

# Minutes

## Audit and Risk Management Committee

Monday 16 December 2024

*By signing these minutes I certify that they were confirmed at the Audit and Risk Management Committee held on Tuesday, 10 March 2025.*

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Cr Giorgia Johnson  
**PRESIDING MEMBER**

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**Minutes** of the Audit and Risk Management Committee of the Bayswater City Council which took place in the Committee Room, City of Bayswater Civic Centre, 61 Broun Avenue, Morley on Monday 16 December 2024.

**1 OFFICIAL OPENING**

The Presiding Member, Cr Giorgia Johnson, declared the meeting open at 5:35pm.

**2 ACKNOWLEDGEMENT OF COUNTRY**

The Presiding Member will deliver the Acknowledgement of Country.

Noongar Language

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

English Language Interpretation

*We acknowledge the Traditional Custodians of the Land, the Whadjuk people of the Noongar Nation, and pay our respects to Elders past, present and emerging.*

The Presiding Member, Cr Giorgia Johnson acknowledged the Traditional Custodians of the land, the Whadjuk people of the Noongar nation, and paid respects to Elders past, present and emerging.

**3 ATTENDANCE**

In accordance with r14C(2)(b)) of the *Local Government (Administration) Regulations 1996*, Mayor Filomena Piffaretti gave approval for Cr Josh Eveson to attend this meeting via electronic means.

**Presiding Member**

Cr Giorgia Johnson

**Members**

Mayor Filomena Piffaretti

Cr Josh Eveson (attended by electronic means)

Shona Zulsdorf

Andrew Cox

**Officers**

Stuart Monks A/Director Corporate Services (attended by electronic means)

Amanda Albrecht Manager Governance and Strategy

Stefan Kern Manager Digital Solutions and Services

Hilda Ho Senior Financial Accountant

Tami Cooper Planning Performance and Risk Manager

Karen D'Cunha Coordinator Governance (minute-taker)

**Observers**

Jordan Langford-Smith Senior Director, Financial Audit, Office of the Auditor General

**Leave of Absence**

Nil.

**3.1 Apologies**

|                        |  |
|------------------------|--|
| Cr Michelle Sutherland |  |
| Jeremy Edwards         | Chief Executive Officer                      |
| Kym Leahy              | Director Corporate Services                  |
| Azam Pachajanov        | A/Manager Financial Services                 |
| Joanne Clarke          | Audit Manager, Office of the Auditor General |

**4 DISCLOSURE OF INTEREST SUMMARY**

In accordance with section 5.65 of the *Local Government Act 1995*:

A member who has an interest in any matter to be discussed at a Council or Committee meeting that will be attended by the member must disclose the nature of the interest -

- (a) in a written notice given to the CEO before the meeting; or
- (b) at the meeting immediately before the matter is discussed.

No interests were disclosed at the meeting.

**5 DELEGATED AUTHORITY BY COUNCIL**

The Audit and Risk Management Committee has certain legislated powers and authority as outlined in the Terms of Reference, however no Delegated Authority has been provided by Council.

In accordance with the Council resolution of 28 January 2020, this meeting is open to the public.

**6 TERMS OF REFERENCE**

**Audit and Risk Management Committee**

**Purpose**

The Audit and Risk Management Committee (ARMC) is appointed to oversee the activities of the Council’s external and internal auditors in accordance with s7.1A of the *Local Government Act 1995*.

**Objective**

The objective of the Committee is to act as a forum for communication between Council, the administration, External Service Providers and the Office of the Auditor General (OAG) and their selected auditor.

**Areas or Responsibility**

The ARMC is responsible for advising Council on all matters relating to:

- Financial management and the integrity of the City’s financial statements
- Compliance with legal and regulatory requirements

- External audit
- The City's internal audit program
- The City's risk management framework
- Performance reporting

### **Membership**

#### Voting Members

Four Elected Members (a minimum of three is required under legislation)

Up to two External Members

The quorum for this Committee is three members.

All remaining Councillors are appointed as Deputies.

Members must abide by the City of Bayswater Code of Conduct for Council Members, Committee Members and Candidates.

### **Delegated Authority**

This Committee does not have any delegated authority. The Committee will make recommendations to Council on report items. Report items will then be presented for Council's consideration at the next available Ordinary Council meeting.

### **Meetings**

Committee meetings are to be held in accordance with the City of Bayswater Standing Orders Local Law 2021.

The Committee shall meet at least quarterly (minimum annually under legislation) at the City of Bayswater Civic Centre.

### **Liaison Officer**

Chief Executive Officer

## **7 CONFIRMATION OF MINUTES**

### **COMMITTEE RESOLUTION**

The Minutes of the Audit and Risk Management Committee held on 11 November 2024 which have been distributed, be confirmed as a true and correct record.

**Cr Giorgia Johnson Moved, Andrew Cox Seconded**

**CARRIED UNANIMOUSLY: 5/0**

**For:** *Cr Giorgia Johnson, Andrew Cox, Shona Zulsdorf, Mayor Filomena Piffaretti and Cr Josh Eveson.*

**Against:** *Nil.*

**8 REPORTS****8.1 City of Bayswater Annual Report and Annual Financial Report 2023/24**

|                                 |  |
|---------------------------------|--|
| <b>Responsible Branch:</b>      | Governance and Strategy and Financial Services   |
| <b>Responsible Directorate:</b> | Office of the CEO  |
| <b>Authority/Discretion:</b>    | Legislative  |
| <b>Voting Requirement:</b>      | <b><i>ABSOLUTE MAJORITY REQUIRED</i></b>   |
| <b>Attachments:</b>             | <ol style="list-style-type: none"> <li>1. City of Bayswater Annual Report 2023/24 [8.1.1 - 99 pages]</li> <li>2. Annual Financial Report 30 June 2024 [8.1.2 - 66 pages]</li> <li>3. CONFIDENTIAL REDACTED - Annual Management Letter 2023/24 [8.1.3 - 6 pages]</li> </ol> |

***Confidential Attachment in accordance with Section 5.23(2) of the Local Government Act 1995 (WA):***

- (f) *a matter that if disclosed, could be reasonably expected to —*
- (ii) *endanger the security of the local government's property;*

**SUMMARY**

Local governments are required to prepare an annual report for each financial year. The Annual Report consists of two parts. The first part of the report summarises activities and achievements from the financial year. The second part of the report is the financial report and a report from the Office of the Auditor General.

The report, along with the financial statements is submitted to Council for consideration and adoption.

Once adopted the Annual Report is to be presented to the Electors of the districted at an Annual Meeting of Electors held within 8 weeks of the Council adoption. The date proposed for consideration by the Council is Wednesday 12 March 2025.

***Cr Josh Eveson and Stuart Monks, Manager Financial Services declared that they would be able to maintain confidentiality while behind closed doors, in accordance with regulation 14CA sub-regulation (5) of the Local Government (Administration) Regulations 1996.***

**PROCEDURAL MOTION**

**That, in accordance with Clause 6.2 of the *City of Bayswater Standing Orders Local Law 2021*, the meeting be closed to the public.**

**Mayor Filomena Piffaretti Moved, Shona Zulsdorf Seconded**

**CARRIED UNANIMOUSLY: 5/0**

***For: Cr Giorgia Johnson, Andrew Cox, Shona Zulsdorf, Mayor Filomena Piffaretti and Cr Josh Eveson.***

***Against: Nil.***

*At 5:50pm, the meeting closed to the public.*

**PROCEDURAL MOTION**

That the meeting be reopened to the public.

Cr Giorgia Johnson Moved, Mayor Filomena Piffaretti Seconded

**CARRIED UNANIMOUSLY: 5/0**

**For:** Cr Giorgia Johnson, Andrew Cox, Shona Zulsdorf, Mayor Filomena Piffaretti and Cr Josh Eveson.

**Against:** Nil.

*At 5:54pm, the meeting reopened to the public.*

**COMMITTEE RECOMMENDATION TO COUNCIL**  
**(OFFICER'S RECOMMENDATION)**

That Council:

1. Accepts the Annual Report for the year ended 30 June 2024 in Attachment 1;
2. Accepts the Annual Financial Report for the year ended 30 June 2024, including the Independent Auditor's Report in Attachment 2;
3. Notes the 2023/24 Annual Audit Management Letter including management comment as contained in the Confidential Attachment 3 to this report.
4. Authorises the CEO to approve any minor changes that may be required to the Annual Report and the Annual Financial Report for 2023/24 before the document is collated and finalised for printing;
5. Requests that the Chief Executive Officer convenes the Annual Meeting of Electors for 7:00pm on Wednesday 12 March 2025 to be held at the City of Bayswater Civic Centre and gives public notice in accordance with the *Local Government Act 1995*.

Mayor Filomena Piffaretti Moved, Shona Zulsdorf Seconded

**CARRIED UNANIMOUSLY: 5/0**

**For:** Cr Giorgia Johnson, Andrew Cox, Shona Zulsdorf, Mayor Filomena Piffaretti and Cr Josh Eveson.

**Against:** Nil.

**BACKGROUND**

The *Local Government Act 1995* (the Act) requires every local government to prepare and adopt an Annual Report for each financial year and to adopt it prior to 31 December of the following financial year, subject to the completion of an independent audit. If the auditor's report is not available in time to be accepted by 31 December, the annual report must be accepted no later than two months after the auditor's report becomes available.

The Office of the Auditor General's report on the City's Annual Financial Report for 2023/24 was received on 2 December 2024.

Prior to consideration by Council, the Annual Financial Report must be considered by the Audit and Risk Management Committee. The Annual Report and the Annual Financial Report for 2023/24 will be presented to the Audit and Risk Management Committee at a meeting scheduled for 16 December 2024, and the Ordinary Council Meeting scheduled for 28 January 2025.

The Annual Report, including the auditor's report and the audited financial report, must be published on the City's website within 14 days after the Annual Report has been accepted by the Council.

The Act also requires that a general meeting of electors of the district is to be held once every financial year and that the general meeting is held on a day selected by the local government, no more than 56 days after the local government accepts the Annual Report. At least 14 days local public notice is required of the date, time, place and purpose of the Annual Meeting of Electors. This means that the general meeting of electors cannot be held before 11 February 2025 and cannot be held later than 23 March 2025.

## EXTERNAL CONSULTATION

No consultation has occurred with the public or other agencies on this matter.

The Annual Report 2023/24, once adopted by the Council, will be made available on the City's website and hard copies will be available at the City's Libraries and Civic Centre, and upon request.

## OFFICER'S COMMENTS

The Annual Report 2023/24 is made up of two key sections. The first part of the report summarises activities and achievements from the financial year. The second part of the report is the Annual Financial Report and a report from the Office of the Auditor General.

### Annual Report 2023/24

The Annual Report provides the community with an overview of the City's programs, services and initiatives delivered during the 2023/24 financial year. The content for the first part of the annual report (the performance commentary) is provided in **Attachment 1**.

The Annual Report is used to inform the community and key stakeholders on activities and achievements for the financial year and forms a reference document for future years.

The Act and associated regulations specify the contents required to be included in the Annual Report. The commentary for the 2023/24 report is considered to meet the relevant requirements of the Act and Regulations.

The Annual Report for 2023/24 includes:

- **Our City:** A snapshot of the City's history, demographics and key statistics.
- **A Year in Review:** A report from the Mayor and CEO, performance snapshot and key financial results.
- **Our Council:** Details of Wards, Elected Members, Elected Members meeting attendance and diversity statistics.
- **Delivering Our Services:** Highlights stakeholder engagement, organisational structure and workforce.
- **Corporate Governance:** Overview of the City's Integrated Planning and Reporting Framework, Strategic Community Plan 2021-2031 and Corporate Business Plan 2023/24 - 2026/27.
- **Sustainability Statement:** Summary of the City's efforts and achievements focusing on Social, Environmental and Economic sustainability.
- **Service Performance:** Progress and achievements for all services under each Key Result Area, Community, Environment and Liveability, Vibrancy and Leadership and Governance.



- **Disclosures:** Comprehensive statutory reporting, including financial disclosures and compliance requirements.

#### Australasian Reporting Awards (ARA)

This year the City will submit our 2023/24 Annual Report to the Australasian Reporting Awards for their 2025 award consideration. The Australasian Reporting Awards (ARA) were established in 1950 to enhance the quality of annual reporting and raise public awareness of organisational purposes and achievements. Open to organisations in the Asia Pacific region, the ARA is administered by a non-profit group of volunteer professionals from various sectors. The awards benchmark annual reports against world best practice, focusing on the quality and completeness of reporting. Notably, many local governments, including the City of Stirling, City of Swan, and City of Joondalup, participate annually.

We plan to enter our 2023/24 Annual Report for the following 3 Awards:

- General Award
- Best First Time Entry Award
- Best Cover Design Award

The General Award evaluates the overall standard of the report against ARA criteria and is not a competition. Reports may receive a Gold, Silver, Bronze, or No Award based on how well they meet these criteria.

By participating, we will also be eligible for the Best of Industry Sector Awards, competing in the Public Administration – Local industry sector. As this will be our first submission, we also qualify for consideration for the Best First Time Entry Award.

Additionally, we plan to submit our report for the Best Cover Design Award, which celebrates creativity and design by recognising reports with impactful covers that convey the organisation's identity. Finally, we intend to secure a feedback session with an ARA adjudicator to gain valuable insights and feedback for future improvements. The results are expected to be announced in April 2025.

#### **Annual Financial Report 2023/24 and Independent Auditor's Report**

The Annual Report also contains the Annual Financial Report of the City for 2023/24. This includes the Statements of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows, Statement of Financial Activity and notes to and forming part of the accounts. The Annual Financial Report has been audited by the Office of the Auditor General. The contents for the second part of the annual report (the Annual Financial Report and the Independent Auditor's report) are provided in **Attachment 2**.

For the financial year ended 30 June 2024, the City recorded a net result for the period of \$7,473,963 compared to the adopted budget surplus of \$6,543,217 (refer to the Statement of Comprehensive Income). The unbudgeted decrement of the revaluation outcome for the City's land and buildings of \$283,534 is the contributing factor to the total comprehensive income for the period of \$7,190,429.

The key factors contributed to the variances are summarised below:

#### ***Operating revenue***

For the year operating revenue was \$99,540,239 compared to the budget of \$95,302,106 resulting in an increase of \$4,238,133 (4.45%). This is mainly due to:

- Revenue from recreation services was higher than anticipated in areas such as park reserves and facility hire, Bayswater Waves' entrance and health club membership fees (following the completion of refurbishment of the facility) and increased participation in golf courses due to increased utilisation of the facilities.
- Interest earnings were higher than anticipated due to the Reserve Bank's higher cash rate that reflected in the City's investment returns.
- Other revenue was also higher than anticipated due to the various unexpected reimbursement income and insurance claims.

### **Operating expenses**

For the year operating expenses were \$96,847,971 compared to the budget of \$99,033,873 resulting in a decrease of \$2,185,902 (2.21%).

The majority of the decrease is largely due to:

- The delay of the Western Power underground power project at the beginning of the year had caused a significant underspend compared to budget.
- The delay of various projects relating to building, engineering, sustainable environment and digital solutions services also caused project expenditure lower than budget largely due to the availability of contractors resulting in project scheduling issues.
- Waste Services expenditure was also lower than anticipated due to the pending review of Baywaste Transfer Station.

The adjustments on asset revaluation and asset disposals that impacted on the net result related to Discontinued Operations which recognised a net expenditure of \$2.02M. This relates to the aged care divestment project and a fair value assessment was required as at 30 June 2024 resulting in a net book loss (i.e. an increment on revaluation of assets held for sale offset by a loss on asset disposals).

### **Audit Findings**

The 2023/24 audits identified four key areas needing improvement. The details of these items, including Management's responses are outlined in **Confidential Attachment 3**. The City has responded accordingly and completed one of the four recommendations. The uncompleted recommendations will be recorded in the audit log and will be followed up and reported quarterly to the Audit and Risk Management Committee.

The Annual Report must be considered by the Council no later than 2 months after the auditor's report becomes available. The Auditor's report was received on 2 December 2024. The Audit and Risk Management Committee will consider the report at a meeting scheduled for 16 December 2024, and the Council will consider the report at its 28 January 2025 Ordinary Council Meeting.

### **Annual Meeting of Electors**

The Annual Meeting of Electors must be held within 56 days (8 weeks) of the Council adoption of the Annual Report 2023/24.

If the Council adopts the Annual Report 2023/24 at its Ordinary Council Meeting held 28 January 2025, the meeting of Electors must be held prior to 25 March 2025.

It is recommended that the Annual Meeting of Electors be convened for 7:00pm, Wednesday 12 March 2025, to be held in the City of Bayswater Civic Centre.

Public notice for this meeting must be given no later than 26 February 2025.

**LEGISLATIVE COMPLIANCE**

*Local Government Act 1995*

- Section 5.53 Annual reports
- Section 5.54 Acceptance of annual reports
- Section 5.55 Notice of annual reports
- Section 5.55A Publication of annual reports
- Section 5.27 Electors’ general meetings
- Section 5.29 Convening electors’ meetings Local Government (Administration) Regulations 1996
- Part 3 – Electors' meetings
- Part 5 – Annual reports and planning Local Government (Audit) Regulations 1996
- Regulation 9 – Performance of audit
- Regulation 10 – Report by auditor
- Regulation 16 – Functions of audit committee

**RISK MANAGEMENT CONSIDERATION**

| Impact Category              | Appetite  | Risk Rating |
|------------------------------|---|-------------|
| Workplace, Health and Safety | Low   | Low         |
| Financial                    | Medium  | Low         |
| Reputation and Stakeholders  | Medium  | Low         |
| Service Delivery             | Medium  | Low         |
| Environment                  | Low   | Low         |
| Governance and Compliance    | Low   | Medium      |
| Strategic Risk               | SR07 - Unethical or inadequate governance and/or decision-making. |             |

**FINANCIAL IMPLICATIONS**

The following financial implications are applicable:

- The cost of printing 50 copies of the Annual Report has been estimated to cost at \$1,850.00 this price is inclusive of GST.
- The indicative fee for the audit of the annual financial statements (which includes the Information Systems and grant acquittal audits) provide by the Office of the Auditor General is \$160,900 (excluding GST).

**STRATEGIC IMPLICATIONS**

In accordance with the City of Bayswater Strategic Community Plan 2021-2031, the following applies:

Theme: Leadership and Governance

Goal L2: Plan and deliver projects and services in a sustainable way.  
 Work together to deliver the best outcomes for the community by managing our resources in a financially sustainable way.

**CONCLUSION**

The Annual Report 2023/24 has been prepared to highlight the City's achievements and performance from the last financial year and ensure legislative compliance.

It is recommended that the Annual Report and Annual Financial Report for the year ended 30 June 2024, including the Independent Auditor's Report be accepted by Council, the Annual Audit Management Letters be noted. and Annual General Meeting of Electors be held on Wednesday, 12 March 2025.



**DRAFT**

**City of Bayswater**

**Annual Report**

**2023/24**

### 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 can be found on the City's website. It is available in alternative formats on request, including hard copy in large print or standard print, and electronic format.

我们可以根据要求以其他格式提供此信息。

Possiamo fornire queste informazione in altri formati su richiesta.

Chúng tôi có thể cung cấp thông tin này ở các định dạng khác theo yêu cầu.

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## City of Bayswater Annual Report for 2023/24

We are pleased to present the City of Bayswater Annual Report for 2023/24. This report highlights the financial and operational performance of the City over the past financial year, detailing our achievements against the 2023/24 budget and tracking progress within our four-year Corporate Business Plan. It provides a snapshot of our performance and outlines our future plans, emphasising our commitment to the sustainability of our organisation, the City, and the broader community we serve.

### Readership

This report aims to provide crucial information to a wide range of stakeholders, including City of Bayswater residents and ratepayers, local businesses, non-government organisations, partners, and various government departments and agencies.

## Our Guiding Principles

### 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.

### Our Values

#### Accountability

We do what we say we will do, the right way and on time. Working together, we take responsibility and pride in delivering quality service in an efficient way.

#### Excellence

We are a 'can do' organisation where we are responsive, efficient, professional, friendly and positive, continually striving for service excellence.

#### Innovation

We challenge the status quo through embracing change and thinking outside the box to broaden our horizons.

#### Respect

We respect and care, promoting a positive, safe and inclusive workplace where people contribute and feel part of a team, valued, listened to and acknowledged.



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## Our City

### A culturally diverse and vibrant community

The City of Bayswater features a culturally rich and vibrant community, flourishing in four bustling town centres and encompassing more than 380 hectares of lush open spaces and a 10-kilometre expanse along the scenic Swan River.

Situated just 6km north-east of Perth's CBD, the City offers easy access to major transport routes and significant destinations, including Perth International Airport. Our City is renowned for delivering valued services to the community, emphasising sustainability and environmental stewardship, enhancing town centres, fostering community engagement, and providing abundant opportunities for residents to thrive in this urban setting.

The City supports the community with three libraries, two community centres, three recreation centres – including aquatic facilities at Bayswater Waves, which offers three pools and Maylands Waterland. We support more than 150 local sporting clubs, manage 180 parks, ovals and open spaces, as well as 107 play areas. We oversee a local road network extending 460 kilometres, as well as more than 300 kilometres of footpaths.

The City is a vibrant and multicultural community, with 38% of our residents born overseas and 32% speaking a language other than English at home. We proudly celebrate the diverse cultures and backgrounds that enrich our City and contribute to its dynamic character. This diversity presents new opportunities for development and community engagement, positioning Bayswater as a thriving and inclusive place in which to live, work and visit.

The City of Bayswater has benefited significantly from the State Government's substantial investment in road and rail infrastructure, particularly through the METRONET project. The completion of the new Bayswater Train Station in 2024, now the second largest in Western Australia, has solidified Bayswater's position as a central hub for public transport. Serving as a key interchange, the station connects the broader Perth region, including the new Morley-Ellenbrook and Airport lines to the existing Midland line, providing residents and visitors with fast, reliable access across the City and beyond. This not only enhances connectivity for our community but stimulates local business opportunities by bringing a steady flow of commuters through our City.

Additionally, new train stations are under construction in Noranda and Morley, further enhancing our public transport network. In 2021, the State Government transferred planning control of the area surrounding Bayswater Train Station to DevelopmentWA. This strategic move has enabled the City to attract investment and support the revitalisation of our town centre, fostering economic growth and enhancing the overall urban environment.

## City of Bayswater Quick Stats

| City of Bayswater Quick Stats  |  |
|--|--|
| Population – 2023 Estimated Residential Population                           | 74,283   |
| Population (usual place of residence) – 2021 Australian Bureau of Statistics | 69,283   |
| Median age*  | 38   |
| Total number of dwellings*   | 29,068   |
| Average household size (persons per dwelling)*                               | 2.3  |
| Percentage of Medium or High-Density Dwellings                               | 31.9%  |
| Households with children*  | 35.9%  |
| Renters*   | 31.1%  |
| Median weekly Income*  | \$1,734  |
| Born overseas*   | 37.7%  |
| Top countries of birth*  | <ul style="list-style-type: none"> <li>- Australia</li> <li>- United Kingdom</li> <li>- India</li> <li>- Vietnam</li> <li>- New Zealand</li> <li>- China</li> </ul>                              |
| Top languages spoken at home*  | <ul style="list-style-type: none"> <li>- English</li> <li>- Vietnamese</li> <li>- Mandarin</li> <li>- Italian</li> <li>- Cantonese</li> <li>- Filipino/Tagalog</li> </ul>                        |
| GST registered businesses*   | 7,586  |
| Local jobs*  | 25,224   |
| Headline Gross Regional Product*   | \$3.562 billion  |
| Largest employers*   | <ul style="list-style-type: none"> <li>- Health Care and Social Assistance</li> <li>- Retail Trade</li> <li>- Education and Training</li> <li>- Construction</li> <li>- Manufacturing</li> </ul> |
| Largest industry for economic output*  | Manufacturing – 17.3%  |
| Local sporting clubs   | 150+   |
| Parks, ovals and open spaces   | 180+   |
| Play spaces  | 107  |
| Kms of local road network  | 460  |



| City of Bayswater Quick Stats |         |
|-------------------------------|---------|
| Libraries                     | 3       |
| Aquatic Facilities            | 2       |
| Golf courses                  | 2       |
| Recreation centres            | 3       |
| People attending events       | 20,000+ |
| Cafés, bars and restaurants   | 142+    |

*\*Retrieved from Profile.ID as at 30 June 2024.*

## Our History

### Pre 1800's

The City of Bayswater respectfully acknowledges the Wadjuk Noongar people as the Traditional Custodians of this land. The Wadjuk Noongar people have a rich history in the Bayswater area, having lived here for thousands of years. Evidence of their long-standing presence includes the remains of a campsite at nearby Upper Swan, estimated to be between 40,000 and 53,000 years old, making it one of the oldest inhabited sites on earth.

The Noongar people were nomadic hunter-gatherers who moved with the seasons and food sources. At the time of European settlement, it is believed the Noongar people spoke 13 different dialects. The Swan River holds special significance to the Noongar people, who believe it was created by a Wagyl, a snake-like being from the Dreamtime, which meandered over the land to form the rivers.

The Noongar people traditionally occupied the entire south-west region of Western Australia, stretching from Geraldton to Esperance. Their country is divided into 14 different groups, each occupying distinct territories. The City of Bayswater stands on the land of the Wadjuk group, who continue to maintain a deep connection to this land and its waterways.

European exploration began in 1697 with Dutch explorer Willem de Vlamingh, followed by French and English explorers in the 18th and 19th centuries. The English established the Swan River Colony, drawn by the region's fertility. However, much of the land in Bayswater was initially deemed unsuitable for agriculture, leading to a period of absence until the late 19th century.

### 1800s – 1900s

The construction of the Perth to Guildford railway line in 1881 marked a turning point for Bayswater, spurring a property boom and the development of the Bayswater Estate. The discovery of gold further attracted settlers, and the area's growth continued with infrastructure developments such as the construction of Walter Road in 1887. In 1897, the Bayswater Road Board was established, giving the local community a voice in governance.

### 1900 – 1930

The early 20th century brought both challenges and growth. The impact of World War I and the

Great Depression was felt deeply, but Bayswater continued to develop, particularly with the expansion of residential areas like Bedford and the emergence of industrial zones.

#### 1940 – 1970

Post-World War II, Bayswater experienced rapid population growth, driven by returning soldiers and immigrants. This period saw the establishment of significant infrastructure, including the Bayswater Aquatic Centre and Mertome Retirement Village.

#### 1970 – 2000

The 1970s and 1980s were marked by significant urban development, including the creation of the suburb of Noranda and the construction of the Tonkin Highway. The transformation from a shire to the City of Bayswater in 1983 reflected its growing population and evolving character. The opening of the Galleria shopping centre in 1994 further established Morley as a major commercial hub.

#### 2000 – Present

Today, the City of Bayswater continues to grow and develop, with significant infill development around train stations and the Morley Activity Centre. These developments are transforming the City into a vibrant and dynamic community, poised for continued growth and prosperity.

## A Year in Review

### Message from the Mayor

I am delighted to present the City of Bayswater's Annual Report for 2023/24. This year has been one of remarkable progress and achievement, reflecting our commitment to delivering positive outcomes for our community.

This report highlights our progress in managing key projects and services aligned with our vision for a thriving, sustainable and inclusive community.

The completion of the new Bayswater Train Station is a transformative milestone for our City. As the second-largest station in Western Australia, it has elevated our City's connectivity and positioned Bayswater as a central hub. Alongside the construction of train stations in Noranda and Morley, these projects signify a new era of opportunity for our residents, businesses and visitors.

Our commitment to fostering a vibrant and diverse community continued to grow through City-led events, such as the Avon Descent Finish Line Festival, the new Feed Me Morley Food Festival and Flourish Community Arts Festival, which attracted more than 12,000 attendees to our great City.

We also prioritised the improvement and expansion of key recreational facilities. The major refurbishment of Bayswater Waves will allow community members to continue making memories at this popular venue for years to come. Upgrades to sporting facilities like the female-friendly changeroom at Upper Hillcrest Reserve and competition lighting at Halliday Park have boosted inclusivity and accessibility, ensuring our spaces and infrastructure meet the diverse needs of our community.

This year, significant achievements were also celebrated within environmental sustainability, as we delivered the largest tree-planting initiative in our history, adding more than 5,000 trees to boost our canopy and provide future shade. This was alongside launching our commercial mosquito control service, aiding neighbouring local governments to combat this issue through the innovative use of drone technology. These initiatives underscore our leadership and commitment to a greener, more sustainable future.

None of these accomplishments would have been possible without the dedication of our community, the vision of Council and the tireless work of our staff. I thank you all for your support over the last 12 months. Together, we are building a City that values sustainability, embraces diversity and provides opportunities for all.

As we look ahead, I am excited about the opportunities that lie before us. With continued collaboration and innovation, I am confident our City will thrive and remain a place we are all proud to call home.

## Message from the CEO

It is my great privilege to share the City of Bayswater's Annual Report for 2023/24. This report highlights our key achievements, outlines our financial and operational performance, and reaffirms our commitment to delivering exceptional services to our community. It reflects the efforts of our staff, Executive and Council, who are committed to the prosperity of our City and the wellbeing of our residents.

This year has seen remarkable strides towards innovation and service excellence.

A key achievement has been our digital transformation project, Eden, which marks a significant step towards modernising the City's technology. This project will revolutionise our operations through upgraded software and enhanced functionality. By implementing an integrated Enterprise Resource Planning system, we will be well positioned to drive efficiencies, improve service delivery to our community and enhance the way we work moving forward.

We also revolutionised our approach to asset management planning with the development of a comprehensive 10-Year Forward Capital Works Program. This major milestone establishes a more integrated and strategic approach and aligns our Long-Term Financial Plan with our business planning and budgeting processes. I am incredibly proud of this initiative, as it demonstrates our dedication to maintaining our assets and preparing for future growth. By prioritising the services and projects that matter most to our community, this program ensures we will deliver them in a structured and effective way.

Equally significant is our commitment to delivering an outstanding customer experience for our residents. This year, we adopted our first Customer Experience (CX) Roadmap, underpinned by the Australian Business Excellence Framework. This Roadmap will help guide the City as we transform into a more customer-centric organisation, enabling us to enhance accessibility, responsiveness and satisfaction in every interaction with our community.

Looking ahead, we remain committed to fostering a culture of continuous improvement, and ensuring the City is well positioned to meet future challenges. I extend my gratitude to our dedicated staff and Executive Leadership Team for their hard work and to Council for their vision and guidance. Together, we are building an organisation that not only serves our community effectively but sets a standard for excellence in local government.

I am proud to present the Annual Report 2023/24 as a record of our progress and achievements.

