non-current liabilities		6,407,147	27,709,744
Total liabilities		36,345,562	35,787,502
Net assets		177,673,742	170,759,354
Reconciliation to carrying amounts			
Opening net assets 1 July		170,759,354	185,752,979
Changes in members contributions		0	(21,000,517)
Profit/(loss) for the period		6,279,143	6,006,892
Other comprehensive income		635,245	0
Closing net assets 1 July		177,673,742	170,759,354
Carrying amount at 1 July		34,616,969	33,869,872
- Share of associates net profit/(loss) for the period	25(c)	1,408,561	1,217,739
- Distribution of equity by associate		0	(4,257,302)
- Contribution to equity in associate		169,176	3,786,660
Carrying amount at 30 June (Refer to Note 25(a))		36,194,706	34,616,969

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

25. Investment in Associates (Continued)

Significant Accounting Policies

Investment in Associates

An associate is an entity over which the City has significant influence, that is it has the power to participate in the financial and operating policy decisions of that investee but not control or joint control of those policies.

Investments in associates are accounted for using the equity method. The equity method of accounting, is whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the City's share of net assets of the associate. In addition, the City's share of the profit or loss of the associate is included in the City's profit or loss.

(c) Share of associates net profit/(loss) for the period

	2023 Actual	2022 Actual
	\$	\$
Share of investment in Eastern Metropolitan Regional Council (EMRC) (refer to Note 25(b))	1,408,561	1,217,740
	1,408,561	1,217,740

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

26. 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 RATE	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 branch under policies approved by the Council. The finance branch identifies, evaluates and manages financial risks in close cooperation with the operating divisions. Council has approved the overall risk management policy and provides 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.

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 or held as cash. Carrying amounts of cash and cash equivalents at 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits 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
	%	\$	\$	\$	\$
2023					
Cash and cash equivalents	2.85%	22,614,033	10,403,540	12,198,143	12,350
Financial assets at amortised cost - term deposits	3.83%	73,821,963	73,821,963	0	0
2022					
Cash and cash equivalents	0.54%	16,550,948	8,968,088	7,571,110	11,750
Financial assets at amortised cost - term deposits	0.32%	62,427,208	62,427,208	0	0

Sensitivity

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

	2023	2022
	\$	\$
Impact of a 1% movement in interest rates on profit or loss and equity*	121,981	75,711

* 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 Notes 33(a) and 33(b).

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2023

26. Financial Risk Management (Continued)

(b) Credit Risk

Trade and Other Receivables

The City's major receivables comprise annual rates 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.

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

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2022 or 1 July 2023 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2023 and 30 June 2022 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2023					
Trade receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	183,983	54,172	72,539	821,093	1,131,787
Loss allowance	0	0	0	0	0
Other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	3,583,530	0	0	0	3,583,530
Loss allowance	0	0	0	0	0
30 June 2022					
Trade receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	482,274	30,636	42,574	858,081	1,413,565
Loss allowance	0	0	0	0	0
Other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	2,812,896	0	0	0	2,812,896
Loss allowance	0	0	0	0	0

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

26. Financial Risk Management (Continued)

(b) Credit Risk (Continued)

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

	Trade receivables		Other receivables		Contract Assets	
	2023	2022	2023	2022	2023	2022
	Actual	Actual	Actual	Actual	Actual	Actual
	\$	\$	\$	\$	\$	\$
Opening loss allowance as at 1 July	0	0	0	0	0	0
Increase in loss allowance recognised in profit or loss during the year	58,412	52,876	0	0	0	0
Receivables written off during the year as uncollectible	103,568	64,361	0	0	0	0
Unused amount reversed	(161,980)	(117,237)	0	0	0	0
Closing loss allowance at 30 June	0	0	0	0	0	0

Trade, other 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 rates and statutory receivables, trade, other receivables and contract assets are presented as net impairment losses within other expenditure. Subsequent recoveries of amounts previously written off are credited against the same line item.

Contract Assets

The City's contract assets represent work completed, which have not been invoiced at year end. This is due to the City not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The City applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The City has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

26. Financial Risk Management (Continued)

(c) Liquidity Risk

Payables and Borrowings

Payables and borrowings are both 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 21(c).

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2023					
Trade and other payables	14,079,220	0	0	14,079,220	14,079,220
Aged Persons Homes liabilities	22,560,747	0	0	22,560,747	22,560,747
Borrowings	2,360,651	4,733,931	9,421,801	16,516,383	16,516,383
Lease liabilities	50,529	151,934	0	202,463	202,508
Deferred lease liabilities	32,969	164,843	2,925,972	3,123,784	3,123,784
	39,084,116	5,050,708	12,347,773	56,482,597	56,482,642
2022					
Trade and other payables	10,697,576	0	0	10,697,576	10,697,576
Aged Persons Homes liabilities	19,732,197	0	0	19,732,197	19,732,197
Borrowings	425,625	3,818,466	0	4,244,091	3,465,308
Lease liabilities	107,281	142,537	0	249,818	241,434
Deferred lease liabilities	32,969	164,843	2,958,940	3,156,752	3,156,752
	30,995,648	4,125,846	2,958,940	38,080,434	37,293,267

27. Events Occurring After the End of the Reporting Period

As per Note 30 - Discontinued Operations, the City has now sold a significant portion of its aged accommodation which had gross value of \$26.5m at 30 June 2023. The settlement date of the sales transaction was effective on 30 November 2023 and will be reported as a Major Land Transaction in 2023/24.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

28. 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).

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

28. Other Significant Accounting Policies (Continued)

(g) Fair value of assets and liabilities (continued)

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:

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.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

28. Other Significant Accounting Policies (Continued)

(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.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

29. Function and Activity

(a) Service objectives and descriptions

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

Objectives

Governance

The administration and operation of facilities and services to Elected Members of Council. It includes costs for assisting elected members and ratepayers with matters which do not concern specific Council services.

General Purpose Funding

Revenue from rates including interim rates, interest and fees on instalment arrangements and interest on arrears. It includes amounts receivable from the Western Australian Local Government Grants Commission, such as Financial Assistance Grants.

Law, Order and Public Safety

Administration and operation of funds received from the Department of Fire and Emergency Services for the Bayswater SES. It covers the cost of providing community safety programs and Ranger and Security services including animal control, parking, impounding of vehicles, fire prevention and 24/7 security services.

Health

Administration, inspection and operation of programs concerned with the general health of the community. These services include infant health centres, immunisation programs, food sampling and inspection of food premises, noise and pest control.

Education and Welfare

Funding for welfare services for families, children and the aged. It includes the administration of community centres, and programs for youth and the aged.

Housing

Administration, provision and operation of housing programs for aged persons.

Community Amenities

General refuse collection, sanitation and disposal services. The management of sewerage and urban storm water drainage and protection of the environment. It also covers town planning and regional development services

Recreation and Culture

Funding for public halls, civic centres, libraries and recreation facilities, including Morley Sport and Recreation Centre, Les Hansman Centre, Bayswater Waves, Maylands Waterland and the RISE. It includes the maintenance of recreation facilities, public parks, gardens and reserves, and also funds community programs including the Avon Descent, Art Awards, and Multicultural Community Concert.

Transport

Construction and maintenance of roads, drainage works, footpaths, parking facilities, maintenance of bus shelters, street cleaning and street lighting.

Economic Services

Providing and regulating services including tourism, area promotion and building control. It includes place management and support for local economic development.

Other Property and Services

Administration, inspection and operation of work carried out on property or services not under the care, control or management of the City. These include private works, public work overheads, plant operation and other unclassified activities.

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2023

29. Function and Activity (Continued)

(b) Income and expenses

	2023 Actual \$	2022 Actual \$
Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	241,654	338,546
General purpose funding	57,251,856	52,235,859
Law, order, public safety	382,631	518,956
Health	198,139	214,081
Education and welfare	226,709	246,250
Housing	1,534,211	383,941
Community amenities	13,928,666	13,178,679
Recreation and culture	8,458,300	7,793,937
Transport	783,889	2,274,012
Economic services	470,973	2,592,673
Other property and services	1,562,624	176,941
	85,039,652	79,953,875
Grants, subsidies and contributions and capital grants, subsidies and contributions		
General purpose funding	3,469,292	3,204,299
Law, order, public safety	73,901	99,576
Health	54,838	60,211
Education and welfare	8,701	8,086
Community amenities	616,359	773,485
Recreation and culture	1,792,519	4,854,936
Transport	3,267,767	2,042,178
Economic services	3,430	3,828
Other property and services	67,701	61,598
	9,354,508	11,108,197
Total Income	94,394,160	91,062,072
Expenses		
Governance	(5,852,682)	(5,178,130)
General purpose funding	(1,161,312)	(970,112)
Law, order, public safety	(3,960,101)	(3,809,738)
Health	(2,231,291)	(2,324,954)
Education and welfare	(1,791,030)	(1,926,115)
Housing	(102,047)	(106,070)
Community amenities	(17,710,743)	(17,463,951)
Recreation and culture	(33,028,576)	(31,191,267)
Transport	(19,168,000)	(16,890,654)
Economic services	(3,886,170)	(1,671,580)
Other property and services	(512,305)	(304,498)
Total expenses	(89,404,257)	(81,837,069)
Discontinued operations	2,910,565	(8,434,169)
Net result for the period	7,900,468	790,834