## Performance Snapshot

### Community

|   |  |   |
|---|--|---|
| <b>876</b><br>Inspected 805 food businesses and 71 public buildings     |  <b>4,272</b><br>Library Services processed 4,272 new member applications | <b>11,339</b><br>11,339 participations at Community Centres – a 63% increase  |
| <b>173%</b><br>Participation in the Flourish Festival Increased by 173% |  <b>554</b><br>Welcomed 554 new citizens through citizenship ceremonies   |  <b>2,895</b><br>Bayswater Waves membership at 2,895 |

### Environment and Liveability

|   |   |   |
|---|---|---|
| <b>529</b><br>Received 529 development applications, a 17.5% increase |  <b>5,002</b><br>Planted 5,002 trees in the City's largest tree planting program |  <b>50,000</b><br>Planted approximately 50,000 native plants in restoration projects |
| <b>56</b><br>56 road resurfacing works completed                      |  <b>10,958.46</b><br>FOGO services processed 10,958.46 tonnes of organic waste  |  <b>2</b><br>Installed electric vehicle chargers at 2 City sites                    |

### Vibrancy

|  |  |  |
|--|--|--|
| <b>13</b><br>Conducted a strategic review of 13 key properties                   | <b>1st</b><br>First Pride mural commissioned for Lyric Lane, Maylands  | <b>11</b><br>Installed 11 new planter boxes throughout Bayswater town centre   |
| <b>119</b><br>119 tickets sold as part of the Feed Me Morley food festival tours |  <b>47</b><br>Promoted 47 Morley businesses in the Feed Me Morley food festival |  <b>4</b><br>Added 4 bike racks to Eighth Avenue and Whatley Crescent |

### Leadership and Governance

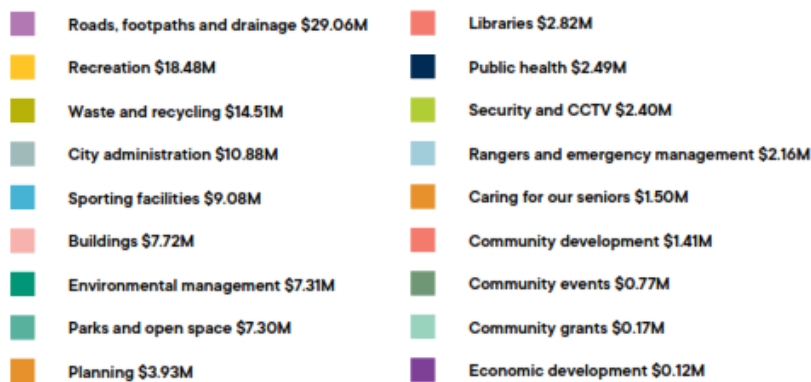
|   |  |  |
|---|--|--|
| <b>49</b><br>Facilitated 49 meetings and briefings for Council and Committees | <b>33,100</b><br>Managed 33,100 properties with a rate collection of 95.88%  |  <b>63,342</b><br>Engage Bayswater portal recorded 63,342 total visits  |
| <b>64,812</b><br>Handled 64,812 phone calls                                   |  <b>31,444</b><br>Served 31,444 walk-in customers at the Civic Centre |  <b>2 million</b><br>Managed City's website, with 2 million page views |



## Financial Results

### Where Your Rates Go

Each property in the City of Bayswater is issued an independent valuation by the State Government’s land information authority, Landgate. This is called Gross Rental Value (GRV). Every year, the City sets a budget for the upcoming year. The total budget is the amount of money needed to fund the services the City provides and the infrastructure it maintains and upgrades. The budget is funded by rates collected, fees and charges, and government grants.



*\*For accounting reasons and for ease of understanding, depreciation and asset disposals have been removed from the figures listed above. The depreciation and asset disposal figures can be found in the 2023/24 Budget. Figures are rounded to the nearest \$10,000.*





### Financial Position

The City achieved a Net Operating Result of \$2.69 million this financial year, a significant improvement from the \$2.30 million deficit recorded in 2023. Total Income from Continuing Operations increased from \$86.89 million in 2023 to \$99.54 million in 2024, surpassing the budgeted \$95.30 million.

Similarly, expenses were well managed, coming in below the budgeted \$99.03 million at \$96.85 million. Net Assets grew to \$911.63 million, up from \$904.44 million in 2023, reflecting a stronger financial position despite a slight decline in Total Assets. Total Capital Expenditure in 2024 was \$19.90 million, with \$13.26 million allocated to property, plant and equipment and \$6.65 million to infrastructure improvements.

### Summary of financial position

| Income Statement                            | 2023/24 Actual | 2023/24 Budget | 2022/23 Actual |
|---|----------------|----------------|----------------|
| Total Income from Continuing Operations     | \$99,540,239   | \$95,302,106   | \$86,886,362   |
| Total Expenses from Continuing Operations   | \$96,847,971   | \$99,033,873   | \$89,185,708   |
| Net Operating Result for the Year           | \$2,692,268    | (\$3,731,767)  | (\$2,299,346)  |
| <b>Capital Expenditure</b>                  |                |                |                |
| Purchase of Property, Plant and Equipment   | \$13,256,074   | \$18,503,286   | \$8,918,535    |
| Purchase and Construction of Infrastructure | \$6,645,292    | \$12,975,953   | \$8,173,344    |
| Total Capital Expenditure                   | \$19,901,366   | \$31,479,239   | \$17,091,879   |
| <b>Financial Position</b>                   |                |                |                |
| Total Assets                                | \$951,593,527  | -              | \$970,192,569  |
| Total Liabilities                           | \$39,967,957   | -              | \$65,757,428   |
| Net Assets                                  | \$911,625,570  | -              | \$904,435,141  |
| Cash & Investments                          | \$90,628,189   | \$76,962,859   | \$96,435,996   |

### Capital grants, subsidies and contributions

Under the Local Government (Administration) Regulation 19BE, the total amounts of capital grants, subsidies and contributions received and utilised for asset replacement and renewal during the fiscal years 2021/22, 2022/23, and 2023/24 were \$6,971,886, \$4,823,174, and \$2,991,009, respectively.

### Major land transactions

Council endorsed the Land Acquisition and Disposal Strategy (LAADS) in 2019. The LAADS guides the management and acquisition of land the City owns, cares for and is in control of that can be leveraged for community benefit and financial return to support the services the City provides to the community.

During 2023/24, the City undertook one major land transactions defined under section 3.59 of the *Local Government Act 1995*. On the 30<sup>th</sup> of November 2023, as part of the second stage of the Aged Care Divestment project, the City sold a significant portion of its aged accommodation (i.e. 2 residential care facilities and 3 independent living units which had a gross value of \$26.5 million.

Any future land transactions in accordance with the LAADS will be individually assessed in accordance with the Major Land Transaction requirements under section 3.59 of the Act.



## Our Council



South Ward      Central Ward      North Ward      West Ward



**Mayor  
Filomena Piffaretti**  
Term expires 2027  
filomena.piffaretti  
@bayswater.wa.gov.au



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



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



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



**Cr Dan Bull**  
Term expires 2027  
dan.bull  
@bayswater.wa.gov.au



**Cr Nat Latter**  
Term expires 2027  
nat.latter  
@bayswater.wa.gov.au



**Cr Steven Ostaszewskyj**  
Term expires 2027  
steven.ostaszewskyj  
@bayswater.wa.gov.au



**Cr Sally Palmer**  
Term expires 2025  
sally.palmer  
@bayswater.wa.gov.au



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

This page reflects the City of Bayswater Council as at 30 June 2024. Deputy Mayor and South Ward Councillor Catherine Ehrhardt served from 1 July 2023 to 21 October 2023.



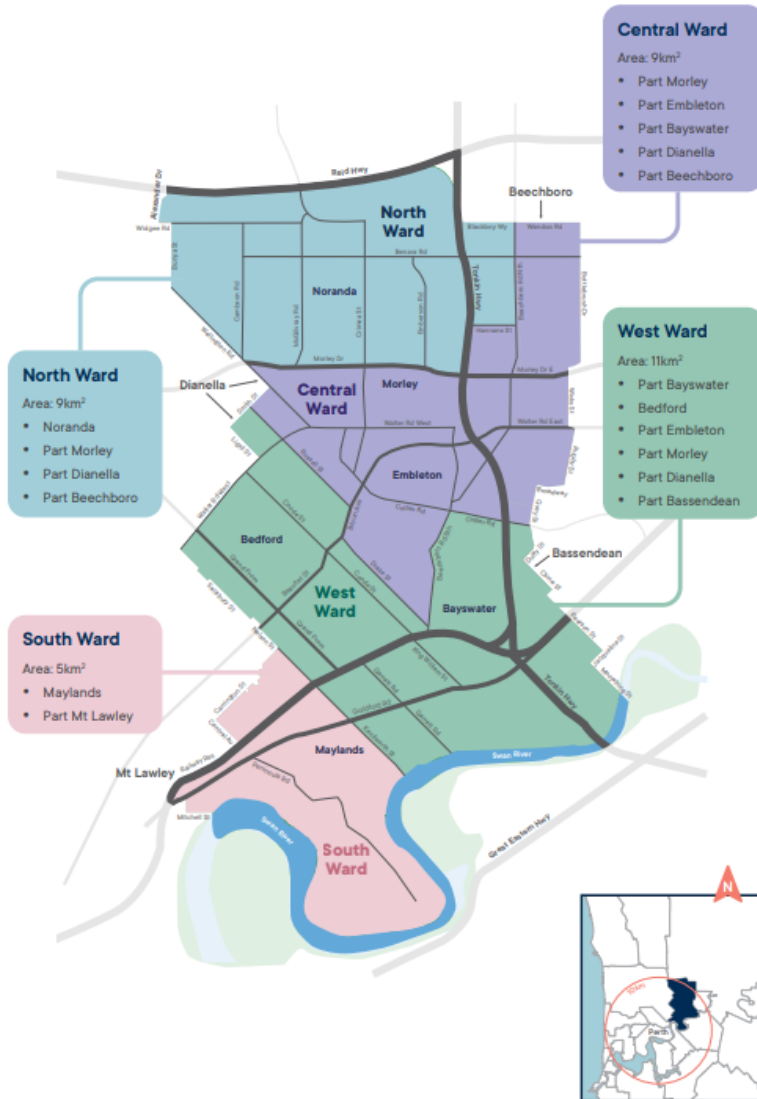
**Cr Michelle Sutherland**  
Term expires 2027  
michelle.sutherland  
@bayswater.wa.gov.au



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



Wards



Ward Boundary and Representation Review

In May 2023, the Local Government Advisory Board endorsed Council's review of the City's ward boundaries and Councillor representation levels. At the October 2023 Local Government Elections, the ward boundary between the North and Central Ward was adjusted, and the number of Councillor positions was reduced from 11 to 10 (with a popularly elected Mayor). Further adjustments will be made to the City's ward boundaries and Councillor representation levels at the October 2025 Local Government Elections.

## 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 the City, liaising with the CEO and presiding at meetings. The Deputy Mayor performs the functions of the Mayor when authorised to do so under section 5.34 of the *Local Government Act 1995*.

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. The Mayor also performs these roles.

### Elected Members

The City of Bayswater Council currently has 11 Elected Members, consisting of a Mayor and 10 Councillors. As part of the Local Government Elections held in October 2023, electors of the City elected a Mayor directly for the first time. The remaining 10 Councillors represent various wards of the City and elect a Deputy Mayor following the Local Government Elections.

Elected 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 election.

### Local Government Elections

Local Government Ordinary Elections are held every two years. The Ordinary Election held on 21 October 2023 saw a change in membership of Council, with one new Councillor elected and the first-ever popular election of the City's Mayor.

An Extraordinary Election was held for the North Ward on 25 March 2024 and one Councillor vacancy for that ward was filled.

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.

### 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 when Council is considering confidential items. Members of the public have an opportunity to ask questions.

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

## Committees

Council has several 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. Listed below are the various committees that were in place during 2023/24:

### Aged Care Asset Divestment Committee (Disbanded June 2024)

- The Aged Care Asset Divestment Committee comprised three Elected Members and was established to:
  - Review and monitor all actions in relation to the divestment of the City's aged care assets, including negotiations with shortlisted proponents, the land valuation and disposal processes required under the *Local Government Act 1995* and related legislation and negotiations with the State Government on land leases which are central to the divestment.
  - Make recommendations to Council on actions required to progress the divestment of aged care assets while ensuring the continuity of the management agreements for the sites until such time as the divestment was achieved.

### Aged Care Governance Committee (Disbanded June 2024)

- The purpose of the Aged Care Governance Committee was to provide financial oversight of the aged care operations and ensure the City meets its Approved Provider obligations under the *Aged Care Quality and Safety Commission Act 2018* for residential care facilities and governance obligations for the independent living units under the *Retirement Villages Act 1992*.
- The Aged Care Governance Committee comprised three Elected Members and three Juniper representatives.

### Active Transport Advisory Committee

- The purpose of the Active Transport Advisory Committee is to provide Council with advice on initiatives and programs to promote sustainable and healthy active transport options, such as:
  - Bicycles
  - Walking/running
  - Electric assisted bicycles
  - Electric scooters
  - e-Rideables e.g. Segways, electric skateboards, hover boards.
- The Active Transport Advisory Committee comprises four Elected Members and four community representatives, with all remaining Elected Members appointed as Deputy Members.

### **Audit and Risk Management Committee**

- The Audit and Risk Management Committee is required to be established to oversee the activities of the Council's external and internal auditors and other functions as prescribed in the *Local Government Act 1995* and *Local Government (Audit) Regulations 1996*.
- The Audit and Risk Management Committee meets at least four times per year and comprises four Elected Members and up to two external members.

### **Chief Executive Officer (CEO) Review Committee**

- The Chief Executive Officer Review Committee comprises three Elected Members and has been established to ensure compliance with sections 5.39 and 5.39A of the *Local Government Act 1995*; and
  - To ensure the annual review of performance is consistent with the model standards for CEO recruitment, performance and termination and the principles and standards outlined by the Department of Local Government, Sport and Cultural Industries' Operational Guidelines '*For Local Government CEO Recruitment and Selection, Performance Review and Termination*'.
  - To make recommendations to Council on any proposed changes to the Chief Executive Officer's Contract of Employment or Conditions of Employment.

### **Policy Review and Development Committee**

- The Policy Review and Development Committee has been established to:
  - Review City of Bayswater policies and facilitate the development of new policies for the consideration by Council as required; and
  - Make recommendations to Council on matters related to policy, policy review and policy development.
- The Policy Review and Development Committee comprises six Elected Members and meets at least quarterly at the City of Bayswater Civic Centre.

### **Reconciliation Advisory Committee**

- The purpose of the Reconciliation Advisory Committee is to advise Council on the development and implementation of the Reconciliation Action Plan (RAP) for the City of Bayswater, with the aim to help the workplace to facilitate understanding, strengthen relationships and trust with Aboriginal and Torres Strait Islander Peoples; promote meaningful engagement; increase equality; and develop sustainable employment and business opportunities.
- The Reconciliation Advisory Committee meets monthly and comprises three Elected Members and up to five community members who satisfy one or more of the following criteria:
  1. Identify as a person of Aboriginal and Torres Strait Islander descent
  2. Is a Whadjuk Noongar Elder
  3. Is an Aboriginal and Torres Strait Islander business partner representative and/or
  4. Is an Aboriginal and Torres Strait Islander representative living in the City of Bayswater community.

**Planning and Heritage Policy Review and Development Committee (Disbanded October 2023)**

- The Planning and Heritage Policy Review and Development Committee was established to review existing planning and heritage policies and recommend amendments or the development of new policies to ensure alignment with the City's strategic objectives.
- The Committee comprised six Elected Members and met quarterly at the City of Bayswater Civic Centre.

**Inclusion and Diversity Advisory Committee (Disbanded October 2023)**

- The Inclusion and Diversity Advisory Committee was established to provide guidance and recommendations to Council on strategies and initiatives aimed at enhancing inclusion and diversity within the City of Bayswater.
- The Committee comprised five Elected Members and a maximum of six community members.

**Skate Park Advisory Committee (Disbanded October 2023)**

- The Skate Park Advisory Committee was established to provide advice and recommendations to Council on the planning, development and maintenance of skate parks and related facilities within the City of Bayswater. As well as Support initiatives that promote safe and active use of skate parks, encouraging positive community engagement and usage of the facilities.
- The Skate Park Advisory Committee comprised five Elected Members and five industry/community representatives.





### Elected Member Meeting Attendance Summary

|  | Total Number of Meetings | Mayor Filomena Piffaretti | Deputy Mayor – Cr Elli Petersen-Pik | Cr Assunta Meleca  | Cr Steven Ostaszewsk yj | Cr Josh Eveson     | Cr Sally Palmer*   | Cr Michelle Sutherland | Cr Nat Latter*     | Cr Dan Bull        | Cr Lorna Clarke    | Cr Giorgia Johnson | Cr Catherine Ehrhardt* |
|--|--------------------------|---------------------------|-------------------------------------|--------------------|-------------------------|--------------------|--------------------|------------------------|--------------------|--------------------|--------------------|--------------------|------------------------|
|  |                          | Elected 21/10/2023        | Elected 16/10/2021                  | Elected 16/10/2021 | Elected 16/10/2023      | Elected 16/10/2021 | Elected 15/03/2024 | Elected 16/10/2023     | Elected 16/10/2023 | Elected 16/10/2023 | Elected 16/10/2021 | Elected 16/10/2021 | Elected 19/10/2019     |
| <b>Council Meetings</b>                                    |                          |                           |                                     |                    |                         |                    |                    |                        |                    |                    |                    |                    |                        |
| Ordinary Council Meeting                                   | 12**                     | 10                        | 12                                  | 11                 | 12                      | 12                 | 7 (of 7)           | 9                      | 10                 | 12                 | 10                 | 12                 | 2 (of 2)               |
| Special Council Meeting                                    | 2                        | 2                         | 2                                   | 2                  | 2                       | 2                  | 1 (of 1)           | 1                      | 1 (of 1)           | 2                  | 2                  | 2                  | 0 (of 1)               |
| <b>Committee Meetings</b>                                  |                          |                           |                                     |                    |                         |                    |                    |                        |                    |                    |                    |                    |                        |
| Aged Care Asset Divestment Committee (Disbanded June 2024) | 1                        |                           |                                     |                    |                         | 1                  |                    |                        |                    | 1                  |                    | 1                  |                        |
| Aged Care Governance Committee (Disbanded June 2024)       | 0                        |                           |                                     |                    |                         |                    |                    |                        |                    |                    |                    |                    |                        |
| Active Transport Advisory Committee***                     | 1                        |                           | 1                                   | 1                  |                         |                    |                    |                        |                    |                    | 1                  | 1                  |                        |
| Audit and Risk Management Committee                        | 5                        | 3                         |                                     |                    |                         | 5                  | 1 (D)              | 3                      | 1 (D)              |                    |                    | 5                  |                        |



|  | Total Number of Meetings | Mayor Filomena Piffaretti | Deputy Mayor – Cr Elli Petersen-Pik | Cr Assunta Meleca  | Cr Steven Ostaszewsk yj | Cr Josh Eveson     | Cr Sally Palmer*   | Cr Michelle Sutherland | Cr Nat Latter*     | Cr Dan Bull        | Cr Lorna Clarke    | Cr Giorgia Johnson | Cr Catherine Ehrhardt* |
|--|--------------------------|---------------------------|-------------------------------------|--------------------|-------------------------|--------------------|--------------------|------------------------|--------------------|--------------------|--------------------|--------------------|------------------------|
|  |                          | Elected 21/10/2023        | Elected 16/10/2021                  | Elected 16/10/2021 | Elected 16/10/2023      | Elected 16/10/2021 | Elected 15/03/2024 | Elected 16/10/2023     | Elected 16/10/2023 | Elected 16/10/2023 | Elected 16/10/2021 | Elected 16/10/2021 | Elected 19/10/2019     |
| CEO Review Committee***  | 2                        | 2                         | 2                                   |                    | 1 (of 1)                |                    |                    |                        |                    |                    |                    | 1 (of 1)           |                        |
| Policy Review and Development Committee***   | 5                        | 1 (of 1)                  | 4 (of 4)                            | 2 (of 4)           | 4                       | 5                  |                    |                        | 3 (of 4)           |                    | 1 (D)              | 5                  | 1 (of 1)               |
| Reconciliation Advisory Committee***   | 3                        |                           |                                     |                    |                         |                    | 1 (of 1)           |                        | 2 (of 2)           | 3                  | 1                  | 1 (of 1)           |                        |
| Planning and Heritage Policy Review and Development Committee (Disbanded October 2023) | 1                        | 1                         |                                     | 1                  |                         | 1                  |                    |                        |                    |                    |                    | 1                  | 1                      |
| Inclusion and Diversity Advisory Committee (Disbanded October 2023)                    | 1                        | 1                         |                                     | 1                  |                         | 1                  |                    |                        |                    |                    |                    | 1                  | 1                      |
| Skate Park Advisory Committee (Disbanded October 2023)                                 | 1                        |                           |                                     |                    | 1                       | 1                  | 1                  | 1                      |                    |                    |                    |                    | 1                      |
| <b>Briefings and Workshops</b>   |                          |                           |                                     |                    |                         |                    |                    |                        |                    |                    |                    |                    |                        |
| Briefings  | 15                       | 14                        | 10                                  | 9                  | 10                      | 15                 | 7 (of 7)           | 9                      | 10 (of 10)         | 8                  | 5                  | 14                 | 4 (of 4)               |
| Workshops  | 4                        | 3                         | 4                                   | 3                  | 4                       | 4                  | 2 (of 2)           |                        | 4                  | 4                  | 3                  | 4                  | N/A                    |

*\*Not an Elected Member during certain parts of the reporting period.*

*\*\*Please note, the Council meeting of 30 April 2024 was adjourned to 6 May 2024. This has been counted as two meetings for the purposes of these statistics, as the attendance at those meetings was different.*

*\*\*\*(D) refers to a member who was deputising.*

### Elected Member Diversity Statistics

| Elected Member Profiles  |                  | Number of Elected Members |
|--|------------------|---------------------------|
| <b>Gender</b>  | Male             | 4                         |
|  | Female           | 6                         |
|  | Other            | 1                         |
|  | Did not disclose | 1                         |
| <b>Age</b>   | 18 - 24          |                           |
|  | 25 - 34          |                           |
|  | 35 - 44          | 5                         |
|  | 45 - 54          | 5                         |
|  | 55 - 64          | 1                         |
|  | 65 +             |                           |
|  | Did not disclose | 1                         |
| <b>Country of Birth</b>  | Australia        | 9                         |
|  | Israel           | 1                         |
|  | United Kingdom   | 1                         |
|  | Did not disclose | 1                         |
| <b>Linguistic Background</b><br>Councillors could report more than one linguistic background | English          | 8                         |
|  | Italian          | 1                         |
|  | German           | 1                         |
|  | Hebrew           | 1                         |
|  | Did not disclose | 3                         |
| <b>Identify as Aboriginal or Torres Strait Islander</b>                                      | Yes              | 0                         |
|  | No               | 11                        |
|  | Did not disclose | 1                         |

*Following the October 2023 Local Government Elections, the City of Bayswater Council reduced its number of elected members from 12 to 11. The table above, however, reflects the diversity statistics for the 12 elected members who served on Council prior to the election.*

## Sustainability Statement

### Social Sustainability

The City of Bayswater is committed to building a cohesive and inclusive community, celebrating its diverse population. This commitment is reflected in the Cultural Plan 2019-2024, which provides a strategic framework for arts and culture within the city. The plan guides the development and provision of cultural projects, services and facilities, setting priorities for grant funding, partnerships and investments. Complementing this is the Community Recreation Plan 2020-2032, which ensures residents have access to a variety of recreational opportunities. These initiatives support active lifestyles and enhance the overall quality of life in the community.

Community celebrations and inclusivity are central to the City's social sustainability efforts. Annual events like Harmony Week, PrideFest and NAIDOC Week celebrate diversity and encourage inclusivity among all ages, cultures and abilities. The Reconciliation Action Plan further underscores the City's commitment to building stronger relationships with First Nations peoples, outlining specific actions to achieve meaningful reconciliation.

The City also prioritises support for marginalised groups through targeted initiatives. The Access and Inclusion Plan 2020-2024 and the Local Homelessness Strategy 2021-2025 guide efforts to improve accessibility, with support to individuals with disabilities and those experiencing homelessness. Additionally, the Community Grants Program provides funding to local organisations and community groups, fostering events and projects that enhance social wellbeing and cultural vibrancy. Through these comprehensive efforts, the City strives to create an inclusive and supportive environment for all residents.

### Environmental Sustainability

The City of Bayswater is dedicated to the environmental and community wellbeing. This commitment is embodied in the Environment and Liveability Framework 2021-2045, which addresses both immediate and long-term environmental challenges associated with urbanisation. The framework integrates community engagement and innovative strategies to create a sustainable urban landscape, supporting ecological health and enhancing the quality of life for residents. By focusing on sustainable practices, the City aims to ensure a vibrant and liveable environment for future generations.

A key initiative under this commitment is the Urban Forest Strategy 2017, which aims to develop a diverse and resilient urban forest. The strategy emphasises increasing the diversity and health of urban trees, improving both the environmental quality and liveability of the City. This initiative is complemented by the Emission Reduction and Renewable Energy Plan 2021-2040, which builds on the City's efforts in energy efficiency and renewable energy adoption. The plan provides a structured approach for reducing emissions and increasing the use of renewable energy sources, setting clear guidelines for achieving these goals.

Furthermore, the City prioritises the protection of natural habitats through the Local Biodiversity Strategy 2020-2030 and the Foreshore Area 10-Year Priority Plan 2019. These plans focus on enhancing and safeguarding the City's biodiversity and foreshore areas along the Swan River. Together, they promote the sustainable management of these valuable environmental assets,

ensuring their preservation and resilience. Through these comprehensive strategies, the City is committed to fostering a sustainable and ecologically rich environment.

### **Economic Sustainability**

The City of Bayswater is committed to fostering a dynamic and sustainable local economy through several key initiatives. Town centre revitalisation efforts involve close collaboration with community groups, businesses, residents, landowners and business organisations. This collaboration results in place activation initiatives, such as events, streetscape improvements, greening projects, heritage and cultural initiatives, and public art, all guided by Town Centre Activation Plans.

The Interim Economic Development Strategy 2022 focuses on attracting new development and supporting local businesses, particularly around the Morley Activity Centre. Key objectives include attracting investment, encouraging property development and enhancing local business and lifestyle opportunities. This year, the City has focused on encouraging an increase in the Live Local, Work Local and Consume Local initiative, as well as connecting local students with local businesses to strengthen the local workforce and foster community ties. Additionally, the City's Destination Marketing Strategy 2021-2025 provides a blueprint for promoting the City's three town centres – Maylands, Bayswater and Morley – to attract visitors, boost tourism and foster community engagement.

Finally, the Long-Term Financial Plan ensures the economic resilience and sustainability of the City by guiding investments and resource management. These combined efforts reflect the City's commitment to creating a sustainable, inclusive and economically vibrant community.



## Delivering our Services

### Our Stakeholders and Engagement

At the City of Bayswater, we engage with a diverse group of stakeholders through various channels, tailored to their specific needs and concerns. Community and stakeholder engagement is a critical component of our project management system, ensuring the community is kept informed about all aspects of project delivery. This approach allows us to address the issues that matter most to our stakeholders. We have identified our stakeholders and their importance to us in the table below, outlining our commitment to transparent and inclusive communication.

| STAKEHOLDER GROUP                    | WHY THEY ARE IMPORTANT TO US  | WHY WE ARE IMPORTANT TO THEM  | ENGAGEMENT METHODS   |
|--------------------------------------|---|---|--|
| <b>RESIDENTS AND RATEPAYERS</b>      | Core beneficiaries of City services; provide feedback and support                       | Depend on the City for essential services, infrastructure and community wellbeing               | Public consultations, surveys, newsletters, website, public meetings   |
| <b>LOCAL BUSINESSES</b>              | Drive economic growth and employment; enhance community vibrancy                        | Benefit from City support and infrastructure improvements that boost business prospects         | Business forums, workshops, direct outreach, newsletters   |
| <b>COMMUNITY AND INTEREST GROUPS</b> | Represent diverse community interests and needs; advocate for social issues             | Collaborate with the City on projects and initiatives that enhance community life               | Regular meetings, participatory events, advisory committees  |
| <b>STATE AND FEDERAL GOVERNMENTS</b> | Provide policy direction, funding, and regulatory framework                             | Need local implementation of state and national policies; require local feedback                | Formal reports, submissions, partnerships, meetings  |
| <b>INVESTORS</b>                     | Provide capital and financial support for city development projects and infrastructure  | Rely on the City for a stable and attractive investment environment with transparent governance | Financial reports, investor briefings, project updates, public-private partnership opportunities, direct outreach and regular meetings |
| <b>CITY STAFF AND VOLUNTEERS</b>     | Essential for service delivery and program implementation; community engagement support | Rely on the City for employment, training and opportunities to contribute to the community      | Internal communications, training, meetings, volunteer coordination  |
| <b>EDUCATIONAL INSTITUTIONS</b>      | Contribute to community education and development                                       | Depend on City partnerships and support for educational programs and facilities                 | Partnerships, educational programs, joint initiatives  |
| <b>NON-PROFIT ORGANISATIONS</b>      | Partner in service delivery; support community welfare and development                  | Need City support for program funding, collaboration and resource sharing                       | Collaboration on projects, grants, information sharing   |
| <b>MEDIA</b>                         | Disseminate information; shape public perception  | Rely on the City for accurate and timely information about services and initiatives             | Press releases, media briefings, social media, public announcements  |

## How We Engage with Our Community

The City of Bayswater values open communication and active participation from the public in its governance. We believe sharing information, consulting and encouraging community participation are essential for effective decision-making. The City is dedicated to engaging residents and other stakeholders during the development of policies and plans that impact community services. More information on our engagement activities can be found on our website.

### Connect with the City

To stay informed with the latest news, residents can visit our website and subscribe to our e-newsletters. We also actively connect with the community through social media platforms, including Facebook, LinkedIn and Instagram.

### Get Involved

Our community consultations have highlighted a desire for active involvement in Council decision-making and long-term planning. The City of Bayswater is committed to improving communication and consultation processes to better engage with residents.

### Make a Submission

Residents can participate in various engagement opportunities, such as attending community consultation sessions, information meetings or participating in surveys and focus groups on specific projects. Additionally, the public can make submissions on major projects or plans that are open for consultation or advertised throughout the year on Engage Bayswater: [engage.bayswater.wa.gov.au](https://engage.bayswater.wa.gov.au).

### Join a City Group or Committee

Working groups and committees bring together community members who contribute their knowledge and expertise, providing valuable input that helps shape Council decisions and recommendations. These groups also serve as a platform for communicating community concerns directly to Council. Keep an eye on the City's news for updates on when expressions of interest are invited, offering opportunities for residents to join and participate in these groups.

### Contact an Elected Member

Our Elected Members are elected representatives who advocate for the interests of residents in matters relevant to the City. They are accessible for discussing any thoughts, issues or concerns you may have. For more details on how you can get involved and make your voice heard, visit [bayswater.wa.gov.au/city-and-council/council/elected-members](https://bayswater.wa.gov.au/city-and-council/council/elected-members).



## Organisational Structure

The City continues to deliver its programs and services through a dedicated workforce. The chart below outlines the directorates and branches, illustrating the organisation and workforce structure as at the end of the 2023/24 financial year.



## Our People

### Workforce Overview

The City continually strives to be an employer of choice, attracting a diverse workforce that is reflective of our community.

The largest age demographic at the City is 51-60 years of age at 23%, closely followed by 31-40 years of age at 22%. The average length of service of a City employee is 5.85 years.

The City’s workforce numbers adapt to support our commitment to service provisions for the community, based on the Integrated Planning and Reporting Framework which includes:

- Strategic Community Plan
- Corporate Business Plan
- Asset Management Plan
- Long-Term Financial Plan
- Workforce Plan, and
- Annual Service Plans

### Employee Profile and Recruitment

The City endeavours to provide an inclusive work environment that attracts and retains a diverse workforce. The City is cognisant the private sector and mining industry are often able to provide attractive packages to attract and retain employees, however the City continues to work towards offering competitive salaries and attractive employee benefits that include:

- Generous superannuation contributions up to 21%\*
- Additional two days of leave per year plus Annual Leave loading
- Flexible work arrangements
- Free aquatic and gym membership
- Training and development opportunities
- Employee health and wellbeing program
- Free onsite parking
- Employee Assistance Program
- Corporate health insurance discounts
- Culture of Care Program

*\*The City will provide additional contributions, based on voluntary contributions made by the Employee. The City will match the contribution made by an Employee to a maximum of 5%.*

Skilled employees are attracted through various methods, which include advertising through relevant industry groups, online recruitment sites, agencies, Local Government network groups and industry-specific sites.

The City continues to work towards initiatives for attracting young people to work for the City, such as apprenticeships, traineeships, work placements (from TAFE and universities) and supporting work experience opportunities from high schools within the City of Bayswater.

### **Diversity and Inclusion**

The City is committed to promoting equity, diversity and inclusion in its workforce, in a culture that appreciates and respects the social and cultural backgrounds of all employees. We strive to be inclusive, celebrate what makes us different and find joy in our uniqueness and the strengths that can be harnessed through diversity.