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2023

29. Function and Activity (Continued)

(c) Total Assets

	2023 Actual	2022 Actual
	\$	\$
Governance	993,753	1,343,870
General purpose funding	3,606,644	3,085,141
Law, order, public safety	2,992,735	3,287,105
Health	199,683	891,043
Education and welfare	12,880,161	9,788,228
Housing	76,531,078	69,543,930
Community amenities	432,270,382	358,311,667
Recreation and culture	182,474,431	160,867,009
Transport	150,202,539	148,298,165
Economic services	373,643	398,273
Other property and services	107,667,520	94,327,179
	970,192,569	850,141,610

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

30. Discontinued Operations

At the Council meeting on 2 August 2016, Council resolved to divest from Aged Persons Homes.

Mertome Retirement Village was the first portion of the Aged Person Homes segment to be sold.

The site currently contains 102 independent living units and a 70-bed residential aged care facility. Despite Mertome Village undergoing several refurbishments throughout the years, it has now reached the end of its operating life.

On 1 April 2019, Hall & Prior (Fresh Fields Management (Mertome Village) Pty Ltd) entered into a long-term lease with the City and acquired the business and assets associated with Mertome Village. Hall & Prior operates Mertome Village and the Hostel. In relation to the Mertome Retirement Village, most of the assets and all of the liabilities have been disposed of in these transactions.

Management expects to sell the remaining assets in the coming years.

	2023	2022
	\$	\$
Income Statement		
Operating income	11,801,260	9,525,955
Operating expenditure	(10,214,714)	(9,353,130)
	1,586,546	172,825
Decrement on revaluation of assets held for sale	(350,081)	(8,606,994)
Increment on revaluation of assets held for sale	1,674,100	0
	1,324,019	(8,606,994)
	2,910,565	(8,434,169)

The carrying amount of the assets and liabilities in the disposal group is summarised as follows:

Financial Position*

Assets	29,054,280	27,369,807
Liabilities	22,560,747	19,732,197
	6,493,533	7,637,610

* The cash and cash equivalents and financial assets (\$34.18m, 2021/22 \$30.97m) and investment properties (\$10.14m, 2021/22 \$8.9m) will remain with the Council following divestment. Consequently, these assets are excluded from held for sale assets.

Cash flows generated by the Aged Person Homes disposal group are as follows:

Cash Flows

Net cash inflows from operating activities	1,586,546	172,825
Net cash inflow/(outflows) from discontinued operations	1,586,546	172,825

Significant Accounting Policies

A discontinued operation is a component of the City of Bayswater that has been either disposed of, or is held for sale and;

- (a) represents a separate major line of business or geographical area of operations; and
- (b) is part of a single coordinated plan to dispose of a separate major line of business or geographical area of operations.

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2023

31. Rating Information

General Rates

Rate Type	Rate Description	Basis of valuation	Rate in \$	Number of Properties	2022/23 Actual Rateable Value*	2022/23 Actual Rate Revenue	2022/23 Actual Interim Rates	2022/23 Actual Total Revenue	2022/23 Budget Rate Revenue	2022/23 Budget Interim Rate	2022/23 Budget Total Revenue	2021/22 Actual Total Revenue
General GRV	Gross rental valuation	0.07835	22,431	548,241,627	42,954,741	231,918	43,186,659	42,954,741	350,000	43,304,741	40,770,850	
		22,431	548,241,627	42,954,741	231,918	43,186,659	42,954,741	350,000	43,304,741	40,770,850		
Total general rates												
Minimum payment	Gross rental valuation	Minimum Payment \$										
		1,049,50	10,563	120,131,151	11,085,869	0	11,085,869	11,085,869	0	11,085,869	10,555,000	
General GRV		10,563	120,131,151	11,085,869	0	11,085,869	11,085,869	0	11,085,869	10,555,000		
Total minimum payments												
Total general rates and minimum payments												
		32,994	668,372,778	54,040,610	231,918	54,272,528	54,040,610	350,000	54,390,610	51,325,850		
Concessions												
Total Rates												
Rate instalment interest												
Rate overdue interest												

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

* Rateable Value at time of raising of rate.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

32. Determination of Surplus or Deficit

Note	2022/23		
	2022/23	2022/23	2021/22
	(30 June 2023	(30 June 2023	(30 June 2022
	Carried	Carried	Carried
	Forward)	Forward)	Forward
	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.			
Adjustments to operating activities			
Less: Profit on asset disposals	(116,738)	(41,027)	(54,019)
Less: Movement in net current accounts associated with restricted cash	(1,274,405)	0	(26,126,429)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(9,215)	0	(9,992)
Less: Share of net profit of associates and joint ventures accounted for using the equity method	(1,408,561)	0	(1,217,740)
Add: Decrement on revaluation of assets held for sale	0	0	8,606,994
Add: Loss on disposal of assets	218,549	353,160	692,052
Add: Depreciation	10(a) 12,401,732	11,853,404	12,051,887
Non-cash movements in non-current assets and liabilities:			
Financial assets at amortised cost	16,067	0	(326,013)
Investment property	12 (1,150,110)	0	(890,890)
Pensioner deferred rates	(9,655)	0	11,260
Movement on assets held for sale	7 360,454	0	27,369,807
Employee benefit provisions	(45,664)	51,240	(9,455)
Non-cash amounts excluded from operating activities	8,982,454	12,216,777	20,097,462
(b) Non-cash amounts excluded from investing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.			
Adjustments to investing activities			
Assets received for substantially less than fair value	9(a) (181,818)	0	0
Assets not previously recognised	0	0	(1,535,095)
Non-cash amounts excluded from investing activities	(181,818)	0	(1,535,095)
(c) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with Financial Management Regulation 32 to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	34 (48,966,255)	(42,435,294)	(44,149,826)
Less: Financial assets at amortised cost - self supporting loans	4(a) 0	(1,329)	(1,329)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	18 2,360,651	1,329	288,924
- Aged Persons Homes	(19,639,448)	7,000,000	(18,335,470)
- Current portion of lease liabilities	11(b) 111,059	226,346	103,181
- Employee benefit provisions	1,641,180	1,598,132	1,578,638
Total adjustments to net current assets	(64,492,813)	(33,610,816)	(60,515,882)
Net current assets used in the Statement of Financial Activity			
Total current assets	134,026,563	76,325,294	113,332,099
Less: Total current liabilities	(48,150,887)	(42,714,478)	(40,203,461)
Less: Total adjustments to net current assets	(64,492,813)	(33,610,816)	(60,515,882)
Surplus or deficit after imposition of general rates	21,382,863	0	12,612,756

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2023

33. Borrowing and Lease Liabilities

(a) Borrowings

Purpose	Actual						Budget			
	Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
Bayswater Waves	\$ 0	\$ 1,188,979	\$ 0	\$ 1,188,979	\$ 0	\$ (98,715)	\$ 1,188,979	\$ 0	\$ (98,714)	\$ 1,090,265
Maylands Waterland	0	1,500,000	0	1,500,000	0	(124,537)	1,500,000	0	(124,537)	1,375,463
Morley Sport and Recreation Centre	0	775,000	0	775,000	0	(64,344)	775,000	0	(64,344)	710,656
Bayswater Waves	0	0	0	0	7,140,000	0	0	7,140,000	(282,335)	6,857,665
Total	0	3,463,979	0	3,463,979	7,140,000	(287,596)	3,463,979	7,140,000	(569,930)	10,034,049
Self Supporting Loans										
Football West	6,435	0	(5,106)	1,329	0	(1,329)	1,329	0	(1,329)	0
Maylands Underground Power	0	0	0	0	6,200,000	0	0	7,000,000	0	7,000,000
Total Self Supporting Loans	6,435	0	(5,106)	1,329	6,200,000	(1,329)	1,329	7,000,000	(1,329)	7,000,000
Total Borrowings	18	6,435	3,463,979	(5,106)	3,465,308	13,340,000	3,465,308	14,140,000	(571,259)	17,034,049