The City's commitment to a diverse and inclusive workforce includes a Workforce Diversity and Inclusion Plan and the creation of a Diversity and Inclusion Committee, represented by employees across the organisation. The committee meets regularly to collaborate and agree on actions to make the workforce more inclusive for employees represented in the following areas – people with disability, people of diverse sexualities and genders, women, culturally and linguistically diverse people, Aboriginal and Torres Strait Islander peoples, and youth.

Of the City employees who have disclosed how they identify, approximately 55% are female, 44% are male and just under 1% are non-binary.

While just over 3% of City employees have disclosed that they have a disability, the City has developed partnerships with organisations such as 'My Place' to initiate temporary work placements for people with a disability, where they are supported by a line leader and an external support person where required.

Just over 23% of City employees have reported being born outside Australia, and approximately 9% have disclosed that English is their second language. Less than 1% of City employees have reported that they are of Aboriginal or Torres Strait Islander descent, which is comparable to our community at 1.6% (ABS Census 2021).

## Workplace Culture

The City's current Corporate Values were developed in 2018 following the facilitation of a series of employee workshops. Accountability, Excellence, Innovation and Respect have been at the heart of our behaviours towards our colleagues, our work and the community. They support us in making the right decisions and set the tone for the City's culture.

Recently, the Executive Leadership Team undertook a review of our Corporate Values based on feedback received via the 2024 Employee Culture Survey and has proposed new values based on employee suggestions and to further support the workplace environment. Employees have since been asked to provide feedback to the proposed new values, and the Executive Leadership Team is soon to release the new-look Corporate Values that will continue to guide the organisation into the future.

The City's employee Code of Conduct (the Code) provides employees with clear guidelines for the standards of professional conduct expected of them in carrying out their functions and responsibilities. The Code also expresses the City's commitment to high standards of integrity and ethical behaviour, which helps guide our workplace culture.

The City conducts annual confidential Culture Surveys to enable employees to have their say and provide feedback on areas that are tracking well and areas for improvement. This provides City leaders with insight into where focus should be directed and the opportunity to celebrate our achievements.

97% of employees in the 2023 Culture Survey rated the City as a positive place to work, with other positive outcomes highlighting:

- employees enjoy the work they do
- the work they do is interesting, engaging and meaningful, and
- the person they report to demonstrates the City's Corporate Values

The Executive Leadership Team will continue to work towards a number of other actions identified from the 2023 Culture Survey to continue to improve workplace culture within the organisation.

The City encourages and supports team-building initiatives across the organisation and recently supported a team from Bayswater to enter the state Local Government Professionals Management Challenge. This saw the team engage in team-building exercises, pre-challenge tasks and participation on Challenge Day, where the City went head-to-head with other local Governments in a series of simulated tasks designed to get the teams problem solving and using creativity to work through realistic workplace scenarios.

The City also encourages cross-functional team participation via a variety of events held over the year, relevant to our Fit4Life health and wellbeing program and Diversity and Inclusion Committee initiatives. These have included:

- Harmony Day celebrations which included opportunities for staff to share their cultural stories and food
- IDAHOBIT Day celebration providing support for international day against LGBTQIA+ discrimination

- Creation of a Serenity Room for staff usage
- Inclusive customer engagement training for staff
- Menopause information workshop
- R U OK? Day promotion and activities
- Mental Health First Aid training for staff.

### Employee Development and Learning

The City provides financial and study leave assistance for employees to promote future career progression and to ensure continued service delivery to the community, particularly in job areas where it is difficult to attract qualified candidates.

Provision of study assistance to City employees continues to support the 2021 Employee Culture Survey feedback of employees wanting more opportunities for career development.

Internal opportunities are also provided to employees to enhance career progression, which have included 17 promotional appointments, 55 temporary higher duties appointments and approximately 50 temporary secondments either within an employee’s service area or cross functionally over the 23/24 financial year. This has allowed service delivery to be maintained and provided an opportunity for employees to further develop their skills and knowledge.

### Recognition and Achievements

The City has long supported and acknowledged achievements of our employees in line with the Corporate Values. AREI (Accountability, Respect, Excellent and Innovation) Awards have enabled colleagues and line leaders to nominate employees who have displayed behaviours in line with the Corporate Values. Monthly winners were celebrated through acknowledgement of their accomplishments across the City.

Dedicated service awards have been presented annually at the City’s Christmas function to acknowledge employee service to the City.

The City is soon to release its new Reward and Recognition Program, which will celebrate employee achievements through quarterly and annual award events.

### Employee Wellbeing and Work-Life Balance

The City of Bayswater is striving to create a place where all employees feel connected, cared for and supported.

With the Executive Leadership Team driving this initiative, we have focused over the past 12 months on implementing programs and measures through the Fit4Life Health and Wellbeing Program to foster a ‘Culture of Care’ within the organisation.

A new Fit4Life Health and Wellbeing Strategy was adopted, aimed at creating a positive and supportive work environment that promotes the overall wellness of employees in the four pillars of integrated wellbeing (mental, physical, social and financial wellbeing).

Over the course of the year, the following programs, events and initiatives were undertaken:

- Endorsement of management practices to improve employee health and wellbeing
- Mental Health Week Program to encourage employees to prioritise their mental health, engage in self-care activities and learn about the resources available to support their mental health and general wellbeing
- Three additional days of Christmas leave
- Menopause Awareness Sessions
- Retirement Planning Workshops (Financial and Lifestyle)
- Flu vaccinations
- Skin cancer screening
- Inclusion solutions where staff explore the positive impact of social inclusion in the workplace and community
- Wear It Purple Day Lunch and Learn and IDAHOBIT Day activities to support the City's LGBTQIA+ community
- A World of Ability: Stories and Cinema, an event celebrating International Day of People with Disability, where Paralympian Brad Scott shared his experiences as an athlete living with cerebral palsy
- Family and Domestic Violence (FDV) Lunch and Learn event where staff learned how to identify early warning signs of FDV and respond appropriately
- Early Intervention Program which offers employees physiotherapy and return to work support for work- and non-work-related injuries
- Partnership with Telus Health to offer employees support with mental health, fitness and nutrition
- Opportunities for ELT to regularly work at outstations with their employees.

The City has also expanded and improved the following initiatives for all staff, as part of the 'Culture of Care' program:

- Flexible working arrangements
- Free gym and pool membership
- Discounts and waivers on health insurance
- Access to novated leasing options
- A dedicated Serenity Room as a contemplation and quiet space.

Over the past 12 months, the City has been implementing a Culture of Care through:

1. For all natural disasters/bushfires etc., we have been able to identify employees that have been impacted/potentially impacted, and members of ELT have been making contact with their employees to check in and offer support.
2. Care packages have been created for employees that are facing difficulties. The care package has typically included Employee Assistance Program (EAP) support, a card from the ELT team and either a gift package or a gift card up to the value of \$200.

Employees and their immediate family members are provided with mental health support through our EAP Program with Relationships Australia, as well as through Aware Superannuation, and flexible working arrangements are promoted to allow flexibility where possible, in how and when work is done.

The City will be expanding the implementation of its 'Culture of Care' and will be formalising this in the coming year.

### **Workplace Health and Safety**

The City is committed to the physical and psychological health, safety and wellbeing of its workers.

The City's Executive Leadership Team actively supports this commitment through contributing to, and endorsing, the WHS Action Plan and WHS Management Practices and systems, participating in workplace inspections and prioritising WHS in all decision making.

The main focus of the Executive Leadership Team is for all workers to go home safe and healthy at the end of each day so they can enjoy their lives outside work, and this message is reinforced through the Work Health and Safety Management Plan 2022 – 2026.

The City places a high priority on health, safety and wellbeing in the workplace, ensuring WHS is integral to all business planning and decision making.

The City is soon to release new Corporate Values, which includes Safety as a Corporate Value.

In relation to injury management, the City has a documented injury management system in accordance with the *Workers' Compensation and Injury Management Act 1981* and this is available to all workers through the Baynet platform. The City confirms that return-to-work programs are developed in accordance with this Act.

The City was audited under the Worksafe Plan in 2021 and received a compliance rating of 74%. The next audit is due to be undertaken in 2025.

### **Key Workplace Health and Safety Initiatives and Improvements over the 2023/2024 financial year include:**

- Development and release of a new WHS Management Plan and Management Practice, confirming the City's commitment to work health and safety
- Following a workshop with ELT, a WHS Action Plan 2022-2026 was developed and is being implemented
- Release of OLIVE 'Our Life is Valued Everyday' branding
- Establishment of Designated Work Groups (DWGs)
- Appointment of 14 new Health and Safety Representatives across the City's Designated Work Groups
- Establishment of new Workplace Inspection Program, Schedule and Checklists. This includes the introduction of the CEO, Directors and Managers undertaking inspections at City of Bayswater workplaces
- Development of a new Psychosocial Hazard Strategy
- Development of new Management Practices, Risk Assessment and Incident Investigation templates for Aggressive Behaviours and Psychosocial Hazards
- Drug and Alcohol Testing Program introduced
- New Information Package released for employees in relation to Random Drug and Alcohol Testing

- Updated Terms of Reference for the WHS Committee
- Development of a new Job Dictionary template, with development of new Job Dictionaries
- Investigations are being conducted on all serious incidents and incidents resulting in a worker’s compensation claim
- Increased consultation and communication through the Engage Bayswater portal ‘OLIVE’, release of Safety Alerts and information through the CEO Catchup emails
- Increased business partnering and WHS attendance at business unit monthly meetings

**Quantitative Measures:**

| Measures   | Results - Base year * | Results - Prior year | Results - Current reporting year | Targets                              | Comments about targets  |
|--|-----------------------|----------------------|----------------------------------|--------------------------------------|---|
| Number of fatalities   | 0                     | 0                    | 0                                | 0                                    | Target has been met   |
| Lost time injury and disease incidence rate  | 2.60                  | 2.28                 | 2.78                             | 0 or 10% reduction in incidence rate | From 2021-22 to 2022-23, there has been a 12% reduction in incidence rate. There has been a slight increase in the 2023-24 financial year |
| Lost time injury severity rate   | 33.33                 | 25                   | 20                               | 0 or 10% reduction in severity rate  | There has been a 20% reduction in the severity rate between the 2023-24 and the 2022-23 financial years                                   |
| Percentage of injured workers returned to work within 13 weeks   | 77.77%                | 62.5%                | 72.72%                           | Greater than or equal to 70%         | Aside from the 2022-23 financial year, this target has been met   |
| Percentage of injured workers returned to work within 26 weeks   | 88.88%                | 75%                  | 90.90%                           | Greater than or equal to 80%         | Aside from the 2022-23 financial year, this target has been met   |
| Percentage of managers trained in work health and safety injury management responsibilities, including refresher training within 3 years | 80%                   | 80%                  | 80%                              | Greater than or equal to 80%         | Refresher training for all Line Leaders will be undertaken in the 2024-25 financial year  |

\* The performance reporting examines a three-year trend and, as such, the comparison base year is to be two years prior to the current reporting year.

### Future Workforce Planning

The City continues to plan for its future workforce by aligning staffing requirements with Council commitments to the community and organisational requirements, including future planned projects. Trained and skilled staff will continue to be sourced, and turnover rates monitored (the turnover rate for the City was 24% for the 2022/2023 financial year, comparable to the industry average of 27%). Due a strong economy and low unemployment rate, the City will continue to find ways to attract and retain quality employees by way of:

- Continuing to create and maintain a diverse and inclusive culture
- Providing training and development opportunities for employees to meet the future needs of the City
- Continuing to review salaries and benefits
- Attracting and retaining youth to the City to ensure future succession planning opportunities, and
- Prioritising digital upgrades across the City to prepare for future service delivery requirements and streamlining of current processes to ensure employees are equipped with the right technology to do their job.

### Corporate Governance

#### Codes of Conduct

The *Local Government (Model Code of Conduct) Regulations 2021* forms the basis of the City of Bayswater Code of Conduct for Council Members, Committee Members and Candidates. This Code of Conduct sets out the standards for the behaviour and conduct of Elected Members, committee members and candidates. Each local government must adopt a Code of Conduct that reflects the model.

Similarly, the Employee Code of Conduct sets a high bar for the conduct of City employees. The standards set by this code of conduct are high and are reinforced by the Executive Leadership Team. The City's employee Code of Conduct provides employees with clear guidelines for the standards of professional conduct expected of them in carrying out their functions and responsibilities. The Code also expresses the City's commitment to high standards of integrity and ethical behaviour, which helps guide our workplace culture.

#### Policies

Section 2.7(2)(b) of the *Local Government Act 1995* states that Council is responsible for determining the City's policies. Policies form part of the decision-making framework and guide Elected Members, employees and the community on what is advisable or permissible when dealing with certain matters.



**The following new policies were developed during 2023/24:**

- Elected Members Entitlements
- Fraud, Corruption and Integrity
- Integrated Planning and Reporting
- Media and Communications
- Payments to Independent Members of Committees and Advisory Groups
- People, Culture and Safety
- Social Media

**The following policies were reviewed and/or updated during 2023/24:**

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>• Bedford North Design Guidelines</li> <li>• Car Parking Dispensation</li> <li>• Cash Backed Reserves</li> <li>• CCTV Management</li> <li>• Code of Conduct Complaints Management</li> <li>• Communications and Social Media (repealed)</li> <li>• Complaint Management</li> <li>• Cyber Security</li> <li>• Dinghy Management</li> <li>• Drugs and Alcohol (repealed)</li> <li>• Elected Members Access to Civic Centre (repealed)</li> <li>• Elected Members Allowances (repealed)</li> <li>• Elected Members Attendance at Conferences, Seminars and Professional Development (Repealed)</li> <li>• Elected Members Contact with Developers</li> <li>• Elected Members Issue of Stationery and Equipment (repealed)</li> <li>• Elected Members Request for Information</li> <li>• Equal Opportunity (repealed)</li> <li>• Fraud and Corruption (repealed)</li> <li>• Grants Program Policy</li> <li>• Heritage Fee Refund and Development</li> </ul> | <ul style="list-style-type: none"> <li>• Honorary Freeman of the City</li> <li>• ICT Business Continuity</li> <li>• Infringement Management (repealed)</li> <li>• Investment</li> <li>• Loan Borrowing</li> <li>• Naming of Buildings and Infrastructure</li> <li>• Occupational Health and Safety (repealed)</li> <li>• Payment in Lieu of Parking</li> <li>• Payments (repealed)</li> <li>• Pedestrian Accessway Closures (repealed)</li> <li>• Public Interest Disclosure (repealed)</li> <li>• Rates and Charges Collection</li> <li>• Rates Exemption</li> <li>• Requested Management of Vegetation within Public Reserves</li> <li>• Requirements to Hold a Current Public Liability Insurance Policy (repealed)</li> <li>• Retirement of Elected Members (repealed)</li> <li>• Senior and Executive Staff Attendance at Conferences, Seminars and Training</li> <li>• Use of City Information Resources</li> <li>• Use of City of Bayswater Logo (repealed)</li> <li>• Volunteer</li> <li>• Urban Tree Planting and Maintenance</li> </ul> |
|--|---|

### Delegated Authority

The *Local Government Act 1995* allows for both Council and the Chief Executive Officer to delegate authority to perform functions and duties on their behalf. Delegations form part of the City's decision making and allows Council to focus on policy development, strategic direction setting and overseeing the allocation of the City's resources.

A requirement of the *Local Government Act 1995* is for the City to undertake an annual review of its delegations to ensure they continue to be appropriate. A report on the review was presented to Council on 25 June 2024.

### Integrity

The City has a zero-tolerance attitude towards fraud, misconduct and corruption. The City's Codes of Conduct guide Elected Members and employees to determine the appropriate and acceptable ethical standards of behaviour in various circumstances. All reports of misconduct are investigated fully and treated with the utmost confidentiality. The City will endeavour to protect persons making appropriate disclosures from reprisal when reporting misconduct.

### Fraud and misconduct

In 2023/24, the City updated its Fraud, Corruption and Integrity Policy and developed the Integrity Framework. In December 2023, the City recognised International Anti-Corruption Day, and undertook programs and information conversations with employees on anti-corruption initiatives and how to report fraudulent and corrupt conduct.

### Public interest disclosures

The *Public Interest Disclosures Act 2003* allows people to make disclosures about wrongdoing in public authorities, which includes local governments. Anyone who believes on reasonable grounds that there has been past, present or proposed future improper conduct by the City in the exercise of its public functions can make a disclosure. The City has dedicated Public Interest Disclosure Officers and has information available on the City's website on how disclosures can be made and the process to follow.

No public interest disclosures were reported to the City during the reporting period.

### Risk management

Risk management is a fundamental element of sound corporate governance. The City is committed to embedding risk management practices across the organisation to support the delivery of the City's Strategic Community Plan and Corporate Business Plan.

The City has a Risk Management Framework and monitors all areas within the organisation to improve its risk management practices. The framework is aligned with the Australian/New Zealand Standard (AS/NZ) ISO 31000 and provides the foundations and principles for managing risks across the City.

In 2023/24, the City achieved the following:

- Reviewed the City's Strategic Risk Register, risk appetite and risk appetite statements
- Continued operational risk reviews, aligning operational risks to services
- Enhanced the risk reporting process to the Executive Leadership Team and the Audit and Risk Management Committee
- Continued to embed the integration of risk management into the service planning process
- Completed a desktop review of the City's business continuity plans.

In addition to the above, the City participated in the JLT Public Sector National Local Government Vulnerability Program. The program enables local governments to benchmark, monitor and measure the build of 'resilience' against the National Disaster Resilience Strategy, National Action Priorities. The outcome of the program assists the City in mitigating the impacts of natural disasters in preparedness, response and recovery, helping build our community's resilience into the future.

### Compliance Audit Return

The Compliance Audit Return is an annual audit of statutory compliance conducted by the Department of Local Government, Sport and Cultural Industries in accordance with regulation 14 of the *Local Government (Audit) Regulations 1996*.

The completed return must be reviewed by the Audit and Risk Management Committee and the results submitted and adopted by Council prior to submission to the Department by 31 March each year.

On 26 March 2024, Council adopted its Compliance Audit Return for the 2023 calendar year. There were no items of non-compliance identified in the 2023 Compliance Audit Return.

### Internal Audit

The purpose of the City's internal audit function is to provide independent, objective assurance and consulting activity designed to add value and improve the City's operations. It helps the City to accomplish our objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The City utilises an 'outsourced with in-house management' approach to internal audits.

Council approved a three-year rolling Internal Audit Plan including the Annual Internal Audit Program which guides the work of the Internal Auditor.

Comprehensive quarterly reporting on the status of the Annual Internal Audit Program and the activities of the internal audit function for the quarter are received by the Audit and Risk Management Committee. The City's Audit and Risk Management Committee consists of the Mayor, three Councillors and two external independent members. The City's external independent members in 2023/24 were Mr Andrew Cox and Ms Shona Zulsdorf.

During 2023/24, the Audit and Risk Management Committee and subsequently Council, received reports on:

- Appointment of ARMC External Persons
- OAG Information Systems Audit
- Compliance and Enforcement Audit
- Parks and Gardens Audit
- Compliance Audit Return
- Internal Audit Log Review
- Quarterly reporting updates for services, projects, strategy and plan actions, risk management and KPIs
- Strategic Risk Register
- Risk Appetite
- Financial Reporting
- Updates on Project Eden

### Integrated Planning and Reporting

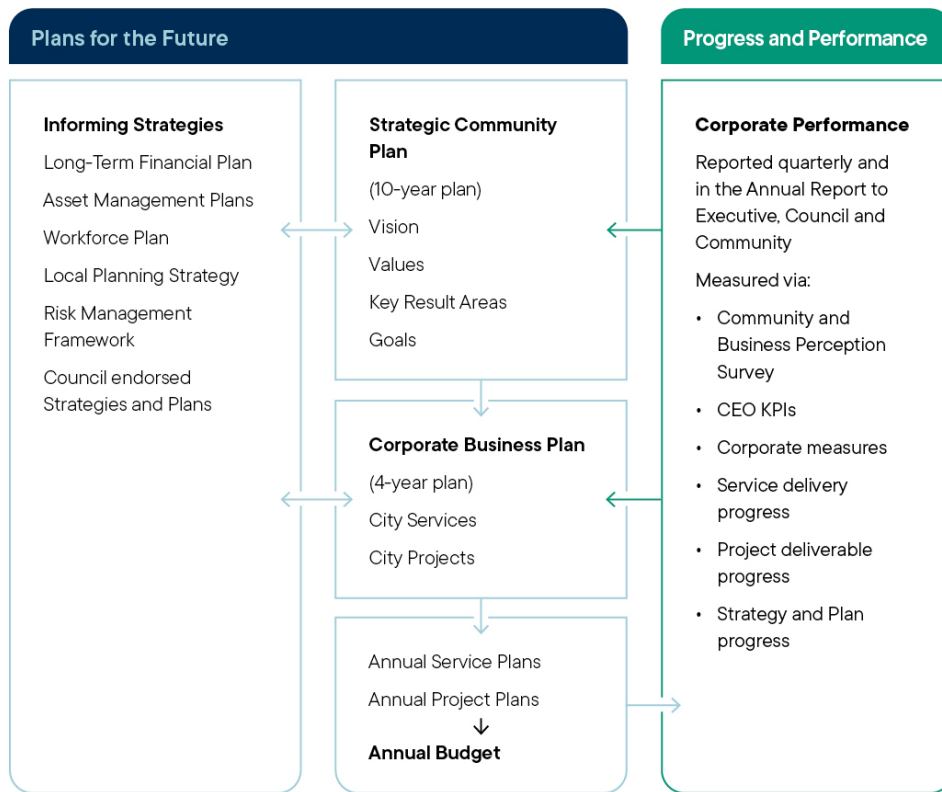
Integrated Planning and Reporting (IPR) was introduced by the WA State Government to put in place a realistic, integrated and accountable system of longer-term strategic planning and management. and to enable local governments to deliver their strategic and organisational objectives.

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.

**Integrated Planning and Reporting Framework**



The diagram reflects how the City’s plans link and roll down and how achievement rolls up, with success at each level ultimately enabling progress towards community outcomes, and the objectives and vision of the Strategic Community Plan.

## Strategic Community Plan

The Strategic Community Plan 2021–2031 outlines the vision and goals of both the community and Council, guiding the City’s strategic direction and priorities over the coming years.

**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  | Environment and Liveability  | Vibrancy   | Leadership and Governance  |
|--|--|--|--|
| <p>We have created inclusive neighbourhoods where people of all ages and abilities can gather, experience and live.</p> <p>Our suburbs are unified by a strong sense of community that celebrates our multicultural society, rich in artistic talent.</p> <p>The area is teeming with quality outdoor spaces, encouraging us to make the most of this garden city oasis.</p> | <p>With carefully planned developments to preserve the heritage and character of the area, we will have successfully increased density and created local jobs.</p> <p>The City will be renowned for environmental sustainability and preservation.</p> <p>Development is no longer separate from green strategies, they work in harmony to build our climate change resilience, while protecting our biodiversity.</p> <p>Links between the natural and built environment are clear and indivisible.</p> | <p>Our vibrant and pedestrian-friendly town centres are connected with sound public transport options, cycleways and shaded footpaths.</p> <p>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.</p> | <p>The City of Bayswater will be a place that provides strong leadership, values customer service and makes well-informed decisions based on community input.</p> <p>Decision-making will be open and transparent, and ensure the responsible and efficient use of City resources.</p> <p>The City will deliver and advocate for community outcomes through partnerships, engagement and good communication.</p> |



**Community goals**

- C1** Create safe and inviting places for people to come together.

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- C2** Celebrate multiculturalism, arts and culture by supporting local events and initiatives.

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- C3** Maximise the use of the City's facilities and parks by all sections of the community.

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- C4** Empower the community by helping them develop social connections.



**Vibrancy goals**

- V1** Plan for increased business opportunities around transport nodes.

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- 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.

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- V3** Activate the City's town and neighbourhood centres.

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- V4** Support businesses across the City to grow and thrive.



**Environment and Liveability goals**

- E1** Maintain the identity and heritage of our neighbourhoods while supporting an increase in high-quality density around transport nodes.

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- E2** Remain focused on greening the City's suburbs and streetscapes, and increasing the tree canopy.

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- E3** Improve the City's walking and cycling network, and create safer streets.

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- 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.

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- E5** Protect and enhance the City's natural environment and biodiversity, and encourage the community to participate in its protection.



**Leadership and Governance goals**

- G1** Engage the community in a meaningful way.

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- G2** Plan and deliver projects and services in a sustainable way.

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- G3** Provide good customer service.

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- G4** Communicate in a clear and transparent way.

The major review of the Strategic Community Plan commenced in March 2024. Phase One of the review, the 'Shape Baysie' campaign, explored the community's vision and priorities for the next decade. The Strategic Community Plan review will progress during 2024/25.



## Corporate Business Plan

The Corporate Business Plan operationalises the goals of our Strategic Community Plan, detailing a four-year program of services, projects and resources needed for their delivery.

The City's Corporate Business Plan 2023/24 – 2026/27 details the ongoing services and projects planned to be undertaken by the City. The table below highlights the key themes, services and projects that have significantly contributed to the goals of our vision areas. While all City services work together to support the City's vision, these specific initiatives will be delivered to the community over the next four years and reviewed annually.

During 2023/24, we modified our Corporate Business Plan to ensure it remains responsive to evolving community needs and priorities. The plan is amended and updated annually, allowing us to adapt to changes and continue aligning our efforts with the City's strategic goals.

| Community   |   |   |
|---|---|---|
| <b>Services:</b> <ul style="list-style-type: none"> <li>Aged Persons Homes</li> <li>Community and Events</li> <li>Community Care and Aged Services</li> <li>Community Development</li> <li>Community Safety</li> <li>Environmental Health</li> <li>Golf Courses</li> <li>Library Services</li> <li>Recreation Development</li> <li>Recreation Facilities</li> </ul> | <b>Operating Projects:</b> <ul style="list-style-type: none"> <li>Flourish - City of Bayswater Community Arts Festival</li> <li>Hillcrest Reserve Needs Assessment</li> <li>Project Management Framework Review</li> <li>Renew Access and Inclusion Plan</li> <li>Renew Cultural Plan</li> <li>Renew Youth Action Plan</li> <li>Review Homelessness Strategy</li> <li>Unearthing the Truth</li> </ul> | <b>Capital Projects:</b> <ul style="list-style-type: none"> <li>Additional Parking Morley Sport and Recreation Centre</li> <li>Bayswater Waves Upgrade and Renewal Program</li> <li>City-wide Play Space Redevelopments</li> <li>Community Capital Requests</li> <li>Gibbney Multi-court Resurfacing</li> <li>Maylands Peninsula Golf Course - Renew Depot</li> <li>Maylands Peninsula Golf Course Upgrade</li> <li>Maylands Waterland Parking</li> <li>Recreational Park Sport Asset Renewals</li> <li>Sports Lighting Renewals</li> </ul> |

| Environment and Liveability   |   |   |
|---|---|---|
| <b>Services:</b> <ul style="list-style-type: none"> <li>Asset Management and Mapping</li> <li>Building Approvals</li> <li>Building Services</li> <li>Environmental Sustainability</li> <li>Parks and Gardens</li> <li>Planning Approvals</li> <li>Property (Community)</li> <li>Strategic Land-Use Planning</li> <li>Transport Infrastructure and Operations</li> <li>Waste Management</li> </ul> | <b>Operating Projects:</b> <ul style="list-style-type: none"> <li>Carbon Reporting Platform</li> <li>Fox Control Strategy</li> <li>Lightning Swamp Rehabilitation</li> <li>Local Planning Strategy (current review)</li> <li>Maylands Underground Power (Western Power and State Government)</li> <li>Morley Station Precinct</li> <li>Plants to Residents</li> <li>Review Asset Management Plans</li> <li>Targeted Underground Power Structure Plan</li> </ul> | <b>Capital Projects:</b> <ul style="list-style-type: none"> <li>Berrings Park - Limestone Path Install</li> <li>Bowden Street Water Sensitive Urban Design</li> <li>Building Capital Works Program</li> <li>Car park Capital Program</li> <li>Drainage Capital Program</li> <li>Drainage for Liveability Detailed Design Rudloc Reserve</li> <li>Emission Reduction and Renewable Energy Delivery</li> <li>Footpaths and Cycleways Capital Program</li> <li>Low-Cost Urban Road Safety Program (LCURS)</li> <li>Maylands Lakes - Water Quality Improvements</li> <li>Natural Environment Improvement Foreshore River Restoration</li> <li>Other Transport Infrastructure - Bus Shelters</li> <li>Parks and Garden Critical Assets Review and Upgrade</li> <li>Riverside Gardens Urban Forest</li> <li>Road Capital Program - Arterial Roads, Base Road Grants, MRRG Roads, R2R Roads and Traffic Management</li> <li>Street Lighting Capital Program</li> </ul> |



| Vibrancy  |   |   |
|---|---|---|
| <b>Services:</b> <ul style="list-style-type: none"> <li>Commercial Activities</li> <li>Economic Development</li> <li>Place Management and Town Centre Activation</li> <li>State Projects</li> </ul> | <b>Operating Projects:</b> <ul style="list-style-type: none"> <li>Les Hansman Redevelopment - Planning</li> </ul> | <b>Capital Projects:</b> <ul style="list-style-type: none"> <li>Les Hansman Car Park - land purchase</li> <li>Town Centres – City-led Place Activation</li> </ul> |

| Leadership and Governance  |   |  |
|--|---|--|
| <b>Services:</b> <ul style="list-style-type: none"> <li>Communications and Marketing</li> <li>Community Engagement</li> <li>Customer Service</li> <li>Depot Administration</li> <li>Directorate Administration</li> <li>Financial Services</li> <li>Governance and Council Support</li> <li>Information Services</li> <li>Organisational Planning and Development</li> <li>People, Culture and Safety</li> <li>Plant, Fleet and Equipment</li> <li>Procurement</li> <li>Records Management</li> <li>Risk Management and Audit</li> </ul> | <b>Operating Projects:</b> <ul style="list-style-type: none"> <li>2023 Ordinary Elections</li> <li>Business Survey</li> <li>Community Perceptions Survey</li> <li>Service Reviews</li> <li>Strategic Community Plan – Community Engagement</li> </ul> | <b>Capital Projects:</b> <ul style="list-style-type: none"> <li>Enterprise Resource Planning (ERP) Implementation</li> <li>Information Services Renewal and Upgrade</li> <li>Plant, Fleet and Equipment Capital Program</li> </ul> |

### How we Monitor Progress

The City of Bayswater closely monitors its strategic and operational performance to ensure we deliver on our commitments to the community. Our progress is measured through a robust performance management framework, which aligns our strategic objectives with key deliverables across various service areas. To track our effectiveness in delivering services, managing projects and achieving desired outcomes, regular quarterly progress reports are provided to Council, detailing performance in operational areas, financial management and project delivery, allowing us to address any emerging issues and stay aligned with community priorities.

Our performance is also shared with the community through this Annual Report, which offers a comprehensive overview of the City’s achievements and areas for improvement over the past year. By reporting transparently on our progress, we ensure residents are informed about how we are meeting our goals and making a positive impact. This commitment to regular monitoring and reporting helps us maintain accountability, adapt to challenges and continuously improve our service delivery to the community.