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022
Bayswater Waves	600003	WATC*	4.73%	14/06/2032	\$(54,455)	\$(54,863)	\$(2,619)
Maylands Waterland	600001	WATC*	4.73%	14/06/2032	\$(68,700)	\$(69,216)	\$(3,303)
Morley Sport and Recreation Centre	600002	WATC*	4.73%	14/06/2032	\$(35,495)	\$(35,762)	\$(1,707)
Bayswater Waves	600004	WATC*	4.64%	14/06/2023	\$(15,394)	\$(320,847)	0
Total					\$(174,044)	\$(480,688)	\$(7,629)
Self Supporting Loans Finance Cost Payments							
Football West	214	WATC*	6.45%	29/07/2022	(6)	(8)	(257)
Maylands Underground Power	600005	WATC*	4.39%	14/06/2027	(12,646)	(190,000)	0
Total Self Supporting Loans Finance Cost Payments					(12,652)	(190,008)	(257)
Total Finance Cost Payments					(186,696)	(670,696)	(7,886)

* WA Treasury Corporation

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2023

33. Borrowing and Lease Liabilities (Continued)

(b) New Borrowings – 2022/23

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2023 Actual	2023 Budget	2023 Actual	2023 Budget		
Bayswater Waves	WATC*	Fixed	20	3.94%	7,140,000	7,140,000	(2,889,166)	(282,335)	2,328	4,250,834
Maylands Underground Power	WATC*	Fixed	8	3.69%	6,200,000	7,000,000	0	0	2,021	6,200,000
					13,340,000	14,140,000	(2,889,166)	(282,335)	4,349	10,450,834

* W/A Treasury Corporation

(c) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance		Borrowed During Year		Expended During Year		Unspent Balance 30 June 2023	
			1 July 2022	\$	Year	\$	Year	\$	\$	\$
Bayswater Waves	WATC*	14/06/2022		1,188,979		0		(1,188,979)		0
Maylands Waterland	WATC*	14/06/2022		1,500,000		0		(1,500,000)		0
Morley Sport and Recreation Centre	WATC*	14/06/2022		775,000		0		(775,000)		0
Bayswater Waves	WATC*	14/06/2023		0		7,140,000		(2,889,166)		4,250,834
Maylands Underground Power	WATC*	14/06/2023		0		6,200,000		0		6,200,000
				3,463,979		13,340,000		(6,353,145)		10,450,834

* W/A Treasury Corporation

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

33. Borrowing and Lease Liabilities (Continued)

(d) Lease Liabilities

Purpose	Note	Actual						Budget					
		Principal at 1 July 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	
Gym Equipment - Waves 2		\$ 17,285	\$ 0	\$ (6,821)	\$ 10,464	\$ 0	\$ (6,945)	\$ 3,519	\$ 10,464	\$ 0	\$ (6,945)	\$ 3,519	
Gym Equipment - Waves 3		79,039	0	(28,216)	50,823	0	(28,813)	22,010	50,822	0	(28,813)	22,009	
Gym Equipment - Waves 4		0	56,535	(13,797)	42,738	0	(14,019)	28,719	42,738	0	(14,019)	28,719	
Gym Equipment - Waves 5		0	0	0	0	77,137	(12,883)	64,254	87,755	0	(28,786)	58,969	
Gym Equipment - Waves 6		0	0	0	0	0	0	0	0	85,162	(17,032)	68,130	
Gym Equipment - Waves 7		0	0	0	0	0	0	0	0	26,000	(6,000)	20,000	
Gym Equipment - The RISE 2		0	109,404	(21,649)	87,755	0	(28,786)	58,969	0	0	0	0	
Hamilton St Carpark		0	73,969	(24,315)	49,654	0	(24,617)	25,037	50,000	0	(25,000)	25,000	
Total Lease Liabilities	11(b)	96,324	239,908	(94,798)	241,434	77,137	(116,063)	202,508	241,779	111,162	(126,595)	226,346	

Lease Finance Cost Payments

Purpose	Note	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022	Lease Term
Gym Equipment - Waves 2		E6N0162821	MAIA Financial	1.80%	01/10/2023	(110)	(110)	(233)	4 years
Gym Equipment - Waves 3		E6N0162841	MAIA Financial	2.10%	01/01/2024	(686)	(686)	(1,284)	4 years
Gym Equipment - Waves 4		E6N0163578	MAIA Financial	1.60%	01/04/2025	(542)	(542)	(764)	4 years
Gym Equipment - Waves 5		E6N0163957	MAIA Financial	4.70%	01/10/2026	(2,398)	0	0	4 years
Gym Equipment - Waves 6						0	(809)	0	4 years
Gym Equipment - Waves 7						0	(200)	0	4 years
Gym Equipment - The RISE 2		E6N0163661	MAIA Financial	1.60%	01/06/2025	(1,112)	(1,112)	(1,134)	4 years
Hamilton St Carpark			Long Island Holdings Pty Ltd	1.40%	09/08/2023	(382)	(382)	(685)	3 years
Total Finance Cost Payment						(5,230)	(3,841)	(4,100)	

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2023

34. Reserves – Cash/Financial Asset Backed

The following assets are budgeted to be acquired during the year.

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Aged Persons Homes - General	17,420,753	1,960,816	(443,564)	18,938,005	17,591,030	1,604,478	(1,098,110)	18,097,398	16,379,693	1,594,165	(553,105)	17,420,753
(b) Aged Persons Homes - Prudential Requirements	2,916,560	89,334	0	3,005,894	2,914,732	0	0	2,914,732	2,904,645	11,915	0	2,916,560
(c) Bayswater Bowling Club - Capital Improvements	10,356	410	0	10,766	10,345	139	0	10,484	10,315	41	0	10,356
(d) Bayswater Tennis Club	138,806	5,500	0	144,306	138,648	1,867	0	140,515	138,249	557	0	138,806
(e) Bayswater Waves Aquatic Centre	338,974	14,379	0	353,353	122,247	1,646	0	123,893	428,233	1,754	(91,013)	338,974
(f) Bore and Reticulation	9,957	394	0	10,351	9,945	134	0	10,079	9,917	40	0	9,957
(g) Building Furniture and Equipment	145,035	5,746	0	150,781	144,867	1,951	0	146,818	144,457	578	0	145,035
(h) Cash in Lieu - Public Open Space	493,523	507,071	0	1,000,594	575,026	7,365	(28,174)	554,217	575,026	433,948	(515,451)	493,523
(i) City Buildings and Amenities	827,276	32,621	(50,350)	809,547	749,114	9,394	(51,600)	706,908	838,046	3,378	(14,148)	827,276
(j) Civic Centre	63,694	2,524	0	66,218	63,568	856	0	64,424	63,440	254	0	63,694
(k) Economic Stimulus	2,030,361	90,962	(131,552)	1,989,771	893,383	7,126	(364,321)	536,188	4,770,644	43,265	(2,783,548)	2,030,361
(l) Emission Reduction Energy Plan Reserve	0	120,313	(36,161)	84,152	0	120,956	(49,033)	71,923	0	0	0	0
(m) Eric Singleton Bird Sanctuary	1,227,148	48,617	0	1,275,765	1,225,789	16,509	0	1,242,298	1,222,257	4,891	0	1,227,148
(n) FOGO	4,406,769	473,000	(167,654)	4,712,115	4,587,426	48,931	(954,409)	3,681,948	0	4,772,360	(365,591)	4,406,769
(o) Footpath and Cycleway	50,386	1,916	(33,924)	18,378	45,553	102	(37,985)	7,670	85,306	271	(35,191)	50,386
(p) General Waste Management	3,384,701	1,405,660	(22,781)	4,767,580	4,896,942	448,574	(1,730,228)	3,615,288	28,370	3,356,331	0	3,384,701
(q) Golf Courses	1,463,217	57,969	0	1,521,186	1,461,498	19,684	0	1,481,182	1,502,090	5,933	(44,806)	1,463,217
(r) Information Technology	220,622	8,860	0	229,482	212,713	2,865	0	215,578	275,294	1,047	(55,719)	220,622
(s) Landfill Restoration	372,064	14,817	(14,215)	372,666	383,741	3,148	(150,000)	236,889	384,008	1,532	(13,476)	372,064
(t) Les Hansman Centre Development	2,984,217	111,760	(7,536)	3,088,441	2,631,849	32,080	(250,000)	2,413,929	4,328,791	13,674	(1,358,248)	2,984,217
(u) Long Service Leave and Entitlements	1,578,638	62,542	0	1,641,180	1,576,892	21,240	0	1,598,132	1,572,346	6,292	0	1,578,638