## Service Performance

### Community

#### Overview

#### Services and plans that supported this vision

| Services   | Plans   |
|--|---|
| <ul style="list-style-type: none"> <li>• Aged Persons Homes</li> <li>• Community and Events</li> <li>• Community Care and Aged Services</li> <li>• Community Development</li> <li>• Community Safety</li> <li>• Environmental Health</li> <li>• Golf Courses</li> <li>• Library Services</li> <li>• Recreation Development</li> <li>• Recreation Facilities</li> </ul> | <ul style="list-style-type: none"> <li>• Access and Inclusion Plan 2020-2024</li> <li>• Age Friendly Strategy 2021-2025</li> <li>• CCTV Strategy 2018-2028</li> <li>• Community Recreation Plan 2022-2032</li> <li>• Cultural Plan 2019-2024</li> <li>• Local Homelessness Strategy 2021-2025</li> <li>• Play Space Strategy 2019-2029</li> <li>• Public Health and Wellbeing Plan 2019-2024</li> <li>• Reconciliation Action Plan 2021-2023</li> <li>• The Platform Youth Action Plan 2019-2023</li> </ul> |

#### Fostering an inclusive and vibrant community

The City of Bayswater is committed to fostering a vibrant, inclusive and supportive community that aligns with its vision to enhance the quality of life for all residents. By actively supporting vulnerable groups, promoting youth engagement and addressing key issues like homelessness, the City strengthens social cohesion and community capacity. Highlights include the successful operation of community centres, the expansion of volunteer programs and the delivery of diverse events that engage thousands of residents. Investments in upgraded recreational facilities, enhanced library services and robust community safety initiatives ensure accessible and welcoming spaces for all. Through strategic planning and collaboration with community groups and stakeholders, the City is dedicated to achieving its goal of building a connected, resilient and thriving community.

#### Key 2023/24 statistics

**\$51,988**

Approved external event applications and provided community event grants totalling \$51,988

**42%**

42% increase in digital loans to 72,051

**12,800**

Delivered 5 major City-led events engaging 12,800 community members

**975**

The RISE grew membership to 975

**34,302**

Rangers and Security handled 34,302 calls

**2,061**

Responded to 2,061 health-related enquiries (noise, pest control)

## Service Delivery and Performance Highlights

### Aged Persons Homes

The Aged Persons Homes service is responsible for the financial and operational oversight of the City's aged care sites until they are divested as per Council's decision in 2022. This includes the management of residential care facilities and independent living units, ensuring high standards of care and compliance with regulatory requirements.

#### Progress in aged care asset divestment

In 2023/24, the divestment of the City's aged care assets was a significant focus. By the end of November 2023, the divestment was finalised. The process included successful negotiations and contract finalisation, ensuring a smooth transition of management. The divestment dialogue for Mertome Gardens is actively progressing under the Property and Economic Development portfolio. Ongoing discussions with the State Government and the current lessee are in place to ensure a seamless transition. This includes managing operational matters and advocacy efforts at the State Government level.

#### Ongoing operations

Service delivery continued as planned, with all milestones being met and no significant deviations or issues reported. The lease with Juniper for the aged care facilities is secured until 2032, providing stability and an opportunity for future divestment as noted in the Long-Term Financial Plan (LTFP).

### Community and Events

Community and Events is dedicated to managing City-led community events and supporting the planning and delivery of diverse and engaging community-led events that cater to all residents. We believe that events play a crucial role in bringing people together, celebrating cultural diversity and enhancing the overall quality of life in our City. By working closely with local groups, organisations and sponsors, we aim to support a wide range of activities that reflect the rich cultural tapestry of Bayswater.

#### Engaging City-led events

In 2023/24, the City successfully delivered a variety of free City-led events, engaging 12,800 community members across five major events. Notable highlights included the Avon Descent Finish Line Festival, Community Art Awards and Exhibition, Flourish Community Arts Festival, Carols by Candlelight and the Community BBQ Breakfast and Citizenship Celebration. The Flourish model was particularly successful, expanding community content and involvement by 173% in participation and engagement. These events not only provided entertainment and cultural enrichment but fostered a strong sense of community and the development of cultural arts.

City-led events:

- Avon Descent Finish Line Festival – 5,000+ in attendance
- Community Art Awards and Exhibition, and Flourish Community Arts Festival – 2,500+ in attendance
- Carols by Candlelight – Approximately 500 in attendance
- City of Bayswater Community Concert – 1,000+ in attendance

- Community BBQ Breakfast and Citizenship Celebration (citizenship ceremony and Community Citizenship of the Year Awards)
- Annual Christmas Food Appeal
- Education scholarships
- ANZAC Day ceremonies
- North of Perth Music Festival
- WA Symphonic Wind Ensemble

### Expanding community-led events

In total, there were 39 external event applications approved, and the City provided 13 community event grants, totalling \$51,988. The City utilised an automated grants portal to streamline the community grant process. This support enabled local groups to host a diverse array of events, boosting participation and community engagement.

### Citizenship ceremonies

Monthly citizenship ceremonies continued to be a cornerstone of community engagement, welcoming 554 new citizens in 2023/24. These ceremonies celebrated new members of the community and reinforced the City's commitment to inclusivity and diversity.

### Strategic planning and future growth

The City engaged with communities to develop an events strategy, which will be incorporated into a proposed Social Strategy. This strategic approach aims to further enhance the planning and delivery of both City-led and community-led events in the future.

### Community Care and Aged Services

Community Care and Aged Services is dedicated to supporting aged and vulnerable residents. Through programs and connections offered at the Morley and Bayswater Community Centres, as well as collaborative partnerships, we strive to enhance the quality of life for our community members ensuring they have access to necessary services and opportunities for engagement.

### Successful operation of community centres

In 2023/24, the Morley and Bayswater Community Centres operated smoothly, coordinated by program officers with volunteer support. Key deliverables included information about financial services, transportation, aged care packages, as well as exercise physiology and regular fitness and craft sessions across two centres. The centres facilitated 1,581 participations across 26 programs during this period, as well as monthly bus outings for members.

### Community participation in full swing

The year saw a significant increase in community participation, with 11,339 participations recorded across both centres, marking a 63% rise from the previous year. Volunteers and Ambassadors played a crucial role in supporting services, including podiatry and hairdressing, ensuring the centres remained a vital resource for the community.

### **Advancing our Age Friendly Strategy**

Key priorities of the Age Friendly Strategy were delivered, including an expression of interest for transportation options to the centres, raising awareness of elder abuse and showcasing resident stories through a McCusker intern project. The strategy also included updating website and service directory information to better serve our older residents.

### **Strengthening volunteer programs**

Volunteer programs were strengthened through risk assessments, ongoing engagement, training and support. The Volunteer Recognition Luncheon celebrated the contributions of our volunteers, ensuring they feel valued and supported in their roles. Additionally, an expression of interest for new members of the Ambassador program was launched, with applications for grants to further support volunteer activities.

### **Community Development**

The City's Community Development branch is dedicated to fostering a vibrant, inclusive and supportive community. Our mission is to facilitate, educate and enable community capacity building, with a particular focus on supporting vulnerable and marginalised community members. By connecting and engaging with our local communities, we strive to enhance social cohesion and improve the quality of life for all residents.

### **Advancing inclusivity and diversity initiatives**

The City made significant strides in enhancing community engagement, inclusivity and support for vulnerable populations. Our commitment to fostering inclusivity was evident through the successful establishment and operation of several key advisory groups. The Inclusion and Diversity Advisory Group (IDAG), Disability Advisory Group (DAG) and Reconciliation Advisory Committee (RAC) played pivotal roles in shaping policies and initiatives that reflect the diverse needs of our community. The IDAG and DAG met quarterly, while the RAC convened monthly, providing valuable input and guidance on a range of issues. Notably, the IDAG evolved from a minor committee to a more prominent advisory group, reflecting its increased importance and impact.

### **Empowering youth through engagement and leadership**

Our Youth Services continued to thrive, with the Youth Advisory Council (YAC) holding 11 meetings throughout the year. These sessions facilitated robust youth engagement and leadership development, ensuring young voices were heard and considered in our decision-making processes. The completion of the Youth Action Plan engagement marked a significant milestone, with the resulting data set being used to develop themes and priorities for future youth initiatives.

### **Tackling homelessness head-on**

Addressing homelessness remained a top priority, with ongoing efforts to coordinate connections for those experiencing homelessness through the City's Libraries, Ranger Services and Nyoongar Outreach Services. The Review Homelessness Strategy project, which aims to enhance the implementation of priority actions and better support those experiencing homelessness in our community through collaborative efforts continues its progression into the 2024/25 financial year.

### **Boosting community initiatives with grants**

The Community Grants program continued to provide essential financial support to various local projects and organisations, including the Better Bayswater Grant and School Wellbeing (Chaplaincy) Grants. These grants fostered social cohesion and wellbeing, enabling community-led initiatives to flourish.

### **Community Safety**

The Community Safety service is dedicated to delivering a 24/7 service that fosters a strong sense of safety and ensures the City is a secure and welcoming place for all. Through a comprehensive approach that includes compliance, enforcement, emergency management and security services, the team works to mitigate hazards and enhance community safety.

### **Emergency management excellence**

In 2023/24, the City successfully met all legislative requirements for emergency management. The Local Emergency Management Committee (LEMC) convened quarterly, with key activities including a presentation on flood risk and an annual exercise to test emergency preparedness. The City continued its collaborative efforts with the Metropolitan North Emergency Recovery Group, ensuring resources and strategies are in place to effectively manage emergency situations.

### **Proactive community rangers**

Community Rangers played a crucial role in maintaining public order and safety, with a 99% increase in impounded shopping trolleys, rising from 206 to 410. This proactive approach helped address safety risks and improved the overall safety of public spaces. The year also saw a significant increase in animal management activities, with 1,707 new animal registrations processed. While there was a notable rise of 109% in reported dog attacks, the City responded effectively by increasing prosecutions by 33%, maintaining a 100% success rate. The Rangers' efforts were recognised as they were named Runner Up WA Ranger Team of the Year for 2023, highlighting their dedication and impact which demonstrate the City's commitment to ensuring public safety and responsible pet ownership.

### **Enhanced parking enforcement**

Parking enforcement saw a significant uptick in activity, with parking complaints increasing by 83%, leading to a substantial rise in warnings and infringements issued. The City responded to these challenges by issuing 248% more warnings and a 93% increase in parking infringements, ensuring compliance and improving parking management across the City.

### **Efficient administration and call centre operations**

The Rangers and Security administration and call centre teams managed 34,302 incoming calls throughout the year. Despite the high demand, the team efficiently processed over 4,000 electronic content management (ECM) requests and managed an 18% increase in appeals, demonstrating their capacity to handle growing administrative pressures.

### **Strategic crime prevention initiatives**

Crime prevention remained a key focus, with the City holding monthly formal meetings with Bayswater and Morley Police to address crime hotspots and develop targeted patrol strategies. The City's CCTV network,

consisting of 270 fixed cameras equipped with Automated Number Plate Recognition (ANPR) technology, played a vital role in assisting police investigations. The City also invested in CCTV improvements and utilised AI-enabled portable CCTV to enhance crime prevention efforts. Staff conducted visible patrols, delivered security presentations and collaborated with various agencies to reduce crime in high-risk areas like the Maylands retail precinct.

Security patrols were a critical component of the City's community safety strategy. Patrol officers engaged daily with rough sleepers, checking on their welfare and connecting them with support services. This ongoing effort reflects the City's commitment to ensuring the safety and wellbeing of all community members, particularly the most vulnerable.

### **Building a safer community**

The Community Safety service has made substantial strides in enhancing the safety and security of the City in 2023/24. Through proactive enforcement, strategic partnerships and a commitment to continuous improvement, the service has successfully managed increasing demands and challenges, contributing to a safer and more welcoming community for all.

### **Environmental Health**

The Environmental Health service is committed to maintaining high public health standards within the City. By administering state and local legislation and codes of practice, the team ensures public health is monitored and managed effectively, meeting all prescribed legislative requirements.

### **Ensuring Safe and Compliant Operations**

In 2023/24, the Environmental Health team played a critical role in safeguarding the community by conducting thorough inspections of food-related businesses and public buildings. A total of 805 food businesses and 71 public buildings were inspected to ensure compliance with relevant legislative requirements. To further support food businesses, the team continued to offer free online food handler training, helping them meet their statutory obligations and maintain high food safety standards.

The team also responded to a wide range of environmental health-related matters, including noise complaints, pest control issues, property conditions and unauthorised discharges. In total, 2,061 health-related enquiries were received, with the majority concerning pest control (1,196 enquiries) and noise (283 enquiries).

### **Innovative Environmental Health Initiatives – Maylands Lakes**

This year saw the trial of a new midge control technique at Lake Brearley, where raking was used to disrupt the midge breeding cycle. Additionally, in partnership with the Bayswater Men's Shed, the City began constructing 16 new solar-powered midge traps for the lakes, enhancing the City's ongoing efforts to manage midge populations effectively. The City has actively kept the community informed about its efforts to manage Maylands Lakes through regular updates on its Engage Bayswater website.

The City also launched its commercial mosquito control operations, entering into Service Level Agreements with the City of Perth and Town of Bassendean. All required mosquito control works were completed within the City of Bayswater and the partnering local governments. The team's innovative use of



drone technology for mosquito control was showcased at the Contiguous Local Authorities Group (CLAG) Forum, generating interest from other local governments.

### Promoting Health and Wellbeing

In addition to regulatory activities, the Environmental Health team collaborated with various community organisations to deliver programs aimed at improving community health and wellbeing. Initiatives such as Healthy at Home, Food Sensations for Children, Parents and Bubs and Yoga by the River continued to be well received, with most sessions fully booked. The team also began working with a community member to increase the focus on men's health, further diversifying the range of health promotion activities offered.

### Continuing Our Commitment

The City's Public Health and Wellbeing Plan has been extended until 31 December 2025 following Council endorsement. This extension will allow the City to continue delivering its public health and wellbeing programs while aligning its new plan with the upcoming state Public Health Plan, required under the final stage of the new *Public Health Act 2016*. The current plan's actions continue to progress, ensuring the City remains proactive in addressing public health challenges and aligning its strategies with state-level priorities.

The Environmental Health service has demonstrated its commitment to protecting public health and promoting wellbeing across the City in 2023/24. Through diligent inspections, innovative control measures and community-focused health programs, the team has contributed significantly to maintaining a safe, healthy and vibrant community. As the City continues to grow and evolve, the Environmental Health service will remain a key player in ensuring the health and safety of all residents.

### Golf Courses

The City's public golf courses, Maylands Peninsula and Embleton, provide sustainable and accessible recreational spaces, balancing commercial operations with subsidised services to maximise community health, social outcomes and City financial benefits. Managed by TenGolf Pty Ltd under contract, both courses have performed exceptionally well during 2023/24, exceeding income and user targets.

### Maylands Peninsula and Embleton Golf Courses

Both Maylands Peninsula and Embleton Golf Courses experienced successful years under the management of TenGolf Pty Ltd, surpassing income and attendance targets. Maylands Peninsula Golf Course attracted 82,780 attendees, a 3.4% increase from the previous year, solidifying its status as a popular destination for golfers of all levels. Minor safety upgrades and a new cloud-based management software have been implemented, while the upgrade project is tentatively scheduled for 2024/25, pending discussions on the Green Keepers Depot. Embleton Golf Course also excelled, with 32,389 patrons visiting, reflecting a 1.5% increase in attendance, reinforcing its role as a key recreational facility contributing to community health and wellbeing.

Overall, the City's golf courses continue to be valuable assets, offering residents and visitors alike opportunities to engage in healthy outdoor activities while supporting the City's financial and social objectives.



| Golf Course                   | Annual Attendance |         | YoY % change | Monthly Average |
|-------------------------------|-------------------|---------|--------------|-----------------|
|                               | 2022/23           | 2023/24 |              | 2023/24         |
| Maylands (incl Driving Range) | 80,051            | 82,780  | 3.4%         | 6,898           |
| Embleton                      | 32,389            | 32,873  | 1.5%         | 2,739           |

### Library Services

The City’s Library Services is dedicated to fostering vibrant, inclusive spaces that promote community harmony, lifelong learning and creativity. With three branch libraries located in Morley, Bayswater and Maylands, our libraries serve as essential hubs that cater to the diverse needs of our community by offering access to a vast array of information, resources and services. Beyond our physical spaces, we extend our reach through innovative programs and services, ensuring all community members, including homebound residents and digital resource users, can access the resources they need. Our commitment to leveraging technology enhances the user experience, making our collections easily accessible, while our dedicated staff provide high-quality services and programs that support the community’s educational, cultural and recreational needs.

#### Increasing engagement and expanding access

In the 2023/24 financial year, the City’s libraries continued to see significant growth in engagement and access across various service areas. Customer visits increased by 6.5% on last year to 231,530, reflecting the libraries’ role as welcoming community spaces with an average of 4,631 visits per week and 19,294 visits per month. The total number of loans reached 363,815, with a notable increase of 42% in digital item loans, which grew to 72,051, highlighting the growing demand for online resources. Physical item loans also remained strong at 291,764, demonstrating the ongoing value of traditional library collections.

#### Programs for all ages

Our City’s libraries delivered a wide range of programs designed for adults, young people and outreach services. Services for adults offered 674 sessions with a total attendance of 5,306, providing valuable opportunities for lifelong learning and community engagement. Programs for young people were particularly successful, with 745 sessions attracting 20,306 attendees – an increase in attendance numbers of 31% on last year – fostering early literacy and a love of reading among children and teens. Although outreach sessions decreased to 49, they still connected with 1,288 participants, ensuring library services reach those who may not be able to visit our branches in person.

#### Supporting digital and physical connectivity

The libraries continued to support digital inclusion and access to technology, with 22,980 Wi-Fi sessions and 24,070 public computer sessions recorded throughout the year. These services are essential for community members who rely on the library for internet access, whether for education, job seeking or staying connected. Additionally, 8,576 home deliveries were made to members, providing a critical link for those unable to visit the library, and 4,272 new member applications were processed, welcoming more residents to benefit from our services.

| Measure                           | 2021/22 | 2022/23 | 2023/24 |
|-----------------------------------|---------|---------|---------|
| Customer visits                   | 202,191 | 217,368 | 231,530 |
| Average per week                  | 4,044   | 4,347   | 4,631   |
| Average per month                 | 16,849  | 18,114  | 19,294  |
| Total loans                       | 298,532 | 350,699 | 363,815 |
| Physical items                    | 254,230 | 299,928 | 291,764 |
| Digital items                     | 44,302  | 50,771  | 72,051  |
| Wi-Fi sessions                    | 19,128  | 19,408  | 22,980  |
| Home deliveries to members        | 8,011   | 8,870   | 8,576   |
| Public computer sessions          | 26,330  | 25,724  | 24,070  |
| New member applications processed | 3,366   | 4,177   | 4,272   |
| Animal registrations processed    | 1,127   | 1,220   | 884     |
| Tip passes processed              | 2,364   | 2,596   | 2,837   |
| FOGO liner rolls issued           | 6,025   | 7,150   | 7,201   |
| Rates payments                    | 23      | -       | 270     |
| Number of Adult sessions          | 357     | 1,302   | 674     |
| Total Adult session attendance    | 2,102   | 4,232   | 5,306   |
| Number of Youth sessions          | 619     | 705     | 745     |
| Total Youth attendance            | 15,066  | 15,476  | 20,306  |

### Recreation Facilities

The Recreation Facilities service is dedicated to providing sustainable and accessible recreational spaces and activities that balance commercial operations with subsidised services to maximise community health and social outcomes. Our facilities including Bayswater Waves, The RISE, Maylands Waterland, and Morley Sport and Recreation Centre, serve as vital community hubs, offering a wide range of programs and activities that enhance the quality of life for our residents.

#### Bayswater Waves makes a splash with final refurbishments

Bayswater Waves completed a major refurbishment, marking the final stage of an eight-year upgrade program. The enhancements included retiling the wave pool, remodelling the foyer, expanding the group fitness room and renewing the gym equipment. The grand reopening in February 2024 was a significant milestone, celebrated by both VIPs and the public.

Despite industry-wide staffing challenges affecting program delivery, Bayswater Waves maintained strong usage, with a facility membership of 2,895 and 2,502 enrolments in the Swim School. The facility

experienced challenges with anti-social behaviour; however, through strengthened partnerships with local police and targeted staff training, these situations were handled effectively, ensuring a safe and welcoming environment for all patrons with minimal disruption.

### **Adapting to new peaks in recreation at The RISE**

The RISE saw continued growth in both facility utilisation and membership in 2023/24, particularly in the health club, which benefited from reciprocal membership rights with Bayswater Waves and Morley Sport and Recreation Centre. As community preferences shifted towards less formal recreational activities, The RISE adapted by discontinuing some structured sports competitions in favour of social and flexible programs, such as Pickleball, which has become increasingly popular. Despite challenges with anti-social behaviour, the facility remained a central hub for community engagement and fitness, with a growing membership base of 975.

### **Maylands Waterland**

The Maylands Waterland recreation space remained a beloved attraction through its operating season from October to April. The facility experienced strong visitation, particularly during the January school holidays and weekends in February. Strong emphasis has been placed on improving parking and waste management during peak times. The community kitchenette was a particularly popular feature, booked out for most of the season. Maylands Waterland continues to draw both local residents and visitors from outside the City, reinforcing its status as a key recreation asset.

### **New era for Morley Sport and Recreation Centre**

In November 2024, the City assumed operational control of Morley Sport and Recreation Centre following the departure of the previous operator, BlueFit. The transition was managed with minimal disruption to the community, with the newly constructed Peter Campbell Sporting Arena becoming a focal point for local sports. The arena, featuring two basketball courts and a 450-seat stadium, re-established the centre as the home of the East Perth Eagles NBL1 team. Membership initially declined due to the re-signing process but recovered by the end of the period, with a membership base of 347. Community feedback has been positive, and the City is committed to further enhancing the facility to meet the needs of its users.

### **Building resilience and community through recreation**

Across all facilities, the Recreation Facilities service has demonstrated resilience in the face of challenges, maintaining strong community ties and ensuring that our spaces remain vibrant and welcoming. As we look to the future, these facilities will continue to evolve, supporting the health and wellbeing of all residents.

### **Recreation Development**

The Recreation Development service is committed to planning, delivering and managing community recreation infrastructure and assets within public open spaces. Guided by strategic direction, industry trends, community expectations and available resources, we strive to create vibrant, accessible and sustainable recreational spaces that cater to the diverse needs of our community.

### **Sporting infrastructure upgrades**

In 2023/24, significant upgrades were made to sporting infrastructure across the City's parks and reserves. A new female-friendly changeroom is progressing at Upper Hillcrest Reserve in partnership with the Bayswater Football Club, WA Football Commission and the Department of Local Government, Sport and Cultural Industries' Community Sporting and Recreation Facilities Fund. This addition has not only supported the growth of the Bayswater Football Club, but significantly increased female membership, promoting inclusivity in local sports.

Competition lighting installation has commenced at Halliday Park in Bayswater and is currently in progress. Its completion will be enabling night fixtures and training sessions. This enhancement has allowed for increased nighttime play, expanding opportunities for community members to participate in sports outside regular daylight hours. The upgrade has greatly benefited local teams, making the park a more functional and versatile space for sports and recreation.

Additionally, a replacement batting practice cage was installed at Crimea Park in collaboration with the Morley Eagles Baseball Club. This upgrade has provided a safe and compliant facility for baseball training, ensuring the club's activities continue to thrive in a well-equipped environment.

### **Advancing recreation strategies**

The Recreation Development service's efforts are closely aligned with key strategic documents, including the Play Space Strategy and the Community Recreation Plan 2022-2032. The Play Space Strategy guides the planning, design and management of play spaces across the City, ensuring they are responsive to community demand and offer diverse play experiences for all. Meanwhile, the Community Recreation Plan outlines a 10-year vision for enhancing recreation opportunities, ensuring consistency in facility management, and integrating projects into the City's budgets and Long-Term Financial Plan. These strategies are crucial in shaping our approach to developing multifunctional, accessible and sustainable recreation facilities.

## The Year Ahead

### Importance of the Corporate Business Plan

The Corporate Business Plan (CBP) outlines the City's strategic priorities and guides our operations and services over the coming years. By aligning our resources and efforts with the CBP, we aim to enhance the quality of life for all residents and ensure our community remains inclusive, vibrant and connected.

### Planned services and key metrics

The Community Key Result Area focuses on fostering inclusive neighbourhoods and celebrating our multicultural society. Some key services planned for the 2024/25 financial year include:

- **Community Development:** Providing vital services such as Access and Inclusion, Youth Services, Community Grants, and support for the Homelessness Consortium.
- **Community Care and Aged Services:** Offering programs like Active Ageing and the Age Friendly Ambassador Program.
- **Library Services:** Operating three branches and enhancing customer experiences, with a focus on literacy and cultural engagement.
- **Recreation Services:** Managing facilities like Bayswater Waves and Maylands Waterland to promote active lifestyles.
- **Ranger and Security Services:** Enforcing local laws, managing animal control, parking enforcement, and delivering crime prevention initiatives, as well as operate community security patrols to enhance safety, reduce anti-social behaviour and improve public order.

### Financial provisions for community services

For the 2024/25 fiscal year, the City has provisioned substantial funding for community-related services:

- **Total Community Services Cost:** Approximately \$20.7 million in net costs.
- **Significant Revenue Generation:** Expected revenues include \$1.2 million from Community Development, \$1.8 million from Golf Courses and over \$7.1 million from Recreation Services.

### Notable projects and programs

Several key projects and programs are planned to enhance community engagement and services:

- **Homelessness Consortium (\$60,000 annually):** A partnership initiative aligned with WA's 10-Year Strategy on Homelessness, focusing on integrating outreach services and strategic advocacy.
- **Local and Signature Arts and Events:** With allocations of \$74,000 and \$226,000 respectively, these programs aim to celebrate multiculturalism and foster social connections through community-led initiatives.

- **Recreation Centres Renewal and Upgrade (\$1,211,000):** Investment in the renewal and upgrade of Bayswater Waves, Morley Sport and Recreation Centre, and The RISE to ensure they remain accessible and fit for community use.
- **Building and Parks Programs:** Significant investments in maintaining and enhancing community facilities, including \$2,387,000 for building renewals and \$891,000 for parks and playgrounds.

**Performance Measures** To track the impact and success of our community initiatives, the following key performance indicators will be monitored:

- Total number of and dollar value of Community Event Grants issued.
- Percentage of Bayswater residents registered as library and recreation centre members.
- Usage rates of City facilities, including sports courts and meeting rooms.
- Number of resolved graffiti incidents and customer requests related to Rangers and Security matters.



## Environment and liveability

### Overview

#### Services and plans that supported this vision

| Services   | Plans  |
|--|--|
| <ul style="list-style-type: none"> <li>Asset Management and Mapping</li> <li>Building Approvals</li> <li>Building Services</li> <li>Environmental Sustainability</li> <li>Parks and Gardens</li> <li>Planning Approvals</li> <li>Property (Community)</li> <li>Strategic Land-Use Planning</li> <li>Transport Infrastructure and Operations</li> <li>Waste Management</li> </ul> | <ul style="list-style-type: none"> <li>Emission Reduction and Renewable Energy Plan 2021-2040</li> <li>Environmental Liveability Framework 2021-2045</li> <li>Foreshore Area 10 Year Priority Plan</li> <li>Local Biodiversity Strategy (2008)</li> <li>Morley Activity Centre Plan</li> <li>Urban Forest Strategy 2021</li> <li>Waterwise Bayswater Strategy 2020-2030</li> </ul> |

### Creating a sustainable and liveable environment

The City is dedicated to creating a sustainable and liveable environment that supports the wellbeing of its residents and natural ecosystems. By prioritising environmental stewardship, enhancing green spaces and implementing strategic planning initiatives, the City ensures its infrastructure and services are aligned with sustainability goals. Key achievements include the expansion of the City's urban canopy through its largest tree planting program, advancements in water quality monitoring and the enhancement of natural areas. The successful management of City assets, waste reduction initiatives and upgrades to community facilities further contribute to a resilient and vibrant environment. Through strategic partnerships and a commitment to sustainability, the City continues to build a greener and more liveable future for all.

### Key 2023/24 statistics

**26**

Completed 26 building capital projects

**23**

Hosted 23 community waste education events and workshops

**150**

Managed 150 hectares of natural areas

**300**

Conducted water quality monitoring at 32 sites, collecting 300 samples

**10,313.45**

Collected and processed 10,313.45 tonnes of general waste

**39**

Released the Local Planning Strategy, receiving 39 submissions

## Service Delivery and Performance Highlights

### Asset Management and Mapping

The Asset Management and Mapping service provides essential asset management and spatial information management services that support organisational decision-making. This service is crucial for administering the land and property system, surveying systems and real-time emergency management system, all of which contribute to the City's vision of environmental sustainability and liveability.

#### Strategic planning and policy development

In 2023/24, the Asset Management team successfully developed and finalised the Forward Capital Works Program (FCWP) after multiple workshops and Council briefings. This program, supported by the Asset Management Plans (AMPs) endorsed in July 2023, plays a critical role in aligning the City's Long-Term Financial Plan (LTFP) with its Business Planning and Budgeting process. Additionally, the Asset Management Policy has undergone a comprehensive review and is scheduled for final adoption in July 2024. Continuous improvements have been made to the asset handover and capitalisation process, enhancing the City's capacity to manage its assets effectively.

#### Enhancing spatial information management

The City's Geographic Information System (GIS) applications have successfully transitioned through Project EDEN, the City's Business Transformation program, and are now sourcing data from the new TechOne system. The team has identified areas for further system development and support improvements, which will be addressed in future planning discussions. Additionally, the Mapping team has advanced environmental planning efforts by delivering tree canopy data using LIDAR technology, with support from CaptureWA, to aid in sustainability initiatives.

#### Streamlining land and property systems

The City's Land and Tenure database within TechOne has been realigned with Western Australian best practices, ensuring the system meets state standards. Ongoing staff training in these new processes is a priority, with further improvements to be gradually implemented to enhance the accuracy and reliability of the City's land and property information.

#### Surveying precision and emergency preparedness

All survey equipment managed by the team is fully operational, with up-to-date licensing to support various City projects. Additionally, the team has established maintenance and support agreements to improve the reliability of the City's duress system, with regular testing in place to ensure continued safety and effectiveness in emergency situations.

#### Strengthening our foundations for future growth

The Asset Management and Mapping service has laid a strong foundation for the City's future by advancing key strategic initiatives and optimising asset management processes. Through the successful finalisation of the Forward Capital Works Program, enhanced spatial information management, and improved land and property systems, the service is ensuring the City's assets are well managed and



aligned with long-term sustainability goals. These efforts will be crucial in supporting informed decision-making and maintaining the integrity of the City's infrastructure.

## Building Approvals

The Building Approvals service ensures high building standards are maintained through the effective administration of state and local legislation, and codes of practice. The service provides comprehensive assessment and processing of building permits within prescribed timeframes to ensure construction and demolition activities meet all required standards.

### Permits, pools, and progress

During the 2023/24 financial year, the Building Approvals team successfully processed a range of building permits and conducted inspections of swimming pool safety barriers on residential properties. The City adhered to prescribed timeframes for both certified and uncertified building permits, reinforcing the integrity of construction and demolition standards.

Swimming pool barrier inspections were carried out in line with the mandated four-year inspection cycle to enhance child safety. To increase the inspection rate, the City seconded an existing employee to a temporary part-time Swimming Pool Compliance Officer position in February 2024. Additionally, the City explored new software solutions to improve the management and execution of swimming pool barrier inspections.

The City issued a total of 949 permits, comprising:

- 602 certified permits
- 209 uncertified permits
- 53 demolition works permits
- 42 building approval certificates
- 36 occupancy permits
- 7 occupancy permits for unauthorised buildings

Moreover, 854 swimming pool barrier inspections were completed, contributing to the ongoing safety and compliance of residential properties .

## Building Services

The Building Services team is responsible for managing and maintaining City-owned buildings and associated infrastructure in alignment with the City's Asset Management Plan and lease agreements. The team ensures these assets are well maintained, safe and functional, supporting the City's commitment to providing high-quality facilities for the community.

### Delivery of capital projects on schedule

This year, the City undertook numerous projects to upgrade and maintain its facilities, ensuring they remain safe, accessible and functional for the community. Key completed projects include the Morley Community Centre roof replacement, the renewal of air conditioning systems at the Morley Library and Civic Centre, and security upgrades at various facilities like Ellis House and Elstead Reserve Pigeon Club. Significant investments were also made in accessibility, such as the installation of automatic doors at the

Hampton Park Tennis Courts and the refurbishment of accessible bathrooms at the Bayswater Bowling and Recreation Club. Other notable upgrades included the Houghton Park Pavilion toilet enhancements, and the kitchen and flooring improvements at the Light Car Club at Moojebing Reserve. These projects, among others, reflect the City's commitment to enhancing community spaces, with a strong focus on safety, accessibility and improved amenities.