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2023

34. Reserves – Cash/Financial Asset Backed (Continued)

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(v) Major Capital Works	995,576	795,680	(652,449)	1,138,807	1,038,470	546,729	(1,375,163)	210,036	641,938	519,521	(165,883)	995,576
(w) Maylands Lakes	4,735	188	0	4,923	4,730	64	0	4,794	4,716	19	0	4,735
(x) Maylands Waterland	430,231	17,045	0	447,276	429,755	5,788	0	435,543	428,516	1,715	0	430,231
(y) Morley City Centre	543,272	21,523	0	564,795	542,670	7,309	0	549,979	541,107	2,165	0	543,272
(z) Morley Sport and Recreation Centre	503,717	19,956	0	523,673	503,140	6,777	0	509,917	501,709	2,008	0	503,717
(aa) Noranda Netball Courts	69,587	2,757	0	72,344	69,499	936	0	70,435	69,310	277	0	69,587
(ab) Plant and Works Equipment	2,756	109	0	2,865	2,752	37	0	2,789	2,745	11	0	2,756
(ac) Playground and Parks	51,029	2,022	0	53,051	49,241	663	0	49,904	61,990	282	(11,243)	51,029
(ad) River Restoration	121,516	4,814	0	126,330	78,791	74	(73,282)	5,583	130,469	492	(9,445)	121,516
(ae) Roads and Drainage	13,026	516	0	13,542	12,891	174	0	13,065	12,856	170	0	13,026
(af) Senior Citizens Buildings	25,606	1,014	0	26,620	25,520	344	0	25,864	25,504	102	0	25,606
(ag) Strategic Land Acquisition	11,977	527,424	0	539,401	11,963	1,650,727	0	1,662,690	11,929	48	0	11,977
(ah) Streetscapes	216,208	8,448	(60,350)	164,306	196,167	1,712	(69,035)	128,844	388,989	1,223	(174,004)	216,208
(ai) Sustainable Environment	77,651	2,645	(22,000)	58,296	30,931	417	0	31,348	77,300	47,206	(46,855)	77,651
(aj) The RISE	371,562	14,720	0	386,282	224,903	3,029	0	227,932	374,206	1,489	(4,133)	371,562
(ak) Workers Compensation	628,320	24,893	0	653,213	627,625	8,453	0	636,078	625,816	2,504	0	628,320
	44,149,826	6,458,965	(1,642,536)	48,966,255	44,084,356	4,582,278	(6,231,340)	42,435,294	39,560,227	10,831,458	(6,241,859)	44,149,826

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

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

34. Reserves – Cash/Financial Asset Backed (Continued)

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

Reserve Name	Anticipated Date of Use	Purpose of the Reserve
(a) Aged Persons Homes - General	Ongoing	This reserve restricts funds held for the Independent Living Units and Residential Care Facilities owned and controlled by the City. These funds are managed in accordance with the relevant statutory requirements and policies.
(b) Aged Persons Homes - Prudential Requirements	Ongoing	To provide a cash-backed prudential reserve to meet the accommodation obligations for Residential Care Facilities and Independent Living Units.
(c) Bayswater Bowling Club - Capital Improvements	Ongoing	To set aside funds for the future development of the Bayswater Bowling Club.
(d) Bayswater Tennis Club	Ongoing	To set aside funds for the future development of the Bayswater Tennis Club.
(e) Bayswater Waves Aquatic Centre	Ongoing	To fund asset management requirements of the Bayswater Waves Aquatic Centre.
(f) Bore and Reticulation	Ongoing	For the installation of new bores and reticulation, and the replacement of old bore and reticulation systems, due to wear and tear.
(g) Building Furniture and Equipment	Ongoing	To provide a cash-backed reserve for the purpose of furniture and equipment required in Council's buildings.
(h) Cash in Lieu - Public Open Space	Ongoing	To set aside cash in lieu funds received under section 154 of the Planning and Development Act 2005 for the funding of eligible public open space development projects.
(i) City Buildings and Amenities	Ongoing	For the purpose of preserving and renewing Council's buildings.
(j) Civic Centre	Ongoing	To make provision for the asset management needs of the Civic Centre.
(k) Economic Stimulus	Ongoing	To fund employment-generating projects for the benefit of the community.
(l) Emission Reduction Energy Plan Reserve	Ongoing	To fund the implementation of the Emission Reduction Energy Plan (ERRE) Plan.
(m) Eric Singleton Bird Sanctuary	Ongoing	To set aside funds for the asset management requirements of the Eric Singleton Bird Sanctuary.
(n) FOGO – (Waste Services) Reserve	Ongoing	To assist and support the implementation of a FOGO – Waste Services for residents.
(o) Footpaths and Cycleways	Ongoing	To set aside funds for the asset management requirements of the City's footpath and cycleways infrastructure.
(p) General Waste Management	Ongoing	To set aside funds for the future development of waste management.
(q) Golf Courses	Ongoing	To set aside funds for the asset management requirements of the City's golf courses.
(r) Information Technology	Ongoing	To provide for the maintenance of the City's information technology requirements including general computer replacements.
(s) Landfill Restoration	Ongoing	To provide funding for the review and any restoration requirements of the Swan River Foreshore

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2023

34. Reserves – Cash/Financial Asset Backed (Continued)

In accordance with Council resolutions in relation to each reserve account, the purpose for which reserves are set aside are as follows:

Reserve Name	Anticipated Date of Use	Purpose of the Reserve
(t) Les Hansman Centre Development	Ongoing	To set aside funds for the redevelopment of the Les Hansman Community Centre.
(u) Long Service Leave and Entitlements	Ongoing	To provide for the payment to employees of Long Service Leave and other approved entitlements.
(v) Major Capital Works	Ongoing	To finance the cost of major capital works programs as approved by Council.
(w) Maylands Lakes	Ongoing	To fund asset preservation and environmental requirements for Maylands Lakes.
(x) Maylands Waterland	Ongoing	To fund asset management requirements of the Maylands Waterland facility.
(y) Morley City Centre	Ongoing	To provide funds for the future development of the Morley City Centre.
(z) Morley Sport and Recreation Centre	Ongoing	To set aside funds for the asset management requirements of the Morley Sport and Recreation Centre.
(aa) Noranda Netball Courts	Ongoing	Funds set aside for the asset management requirements of the Noranda Netball Courts.
(ab) Plants and Works Equipment	Ongoing	To fund the cost of acquiring plant and equipment needed to provide for the day-to-day operational requirements of the City.
(ac) Playground and Parks	Ongoing	To set aside funds for the asset management requirements of the City's playground and parks infrastructure.
(ad) River Restoration	Ongoing	To set aside funds for the restoration of the river.
(ae) Roads and Drainage	Ongoing	To set aside funds for the asset management requirements of the City's road and drainage infrastructure.
(af) Senior Citizens Building	Ongoing	To set aside funds for the asset management requirements of the City's senior citizens centres.
(ag) Strategic Land Acquisition	Ongoing	To provide funds for future land acquisition.
(ah) Streetscapes	Ongoing	To provide for the renewal of urban streetscapes.
(ai) Sustainable Environment	Ongoing	To provide funding for strategic environmental projects such as foreshore rehabilitation and the Eric Singleton Bird Sanctuary.
(aj) The RISE	Ongoing	To fund asset management requirements of The RISE.
(ak) Workers Compensation	Ongoing	To finance Workers' Compensation costs in excess of premium deposits.
(al) Bus Shelters *	Ongoing	To set aside income received from illuminated advertising on bus shelters for the asset management requirements of bus shelters.
(am) Crimea Park and Surrounds *	Ongoing	To set aside income received from the telephone tower at Crimea Park for initiatives that improve the amenity of Crimea Park and the surrounding area.

* There are no closing balances for Bus Shelters and Crimea park and Surrounds Reserves.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2023

35. Trust Funds

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

	1 July 2022	Amounts Received	Amounts Paid	30 June 2023
	\$	\$	\$	\$
Building Service Levy	82,413	228,330	(247,404)	63,339
Cash in Lieu - Art	362,842	42,505	0	405,347
Cash in Lieu - Car Parking	531,313	13,431	0	544,744
Cash in Lieu - Public Open Space	2,272,343	109,903	(27,401)	2,354,845
Construction Training Fund	13,811	121,062	(108,430)	26,443
TPS 17	125,349	3,088	0	128,437
Unclaimed money	70,426	0	0	70,426
Bonds	0	204,439	(204,000)	439
JDAP	245	23,260	(23,260)	245
Trust - Other	1,000	0	0	1,000
Scholarship	25,163	619	(500)	25,282
	3,484,905	746,637	(610,995)	3,620,547



Auditor General

INDEPENDENT AUDITOR'S REPORT

2023

City of Bayswater

To the Council of the City of Bayswater

Opinion

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

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of 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 2023 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, the 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 2023, but not the financial report and my auditor's report.

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

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

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

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

The Chief Executive Officer (CEO) of the City is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the 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.

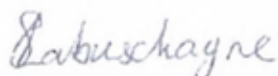
A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

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

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the City of Bayswater for the year ended 30 June 2023 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.



Sandra Labuschagne
Deputy Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
20 December 2023



Whatley Crescent,
Maylands



City of
Bayswater

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