### **Effective contractor management and maintenance**

The City's service and maintenance contractors have consistently delivered on their scope of works, with contract extensions granted as per the agreements. This year, the expiration of previous agreements led to the successful advertisement and awarding of three Requests for Tender/Request for Quotation (RFT/RFQ), including City-wide air conditioning and fire detection system servicing and maintenance.

The Building Services team also worked closely with internal and external stakeholders to address day-to-day reactive maintenance requests, ensuring prompt acknowledgment and action. All maintenance tasks were completed within budget, and larger-scale maintenance issues were identified and incorporated into the Forward Capital Works Program. The team's focus on continuous improvement was further demonstrated through staff participation in professional development workshops, including procurement and contract management, forklift training and working at height training.

### **Maintaining excellence in building management**

The Building Services team had a successful year, delivering capital projects, enhancing service delivery, and effectively managing contracts and maintenance. By prioritising continuous improvement and professional development, the team has ensured City-owned buildings and infrastructure are well maintained and meet the needs of both the community and the organisation. As the City continues to grow, the Building Services team remains committed to maintaining high standards of excellence in building management, ensuring the City's assets are safe and functional for years to come.

### **Environmental Sustainability**

The Environmental Sustainability team is committed to leading and managing the City's strategic, capital and operational programs aimed at protecting, building resilience and improving the natural environment, urban form and overall sustainability for the City. The team's initiatives are designed to ensure a high quality of life for current and future residents, with a focus on environmental stewardship and sustainable practices.

### **Achieving waterwise goals**

Throughout 2023/24, the Environmental Sustainability team successfully delivered outcomes associated with the Waterwise Bayswater 2030 strategy. Key achievements include the comprehensive water quality monitoring program conducted across the Bayswater Brook catchment, Bennett Brook catchment, and the Town of Bassendean's drainage system. A total of 32 sites were sampled, resulting in 300 samples collected and 15 analytes assessed for water quality. The data was lodged with the Department of Water and Environmental Regulation, ensuring the City maintains its commitment to preserving water quality.

### Enhancing natural areas

The team continued their vital work in managing and restoring natural areas in line with the Environment and Liveability Strategy and the Biodiversity Strategy. This involved the active management of 48 sites, covering 150 hectares of natural areas. The team undertook extensive weed control, revegetation efforts and management of introduced animals, contributing to the ecological health and sustainability of these areas. Approximately 50,000 native plants were used in restoration projects, reinforcing the City's dedication to preserving biodiversity and enhancing ecological functions.

### Advancing energy efficiency

In its pursuit of reducing the City's carbon footprint, the Environmental Sustainability team played a crucial role in ongoing participation in the WALGA Power Purchase Agreement (PPA), which incorporated 38 sites into the City's commitment to using Green Power. This initiative supports the City's emission reduction targets and contributes to a broader strategy of energy efficiency. The team also provided support for retrofitting City facilities including the Bayswater Waves facility and oversaw the installation of an electric vehicle (EV) charger at the Morley Sport and Recreational Centre, furthering the City's sustainable energy goals.

### Commitment to a sustainable future

The Environmental Sustainability team's accomplishments over the past year underscore the City's commitment to protecting the environment and enhancing sustainability for future generations. From water quality monitoring and natural area management to advancing energy efficiency and reducing emissions, the team's work is crucial in shaping a sustainable future for the City. As the City continues to grow, the Environmental Sustainability team remains dedicated to leading by example and implementing strategies that safeguard our natural environment and improve urban liveability.

### Parks and Gardens

From supporting the community by providing high-quality green spaces to protecting and enhancing the City's urban forest, our Parks and Gardens team are dedicated to enhancing our natural environment. The team's efforts ensure the City's parks, gardens and public spaces remain vibrant, accessible and sustainable, contributing to the overall wellbeing of residents and the environment.

### Delivering the City's largest tree planting program

One of the key achievements in 2023/24 was the successful delivery of the City's largest tree planting program, which saw the planting of 5,002 trees across various suburbs. This initiative plays a vital role in enhancing the City's urban forest, improving air quality and providing shade and cooling effects in public spaces. The program's success reflects the team's commitment to expanding green infrastructure and the City's urban canopy, while promoting environmental resilience.

### Upgrading parks and sports ovals

Throughout the year, the Parks and Gardens team completed significant landscaping upgrades, including the renovation of Bert Wright Park. Additionally, all sports ovals underwent renovations, and wetting agents and fertiliser programs were completed to maintain turf quality during the longer, drier summer periods. Despite the prolonged and increased hot weather events over the summer, the team worked diligently to keep the parks and gardens presentable and well maintained. Groundwater usage was carefully managed

by the City during the challenging weather conditions and overall, the City managed to keep consumption within its annual allocations. Planning for mulching and winter planting of trees and plants were also conducted in preparation for the cooler months.

### **Completion of critical assets review and capital upgrades**

The Parks and Gardens team successfully completed the Parks and Gardens Critical Assets Review and Upgrade Capital Program. This comprehensive review identified key assets requiring upgrades, ensuring the City's green spaces are not only beautiful but resilient and equipped to meet the needs of the community.

### **Seasonal planting and resilience**

As the summer season came to an end, most of the City's reserves and parks bounced back, despite experiencing very little rain. The winter planting program was successfully executed, with 4,750 plants installed across all suburbs, further enhancing the biodiversity and aesthetic appeal of the City's green spaces. The ongoing tree planting program continues to contribute to the City's sustainability goals, reinforcing the importance of a robust urban forest. Through strategic planning, community engagement and a focus on sustainability, the team ensures the City's parks and gardens remain vibrant and resilient, supporting a healthy and enjoyable environment for all residents.

### **Planning Approvals**

The Planning Approvals service plays a crucial role in shaping the City's urban landscape by assessing and processing planning applications within legislated standards and timeframes. This year, the City experienced a notable increase in development activity, receiving 529 development applications from July 2023 to June 2024 – a 17.5% rise compared to the previous year's 450 applications. Despite the growing volume of applications, the City's Planning Officers have consistently met statutory deadlines, often delivering planning determinations ahead of schedule to keep development on track.

### **Navigating challenges in a dynamic environment**

The demand for housing in the City remains strong, spurred by factors such as population growth and insufficient housing. However, meeting this demand has been challenging due to supply constraints, lack of tier 1 construction companies and construction labour shortages. This has resulted in fewer medium and high density and mixed-use development proposals, limiting opportunities for more significant urban renewal projects.

### **Ensuring compliance and upholding standards**

The City's Development Compliance Officers have maintained a steady workload, handling a diverse range of compliance matters including failure to provide tree protection fencing, non-compliance with conditions of development approval and unauthorised uses. This year, 495 development compliance cases were reported, up from 468 in the previous financial year. The City remains committed to upholding planning standards and ensuring development within the community adheres to approved guidelines, contributing to a well-managed and sustainable urban environment.



**DAs Determined Under Delegated Authority**

| <u>Standard</u> |      |        | <u>Consultation</u> |      |        |
|-----------------|------|--------|---------------------|------|--------|
| <u>Days</u>     | Qty  | %      | <u>Days</u>         | Qty  | %      |
| Within 60       | 278  | 95.53% | Within 90           | 162  | 95.86% |
| Over 60         | 13   | 4.47%  | Over 90             | 7    | 4.14%  |
|                 | 291  |        |                     | 169  |        |
| Avg Clock Days  | 20.6 |        | Avg Clock Days      | 34.2 |        |
| Total           | 460  |        |                     |      |        |

**DAs Council Determined**

|          |   |
|----------|---|
| Approved | 8 |
| Refused  | 0 |
| Total    | 8 |

**Subdivision Application Recommendations**

|       |    |
|-------|----|
| Total | 94 |
|-------|----|

**DWA Response Recommendations**

|       |   |
|-------|---|
| Total | 8 |
|-------|---|

**Public Works Recommendations**

|              |   |
|--------------|---|
| DOF Referral | 3 |
| Other        | 3 |
| Total        | 6 |

**Development Approval Exemption (DAE) Applications** 10

**Property (Community)**

The Property (Community) service is dedicated to the responsible management and strategic oversight of land and properties owned or controlled by the City. This service plays a crucial role in ensuring these valuable assets are utilised effectively to meet community needs and enhance the overall quality of life for the community.

**Enhanced service delivery and lease management**

Major improvements have been made concerning on-charging processes for lessor-responsible preventative maintenance and service costs as per the agreements. These improvements not only enhanced the maintenance of leased sites but positively impacted leasing income, as lessees are responsible for the payment of City-scheduled maintenance. All leases due for renewal were successfully

renewed in line with the City's policy, with all lessees meeting renewal KPIs. This demonstrates the leaseholders' satisfaction with the City's services and their desire to continue operating within the City.

## Strategic Land-Use Planning

The development and ongoing review of the local planning framework, schemes, policies and plans are the key responsibilities of the Strategic Land-Use Planning service. This service ensures that planning practices align with both state and local requirements, providing clear and consistent parameters for Development Approvals and delivering informed planning advice to the community. Through comprehensive planning and policy development, the City is able to guide sustainable growth, preserve heritage and enhance the quality of life for all residents.

### Shaping the future of our City's growth

Over the past year, the City has made significant strides in refining and enhancing its local planning framework. A key achievement was the adoption of the Local Planning Strategy (LPS), a critical document that will shape the future development of the City. The draft LPS was released for public comment between May and June 2023, reaching 45,956 people and garnering 39 submissions. Based on community feedback, several modifications were made to the draft, and the final version was endorsed by Council at the March 2024 Ordinary Council Meeting. The LPS has now been submitted to the Western Australian Planning Commission (WAPC) for final approval, marking a major milestone in the City's planning efforts.

### Comprehensive policy updates

Throughout the year, the City also updated several important policies, including those related to car parking, heritage and naming, which were adopted by Council on 25 July 2023. These updates are part of the ongoing effort to ensure the City's planning framework remains robust, relevant and responsive to community needs.

### Progress on strategic projects

The Strategic Land-Use Planning team continued to advance significant projects, including the Morley Station Precinct Structure Plan and the Maylands Brickworks initiative. The Morley Activity Centre Plan 2018, which serves as a blueprint for transforming Morley into a vibrant and well-connected metropolitan centre, has undergone various modifications to improve statutory planning provisions and transportation infrastructure. The plan will facilitate significant commercial and residential development, enhancing Morley's role as a key strategic hub.

Additionally, the Maylands Brickworks project progressed with ongoing negotiations and the preparation of advocacy documents to secure alternative funding sources. These efforts are aimed at preserving the heritage value of the site while supporting its sustainable development.

### Advancing planning excellence

By focusing on strategic planning and community engagement, the team is ensuring the City's growth is managed effectively, supporting a vibrant and sustainable future for all residents. As the City continues to evolve, the team remains committed to advancing excellence in land-use planning, ensuring development is both thoughtful and beneficial to the community.

## Transport Infrastructure and Operations

The City of Bayswater's Transport Infrastructure and Operations service is dedicated to providing and maintaining high-quality road infrastructure that meets the expectations outlined in the City's Community Strategic Plan 2021-2031. Over the past year, significant strides have been made in enhancing our transport networks, ensuring our roads, footpaths and associated infrastructure support safe and accessible travel for all residents.

### Smooth journeys ahead

This year, the City made substantial progress in its road maintenance and resurfacing efforts, completing major projects across the Noranda and Morley precincts. Notable road resurfacing works in Maylands and Mount Lawley, including key sections like Falkirk Avenue and Whatley Crescent, were successfully finished, enhancing the overall driving experience and road safety in these areas.

Accessibility was at the forefront of our initiatives with the completion of high-priority footpath and pram ramp installations. The new footpath on Mephan Street, identified through the Safe Routes to School survey, was constructed to improve safety for students and pedestrians. Additionally, key pram ramps were installed at busy intersections, including McGilvray Avenue at the Malaga Road intersection and Noranda Avenue at Camboon Road, ensuring safer and easier crossings for all.

### Enhancing safety and convenience

To address growing community needs, the City conducted a comprehensive car park audit and began drafting designs for new parking solutions at key locations, including the Morley Sport and Recreation Centre. Meanwhile, lighting upgrades were installed at strategic locations to enhance safety and accessibility, contributing to a more welcoming and secure environment across the City. The City has continued its low-cost urban road safety programs, ensuring that its transport infrastructure meets the highest standards of safety and quality.

### Summary of capital program achievements:

- **Total Capital Projects Completed:** 62
- **Roads and Pathways Capital Projects (Arterial, MRRG, Base Road, R2R, Footpaths, and Cycleways):** 56 completed
- **Street Lighting and Other Transport Infrastructure Programs:** 6 completed

## Waste Management

The Waste Management team is dedicated to providing high-quality waste collection and management services to the residents and community of the City. The team's efforts are focused on maximising waste recovery to minimise landfill costs, reduce emissions and lessen the overall environmental impact of waste. Through a comprehensive approach that includes collection services, waste education, community recycling initiatives, and the maintenance of public bin infrastructure, the team plays a crucial role in supporting the City's sustainability goals.



### Expanding FOGO and recycling initiatives

In 2023/24, the Waste Management team continued to advance the rollout of the Food Organics and Garden Organics (FOGO) service across the City, contributing to 10,958.46 tonnes of FOGO processed during the financial year. Ongoing support and education were provided to residents through online platforms, City events and face-to-face interactions, ensuring the community remains informed and engaged in proper waste-sorting behaviours. Additionally, the introduction and expansion of the Containers for Change program at City facilities and events have helped divert more waste from landfills while supporting local charities and organisations.

### Engaging the community through education and events

The Waste Management team actively engaged the community through a robust waste education program, hosting 23 waste events and workshops throughout the year. These initiatives, which included cloth nappy workshops, bulk food shopping workshops and educational pop-ups, aimed to encourage sustainable waste practices among residents. The team developed additional resources to guide residents on responsible bulk waste disposal, prioritising digital formats to reduce paper use and promote environmental sustainability.

### Effective waste collection and management

The City’s waste management efforts are reflected in the significant volumes of waste collected and processed during the 2023/24 financial year. The City handled 10,313.45 tonnes of kerbside general waste from domestic and commercial sources, alongside 2,714.11 tonnes of general waste and 561.87 tonnes of green waste processed through Baywaste. Bulk verge collections contributed 3,039.34 tonnes of general waste and 776.42 tonnes of green waste. Additionally, the City managed 2,607.67 tonnes of constitute waste from park bins, multi-unit dwellings and materials recovery facility residuals.

| Measures                                       | Tonnage (2023/24 FY) |
|--|----------------------|
| General Waste (Domestic and Commercial)        | 10,313.45            |
| Baywaste General Waste                         | 2,714.11             |
| Baywaste Green Waste                           | 561.87               |
| Bulk Verge General Waste                       | 3,039.34             |
| Bulk Verge Green Waste                         | 776.42               |
| Constitute Waste (Park Bins/MUDs/MRF Residual) | 2,607.67             |
| FOGO Processing                                | 10,958.46            |

### Commitment to sustainability

The Waste Management team’s achievements over the past year highlight the City’s commitment to sustainability and reducing environmental impact. By expanding FOGO services, promoting recycling initiatives and providing ongoing education, the team ensures waste management practices continue to evolve and improve. As the City moves forward, the Waste Management team remains focused on enhancing service delivery, supporting environmental sustainability, and fostering a cleaner, greener community for all.



## The Year Ahead

### Importance of the Corporate Business Plan

The Corporate Business Plan (CBP) is essential in guiding our efforts to balance development with environmental sustainability. By integrating green strategies with urban planning, we aim to enhance our community's resilience to climate change, protect biodiversity and maintain the character of our City. This plan ensures our initiatives support a sustainable future where the natural and built environments are harmoniously connected.

### Planned services and key metrics

The Environment and Liveability Key Result Area emphasises sustainable development and the preservation of our natural environment. Key services planned for the 2024/25 financial year include:

- **Parks and Gardens:** This service is dedicated to maintaining and enhancing the City's parks, landscapes and natural spaces, ensuring they are accessible, attractive and environmentally sustainable.
- **Planning and Building Approvals:** Responsible for assessing development and building applications, including statutory building inspections and compliance checks, highlighting their importance in regulating and guiding sustainable urban growth.
- **Transport Infrastructure and Operations:** Manages the City's roads, drainage, footpaths and lighting, ensuring safe and accessible transport networks.
- **Environmental Sustainability:** Focuses on catchment management, natural area management and biodiversity protection. These services are essential for maintaining the City's ecological health.
- **Waste Management:** Provides comprehensive waste collection and management services, including recycling and bulk waste programs.

### Financial provisions for Environment and Liveability services

For the 2024/25 fiscal year, the City has committed substantial funding to ensure that services under the Environment and Liveability Key Result Area are well supported:

- **Total Environment and Liveability Services Cost:** Approximately \$41.6 million in net costs across all services.
- **Total Revenue Generation:** Approximately \$16.1 million in total revenue across all services, with key revenue streams including \$531,690 from Transport Infrastructure and \$14 million from Waste Management.

## Notable projects and programs

To support our commitment to sustainability and improved liveability, several key projects and programs are planned:

- **Morley Station Precinct Structure Plan (\$200,000):** Development of a comprehensive structure plan to guide future growth and ensure sustainable development in the Morley Station area.
- **Biodiversity Management (\$100,000):** Ongoing efforts to preserve biodiversity through proactive management of native flora and fauna, including pest control and community education on responsible pet ownership.
- **Maylands Lakes Environment Restoration (\$170,000):** A targeted initiative to improve water quality and ecological health in Maylands Lakes through ongoing scientific advisory support and trialling of water quality improvement treatments.
- **Pathways Extension and Upgrade (\$1,328,000):** Investment in expanding and enhancing the City's pathway network to improve accessibility and encourage active transportation, aligning with our sustainability goals.
- **Urban Forest Development at Riverside Gardens (\$1,650,000):** In partnership with Greening Australia, this project aims to transform grassland areas into natural habitats, contributing to the City's tree canopy and biodiversity targets.
- **Street Lighting Renewal and Upgrade (\$303,000):** Transitioning to energy-efficient LED lighting to reduce the City's carbon footprint and enhance public safety.

## Performance measures

To track the impact and success of our environmental and liveability initiatives, the following key performance indicators will be monitored:

- Annual City carbon footprint.
- Number of native plants and trees installed, contributing to biodiversity and urban cooling.
- Percentage of tree canopy coverage measured every three years to assess progress towards canopy targets.
- Percentage of groundwater allocation used, ensuring sustainable water management.
- Compliance rates for building and planning approvals within statutory timelines.
- Waste recovery rate, including recycling and FOGO initiatives, reflecting our commitment to reducing landfill and promoting sustainable waste management practices.

## Vibrancy

### Overview

#### Services and plans that supported this vision

| Services   | Plans  |
|--|--|
| <ul style="list-style-type: none"> <li>• Commercial Activities</li> <li>• Economic Development</li> <li>• Place Management and Town Centre Activation</li> <li>• State Projects</li> </ul> | <ul style="list-style-type: none"> <li>• Car Parking Management Plans for Morley Activity Centre</li> <li>• Destination Marketing Strategy 2021-2025</li> <li>• Interim Economic Development Plan</li> <li>• Town Centre Activation Plans ('PAPS')</li> <li>• Town Centre Parking Management Plans for Maylands</li> </ul> |

#### Fostering lively and sustainable town centres and urban spaces

The City is committed to cultivating vibrant and lively town centres that are pedestrian-friendly and brimming with activity. Through strategic economic development, place management and commercial activities, the City ensures its town centres are dynamic spaces filled with people enjoying festivals, street art and a diverse range of bars, restaurants and cafés. Key achievements include advocating for essential infrastructure in the Bayswater Industrial Area, revitalising town centres with art and activation projects and hosting successful events like the Feed Me Morley Festival. The City’s efforts to enhance public spaces and support local businesses through strategic planning and partnerships are driving economic growth and ensuring the City remains a vibrant, connected and desirable place to live, work and visit.

### Key 2023/24 statistics

#### Economic Development:

- Supported the advocacy for sewer infrastructure in the Bayswater Industrial Area, with ongoing engagement with Water Corporation and government ministers.
- Sponsored a Property Council event, attracting developers and promoting the ‘Open for Business’ initiative.

#### Place Management and Town Centre Activation:

- Installed new planter boxes throughout Bayswater town centre to enhance streetscape aesthetics.
- Successfully executed the Feed Me Morley Festival, attracting numerous visitors and promoting local businesses.
- Commissioned a new pride mural in Lyric Lane, Maylands and additional artwork for planter boxes along Eighth Avenue.

#### Commercial Activities:

- Conducted a strategic review of 13 key properties to identify optimal future uses, supporting financial stability and community needs.
- Recommended the sale of 411 Guildford Road as part of ongoing property management and development efforts.
- Purchase of 2 Hamilton Street Bayswater for car parking to provide additional bays for town centre customers.
- Purchased the car park adjoining the Les Hansman Community Centre to allow for the redevelopment of the community centre.

**State Projects:**

- Achieved the full opening of Bayswater Train Station and new bus interchange in April 2024.
- Supported the development of the Morley-Ellenbrook Line, including Noranda and Morley Stations and associated infrastructure.
- Negotiated improvements around the Bayswater Train Station precinct, including road enhancements, expanded paving and public art installations.

## Service Delivery and Performance Highlights

### Commercial Activities

The Commercial Activities team is responsible for the effective management of land and property owned or controlled by the City. This includes developing commercially focused opportunities that provide sustainable and accessible community activities and facilities while balancing financial and social capital outcomes. The team's efforts are crucial in ensuring the City's assets are used in ways that benefit both the community and the City's long-term financial health.

### Strategic review of key properties

In 2023/24, the City undertook a comprehensive strategic review of 13 key properties within its portfolio. The goal of this review was to identify the optimal use for these properties, ensuring they contribute to the City's financial stability and social wellbeing. Consultants were engaged to conduct the review, and the findings were presented to Council at a briefing in February 2024. This process included detailed discussions on the potential future use of these properties, and the Council is currently considering the next steps.

### Ongoing property management and development

Throughout the year, the Commercial Activities team focused on the ongoing management of City-owned and controlled land, with an emphasis on developing opportunities that align with the City's strategic goals. One significant outcome was the finalisation of the purchase of the car park adjoining the Les Hansman Community Centre. The car park is a strategic site for the City. It will enable the City to consider a larger-scale development of the car park and adjoining community centre site to act as a landmark development in the activity centre.

The City also recommenced the sale of 411 Guildford Road, a property identified during the strategic review. This sale is part of the broader effort to optimise the City's property portfolio, ensuring each asset contributes effectively to the City's objectives.

To support businesses within the Bayswater town centre, the City purchased the car park at 2 Hamilton Street, Bayswater. The car park will provide much-needed parking for visitors to the town centre.

### **Balancing financial and social outcomes**

The team's work is centred on finding the right balance between financial returns and social benefits, ensuring the City's commercial activities support community needs while also contributing to the City's financial sustainability. As the City continues to develop its approach to commercial activities, the insights gained from the strategic review will play a crucial role in guiding future actions. The ongoing collaboration with Council and the focus on aligning property use with community and financial goals ensure the City's assets are managed in a way that maximises their value for both present and future generations.

### **Key achievements:**

Strategic Review: Comprehensive analysis of 13 key properties for future development.

Acquisitions: Purchase of 2 Hamilton Street, Bayswater, and 45 Ninth Avenue, Maylands, to support town centre parking.

Landmark Opportunity: Acquisition of a car park adjacent to the Les Hansman Community Centre for potential redevelopment.

Property Disposal: Resolution to sell 411 Guildford Road, Bayswater, as part of the City's ongoing property management strategy.

### **Economic Development**

The Economic Development team plays a vital role in encouraging new development within the City and supporting both prospective and existing businesses. By fostering strong relationships with developers, advocating for essential infrastructure and engaging the local business community, the team is dedicated to driving economic growth and ensuring the City remains a vibrant place to live, work and invest.

### **Strategic advocacy and developer attraction**

In 2023/24, the Economic Development team continued to advocate for the installation of sewer infrastructure in the Bayswater Industrial Area (BIA). Recognising the critical importance of this infrastructure for economic development, the City worked closely with Water Corporation and sent letters to relevant ministers in June 2024 to reinforce the need for progress in this area. The ongoing advocacy efforts are aimed at unlocking further development opportunities in the BIA, thereby enhancing the area's economic potential.

The City also made significant strides in developer attraction, positioning Bayswater as a prime location for new developments. The City sponsored a Property Council event in August 2023, focused on the 'Cost of Construction: Rethinking Risk', which provided a platform to promote the 'Open for Business' initiative. Following the event, the team engaged in numerous discussions with developers interested in investing in the City, offering support in identifying properties and navigating the planning process.

### **Supporting local businesses and future workforce**

The Economic Development team collaborated with the Swan Chamber of Commerce to sponsor an event that linked local businesses with students from local schools interested in careers in trade, retail and hospitality industries. This initiative not only supported local businesses in finding future talent but also provided valuable career opportunities for young people in the community.

### **Celebrating local culture with the Feed Me Morley Festival**

The Feed Me Morley Festival, held in March 2024, was a highlight of the year, bringing vibrancy to the Morley town centre. The festival celebrated the area's diverse culinary offerings, encouraging residents and visitors alike to explore and enjoy the local food scene. The success of the festival underscores the City's commitment to promoting local businesses and fostering a vibrant community atmosphere.

### **Economic Development Strategy and supporting economic growth**

In March 2024, Council provided direction for the scope of the new Economic Development Strategy during a workshop. Following this, the City finalised the scope of work and engaged a consultant on a six-month project to collaborate with internal staff in developing the strategy. This strategic plan will guide future economic growth, ensuring the City continues to attract investment and support local businesses.

### **Place Management and Town Centre Activation**

The Place Management and Town Centre Activation team is focused on improving the amenity, function, safety, economic effectiveness and visitation of public spaces and town centres across the City. Through collaboration with community groups and local businesses, the team works to create dynamic and welcoming environments that attract both residents and visitors.

### **Revitalising Bayswater town centre**

In 2023/24, the City responded to the needs of local businesses by installing new planter boxes throughout the Bayswater town centre. This initiative aimed to enhance the streetscape and align with the recent updates to the area's infrastructure. The planter boxes were strategically placed to maximise their impact, contributing to a more inviting and aesthetically pleasing environment for visitors and shoppers alike.

### **Celebrating Morley's culinary scene**

A major highlight of the year was the successful execution of the Feed Me Morley Festival, held in March 2024. This event was designed to showcase the diverse food offerings in the Morley Town Centre, encouraging residents and visitors to explore and enjoy the local dining scene. The City is currently reviewing the event to assess its impact and plan for future initiatives.

### **Art and activation in Maylands**

The City continued its efforts to activate public spaces in Maylands by collaborating with local artists and businesses. A new pride mural was installed in Lyric Lane in June 2024, adding a colourful and meaningful piece of public art to the area. Additionally, artwork was commissioned for the planter boxes along Eighth Avenue, further enhancing the streetscape. Responding to requests from local businesses, new bike racks were installed on Eighth Avenue and Whatley Crescent, improving the functionality and appeal of these popular streets.

## Looking ahead

The Place Management and Town Centre Activation team's work throughout the year reflects the City's commitment to fostering vibrant, accessible and economically thriving town centres. By partnering with local businesses and community groups, the team ensures public spaces remain dynamic and engaging, supporting the City's broader goals of urban renewal and community enrichment.

## State Projects

The State Projects team is dedicated to making the most of the significant state investments in Bayswater, ensuring these developments deliver the best possible outcomes for the community. This involves managing the City's response to major state projects, with a focus on enhancing infrastructure and improving overall liveability.

### Milestones at Bayswater Train Station

The 2023/24 year was pivotal in the development of the Bayswater Train Station, a cornerstone of the state's infrastructure investment in the area. The station reached a significant milestone with its partial opening on 8 October 2023, bringing two elevated southern platforms into service for the Midland and Airport Lines. This event marked a key step forward, enhancing connectivity for both residents and visitors.

Progress continued with the station's full opening on 21 April 2024, which saw the final two platforms (Platforms 1 & 4) come into operation. Additionally, the new bus interchange became fully functional on 22 April, further expanding public transport options in the area. Meanwhile, construction on the Morley-Ellenbrook Line platforms and associated infrastructure, including Noranda Station, Morley Station, and the Morley Station Carpark, remains ongoing.

Throughout the year, the City played a crucial role in supporting these developments by facilitating the construction of new roads, underground drainage and essential services around the station precinct. Key achievements included negotiating the final road surface colours, expanding paving within the station area to benefit local businesses and drafting a Memorandum of Understanding (MOU) for a Pocket Park. The City also initiated public art and landscaping projects, adding both aesthetic and functional value to the station precinct.

### Infrastructure Planning for Morley and Noranda Train Stations

The State Projects team has been advocating with the Public Transport Authority to provide new public transport services to connect from Morley Train Station to Morley Town Centre, and to connect from Noranda Train Station to Noranda Shopping Centre. The direct bus services will provide the required connectivity from the train stations to the City's town centre activity nodes.

## Enhancing urban connectivity

The efforts of the State Projects team are vital in ensuring Bayswater reaps the full benefits of state-funded infrastructure projects. By effectively managing these developments, the team is helping create a more connected, accessible and vibrant urban environment that serves the community's current and future needs.



As these state projects progress, the team remains committed to collaborating closely with state authorities, developers and the community, ensuring each project enhances the City’s infrastructure, supports local businesses, and elevates the quality of life for all residents.



## The Year Ahead

### Importance of the Corporate Business Plan

The Corporate Business Plan (CBP) plays a pivotal role in shaping the future of our vibrant town centres, ensuring they remain bustling hubs of activity, commerce and culture. By focusing on initiatives that enhance public transport, pedestrian pathways and business development, the CBP supports the growth of lively, interconnected spaces that attract residents and visitors alike. This plan is essential in driving economic growth and fostering a sense of community through dynamic town centre activations.

### Planned services and key metrics

The Vibrancy Key Result Area focuses on enhancing our town centres and supporting economic growth. For the 2024/25 financial year, planned services under this Key Result Area include:

- **Economic Development:** This service drives economic growth and town centre activation through business support, place management, and strategic land acquisition and disposal.
- **Infrastructure Planning:** Responsible for assessing major infrastructure projects, conducting studies and planning to ensure the development aligns with community needs and strategic goals.

### Financial provisions for vibrancy services

For the 2024/25 fiscal year, the City has allocated significant resources to support the services under the Vibrancy Key Result Area:

- **Total Vibrancy Services Cost:** Approximately \$509,716 in net costs across all services.
- **Revenue Generation:** Includes \$2,313,410 from Economic Development activities, highlighting the importance of strategic commercial ventures.

### Notable projects and programs

Several key projects and programs are planned to stimulate economic growth and enhance the vibrancy of our town centres:

- **Implementation of Economic Development Activities (\$50,000 annually):** This ongoing project will execute initiatives identified in the Interim Economic Development Strategy, providing business support and promoting opportunities within the City.
- **New Economic Development Strategy (\$50,000 in 2024/25):** This project will establish a fresh strategic direction for the City's economic development over the next five years, crafted in consultation with local businesses to address their needs and priorities.
- **City-Led Activation (\$60,000 annually):** Funding for City-led activations in town centres and shopping precincts, aimed at enhancing the vibrancy of these areas through events and activities developed in partnership with local businesses and community groups.

- **Profile ID Subscription (\$26,000 annually):** Subscription to a demographics and forecasting service that provides valuable data for strategic planning. This tool helps the City and community members access accurate and consistent demographic and economic data.
- **Banner Maintenance (\$10,000 annually):** Regular maintenance of town centre banners in Morley, Maylands and Bayswater to ensure a welcoming and visually appealing environment.
- **Morley and Noranda Stations:** The City will be supporting the State Governments full completion of the Morley-Ellenbrook Line including the opening of the new Morley and Noranda train stations as well as connection to the remaining Bayswater Station platforms.
- **Hotham Bridge Traffic Lights:** The City will be supporting the operation of new traffic lights on Hotham Bridge and Whatley Crescent by the State Government, providing direct vehicle access to the Maylands Town Centre.

### Performance measures

To assess the effectiveness of our initiatives under the Vibrancy Key Result Area, the following key performance indicators will be tracked:

- **Job-to-Worker Ratio:** A measure of employment opportunities relative to the number of workers in the City, indicating the economic health of our town centres.
- **Per Capita Gross Regional Product:** Reflects the economic output of the City, showcasing the impact of economic development initiatives on the local economy.
- **Total Number of Active Trading Businesses:** A key metric that tracks business activity within the City, serving as a barometer of economic vibrancy and growth.

## Leadership and Governance

### Overview

#### Services and plans that supported this vision

| Services   | Plans  |
|--|--|
| <ul style="list-style-type: none"> <li>• Communications and Marketing</li> <li>• Community Engagement</li> <li>• Customer Service</li> <li>• Depot Administration</li> <li>• Directorate Administration</li> <li>• Financial Services</li> <li>• Governance and Council Support</li> <li>• Information Services</li> <li>• Organisation Planning and Development</li> <li>• People, Culture, Safety</li> <li>• Plant, Fleet and Equipment</li> <li>• Procurement</li> <li>• Records Management</li> <li>• Risk Management and Audit</li> </ul> | <ul style="list-style-type: none"> <li>• Community Engagement Strategy</li> <li>• Long Term Financial Plan</li> <li>• Strategic Community Plan</li> <li>• Workforce Capability Plan</li> </ul> |

#### Building trust through open governance and strong leadership

The City of Bayswater is committed to providing strong leadership and delivering high-quality services through open and transparent decision-making. Under the Leadership and Governance Key Result Area, the City focuses on valuing customer service, engaging the community and ensuring the responsible use of resources. Key achievements include the development of a Customer Experience Roadmap, which outlines a clear path to enhancing service delivery, and the successful facilitation of community engagement through the Engage Bayswater portal. The City’s commitment to communication and transparency is demonstrated through its robust governance practices, strategic financial management and ongoing efforts to involve residents in decision-making processes. By fostering partnerships, enhancing service standards and prioritising good governance, the City of Bayswater continues to advocate for and deliver outcomes that reflect the needs and aspirations of its community.

### Key 2023/24 Statistics

|   |  |   |
|---|--|---|
| <p><b>51%</b></p> <p>Delivered Bayswater Buzz e-newsletter with average open rate of 51%, above industry standard of 17–28%</p> | <p><b>50+</b></p> <p>Supported 50+ City projects with engagement plans and conducted training for 19 staff members</p> | <p><b>17</b></p> <p>Processed 17 Freedom of Information requests with an average processing time of 15 days</p> |
| <p><b>116</b></p> <p>Successfully managed 116 recruitment processes</p>   | <p><b>85%</b></p> <p>85% of City’s eligible fleet of vehicles converted into hybrid (PHEV) or full electric (EV)</p>   | <p><b>2</b></p> <p>Completed two local law reviews</p>  |

## Service Delivery and Performance Highlights

### Communications and Marketing

The Communications and Marketing team provides vital internal and external communications services for the City, including media management, issues management, brand awareness and graphic design services. The team plays a key role in managing the City's public image and ensuring information is effectively communicated to both residents and staff.

#### Promoting key initiatives and events

Throughout the 2023/24 financial year, the team was instrumental in promoting major City events and initiatives. One of the standout projects was the promotion of the City's first food festival, Feed Me Morley, which garnered significant attention and resulted in over 100 registrations for sold-out food tours. This event positioned Morley as a must-visit destination for food enthusiasts.

The team also provided high-level communications support for the Maylands Lakes Community Forum, addressing water quality issues and midge management, and played a crucial role in promoting the reopening of Bayswater Waves following a significant \$11.6 million refurbishment. The campaign secured positive coverage across various media platforms, including Channel 7 news and major newspapers.

In addition to these efforts, the Communications and Marketing team supported extensive promotion of major City events, including the Avon Descent Finish Line Festival, Flourish Community Arts Festival (with its Art Awards and Exhibition, and RISE-Up Art Market), PrideFEST, Carols by Candlelight, the City of Bayswater Community Concert – Ngala Maya (Our Place), and International Women's Day. The team also assisted in promoting community events supported by the City's Community Events Grant, helping to ensure these events were well attended and successful.

#### Supporting local government elections and budget communications

The Communications and Marketing team worked closely with the Governance team to support the local government elections in October 2023 and the North Ward Extraordinary Election in March 2024. This included comprehensive promotional activities, such as social media campaigns, website updates and the design of a Candidate Information Pack, to encourage voter participation and keep the community informed.

In addition, the team developed a detailed communication plan for the 2023/24 Budget. This included producing a media release, rates brochure and various digital communications, ensuring residents were well informed about the City's financial planning and decisions.

#### Managing the City's digital presence

The team continued to manage the City's website, which received 2 million page views from 370,000 users over the year. A major review of the website's accessibility was conducted, resulting in several key improvements. Social media engagement also saw significant growth, with Facebook followers increasing by 1,207, Instagram by 558, and LinkedIn by 600.



The City’s Bayswater Buzz e-newsletter maintained a strong performance with an average open rate of 51%, well above industry standards. Two marketing campaigns were conducted to increase subscriptions, resulting in 290 new subscribers, bringing the total to 2,210.

**Strengthening internal communications and brand consistency**

Internally, the Communications and Marketing team developed and implemented comprehensive communications plans to support key projects such as the City’s enterprise resource planning project, Eden, and the internal launch of the Online Services portal. These efforts included producing 25 staff newsletters to keep employees informed and engaged with important initiatives. Additionally, the team conducted a branding audit across seven City facilities, leading to updates in signage and promotional materials to ensure consistency in the City’s professional image across all public-facing materials. These actions were crucial in maintaining strong internal communication and a cohesive brand identity throughout the City’s operations.

| Activity                           | Measure                      | 2023/24 Total       |
|------------------------------------|------------------------------|---------------------|
| <b>Website Management</b>          | Total Page Views             | 2 million           |
|                                    | Total Users                  | 370,000             |
| <b>Media</b>                       | Media Releases Prepared      | 73                  |
|                                    | Media Enquiries Responded to | 50                  |
| <b>Social Media Engagement</b>     | Facebook Followers           | Increased by 1,207  |
|                                    | Facebook Total               | 18,101              |
|                                    | Facebook Posts               | 204                 |
|                                    | Instagram Followers          | Increased by 558    |
|                                    | Instagram Total              | 5,736               |
|                                    | Instagram Posts              | 147                 |
|                                    | LinkedIn Followers           | Increased by 600    |
|                                    | LinkedIn Total               | 4,047               |
| <b>Bayswater Buzz E-Newsletter</b> | LinkedIn Posts               | 76                  |
|                                    | Average Open Rate            | 51%                 |
|                                    | Subscriber Increase          | 290 new subscribers |
|                                    | Total Subscribers            | 2210                |
| <b>Internal Communications</b>     | Total Produced               | 24                  |
|                                    | Staff Newsletters Produced   | 25                  |
| <b>Branding</b>                    | Facilities Audited           | 7                   |
|                                    | Design Projects Completed    | 653                 |

## Community Engagement

The Community Engagement team is dedicated to embedding a culture of engagement within the City, enhancing the organisation's capability in this vital area. The team plays a key role in directly delivering engagement initiatives, advising project teams and mentoring staff in planning and executing community engagement. This year, the team made significant strides in engaging the community, providing valuable input that shapes the City's projects and services.

### Engage Bayswater: A hub for community interaction

The Engage Bayswater portal is the City's dedicated online platform for community engagement, providing residents and businesses with an accessible and interactive space to stay informed and actively participate in City initiatives. On this platform, users can explore detailed information about ongoing projects, participate in surveys, submit feedback and engage in discussions with other community members and City staff. The portal also hosts important documents and updates, ensuring the community has easy access to all relevant materials.

Participation in community engagement through the Engage Bayswater portal remained strong throughout 2023/24. The portal recorded 63,3421 total visits, with 40,323 aware visitors, 18,870 informed visitors and 4,149 engaged visitors. Although registrations for Engage Bayswater were lower than the previous year, with 245 new users joining, the continued high level of activity reflects the quality of information available and effective promotion efforts. The portal continues to serve as a critical platform for keeping the community informed and involved in City initiatives.

### Strategic Community Plan engagement

A major focus for the team this year was the community engagement component of the Strategic Community Plan (SCP) review. The engagement process successfully reached 2,200 individuals, gathering input from over 1,000 community members and businesses. Phase 1 included a wide range of interactions, from online submissions to in-person discussions, including three focus groups and seven business interviews. The data collected was thoroughly analysed, and detailed outcomes reports were produced to guide the development of the new SCP, ensuring it aligns with the community's vision for the future.

### Supporting internal projects and building capacity

The Community Engagement team provided critical support to more than 50 City projects, advising on effective engagement strategies and ensuring community input was integrated into project outcomes. This support has been instrumental in the successful development of City services and has provided Elected Members with the confidence to make informed decisions. Additionally, the team responded to the training needs of staff, delivering IAP2 module training and Engage Bayswater hub training, further enhancing the City's engagement capabilities.

### Satisfaction with engagement remains strong

The Community Engagement team's efforts have consistently upheld strong satisfaction with the City's engagement practices. By maintaining high standards and actively involving the community in decision-making processes, the team has ensured residents feel valued and heard. Throughout the year, the team demonstrated a commitment to continuous improvement, expanding the City's engagement capabilities and keeping community input at the forefront of planning and development processes. This dedication not

only supports City projects but strengthens the relationship between the City and its residents, fostering a more connected and engaged community.

| Activity                        | Measure                        | 2021/22 | 2022/23 | 2023/24 |
|---------------------------------|--------------------------------|---------|---------|---------|
| <b>Engage Bayswater Portal</b>  | Engage Bayswater Total         | 36,200  | 69,300  | 63,342  |
|                                 | Aware Visitors                 | 23,200  | 43,300  | 40,323  |
|                                 | Informed Visitors              | 11,200  | 21,400  | 18,870  |
|                                 | Engaged Visitors               | 3,100   | 5,200   | 4,149   |
|                                 | Engage Bayswater Registrations | 271     | 781     | 245     |
| <b>Staff Training</b>           | IAP Module Staff completed     |         |         | 7       |
|                                 | Engage Bayswater Hub training  |         |         | 12      |
| <b>Strategic Community Plan</b> | Aware                          |         |         | 2,200   |
|                                 | Submissions                    |         |         | 1,013   |
|                                 | Focus Groups                   |         |         | 3       |
|                                 | Business Interviews            |         |         | 7       |

### Customer Service

The Customer Service team serves as the front line of the City, providing a first point of contact for customers engaging with the City across a wide range of business purposes. In 2023/24, the team made significant strides in enhancing service delivery, focusing on efficiency, responsiveness and the overall customer experience.

#### Developing the Customer Experience Roadmap

A major achievement this year was the development of a Customer Experience (CX) Roadmap, guided by the Australian Business Excellence Framework. This roadmap sets a clear purpose for the organisation and outlines key principles and actions to help the City become more customer centric. Milestones included the adoption of the CX Roadmap, the rollout of a Communications Plan, and the initiation of a contact centre linked with advanced telephony systems. These efforts have laid the groundwork for future improvements in customer service.

#### Expanding knowledge and enhancing efficiency

The Customer Service team expanded its web-based knowledge management system, which now includes 2,680 pages of content to assist in addressing public inquiries. This expansion has been instrumental in improving the efficiency of customer interactions. The team handled 64,812 phone calls during the year, with an average wait time of just 18 seconds and a call abandonment rate of 1.93%, down from the previous year. The team also served 31,444 walk-in customers at the Civic Centre, managing a wide range of services from payments to service requests and administrative tasks.

#### Supporting community needs

The team processed a significant volume of transactions, including 998 animal registrations and 1,834 orders and requisitions. The City also saw a 7% increase in development applications, with the team

processing 1,185 applications efficiently. The processing of Electronic Advice of Sales and building plan search requests was maintained at a high standard, with 1,834 and 495 requests handled respectively. The average processing time for plan search requests was five days, highlighting the team’s commitment to timely service.

**Enhancing waste services and local issue reporting**

The Customer Service team played a crucial role in managing waste service requests, processing 9,417 requests related to services such as FOGO bin liners and bulk waste collections. Additionally, the team supported the Snap Send Solve platform, which saw a significant 81% increase in usage, with 1,591 local issues reported by residents. This platform has become an essential tool for the community to communicate with the City.

| Measures                               | Annual Total | Annual Average |
|--|--------------|----------------|
| Registered Meeting Visitors            | 2,423        |                |
| Walk in’s Civic Centre                 | 31,444       |                |
| Total payments processed in ECR        | 6,956        |                |
| Rates payment receipted                | 2,709        |                |
| Animal Registrations receipted         | 998          |                |
| Plan Search Requests                   | 607          |                |
| Orders and Requisitions                | 1,834        |                |
| Calls Directly Answered Switchboard    | 64,812       |                |
| First Call resolution                  |              | 26%            |
| Switch Abandoned call rate             |              | 1.93%          |
| Tip Passes Issued                      | 7,485        |                |
| Waste Requests e.g., FOGO, bin repairs | 9,417        |                |
| Snap Send Solve requests               | 1,591        |                |

**Depot Administration**

Depot Services are responsible for the overall management and operation of the depot facility. This includes effective management of depot resources and personnel, contractors and daily operations. The team oversee daily operations, staff development and financial management while ensuring a safe and positive work environment. The team provides essential administrative and technical support, maintains strong customer relationships and drives continuous improvement within the depot.

**Supporting operational excellence at the depot**

The team oversaw the installation of new signage across the depot, contributing to improved navigation and organisation within the facility. The team’s resilience and adaptability have ensured depot operations continued to run efficiently, supporting the broader goals of the City’s operational teams.



## Directorate Administration

The Directorate Administration service provides crucial support to the offices of the CEO and Directors, playing an instrumental role in maintaining the smooth operation of the organization. As a core component of the City's administrative functions, this service is responsible for optimizing executive processes, enabling clear communication, and ensuring that the Executive Leadership Team receives the support needed to guide the organisation effectively.

### Streamlining executive services for greater efficiency

Throughout 2023/24, the City implemented a comprehensive review of executive support processes across all directorates. This initiative focused on refining the management and processing of key documents, improving workflow efficiency, and ensuring that executive decisions are supported with accurate and timely information. As part of these improvements, new practices were introduced to better coordinate administrative activities, enhance communication, and provide more robust support to the Executive Leadership Team. By optimising these administrative functions, the Directorate Administration service has strengthened communication and administrative execution of the City's operations.

## Financial Services

The Financial Services team provides crucial strategic and operational oversight for the City's financial processes, including budget planning, rate management and investment activities. Throughout the 2023/24 financial year, the team played a key role in maintaining fiscal responsibility and ensuring the City's long-term financial sustainability.

### Ensuring financial stability and strategic oversight

One of this year's key achievements was the successful implementation of the differential rates system and the timely levy of rates in line with budget timeframes, ensuring a steady revenue flow for the City's operations and a more equitable rating system. The team successfully completed the Annual Financial Report, which was audited by the Office of the Auditor General (OAG) and received an unqualified audit opinion in December, confirming the integrity and accuracy of the City's financial statements. Additionally, the team developed a Rating Strategy and Reserve Review, both of which were presented to Council for feedback, laying the groundwork for informed decision-making in the coming years.

The Financial Services team also financially managed the underground power project, ensuring all financial aspects of this critical infrastructure project were handled efficiently. Cashflow projections were carefully monitored throughout the year, with investment activities on track to support the City's financial goals.

#### Key Activities and Achievements for 2023/24:

- **Introduction of Differential Rates System:** Implemented a new differential rates system for the 2024/25 financial year, enabling rates to be more equitably distributed based on land use. This limited the rate increase for residential property owners to 3.8%, aligning with CPI while ensuring continued support for essential services.
- **Compliance and Reporting:** Maintained and improved compliance with accounting standards, OAG best practice guides and other relevant legislation.

- **Accounts Management:** Managed Accounts Payable and Accounts Receivable processes to ensure smooth financial operations.
- **Expenditure Oversight:** Oversaw operational and capital expenditure, facilitating monthly financial reporting to ensure transparency and accountability.
- **External Audit Liaison:** Worked closely with the OAG to complete the external audit, which resulted in an unqualified audit opinion for the 2022/23 financial year.
- **Annual Financial Report:** Finalised the Annual Financial Report for 2022/23, confirming the City’s financial position and performance.
- **Budget Preparation:** Prepared the Annual Budget for the 2024/25 financial year, which was adopted by Council.
- **Long-Term Financial Planning:** Prepared the City’s Long-Term Financial Plan (LTFP), which was endorsed by Council, ensuring strategic alignment with the City’s long-term goals.
- **Rating Services:** Managed rating services for the City, including the issuance of Rates Instalment Notices and Final Notices, and administered the Financial Hardship Policy.
- **Investment and Loans Management:** Administered the City’s cash investments and loans, ensuring optimal financial performance and risk management.
- **Financial Advice:** Provided financial advice across the organisation, supporting various projects with expert guidance.
- **ERP Project Participation:** Continued participation in the planned upgrading of the City’s Enterprise Resource Planning (ERP) project to enhance financial management systems.
- **Procurement:** Ensuring the City of Bayswater’s tendering and procurement processes meet all regulatory and policy requirements while reflecting sector best practices.

| Measures                                     | 2021/22 | 2022/23 | 2023/24 |
|--|---------|---------|---------|
| Total number of properties                   | 32,799  | 32,994  | 33,100  |
| Rate revenue (i.e. rate in dollar) increases | 3.3%    | 5.7%    | 4.95%   |
| Rate collection                              | 96.16%  | 95.28%  | 95.88%  |
| Sundry debtor invoices                       | 1,377   | 1,062   | 1,322   |
| Creditor invoices                            | 16,170  | 16,730  | 17,053  |
| Sundry debtor collection                     | 89%     | 98%     | 90%     |

### Governance and Council Support

The Governance and Council Support service plays a critical role in ensuring the City operates with strong governance, effective decision-making and strict adherence to legislative requirements. Over the past year, the Governance and Council Support team provided invaluable support and guidance to the Executive, Council and City officers, helping maintain robust governance frameworks and compliance with evolving legislative standards and requirements.

### Facilitating council operations and elections

Throughout 2023/24, the team continued to manage the coordination of Council and committee meetings, agenda forums and various elected member briefings, ensuring these operations were conducted smoothly and efficiently. A key achievement was the successful implementation of the first stage of the Ward Boundary and Representation Review, aimed at enhancing fair representation across the City.



Additionally, the team facilitated the ordinary election in October 2023, which included the City's first popular election of the Mayor and managed an extraordinary election for the North Ward. Legislative changes to the election process were also implemented seamlessly, demonstrating the team's commitment to upholding electoral integrity.

**Enhancing compliance and governance standards**

This year, the team introduced a Compliance Calendar to proactively manage internal governance activities, ensuring all tasks are completed on time and in accordance with legislative requirements. The City delivered a Compliance Audit Return with no findings, underscoring the effectiveness of its governance and compliance measures. Additionally, new meeting fees were introduced for Independent Members on Council Committees, reinforcing the City's dedication to transparency and accountability.

During 2023/24, Council continued with its policy review program which will continue during 2024/25 to ensure the City's policy framework is sound, providing adequate guidance for Council decision-making and the City's operations.

**Comprehensive local law reviews**

The City conducted thorough reviews of its local laws to keep them current and responsive to community needs. Notably, the *Health Local Law 2023* was reviewed and adopted by Council in July 2023, providing the necessary statutory authority for addressing public health matters within the City. Subsequently, the *Health Amendment Local Law 2024* was adopted in response to recommendations from the Joint Standing Committee on Delegation Legislation. In 2023/24, the City progressed possible amendments to the City's Keeping and *Control of Cats Local Law 2022* with further amendments scheduled in response to community feedback and the position of the Joint Standing Committee on Delegated Legislation. Reviews of the *Local Government Property Local Law 2016*, *Parking and Parking Facilities Local Law 2016*, and *Dogs Local Law 2016* were also initiated and are set to progress later in 2024.

**Ensuring transparency and access**

In compliance with *the Freedom of Information Act 1992*, the City published its annual information statement, detailing the process for applying for information. During 2023/24, the City received 17 access applications, a decrease from the previous year, and conducted three external reviews and one internal review. The average processing time for these applications was 15 days, significantly under the 45-day statutory requirement, highlighting the City's commitment to transparency and prompt service.

**Council and Committee Meetings:**

|                            |     |
|----------------------------|-----|
| Ordinary Council Meetings: | 12* |
| Special Council Meetings:  | 2   |
| Agenda Briefing Forums:    | 11  |
| Council Briefings:         | 15  |
| Council Workshops:         | 4   |
| Committee Meetings:        | 20  |



**Local Laws Reviewed/Amended:**

|              |   |
|--------------|---|
| Completed:   | 2 |
| In Progress: | 3 |

**Freedom of Information:**

|                          |         |
|--------------------------|---------|
| Requests:                | 17      |
| Average Processing Time: | 15 days |

**Advocacy Meetings:**

|                           |      |
|---------------------------|------|
| No. of Meetings Attended: | 23** |
|---------------------------|------|

**Elected Member Training Sessions:**

|                                 |   |
|---------------------------------|---|
| No. Training Sessions Attended: | 9 |
|---------------------------------|---|

\* Ordinary Council Meeting Held on 06/05/2024 was adjourned from 30/04/2024 but counted as separate meeting due to difference in attendance.

\*\* Contributing to Advocacy Meetings, Navigating Tomorrow: Towards Global Sustainability Frameworks attended by the Mayor was hosted by EMRC Symposium not the City directly.

**Information Services**

The Information Services team is dedicated to supporting the City’s technological needs, ensuring all line-of-business applications, IT infrastructure, and data management practices are secure, protected, and highly available. Through strategic initiatives and continuous improvement, the team has positioned the City to meet both current and future technological challenges.

**Strengthening IT security and resilience**

This year, the City made significant improvements to its IT security. The introduction of the Information Security Action Plan (ISAP) was a key step in identifying and addressing vulnerabilities. The team also enhanced practices like access control and event logging to protect sensitive information. A cyber security awareness program was launched to train staff, and quarterly reports now keep the Executive Leadership Team informed about potential risks and how they are being managed.

**Driving innovation in business systems**

The Business Systems Team supported the City’s daily operations and advanced initiatives like the EDEN project. The establishment of the Change Advisory Board (CAB) improved the management of system changes, ensuring decisions are made transparently and effectively. The team maintained the City’s ERP system, ensuring data integrity and supporting key financial processes.

Collaborating with the Records Management team, the Business Systems team improved record-keeping and streamlined workflows by automating processes, positioning the City for future automation and improved reporting.

## Advancing information and communication technology

After migrating the TechnologyOne applications to the cloud in March 2024, the team focused on enhancing the City's technology framework. The Architecture Review Board (ARB) was established to oversee decisions on new technological proposals. The team also played a key role in improving customer service capabilities through the AWS Connect call centre project. Efforts continue to refine the City's IT roadmap, aligning it with strategic goals.

### Project Eden: Elevating technology to the cloud

The Eden project marked a major step towards enhancing the City's digital ecosystem. After moving all TechnologyOne applications to a cloud-based platform, the team has begun upgrading to CiAnywhere, a process expected to take two to three years. This upgrade aims to enhance software functionality, improve reporting and reduce manual work. The Eden team is working closely with Finance, HR and Payroll to ensure a smooth transition, with a focus on continuously improving the City's ERP system to meet the needs of the community.

## Organisational Planning and Development

The Organisational Planning and Development team underwent a realignment and was subsequently renamed Planning, Performance and Risk team, the team plays a critical role in integrating strategic and operational business planning, reporting and continuous improvement across the City. Throughout the 2023/24 financial year, the team made significant strides in developing frameworks and processes that are effective and fit-for-purpose, ensuring the City's planning and reporting systems are aligned with its strategic goals.

### Key achievements in business planning and reporting

This year, the team successfully developed a new Corporate Business Plan through a Council-led business planning process, which was adopted by Council alongside the Annual Budget. A new Integrated Planning and Reporting Framework (IPRF) Policy and Management Practice were also approved, setting the stage for more structured and effective planning. The reporting system for 2023/24 was set up to align with the new Corporate Business Plan, allowing for comprehensive reporting against Services, Projects, Risks, CEO KPIs, and Informing Strategies and Plans.

The team facilitated the delivery of quarterly performance reports to the Executive Leadership Team and the Audit and Risk Management Committee, providing key insights into the City's progress and performance. Additionally, the team scoped and began developing corporate KPIs and dashboards, aimed at promoting data-driven decision-making through enhanced visibility of key activities across the City.

### Advancing service reviews and strategic planning

In line with the City's commitment to continuous improvement, the Planning, Performance and Risk team initiated service reviews for Libraries and Community Development, with potential improvements identified and set to be presented to Executive and Council. The team also advanced the major review of the Strategic Community Plan, with a detailed project plan developed and presented to the Executive Leadership Team and Council. Community engagement on the Strategic Community Plan commenced, reflecting the City's commitment to involving residents in shaping the future direction of the community.

## Supporting the annual business planning process

The annual business planning process for 2024/25 was completed, with extensive workshops held with the Executive Leadership Team and Council to discuss the Forward Capital Works Program, Long-Term Financial Plan, Service Plans, Project Plans and Budget. This collaborative approach ensured the City's planning processes are transparent, inclusive and aligned with strategic priorities, positioning the City to effectively manage its resources and deliver quality services to the community.

## People, Culture and Safety

The People, Culture and Safety team plays a crucial role in ensuring that the City of Bayswater has the capacity and capability to deliver high-quality services to the community. Throughout the 2023/24 financial year, the team focused on addressing key areas such as industrial relations, recruitment, staff well-being, and workplace safety. These efforts were aimed at fostering a positive work environment, supporting staff development, and ensuring the City's workforce is equipped to meet the needs of the community.

### Key achievements in workforce planning and employee support

This year saw the successful negotiation of two Industrial Agreements, which addressed some concerns raised in the Culture Survey regarding salary and conditions. The team continued to work on other areas identified in the survey, further contributing to an improved workplace culture. The approval of the Workforce Plan by the Executive Leadership Team was a significant milestone, setting the foundation for strategic workforce planning and resource allocation.

Human Resources maintained its support to the organisation through business partnering arrangements, managing recruitment and employee relations services. The team also reviewed and enhanced the Reward and Recognition Program and developed an Employee Value Proposition, aimed at attracting and retaining talent within the City.

### Promoting health, safety and wellbeing

Work Health and Safety (WHS) initiatives were a key focus, with the implementation of a random drug and alcohol testing program and the introduction of various wellness activities. The development of a new WHS reporting system has also strengthened the City's ability to monitor and manage workplace safety effectively. A psychosocial review conducted with City leaders yielded largely positive results, with actionable insights for further improvement in employee wellbeing.

The Payroll team effectively managed the changes resulting from the Industrial Agreements, the Managers review, and organisational realignment, ensuring all adjustments were processed smoothly. Additionally, the team provided support during traumatic situations, with positive feedback received from employees who benefited from the care and support provided by the City.

## Plant, Fleet and Equipment

The Plant, Fleet and Equipment service is responsible for managing the City's fleet assets, ensuring they are maintained in accordance with asset management priorities and relevant industry standards. Throughout the year, the team successfully upheld these standards, consistently delivering reliable and well-maintained assets to support the City's operational needs. By adhering to industry best practices, the team has ensured the City's fleet remains safe, efficient and ready to serve the community.

## Shifting green for the City's fleet

The City continues its efforts to integrate electric vehicles into the fleet. Community Ranger passenger vehicles were converted to Plug In Hybrid Electric Vehicles (PHEV) allowing them to run on battery. At the close of 2023/24, the City has converted over 85% 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 Procurement team is responsible for ensuring the City's tendering and procurement processes meet all regulatory and policy requirements while reflecting sector best practices. Throughout the 2023/24 financial year, the team has focused on centralising oversight of contracting activities while empowering operational business units to manage day-to-day procurement tasks through a hybrid approach.

## Deployment of Open Windows CMS

A significant achievement this year was the deployment of the Open Windows Contract Management System (CMS). This new system is designed to enable operational areas to self-manage their contract information, with continuing central oversight from the Procurement team. The team developed comprehensive user manuals and provided structured training as part of a business partnering approach, ensuring all users are equipped to handle the new system effectively. While some capacity challenges were encountered during deployment, the team worked diligently to address these and ensure smooth implementation across the organisation.

## Centralised training, oversight and framework development

Throughout the year, the Procurement team has centralised training and oversight of contracting activities, working closely with operational business units to ensure compliance with regulatory and policy requirements. This approach empowers business units to manage day-to-day procurement and contract performance while maintaining strong central oversight to support best practices.

A key achievement was the development of the Procurement and Contract Management Framework, which outlines how the City's policies, management practices and procedures collectively uphold regulatory standards and sector best practices. This framework, coupled with the successful deployment of the Open Windows Contract Management System (CMS), reflects the team's commitment to continuous improvement and excellence in procurement, ensuring the City's tendering processes are transparent, efficient and fully compliant.

## Records Management

The Records Management team plays a critical role in ensuring the City's electronic document management and record-keeping systems are fully compliant with State Records legislation, audit recommendations and sector best practices. Throughout the 2023/24 financial year, the team made significant strides in maintaining and improving these systems to enhance efficiency, security and accessibility.





**Compliance and continuous improvement**

A major milestone this year was the approval of the City of Bayswater Record Keeping Plan by the State Records Commission, confirming the City’s record-keeping systems comply with the *State Records Act 2000*. This approval is valid until 2027, reflecting the City’s commitment to maintaining high standards in records management. The team also reviewed and updated online Litmos Electronic Content Management (ECM) training modules to make them more user-friendly, ensuring staff are well equipped to manage records effectively.

**Streamlining document management**

The Records Management team managed a high volume of records, registering 31,497 of the 55,864 emails received, and processing 2,779 pieces of incoming hard copy mail from both Australia Post and the Front Counter. The team maintained daily completion rates of 48% for email registrations and 100% for hard copy mail, demonstrating their efficiency in managing the City’s document flow. In total, 34,582 ECM document registrations were completed during the year, supporting the City’s operational needs.

In addition to daily document management, the Records Management team undertook significant records disposal activities, successfully disposing of 691 boxes of inactive records. The team also reviewed and culled 905 hard copy files in accordance with the General Disposal Authorities RD2023-005 and RD2016-002. These efforts ensured the City’s records management system remains up-to-date and aligned with best practices in record retention and disposal.

| Measures                                   | Annual Total (2023/24) |
|--|------------------------|
| <b>Emails Received</b>                     | 55,864                 |
| <b>Emails Registered in ECM</b>            | 31,497                 |
| <b>Incoming Hard Copy Mail Registered</b>  |                        |
| - Australia Post                           | 1,432                  |
| - Front Counter                            | 1,347                  |
| <b>Daily Completion Rates</b>              |                        |
| - Emails                                   | 48%                    |
| - Hard Copy Mail                           | 100%                   |
| <b>Total ECM Document Registrations</b>    | 34,582                 |
| <b>Inactive Records Disposed</b>           | 691 boxes              |
| <b>Hard Copy Files Reviewed and Culled</b> | 905                    |



## Risk Management and Audit

The Risk Management and Audit team is committed to ensuring the City has robust risk management practices and procedures that are fully integrated and aligned with its strategic objectives, as well as service and project delivery. Throughout the 2023/24 financial year, the team focused on enhancing organisational improvement and building confidence through independent assurance processes, supporting the City's commitment to transparency and accountability.

### Enhancing risk management practices

A key highlight of the year was the completion of comprehensive risk reviews across all branches, culminating in the adoption of the Strategic Risk Register and Appetite by the Council. These tools provide a clear framework for managing risk at a strategic level, helping to ensure the City's operations align with its risk tolerance and strategic priorities. The team also introduced the Integrity Framework, which was adopted by the Council, reinforcing the City's commitment to ethical conduct and decision-making.

The Executive Leadership Team approved a new Insurance Management Practice, enhancing the City's approach to managing insurance-related risks. Business continuity planning was also initiated with Managers, further strengthening the City's resilience and preparedness for potential disruptions.

### Delivering independent assurance through audits

The team successfully completed the Annual Internal Audit Program for 2023/24. The program included the Compliance Audit Return, Parks and Gardens and Golf Course Arrangements internal audits. All audits were presented to the Audit and Risk Management Committee (ARMC), and subsequently approved by Council. These audits provide independent assurance the City is complying with relevant legislation and internal policies, supporting continuous improvement in governance and operations.

In addition to these core audits, the Internal Audit Log Review was conducted and presented to the ARMC. The City also received the audited Financial Statements for 2022/23, along with final audit management letters for both financial and ICT controls, which were presented to the ARMC and adopted by Council.

### Fostering a culture of integrity and awareness

In alignment with its focus on integrity, the team marked International Anti-Corruption Day with an internal campaign titled Don't Let Your Cookie Crumble, designed to raise awareness of the importance of ethical behaviour and integrity in public service. This initiative, alongside regular updates on compliance and risk management, reflects the City's commitment to maintaining high standards of transparency and accountability.

## The Year Ahead

### Importance of the Corporate Business Plan

The Corporate Business Plan (CBP) is fundamental in guiding the City's commitment to strong leadership, effective governance and responsive customer service. By aligning our operations with strategic priorities, the CBP ensures decision-making is transparent, resources are used efficiently, and the City remains accountable to the community. The plan fosters collaboration, engagement and open communication, which are essential for delivering community outcomes and advocating for the needs of our residents.

### Planned services and key metrics

The Leadership and Governance Key Result Area focuses on responsible management and strong leadership. Key services planned for the 2024/25 financial year include:

- **Communications, Engagement and Customer Relations:** This service is dedicated to enhancing community engagement, managing communications and marketing efforts, and improving customer relations.
- **Financial Services:** Responsible for rating services, procurement, accounting and cash management, this service ensures the City's financial sustainability and efficient use of resources.
- **Digital Solutions and Services:** Manages the City's information technology and digital architecture, supporting innovation and operational efficiency.
- **People, Culture and Safety:** Focused on human resources, organisational development, payroll and workplace safety, this service ensures the City's workforce is supported and aligned with strategic goals.
- **Governance and Executive Services:** Provides governance, policy development, executive support and stakeholder management.
- **Planning Performance and Risk:** Manages risk, insurance, internal audits and organisational planning, and performance and improvement projects.

### Financial provisions for leadership and governance services

For the 2024/25 fiscal year, the City has allocated substantial resources to ensure strong leadership and governance:

- **Total Leadership and Governance Services Cost:** Approximately \$3.2 million in net costs across all services, balanced by significant revenue generation.
- **Revenue Generation:** Primarily driven by Financial Services, contributing over \$69 million, underscoring the importance of sound financial management in supporting the City's operations.

### Notable projects and programs

To further enhance leadership, governance and operational efficiency, several key projects and programs are planned:

- **Eden Project (Digital Transformation) (\$1,258,000 in 2024/25):** A major digital transformation initiative, migrating core modules to modern platforms to improve efficiency, service delivery and digital security.
- **Information Security Action Plan – Cyber Security (\$80,000 annually):** Enhances the City's cyber security measures to protect sensitive information and maintain operational integrity.
- **Digitising Archives (\$25,000 annually):** A project to digitise 85,000 hard copy plans in compliance with the *State Records Act 2000*, improving access to historical documents and reducing physical storage needs.
- **Baynet Intranet Renewal (\$100,000 in 2024/25):** Establishes an improved City intranet that is secure, user-friendly and a reliable source of organisational information, enhancing internal communication and accessibility.
- **Strategic Community Plan Major Review (\$20,000 in 2024/25):** Development of the City's Strategic Community Plan 2025-2035, setting the vision and priorities for the next decade, ensuring alignment with community aspirations and sustainable development.
- **Targeted Underground Power Program (TUPP) (\$50,000 in 2024/25):** In partnership with Western Power, this project aims to improve the reliability and safety of electricity supply in Bayswater through the undergrounding of power lines.

### Performance measures

To evaluate the effectiveness of initiatives under the Leadership and Governance Key Result Area, the following key performance indicators will be tracked:

- **Financial Sustainability:** Monitored through ratios such as the current ratio, operating surplus ratio, own-revenue ratio, and debt-service ratio.
- **Annual Capital Budget Utilisation:** Measures the efficiency and effectiveness of capital expenditure against the planned budget.
- **Employee Turnover Rate:** An indicator of workforce stability and organisational health.
- **Lost Time Injury Frequency Rate (LTIFR):** Monitors workplace safety and the effectiveness of health and safety programs.
- **Digital Engagement:** Metrics include the number of visitors to the City of Bayswater website and the Engage Bayswater portal, social media follower growth, and engagement rates on digital platforms.

## Disclosures

### 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 fees, expenses and allowances paid to the Mayor, Deputy Mayor and Councillors can be found on the City’s website: [bayswater.wa.gov.au/online-services/forms-and-publications/registers/2024/register-of-fees,-allowances-and-expenses-2023-24](https://bayswater.wa.gov.au/online-services/forms-and-publications/registers/2024/register-of-fees,-allowances-and-expenses-2023-24)

Information on fees and allowances paid to the Elected Members during 2023/24 is also provided within the table below and the General-Purpose Financial Statements of this Annual Report.

| Elected Member      | Fees and Allowances |              |                    |         | Expense Reimbursement |         |            |       | Total     |
|---------------------|---------------------|--------------|--------------------|---------|-----------------------|---------|------------|-------|-----------|
|                     | Mayoral             | Deputy Mayor | Meeting Attendance | ICT     | Child Care            | Travel  | Conference | Other |           |
| Filomena Piffaretti | \$92,104            |              | \$48,760           | \$3,369 |                       | \$2,363 | \$335      | \$49  | \$146,980 |
| Catherine Ehrhardt  |                     | \$7,208      | \$10,176           | \$1,050 |                       | \$18    | \$465      | \$25  | \$18,942  |
| Assunta Meleca      |                     |              | \$32,960           | \$3,415 |                       |         |            |       | \$36,375  |
| Dan Bull            |                     |              | \$32,960           | \$3,415 |                       |         |            |       | \$36,375  |
| Steven Ostaszewskij |                     |              | \$32,960           | \$3,415 |                       |         |            |       | \$36,375  |
| Elli Petersen-Pik   |                     | \$15,946     | \$32,960           | \$3,415 |                       |         |            |       | \$52,321  |
| Lorna Clarke        |                     |              | \$32,960           | \$3,415 | \$1,125               |         |            |       | \$37,500  |
| Sally Palmer        |                     |              | \$19,812           | \$2,059 |                       |         | \$186      |       | \$22,057  |
| Michelle Sutherland |                     |              | \$32,960           | \$3,415 |                       |         |            |       | \$36,375  |
| Georgia Johnson     |                     |              | \$32,960           | \$3,415 |                       |         |            |       | \$36,375  |
| Joshua Eveson       |                     |              | \$32,960           | \$3,415 |                       | \$38    |            |       | \$36,413  |
| Nat Latter          |                     |              | \$22,784           | \$2,365 |                       |         |            |       | \$25,149  |

Additionally, under Section 5.127 of the *Local Government Legislation Amendment Act 2019*, states

- (1) A local government must prepare a report for each financial year on the training completed by council members in the financial year.
- (2) The CEO must publish the report on the local government’s official website within 1 month after the end of the financial year to which the report relates.



This information is available on the City’s website:

[bayswater.wa.gov.au/CityOfBayswater/media/Documents/Community/Conferences-and-Travel-Allowances-Register-September-2024.pdf](https://bayswater.wa.gov.au/CityOfBayswater/media/Documents/Community/Conferences-and-Travel-Allowances-Register-September-2024.pdf)

### 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  | 9                   |
| 140,000 – 150,000  | 10                  |
| 150,000 – 160,000  | 1                   |
| 160,000 – 170,000  | 6                   |
| 170,000 – 180,000  | 1                   |
| 180,000 – 190,000  | 0                   |
| 190,000 – 200,000  | 0                   |
| 200,000 – 210,000  | 2                   |
| 210,000 – 220,000  | 2                   |
| 220,000 – 230,000  | 0                   |
| 230,000 – 240,000  | 0                   |
| 240,000 – 250,000  | 1                   |
| 300,000 – 310,000  | 1                   |

The total remuneration\* package provided to the CEO for 2023/24 was \$375,957

*\*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 and Section 5.53(2) of the *Local Government Act 1995*, the Annual Report is to disclose the number of complaints received against Elected Members each year.

The Register of Certain Complaints of Minor Breaches is maintained on the City’s website:

[bayswater.wa.gov.au/online-services/forms-and-publications/registers/2023/register-of-certain-complaints-of-minor-breach](https://bayswater.wa.gov.au/online-services/forms-and-publications/registers/2023/register-of-certain-complaints-of-minor-breach)

The Register provides details of minor breach complaints which the Local Government Standards Panel founds to have occurred, and the actions taken.

No Minor Breaches were found to have occurred in 2023/24.

## 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 the City of Bayswater offices or its website.

During 2023/24, the City received 17 access applications, a decrease of nine from the previous year. Three external reviews and one internal review were conducted.

A total of \$510 was levied for processing applications. The Act requires all applications be responded to within 45 calendar days. The City's average processing time for 2023/24 was 15 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.

The City's employees learn how to use the City's document management system as part of their induction via the City's e-learning system. They are also informed of the legal responsibilities required of all employees to achieve compliance. The Coordinator Information Management provides ongoing assistance and refresher training.

During this financial year, 103,304 documents were registered in the City's document management system.

## Report on the City's Access and Inclusion Plan

The City of Bayswater has made significant progress in enhancing accessibility and inclusion, with over 90% of actions from our Access and Inclusion Plan implemented as part of the City's ongoing service delivery. Key initiatives included developing accessible event information packages, promoting the assisted waste collection service, and embedding access information into City documentation. We also launched the Upskiller Program to support business awareness of people with disabilities and conducted audits to improve high-demand recreational areas. Efforts to enhance the pedestrian network, accessible parking and inclusive public consultations are ongoing, while remaining actions will be addressed through capital projects and priority actions during the 24/25 year. The City remains committed to fostering a more accessible and inclusive community through continuous planning and dedicated efforts.

## Statutory registers

The City maintains and regularly updates several statutory registers on its website, reflecting its ongoing commitment to accountability and transparency. These registers include the Register of Gifts and Travel Contributions, the Register of Complaints of Minor Breach, and the Register of Delegated Authority, which provide important information on various governance activities.

You can explore these registers at [bayswater.wa.gov.au/city-and-council/management-and-governance/register](https://bayswater.wa.gov.au/city-and-council/management-and-governance/register)

## 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 had been contracted to BlueFit from 1 December 2021 until the City moved the centre management in-house in November 2023.
- 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 had been contracted to Juniper Aged Care until being sold to them in November 2023.



City of  
**Bayswater**

# **General Purpose Financial Statements**

for the year ended 30 June 2024



# City of Bayswater Financial Report for the Year Ended 30 June 2024

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## Our Vision

The City of Bayswater conducts the operations of a local government with the following community vision:

An inclusive community, building a sustainable and thriving city.

## Principal Place of Business

City of Bayswater Civic Centre  
61 Broun Avenue  
Morley WA 6062

# City of Bayswater Financial Report for the Year Ended 30 June 2024

*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 2024 and the financial position as at 30 June 2024.

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

Signed on the 2<sup>nd</sup> day of December 2024



\_\_\_\_\_  
JEREMY EDWARDS  
CHIEF EXECUTIVE OFFICER



**City of Bayswater**  
 Statement of Comprehensive Income  
 for the year ended 30 June 2024

|   | Note    | 2024<br>Actual<br>\$ | 2024<br>Budget<br>\$ | 2023<br>Actual<br>\$ |
|---|---------|----------------------|----------------------|----------------------|
| <b>Revenue</b>  |         |                      |                      |                      |
| Rates   | 2(a),31 | 57,472,494           | 57,243,401           | 54,272,528           |
| Grants, subsidies and contributions   | 2(a)    | 3,618,480            | 3,681,756            | 4,531,334            |
| Fees and charges  | 2(a)    | 25,613,204           | 23,622,832           | 24,186,224           |
| Service charges   | 2(a)    | 6,918,720            | 6,951,450            | 0                    |
| Interest revenue  | 2(a)    | 4,282,704            | 2,977,187            | 2,831,591            |
| Other revenue   | 2(a)    | 1,634,637            | 825,480              | 1,064,685            |
|   |         | <u>99,540,239</u>    | <u>95,302,106</u>    | <u>86,886,362</u>    |
| <b>Expenses</b>   |         |                      |                      |                      |
| Employee costs  | 2(b)    | (41,167,721)         | (41,307,406)         | (37,149,197)         |
| Materials and contracts   |         | (36,466,911)         | (39,844,858)         | (34,587,377)         |
| Utility charges   |         | (3,481,914)          | (3,712,053)          | (3,448,616)          |
| Depreciation  |         | (13,417,424)         | (12,018,771)         | (12,401,732)         |
| Finance costs   | 2(b)    | (731,941)            | (731,345)            | (191,926)            |
| Insurance   |         | (1,094,072)          | (1,144,536)          | (1,046,821)          |
| Other expenditure   | 2(b)    | (487,988)            | (274,904)            | (360,039)            |
|   |         | <u>(96,847,971)</u>  | <u>(99,033,873)</u>  | <u>(89,185,708)</u>  |
|   |         | 2,692,268            | (3,731,767)          | (2,299,346)          |
| Discontinued operations   | 30      | (2,016,269)          | 858,904              | 2,910,565            |
| Capital grants, subsidies and contributions                                     | 2(a)    | 2,991,009            | 9,635,418            | 4,823,174            |
| Profit on asset disposals   |         | 34,048               | 0                    | 116,738              |
| Loss on asset disposals   |         | (283,874)            | (219,338)            | (218,549)            |
| Fair value adjustments to financial assets at fair value through profit or loss | 4(b)    | 4,203                | 0                    | 9,215                |
| Fair value adjustments to investment property                                   | 12      | 0                    | 0                    | 1,150,110            |
| Share of net profit of associates accounted for using the equity method         | 25(c)   | 4,052,578            | 0                    | 1,408,561            |
|   |         | <u>4,781,695</u>     | <u>10,274,984</u>    | <u>10,199,814</u>    |
| <b>Net result for the period</b>  | 29(b)   | <b>7,473,963</b>     | <b>6,543,217</b>     | <b>7,900,468</b>     |
| <b>Other comprehensive income for the period</b>                                |         |                      |                      |                      |
| <i>Items that will not be reclassified subsequently to profit or loss</i>       |         |                      |                      |                      |
| Changes in asset revaluation surplus  | 20      | (283,534)            | 0                    | 93,349,153           |
| <b>Total other comprehensive income for the period</b>                          | 20      | <b>(283,534)</b>     | <b>0</b>             | <b>93,349,153</b>    |
| <b>Total comprehensive income for the period</b>                                |         | <b>7,190,429</b>     | <b>6,543,217</b>     | <b>101,249,621</b>   |

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



**City of Bayswater**  
Statement of Financial Position  
as at 30 June 2024

|                                      | Note  | 2024               | 2023               |
|--------------------------------------|-------|--------------------|--------------------|
|                                      |       | \$                 | \$                 |
| <b>Current Assets</b>                |       |                    |                    |
| Cash and cash equivalents            | 3     | 19,464,545         | 22,614,033         |
| Trade and other receivables          | 5     | 6,460,769          | 4,164,394          |
| Other financial assets               | 4(a)  | 71,163,644         | 73,821,963         |
| Inventories                          | 6     | 236,562            | 191,061            |
| Other assets                         | 7     | 8,166,805          | 33,235,112         |
| <b>Total Current Assets</b>          |       | <u>105,492,325</u> | <u>134,026,563</u> |
| <b>Non-Current Assets</b>            |       |                    |                    |
| Trade and other receivables          | 5     | 4,575,748          | 3,208,761          |
| Other financial assets               | 4(b)  | 207,927            | 203,724            |
| Investment in associate              | 25(a) | 38,741,912         | 36,194,706         |
| Property, plant and equipment        | 8(a)  | 562,950,355        | 556,067,264        |
| Infrastructure                       | 9(a)  | 229,127,609        | 230,063,083        |
| Right-of-use assets                  | 11(a) | 347,967            | 178,574            |
| Investment property                  | 12    | 10,140,000         | 10,140,000         |
| Intangible assets                    | 13    | 9,684              | 109,894            |
| <b>Total Non-Current Assets</b>      |       | <u>846,101,202</u> | <u>836,166,006</u> |
| <b>Total Assets</b>                  |       | <u>951,593,527</u> | <u>970,192,569</u> |
| <b>Current Liabilities</b>           |       |                    |                    |
| Trade and other payables             | 14    | 11,274,914         | 14,079,220         |
| Aged Persons Homes liabilities       | 15    | 35,710             | 22,560,747         |
| Contract and grant liabilities       | 16    | 3,717,808          | 2,421,162          |
| Deferred lease liability             | 17    | 32,969             | 32,969             |
| Lease liabilities                    | 11(b) | 138,254            | 111,059            |
| Borrowings                           | 18    | 2,451,101          | 2,360,651          |
| Employee related provisions          | 19    | 7,039,535          | 6,585,079          |
| <b>Total Current Liabilities</b>     |       | <u>24,690,291</u>  | <u>48,150,887</u>  |
| <b>Non-Current Liabilities</b>       |       |                    |                    |
| Deferred lease liability             | 17    | 3,057,846          | 3,090,815          |
| Lease liabilities                    | 11(b) | 216,282            | 91,449             |
| Borrowings                           | 18    | 11,704,631         | 14,155,732         |
| Employee related provisions          | 19    | 298,907            | 268,545            |
| <b>Total Non-Current Liabilities</b> |       | <u>15,277,666</u>  | <u>17,606,541</u>  |
| <b>Total Liabilities</b>             |       | <u>39,967,957</u>  | <u>65,757,428</u>  |
| <b>Net Assets</b>                    |       | <u>911,625,570</u> | <u>904,435,141</u> |
| <b>Equity</b>                        |       |                    |                    |
| Retained surplus                     |       | 254,268,182        | 251,178,093        |
| Reserve accounts                     | 34    | 53,350,129         | 48,966,255         |
| Revaluation surplus                  | 20    | 604,007,259        | 604,290,793        |
| <b>Total Equity</b>                  |       | <u>911,625,570</u> | <u>904,435,141</u> |

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 2024

|   | Retained<br>Surplus | Reserves<br>(Cash/<br>Financial<br>Asset<br>Backed) | Revaluation<br>Surplus | Total<br>Equity    |
|---|---------------------|---|------------------------|--------------------|
| Note                                      | \$                  | \$  | \$                     | \$                 |
| <b>Balance as at 1 July 2022</b>          | <b>247,634,454</b>  | <b>44,149,826</b>                                   | <b>511,401,240</b>     | <b>803,185,520</b> |
| 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   | 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                  |
| Transfers to reserve accounts             | 34                  | (6,458,965)   | 6,458,965              | 0                  |
| <b>Balance as at 30 June 2023</b>         | <b>251,178,093</b>  | <b>48,966,255</b>                                   | <b>604,290,793</b>     | <b>904,435,141</b> |
| Comprehensive income for the period       |                     |   |                        |                    |
| Net result for the period                 | 7,473,963           | 0   | 0                      | 7,473,963          |
| Other comprehensive income for the period | 20                  | 0   | (283,534)              | (283,534)          |
| Total comprehensive income for the period | 7,473,963           | 0   | (283,534)              | 7,190,429          |
| Disposal writeback                        | 0                   | 0   | 0                      | 0                  |
| Transfers from reserve accounts           | 34                  | 6,530,385   | (6,530,385)            | 0                  |
| Transfers to reserve accounts             | 34                  | (10,914,259)  | 10,914,259             | 0                  |
| <b>Balance as at 30 June 2024</b>         | <b>254,268,182</b>  | <b>53,350,129</b>                                   | <b>604,007,259</b>     | <b>911,625,570</b> |

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 2024

|  | 2024                | 2023                |
|--|---------------------|---------------------|
| Note   | Actual              | Actual              |
|  | \$                  | \$                  |
| <b>Cash Flows from Operating Activities</b>                              |                     |                     |
| <b>Receipts</b>  |                     |                     |
| Rates  | 57,350,345          | 54,221,181          |
| Grants, subsidies and contributions                                      | 2,983,975           | 4,612,282           |
| Fees and charges   | 25,580,235          | 24,153,256          |
| Service charges  | 4,469,429           | 0                   |
| Interest revenue   | 4,282,704           | 2,831,591           |
| Goods and services tax received  | 4,721,109           | 3,861,315           |
| Other revenue  | 1,634,637           | 1,064,685           |
|  | <u>101,022,434</u>  | <u>90,744,310</u>   |
| <b>Payments</b>  |                     |                     |
| Employee costs   | (40,709,674)        | (37,147,770)        |
| Materials and contracts  | (40,864,626)        | (29,777,195)        |
| Utility charges  | (3,481,914)         | (3,448,616)         |
| Finance costs  | (731,941)           | (191,926)           |
| Insurance paid   | (1,094,072)         | (1,046,821)         |
| Goods and services tax paid  | (4,361,111)         | (3,891,277)         |
| Other expenditure  | (478,652)           | (301,627)           |
|  | <u>(91,721,990)</u> | <u>(75,805,232)</u> |
| Discontinued Operations  | 30 1,623,140        | 1,586,546           |
| <b>Net cash provided by (used in) operating activities</b>               | 21(b) 10,923,584    | 16,525,624          |
| <b>Cash Flows from Investing Activities</b>                              |                     |                     |
| Payments for financial assets at amortised cost                          | 2,658,319           | (11,394,755)        |
| Payments for assets held for sale  | (124,983)           | (360,454)           |
| Payments for purchase of property, plant & equipment                     | 8(a) (13,131,091)   | (8,610,293)         |
| Payments for construction of infrastructure                              | 9(a) (6,645,292)    | (8,173,344)         |
| Net adjustment to intangible assets Work-In-Progress                     | 13 0                | 52,212              |
| Capital grants, subsidies and contributions                              | 3,943,099           | 4,046,785           |
| Dividend distribution to member councils                                 | 1,221,838           | 0                   |
| Proceeds from financial assets at amortised cost – self-supporting loans | 0                   | 1,329               |
| Proceeds from sale of assets held for sale                               | 121,328             | 0                   |
| Proceeds from sale of property, plant & equipment                        | 396,587             | 1,040,970           |
| <b>Net cash provided by (used in) investing activities</b>               | (11,560,195)        | (23,397,550)        |
| <b>Cash Flows from Financing Activities</b>                              |                     |                     |
| Repayment of borrowings  | 33(a) (2,360,651)   | (288,925)           |
| Payments for principal portion of lease liabilities                      | 33(d) (152,226)     | (116,063)           |
| Proceeds from new borrowings   | 33(a) 0             | 13,340,000          |
| <b>Net cash provided by (used in) financing activities</b>               | (2,512,877)         | 12,935,012          |
| <b>Net increase (decrease) in cash held</b>                              | (3,149,488)         | 6,063,085           |
| Cash at beginning of year  | 22,614,033          | 16,550,948          |
| <b>Cash and cash equivalents at the end of the year</b>                  | 21(a) 19,464,545    | 22,614,033          |

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 2024**

|   | Note  | 2024<br>Actual<br>\$ | 2024<br>Budget<br>\$ | 2023<br>Actual<br>\$ |
|---|-------|----------------------|----------------------|----------------------|
| <b>Operating Activities</b>   |       |                      |                      |                      |
| <b>Revenue from operating activities</b>  |       |                      |                      |                      |
| General rates   | 31    | 57,472,494           | 57,243,401           | 54,272,528           |
| Grants, subsidies and contributions   |       | 3,618,480            | 3,681,756            | 4,531,334            |
| Fees and charges  |       | 25,613,204           | 23,622,832           | 24,186,224           |
| Service charges   |       | 6,918,720            | 6,951,450            | 0                    |
| Interest revenue  |       | 4,282,704            | 2,977,187            | 2,831,591            |
| Other revenue   |       | 1,634,637            | 825,480              | 1,064,685            |
| Profit on asset disposals   |       | 34,048               | 0                    | 116,738              |
| Fair value adjustments to financial assets at fair value through profit or loss | 4(b)  | 4,203                | 0                    | 9,215                |
| Fair value adjustments to investment property                                   | 12    | 0                    | 0                    | 1,150,110            |
| Share of net profit of associates accounted for using the equity method         | 25(c) | 4,052,578            | 0                    | 1,408,561            |
|   |       | <u>103,631,068</u>   | <u>95,302,106</u>    | <u>89,570,986</u>    |
| <b>Expenditure from operating activities</b>                                    |       |                      |                      |                      |
| Employee costs  |       | (41,167,721)         | (41,307,406)         | (37,149,197)         |
| Materials and contracts   |       | (36,466,911)         | (39,844,858)         | (34,587,377)         |
| Utility charges   |       | (3,481,914)          | (3,712,053)          | (3,448,616)          |
| Depreciation  |       | (13,417,424)         | (12,018,771)         | (12,401,732)         |
| Finance costs   |       | (731,941)            | (731,345)            | (191,926)            |
| Insurance   |       | (1,094,072)          | (1,144,536)          | (1,046,821)          |
| Other expenditure   |       | (487,988)            | (274,904)            | (360,039)            |
| Loss on asset disposals   |       | (283,874)            | (219,338)            | (218,549)            |
|   |       | <u>(97,131,845)</u>  | <u>(99,253,211)</u>  | <u>(89,404,257)</u>  |
| Discontinued Operations   | 30    | (2,016,269)          | 858,904              | 2,910,565            |
| Non cash amounts excluded from operating activities                             | 32(a) | 11,963,573           | 7,165,724            | 8,982,454            |
| <b>Amount attributable to operating activities</b>                              |       | <u>16,446,527</u>    | <u>4,073,523</u>     | <u>12,059,748</u>    |
| <b>Investing Activities</b>   |       |                      |                      |                      |
| <b>Inflows from investing activities</b>  |       |                      |                      |                      |
| Capital grants, subsidies and contributions                                     |       | 2,991,009            | 9,635,418            | 4,823,174            |
| Proceeds from disposal of assets  |       | 396,587              | 243,000              | 1,040,970            |
| Proceeds from financial assets at amortised cost – self-supporting loans        | 33(a) | 0                    | 0                    | 1,329                |
| Distributions from investments in associates                                    | 25(b) | 1,221,838            | 0                    | 0                    |
|   |       | <u>4,609,434</u>     | <u>9,878,418</u>     | <u>5,865,473</u>     |
| <b>Outflows from investing activities</b>                                       |       |                      |                      |                      |
| Payments for assets held for sale   |       | (124,983)            | (1,000,000)          | (360,454)            |
| Purchase of property, plant and equipment                                       | 8(a)  | (13,131,091)         | (15,809,088)         | (8,610,293)          |
| Purchase and construction of infrastructure                                     | 9(a)  | (6,645,292)          | (12,975,953)         | (8,173,344)          |
| Net adjustment to intangible assets Work-In-Progress                            | 13    | 0                    | 0                    | 52,212               |
| Payments for intangible assets  | 13    | 0                    | (1,694,198)          | 0                    |
|   |       | <u>(19,901,366)</u>  | <u>(31,479,239)</u>  | <u>(17,091,879)</u>  |
| Non-cash amounts excluded from investing activities                             | 32(b) | 0                    | 0                    | (181,818)            |
| <b>Amount attributable to investing activities</b>                              |       | <u>(15,291,932)</u>  | <u>(21,600,821)</u>  | <u>(11,408,224)</u>  |
| <b>Financing Activities</b>   |       |                      |                      |                      |
| <b>Inflows from financing activities</b>  |       |                      |                      |                      |
| Proceeds from borrowings  | 33(a) | 0                    | 0                    | 13,340,000           |
| Transfers from reserve accounts   | 34    | 6,530,385            | 7,617,003            | 1,642,536            |
|   |       | <u>6,530,385</u>     | <u>7,617,003</u>     | <u>14,982,536</u>    |
| <b>Outflows from financing activities</b>                                       |       |                      |                      |                      |
| Repayment of borrowings   | 33(a) | (2,360,651)          | (2,360,055)          | (288,925)            |
| Payments for principal portion of lease liabilities                             | 33(d) | (152,226)            | (111,382)            | (116,063)            |
| Transfers to reserve accounts   | 34    | (10,914,259)         | (3,937,342)          | (6,458,965)          |
|   |       | <u>(13,427,136)</u>  | <u>(6,408,779)</u>   | <u>(6,863,953)</u>   |
| <b>Amount attributable to financing activities</b>                              |       | <u>(6,896,751)</u>   | <u>1,208,224</u>     | <u>8,118,583</u>     |
| <b>Movement in Surplus or Deficit</b>   |       |                      |                      |                      |
| <b>Surplus or deficit at the start of the financial year</b>                    | 32(c) | 21,382,863           | 16,319,074           | 12,612,756           |
| Amount attributable to operating activities                                     |       | 16,446,527           | 4,073,523            | 12,059,748           |
| Amount attributable to investing activities                                     |       | (15,291,932)         | (21,600,821)         | (11,408,224)         |
| Amount attributable to financing activities                                     |       | (6,896,751)          | 1,208,224            | 8,118,583            |
| <b>Surplus or deficit after imposition of general rates</b>                     | 32(c) | <u>15,640,707</u>    | <u>0</u>             | <u>21,382,863</u>    |

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 2024

#### 1. Basis of Preparation

The financial report of the City of Bayswater which is a Class 1 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

#### Local Government Act 1995 requirements

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

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

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

- Land and buildings classified as property, plant and equipment; or
- Infrastructure; or
- Vested improvements that the local government controls;

and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 Property, Plant and Equipment, which would have required the City to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow 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.

#### Critical accounting estimates and judgements

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment – note 8
  - Infrastructure – note 9
- Expected credit losses on financial assets – note 5
- Assets held for sale – note 7
- Impairment losses of non-financial assets – notes 8 and 9
- Investment property – note 12
- Estimated useful life of intangible assets – note 13
- Measurement of employee benefits – note 19

Fair value hierarchy information can be found in note 28.

## City of Bayswater

Notes to and forming part of the Financial Report  
for the year ended 30 June 2024

### 1. Basis of Preparation (Continued)

#### 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 of the financial report.

#### Initial application of accounting standards

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

- *AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies or Definition of Accounting Estimates*

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

#### 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 2021-7c 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*

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

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

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

- *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*

These amendments may result in additional disclosures in the case of applicable finance arrangements.

## City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2024

### 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"> <li>Community events, minor facilities, research, design, planning evaluation and services.</li> <li>General appropriations and contributions with no reciprocal commitment.</li> </ul>  | 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"> <li>Building, planning, development and animal management.</li> <li>Compliance safety check.</li> <li>Regulatory food, health and safety.</li> <li>Kerbside collection service.</li> <li>Gym and pool memberships.</li> <li>Library fees, reinstatements and private works.</li> <li>Fines issued for breaches of local laws.</li> </ul> | 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"> <li>Waste treatment, recycling and disposal service at disposal sites.</li> </ul>  | Single point in time                 | Payment in advance at gate or on normal trading terms if credit provided | None  | On entry to facility  |
| Other Revenue - sale of stock                         | <ul style="list-style-type: none"> <li>Various kiosks and vending machines sales at the recreation facilities.</li> </ul>   | Single point in time                 | In full in advance   | Refund for faulty goods                     | At point of sale  |
| Other Revenue   | <ul style="list-style-type: none"> <li>Commissions on art sales.</li> <li>Insurance claims and other reimbursements.</li> </ul>   | 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 2024

#### 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 2024

| Nature                                      | Contracts with customers | Capital grant/ contributions | Statutory Requirements | Other            | Total              |
|---|--------------------------|------------------------------|------------------------|------------------|--------------------|
|   | \$                       | \$                           | \$                     | \$               | \$                 |
| Rates                                       | 0                        | 0                            | 57,472,494             | 0                | 57,472,494         |
| Grants, subsidies and contributions         | 3,618,480                | 0                            | 0                      | 0                | 3,618,480          |
| Fees and charges                            | 9,679,759                | 0                            | 15,933,445             | 0                | 25,613,204         |
| Service charges                             | 0                        | 0                            | 6,918,720              | 0                | 6,918,720          |
| Interest revenue                            | 0                        | 0                            | 520,325                | 3,762,379        | 4,282,704          |
| Other revenue                               | 1,351,324                | 0                            | 0                      | 283,313          | 1,634,637          |
| Capital grants, subsidies and contributions | 0                        | 2,991,009                    | 0                      | 0                | 2,991,009          |
| <b>Total</b>                                | <b>14,649,563</b>        | <b>2,991,009</b>             | <b>80,844,984</b>      | <b>4,045,692</b> | <b>102,531,248</b> |

##### 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         |
| <b>Total</b>                                | <b>13,927,559</b>        | <b>4,823,174</b>             | <b>70,206,666</b>      | <b>2,752,137</b> | <b>91,709,536</b> |

|  | Note  | 2024 Actual | 2023 Actual |
|--|-------|-------------|-------------|
|  |       | \$          | \$          |
| <b>Assets and services acquired below fair value</b> |       |             |             |
| Contributed assets                                   | 9 (a) | 0           | 181,818     |
|  |       | 0           | 181,818     |

The City utilises volunteer services at the libraries and events. However, the volunteer services are not recognised as revenue as the fair value of the services cannot be reliably estimated.

|  | 2024 Actual | 2023 Actual |
|--|-------------|-------------|
|  | \$          | \$          |
| <b>Interest revenue</b>                                    |             |             |
| Financial assets at amortised cost - self-supporting loans | 0           | 30          |
| Interest on reserve account funds                          | 1,356,059   | 872,215     |
| Rates and UGP instalment and penalty interest              | 520,325     | 405,047     |
| General interest revenue                                   | 2,406,320   | 1,554,299   |
|  | 4,282,704   | 2,831,591   |

The 2024 original budget estimate in relation to rates penalty interest was \$167,000.

##### Fees and charges relating to rates receivable

|                            |         |         |
|----------------------------|---------|---------|
| Charges on instalment plan | 107,474 | 104,428 |
|----------------------------|---------|---------|

The 2024 original budget estimate in relation to charges on instalment plan was \$105,000.

## City of Bayswater

Notes to and forming part of the Financial Report  
for the year ended 30 June 2024

### 2. Revenue and Expenses (Continued)

#### (b) Expenses

| Note   | 2024<br>Actual<br>\$ | 2023<br>Actual<br>\$ |
|--|----------------------|----------------------|
| <b>Auditors remuneration</b>   |                      |                      |
| Audit of the Annual Financial Report   | 150,940              | 166,850              |
| Internal audit   | 44,940               | 86,222               |
| Grant acquittals   | 0                    | 5,675                |
|  | 195,880              | 258,747              |
| <b>Employee costs</b>  |                      |                      |
| Employee benefit costs   | 39,716,571           | 35,933,391           |
| Other employee costs   | 1,451,150            | 1,215,806            |
|  | 41,167,721           | 37,149,197           |
| <b>Finance costs</b>   |                      |                      |
| Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss | 33(a) 722,714        | 186,696              |
| Lease liabilities  | 33(d) 9,227          | 5,230                |
|  | 731,941              | 191,926              |
| <b>Other expenditure</b>   |                      |                      |
| Impairment losses on rates and statutory receivables   | 82,511               | 78,421               |
| Impairment losses on trade receivables   | 9,336                | 58,412               |
| Sundry expenses  | 396,141              | 223,206              |
|  | 487,988              | 360,039              |

## City of Bayswater

Notes to and forming part of the Financial Report  
for the year ended 30 June 2024

### 3. Cash and Cash Equivalents

|  | Note  | 2024       | 2023       |
|--|-------|------------|------------|
|  |       | \$         | \$         |
| Cash at bank and on hand                 |       | 7,981,052  | 12,210,493 |
| Term deposits                            |       | 11,483,493 | 10,403,540 |
| <b>Total cash and cash equivalents</b>   | 21(a) | 19,464,545 | 22,614,033 |
| Held as                                  |       |            |            |
| - Unrestricted cash and cash equivalents |       | 19,464,545 | 22,614,033 |
|  |       | 19,464,545 | 22,614,033 |

### Material 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.

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.

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 2024

### 4. Other Financial Assets

|  | Note  | 2024              | 2023              |
|--|-------|-------------------|-------------------|
|  |       | \$                | \$                |
| <b>(a) Current assets</b>                                    |       |                   |                   |
| Financial assets at amortised cost                           |       | 71,163,644        | 73,821,963        |
|  |       | <u>71,163,644</u> | <u>73,821,963</u> |
| <b>Other financial assets at amortised cost</b>              |       |                   |                   |
| Term deposits  |       | 71,163,644        | 73,821,963        |
|  |       | <u>71,163,644</u> | <u>73,821,963</u> |
| Held as  |       |                   |                   |
| - Unrestricted other financial assets at amortised cost      |       | 14,652,483        | 12,984,306        |
| - Restricted other financial assets at amortised cost        | 21(a) | 56,511,161        | 60,837,657        |
|  |       | <u>71,163,644</u> | <u>73,821,963</u> |
| <b>(b) Non-current assets</b>                                |       |                   |                   |
| Financial assets at fair value through profit or loss        |       | 207,927           | 203,724           |
|  |       | <u>207,927</u>    | <u>203,724</u>    |
| <b>Financial assets at fair value through profit or loss</b> |       |                   |                   |
| Units in Local Government House Trust - opening balance      |       | 203,724           | 194,509           |
| Movement attributable to fair value increment                |       | 4,203             | 9,215             |
| Units in Local Government House Trust - closing balance      |       | <u>207,927</u>    | <u>203,724</u>    |

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.

### Material 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 2024

### 5. Trade and Other Receivables

|   | Note | 2024      | 2023      |
|---|------|-----------|-----------|
|   |      | \$        | \$        |
| <b>Current</b>                              |      |           |           |
| Rates and statutory receivables             |      | 4,000,436 | 2,370,868 |
| Trade receivables                           |      | 1,597,368 | 962,566   |
| GST receivable                              |      | 470,962   | 830,960   |
| Receivables for employee related provisions |      | 392,003   | 0         |
|   |      | 6,460,769 | 4,164,394 |
| <b>Non-current</b>                          |      |           |           |
| Rates and statutory receivables             |      | 1,824,622 | 792,558   |
| Trade receivables                           |      | 156,618   | 169,221   |
| Deferred lease receivables - Mertome        |      | 2,594,508 | 2,246,982 |
|   |      | 4,575,748 | 3,208,761 |

#### Material 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.

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 2024

### 6. Inventories

|                    | Note | 2024    | 2023    |
|--------------------|------|---------|---------|
| <b>Current</b>     |      | \$      | \$      |
| Fuel and materials |      | 236,562 | 191,061 |
|                    |      | 236,562 | 191,061 |

The following movements in inventories occurred during the year:

|                                      |           |           |
|--------------------------------------|-----------|-----------|
| <b>Balance at beginning of year</b>  | 191,061   | 192,963   |
| Inventories expensed during the year | (890,946) | (799,957) |
| Additions to inventory               | 936,447   | 798,055   |
| <b>Balance at end of year</b>        | 236,562   | 191,061   |

### Material Accounting Policies

#### General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

### 7. Other Assets

|                               | 2024      | 2023       |
|-------------------------------|-----------|------------|
|                               | \$        | \$         |
| <b>Other assets - current</b> |           |            |
| Prepayments                   | 693,102   | 514,106    |
| Accrued income                | 4,783,849 | 3,666,726  |
| Assets held for sale          | 2,689,854 | 29,054,280 |
|                               | 8,166,805 | 33,235,112 |

### 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.

### Material Accounting Policies

#### Other Current Assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period. 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 2024

### 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.

|  | Assets not subject to operating lease |                             | Total Property |                             |                | Plant and equipment     |                     |                              | Total property, plant and equipment |
|--|---------------------------------------|-----------------------------|----------------|-----------------------------|----------------|-------------------------|---------------------|------------------------------|-------------------------------------|
|  | Land                                  | Buildings - non-specialised | Land           | Buildings - non-specialised | Total Property | Furniture and equipment | Plant and equipment | Buildings - work in progress |                                     |
|  | \$                                    | \$                          | \$             | \$                          | \$             | \$                      | \$                  | \$                           |                                     |
| <b>Balance at 1 July 2022</b>  | 303,816,980                           | 145,861,041                 | 303,816,980    | 145,861,041                 | 449,678,021    | 2,636,845               | 7,782,140           | 0                            | 460,097,006                         |
| Additions*   | 0                                     | 2,618,407                   | 0              | 2,618,407                   | 2,618,407      | 525,011                 | 1,496,956           | 3,969,919                    | 8,610,293                           |
| Disposals  | (487,700)                             | 0                           | (487,700)      | 0                           | (487,700)      | 0                       | (621,417)           | 0                            | (1,109,117)                         |
| Revaluation increments / (decrements) transferred to revaluation surplus | 73,811,720                            | 19,368,257                  | 73,811,720     | 19,368,257                  | 93,179,977     | 0                       | 0                   | 0                            | 93,179,977                          |
| Depreciation   | 0                                     | (2,900,719)                 | 0              | (2,900,719)                 | (2,900,719)    | (1,008,617)             | (801,559)           | 0                            | (4,710,895)                         |
| <b>Balance at 30 June 2023</b>   | 377,141,000                           | 164,946,986                 | 377,141,000    | 164,946,986                 | 542,087,986    | 2,153,239               | 7,856,120           | 3,969,919                    | 556,067,264                         |
| <b>Comprises:</b>  |                                       |                             |                |                             |                |                         |                     |                              |                                     |
| Gross balance amount at 30 June 2023                                     | 377,141,000                           | 258,161,098                 | 377,141,000    | 258,161,098                 | 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)                | 0              | (93,214,112)                | (93,214,112)   | (7,776,514)             | (2,263,781)         | 0                            | (103,254,407)                       |
| <b>Balance at 30 June 2023</b>   | 377,141,000                           | 164,946,986                 | 377,141,000    | 164,946,986                 | 542,087,986    | 2,153,239               | 7,856,120           | 3,969,919                    | 556,067,264                         |
| Additions*   | 4,515,000                             | 6,308,488                   | 4,515,000      | 6,308,488                   | 10,823,488     | 640,263                 | 1,667,340           | 0                            | 13,131,091                          |
| Disposals  | 0                                     | 0                           | 0              | 0                           | 0              | (8,206)                 | (548,317)           | 0                            | (556,523)                           |
| Depreciation   | 0                                     | (3,924,305)                 | 0              | (3,924,305)                 | (3,924,305)    | (920,032)               | (847,140)           | 0                            | (5,691,477)                         |
| Transfers  | 0                                     | 3,814,185                   | 0              | 3,814,185                   | 3,814,185      | 0                       | 0                   | (3,814,185)                  | 0                                   |
| <b>Balance at 30 June 2024</b>   | 381,656,000                           | 171,145,354                 | 381,656,000    | 171,145,354                 | 552,801,354    | 1,865,264               | 8,128,003           | 155,734                      | 562,950,355                         |
| <b>Comprises:</b>  |                                       |                             |                |                             |                |                         |                     |                              |                                     |
| Gross balance amount at 30 June 2024                                     | 381,656,000                           | 268,283,772                 | 381,656,000    | 268,283,772                 | 649,939,772    | 5,701,427               | 10,949,288          | 155,734                      | 666,746,221                         |
| Accumulated depreciation at 30 June 2024                                 | 0                                     | (97,138,418)                | 0              | (97,138,418)                | (97,138,418)   | (3,836,163)             | (2,821,285)         | 0                            | (103,795,866)                       |
| <b>Balance at 30 June 2024</b>   | 381,656,000                           | 171,145,354                 | 381,656,000    | 171,145,354                 | 552,801,354    | 1,865,264               | 8,128,003           | 155,734                      | 562,950,355                         |

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

|                                    |   |   |   |   |   |   |   |   |   |
|------------------------------------|---|---|---|---|---|---|---|---|---|
| During the year ended 30 June 2023 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| During the year ended 30 June 2024 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## City of Bayswater

Notes to and forming part of the Financial Report  
for the year ended 30 June 2024

### 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   |
|--|----------------------|--|-------------------------------|------------------------|---|
| <b>(i) Fair Value - as determined at the last valuation date</b>   |                      |  |                               |                        |   |
| <b>Land and buildings</b>  |                      |  |                               |                        |   |
| Land   | 2                    | Market approach using recent observable market data for similar properties   | Independent registered valuer | June 2023              | Price per metre   |
| Buildings - non-specialised  | 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)<br>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. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease. |                      |  |                               |                        |   |
| <b>(ii) Cost</b>   |                      |  |                               |                        |   |
| <b>Furniture and equipment</b>   |                      | Not applicable   | Cost                          | Not applicable         | Not applicable  |
| <b>Plant and equipment</b>   |                      | 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 2024

### 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 |
|--|---------------|--------------|--------------|------------------|----------------------|------------------|----------------------|
|  | \$            | \$           | \$           | \$               | \$                   | \$               | \$                   |
| <b>Balance at 1 July 2022</b>            | 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)          |
| <b>Balance at 30 June 2023</b>           | 111,373,636   | 48,756,517   | 36,225,637   | 28,156,534       | 5,103,781            | 446,978          | 230,063,083          |
| <b>Comprises:</b>                        |               |              |              |                  |                      |                  |                      |
| 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)        |
| <b>Balance at 30 June 2023</b>           | 111,373,636   | 48,756,517   | 36,225,637   | 28,156,534       | 5,103,781            | 446,978          | 230,063,083          |
| Additions *                              | 3,465,265     | 90,102       | 309,149      | 1,513,160        | 637,504              | 630,112          | 6,645,292            |
| (Disposals)                              | 0             | 0            | 0            | (89,890)         | 0                    | 0                | (89,890)             |
| Depreciation                             | (3,788,442)   | (333,959)    | (673,605)    | (2,020,322)      | (674,548)            | 0                | (7,490,876)          |
| <b>Balance at 30 June 2024</b>           | 111,050,459   | 48,512,660   | 35,861,181   | 27,559,482       | 5,066,737            | 1,077,090        | 229,127,609          |
| <b>Comprises:</b>                        |               |              |              |                  |                      |                  |                      |
| Gross balance at 30 June 2024            | 216,151,270   | 65,955,040   | 51,980,161   | 62,030,925       | 10,416,570           | 1,077,090        | 407,611,056          |
| Accumulated depreciation at 30 June 2024 | (105,100,811) | (17,442,380) | (16,118,980) | (34,471,443)     | (5,349,833)          | 0                | (178,483,447)        |
| <b>Balance at 30 June 2024</b>           | 111,050,459   | 48,512,660   | 35,861,181   | 27,559,482       | 5,066,737            | 1,077,090        | 229,127,609          |

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

|                                    |   |   |   |   |         |   |         |
|------------------------------------|---|---|---|---|---------|---|---------|
| During the year ended 30 June 2023 | 0 | 0 | 0 | 0 | 181,818 | 0 | 181,818 |
| During the year ended 30 June 2024 | 0 | 0 | 0 | 0 | 0       | 0 | 0       |

## City of Bayswater

Notes to and forming part of the Financial Report  
for the year ended 30 June 2024

### 9. Infrastructure (Continued)

#### (b) Carrying Value Measurements

| Asset Class  | Fair Value Hierarchy | Valuation Technique                              | Basis of Valuation   | Date of Last Valuation | Inputs Used   |
|--|----------------------|--|----------------------|------------------------|---|
| <b>(i) Fair Value - as determined at the last valuation date</b> |                      |  |                      |                        |   |
| 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 2024

### 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:

| <b>Asset Class</b>                     | <b>Useful life</b>                | <b>Asset Class</b>                               | <b>Useful life</b>                |
|--|-----------------------------------|--|-----------------------------------|
| <b><i>Roads and Footpaths</i></b>      |                                   | <b><i>Park Development</i></b>                   |                                   |
| 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                    |
| <b><i>Drainage</i></b>                 | 30 to 200 years                   | Park Furniture                                   | 10 to 50 years                    |
|  |                                   | Signage  | 5 to 10 years                     |
| <b><i>Other Infrastructure</i></b>     |                                   | 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                    | <b><i>Plant and Equipment</i></b>                | 5 to 42 years                     |
| Signage                                | 4 to 20 years                     |  |                                   |
| Entry Statements                       | 30 years                          | <b><i>Intangibles</i></b>                        | 3 to 15 years                     |
|  |                                   |  |                                   |
| <b><i>Buildings</i></b>                | 10 to 150 years                   | <b><i>Furniture and Equipment</i></b>            | 3 to 10 years                     |
|  |                                   |  |                                   |
| <b><i>Right-of-use (buildings)</i></b> | Based on the remaining lease term | <b><i>Right-of-use (plant and equipment)</i></b> | Based on the remaining lease term |

#### (b) Fully Depreciated Assets in Use

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

|                         | <b>2024</b>      | <b>2023</b>      |
|-------------------------|------------------|------------------|
|                         | <b>\$</b>        | <b>\$</b>        |
| Furniture and equipment | 1,487,213        | 5,584,709        |
| Plant and equipment     | 30,513           | 16,500           |
|                         | <u>1,517,726</u> | <u>5,601,209</u> |

## City of Bayswater

Notes to and forming part of the Financial Report  
for the year ended 30 June 2024

### 10. Fixed Assets (Continued)

#### Material Accounting Policies

##### Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

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

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

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

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the City's revaluation policy, are recognised at cost and disclosed as being at reportable value.

##### Measurement after recognition

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

##### Reportable Value

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

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

##### Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the City.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the City to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

## City of Bayswater

Notes to and forming part of the Financial Report  
for the year ended 30 June 2024

### 10. Fixed Assets (Continued)

#### Material Accounting Policies (continued)

##### Depreciation

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

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

##### Depreciation on revaluation

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

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

##### Impairment

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

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

##### Gains or losses on disposal

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



## City of Bayswater

Notes to and forming part of the Financial Report  
for the year ended 30 June 2024

### 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<br>assets - land<br>and buildings<br>\$ | Right-of-use<br>assets - plant<br>and<br>equipment<br>\$ | Right-of-use<br>assets<br>Total<br>\$ |
|--|------|--|--|---------------------------------------|
| <b>Balance at 1 July 2022</b>            |      | 40,981   | 189,966  | 230,947                               |
| Additions                                |      | 0  | 77,138   | 77,138                                |
| Depreciation                             |      | (36,934)   | (92,577)   | (129,511)                             |
| <b>Balance at 30 June 2023</b>           |      | 4,047  | 174,527  | 178,574                               |
| Gross balance amount at 30 June 2023     |      | 73,969   | 383,853  | 457,822                               |
| Accumulated depreciation at 30 June 2023 |      | (69,922)   | (209,326)  | (279,248)                             |
| <b>Balance at 30 June 2023</b>           |      | 4,047  | 174,527  | 178,574                               |
| Additions                                |      | 0  | 304,254  | 304,254                               |
| Depreciation                             |      | (4,047)  | (130,814)  | (134,861)                             |
| <b>Balance at 30 June 2024</b>           |      | 0  | 347,967  | 347,967                               |
| Gross balance amount at 30 June 2024     |      | 73,969   | 465,986  | 539,955                               |
| Accumulated depreciation at 30 June 2024 |      | (73,969)   | (118,019)  | (191,988)                             |
| <b>Balance at 30 June 2024</b>           |      | 0  | 347,967  | 347,967                               |

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

|   | 2024<br>Actual | 2023<br>Actual |
|---|----------------|----------------|
|   | \$             | \$             |
| Depreciation on right-of-use assets                                     | (134,861)      | (129,511)      |
| Finance charge on lease liabilities                                     | 33(d) (9,227)  | (5,230)        |
| Short-term lease payments recognised as expense                         | (152,512)      | (99,213)       |
| Low-value asset lease payments recognised as expense                    | (17,111)       | (20,554)       |
| <b>Total amount recognised in the statement of comprehensive income</b> | (313,711)      | (254,508)      |
| Total cash outflow from leases  | (161,453)      | (121,293)      |

#### (b) Lease Liabilities

|             | 2024<br>Actual | 2023<br>Actual |
|-------------|----------------|----------------|
|             | \$             | \$             |
| Current     | 138,254        | 111,059        |
| Non-current | 216,282        | 91,449         |
|             | 33(d) 354,536  | 202,508        |

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 2024

### 11. Leases (Continued)

#### (b) Lease Liabilities (Continued)

##### Material 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 material 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 2024

### 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.

|                  | 2024<br>Actual | 2023<br>Actual |
|------------------|----------------|----------------|
|                  | \$             | \$             |
| Less than 1 year | 278,414        | 260,351        |
| 1 to 2 years     | 118,939        | 134,808        |
| 2 to 3 years     | 95,728         | 92,340         |
| 3 to 4 years     | 75,325         | 17,966         |
| 4 to 5 years     | 33,846         | 14,358         |
| > 5 years        | 14,358         | 169,689        |
|                  | 616,610        | 689,512        |

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.

Refer to Note 12 for details of leased investment property.

### Material 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 *Revenue from Contracts with Customers* 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 2024

### 12. Investment Property

|   | 2024<br>Actual | 2024<br>Budget | 2023<br>Actual |
|---|----------------|----------------|----------------|
|   | \$             | \$             | \$             |
| <b>Non-current assets - at reportable value</b>                       |                |                |                |
| Carrying balance at 1 July  | 10,140,000     | 0              | 8,989,890      |
| Net gain/(loss) from fair value adjustment                            | 0              | 0              | 1,150,110      |
| Closing balance at 30 June  | 10,140,000     | 0              | 10,140,000     |
| <b>Amounts recognised in profit or loss for investment properties</b> |                |                |                |
| Fair value gain recognised in profit or loss                          | 0              | 0              | 1,150,110      |

### 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:

|   | 2024<br>Actual | 2024<br>Budget | 2023<br>Actual |
|---|----------------|----------------|----------------|
|   | \$             | \$             | \$             |
| Later than five years but not later than fifteen years  | 1,995,000      | 0              | 1,575,000      |
| 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                                | 10,080,000     | 0              | 10,500,000     |
|   | 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.

### Material Accounting Policies

#### Investment properties

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

In accordance with Local Government (Financial Management) Regulation 17A(2), the carrying amount of non-financial assets that are investment properties, are shown at their reportable value.

Reportable value for the purposes of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date.

#### Revaluation

In accordance with the regulatory framework, investment properties are required to be revalued whenever required by AASB 140 and, in any event, every five years.

#### 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 2024

### 13. Intangible Assets

|                                | 2024<br>Actual | 2023<br>Actual |
|--------------------------------|----------------|----------------|
|                                | \$             | \$             |
| <b>Computer Software</b>       |                |                |
| <b>Non-current</b>             |                |                |
| Computer software development  | 1,087,058      | 1,087,058      |
| Less: Accumulated amortisation | (1,077,374)    | (977,164)      |
|                                | 9,684          | 109,894        |

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

|                                    |           |           |
|------------------------------------|-----------|-----------|
| <b>Balance at 1 July</b>           | 109,894   | 404,324   |
| Amortisation                       | (100,210) | (208,554) |
| Disposal                           | 0         | (33,664)  |
| Net adjustment to Work-In-Progress | 0         | (52,212)  |
| <b>Balance at 30 June</b>          | 9,684     | 109,894   |

### Material 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.

#### 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.

## City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2024

### 14. Trade and Other Payables

|  | 2024       | 2023       |
|--|------------|------------|
|  | \$         | \$         |
| <b>Current</b>                           |            |            |
| Sundry creditors                         | 6,659,577  | 9,799,969  |
| Prepaid rates                            | 1,371,709  | 1,281,517  |
| Payables for employee related provisions | 365,232    | 0          |
| Prepaid revenue                          | 2,878,396  | 2,997,734  |
|  | 11,274,914 | 14,079,220 |

### Material 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

|                          | 2024   | 2023       |
|--------------------------|--------|------------|
| Trade creditors          | 35,710 | 379,658    |
| Refundable contributions | 0      | 22,181,089 |
|                          | 35,710 | 22,560,747 |

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. All refundable contributions were extinguished as part of the second stage of the divestment project.

Refer to Note 30 - Discontinued Operations.

## City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2024

### 16. Contract and Grant Liabilities

|   | 2024             | 2023             |
|---|------------------|------------------|
|   | \$               | \$               |
| <b>Current</b>  |                  |                  |
| Contract liabilities  | 681,080          | 336,524          |
| Capital grant/contributions liabilities   | 1,985,355        | 1,084,044        |
| Cash in Lieu - Public Open Space  | 1,051,373        | 1,000,594        |
|   | <u>3,717,808</u> | <u>2,421,162</u> |
| <b>Reconciliation of changes in contract liabilities</b>  |                  |                  |
| Opening balance   | 336,524          | 131,417          |
| Additions   | 403,551          | 236,928          |
| Revenue from contracts with customers included as a contract liability at the start of the period | (58,995)         | (31,821)         |
|   | <u>681,080</u>   | <u>336,524</u>   |

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$681,080 (2023: \$336,524).

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   | 1,084,044        | 2,185,686        |
| Additions   | 1,241,533        | 4,336,820        |
| Revenue from capital grant/contributions held as a liability at the start of the period | (340,222)        | (5,438,462)      |
|   | <u>1,985,355</u> | <u>1,084,044</u> |

#### Expected satisfaction of capital grant/contribution liabilities

|                  |                  |                  |
|------------------|------------------|------------------|
| Less than 1 year | 1,985,355        | 1,084,044        |
|                  | <u>1,985,355</u> | <u>1,084,044</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.

### Material 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 2024

### 17. Deferred Lease Liability

|             | 2024             | 2023             |
|-------------|------------------|------------------|
|             | \$               | \$               |
| Current     | 32,969           | 32,969           |
| Non-Current | 3,057,846        | 3,090,815        |
|             | <u>3,090,815</u> | <u>3,123,784</u> |

### 18. Borrowings

|                                 | Note  | 2024      |             |            | 2023      |             |            |
|---------------------------------|-------|-----------|-------------|------------|-----------|-------------|------------|
|                                 |       | Current   | Non-current | Total      | Current   | Non-current | Total      |
| Secured                         |       | \$        | \$          | \$         | \$        | \$          | \$         |
| Debentures                      |       | 2,451,101 | 11,704,631  | 14,155,732 | 2,360,651 | 14,155,732  | 16,516,383 |
| <b>Total secured borrowings</b> | 33(a) | 2,451,101 | 11,704,631  | 14,155,732 | 2,360,651 | 14,155,732  | 16,516,383 |

All other loan repayments were financed by general purpose revenue.

#### Secured liabilities and assets pledged as security

Debentures are secured by a floating charge over the assets of the City.

The City has complied with the financial covenants of its borrowing facilities during the 2024 and 2023 years.

#### Material Accounting Policies

##### Borrowing Costs

The City has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

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

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



## City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2024

### 19. Employee Related Provisions

|  | 2024             | 2023             |
|--|------------------|------------------|
|  | \$               | \$               |
| <b>Current provisions</b>                            |                  |                  |
| <b>Employee benefit provisions</b>                   |                  |                  |
| Annual leave   | 3,005,427        | 2,930,354        |
| Long service leave                                   | 3,248,601        | 2,950,809        |
| Sick leave   | 785,507          | 703,916          |
| <b>Total current employee related provisions</b>     | <b>7,039,535</b> | <b>6,585,079</b> |
| <b>Non-current provisions</b>                        |                  |                  |
| <b>Employee benefit provisions</b>                   |                  |                  |
| Long service leave                                   | 298,907          | 268,545          |
| <b>Total non-current employee related provisions</b> | <b>298,907</b>   | <b>268,545</b>   |
| <b>Total employee related provisions</b>             | <b>7,338,442</b> | <b>6,853,624</b> |

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

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

|  | Note | 2024             | 2023             |
|--|------|------------------|------------------|
|  |      | \$               | \$               |
| <b>Amounts are expected to be settled on the following basis:</b>  |      |                  |                  |
| Less than 12 months after the reporting date   |      | 5,059,237        | 4,527,133        |
| More than 12 months from reporting date  |      | 2,279,205        | 2,326,491        |
|  |      | <b>7,338,442</b> | <b>6,853,624</b> |
| Expected reimbursements of employee related provisions from other WA local governments included within other receivables | 5    | (392,003)        | (425,363)        |

### Material 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 2024

### 19. Employee Related Provisions (Continued)

#### Material 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 2024

### 20. Revaluation Surplus

|                                       | 2024<br>Opening<br>Balance | 2024<br>Revaluation<br>Increment | 2024<br>Revaluation<br>(Decrement) | Total<br>Movement on<br>Revaluation | 2024<br>Disposal<br>Write-back | 2024<br>Closing<br>Balance |
|---------------------------------------|----------------------------|----------------------------------|------------------------------------|-------------------------------------|--------------------------------|----------------------------|
|                                       | \$                         | \$                               | \$                                 | \$                                  | \$                             | \$                         |
| Land                                  | 376,656,768                | 0                                | 0                                  | 0                                   | 0                              | 376,656,768                |
| Buildings                             | 112,845,604                | 0                                | 0                                  | 0                                   | 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                  |
|                                       | 597,651,348                | 0                                | 0                                  | 0                                   | 0                              | 597,651,348                |
| Eastern Metropolitan Regional Council | 6,639,445                  | 0                                | (283,534)                          | (283,534)                           | 0                              | 6,355,911                  |
|                                       | 604,290,793                | 0                                | (283,534)                          | (283,534)                           | 0                              | 604,007,259                |
|                                       |                            |                                  |                                    |                                     |                                |                            |
|                                       | 2023<br>Opening<br>Balance | 2023<br>Revaluation<br>Increment | 2023<br>Revaluation<br>(Decrement) | Total<br>Movement on<br>Revaluation | 2023<br>Disposal<br>Write-back | 2023<br>Closing<br>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                  |
|                                       | 504,930,971                | 93,179,977                       | 0                                  | 93,179,977                          | (459,600)                      | 597,651,348                |
| Eastern Metropolitan Regional Council | 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                |

## City of Bayswater

Notes to and forming part of the Financial Report  
for the year ended 30 June 2024

### 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 | 2024<br>Actual<br>\$ | 2023<br>Actual<br>\$ |
|---------------------------|------|----------------------|----------------------|
| Cash and cash equivalents | 3    | 19,464,545           | 22,614,033           |

#### 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 | 56,511,161 | 60,837,657 |
|                                      |   | 56,511,161 | 60,837,657 |

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

|  |       |            |            |
|--|-------|------------|------------|
| Restricted reserve accounts              | 34    | 53,350,129 | 48,966,255 |
| Contract liabilities                     | 16    | 681,080    | 336,524    |
| Capital grant liabilities                | 16    | 1,985,355  | 1,084,044  |
| Unspent loans                            | 33(c) | 494,597    | 10,450,834 |
| <b>Total restricted financial assets</b> |       | 56,511,161 | 60,837,657 |

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

|  |  |              |             |
|--|--|--------------|-------------|
| Net result   |  | 7,473,963    | 7,900,468   |
| Non-cash items:  |  |              |             |
| Adjustments to fair value of financial assets at fair value through profit or loss |  | (4,203)      | (9,215)     |
| Adjustments to fair value of investment property                                   |  | 0            | (1,150,110) |
| Depreciation/amortisation  |  | 13,417,424   | 12,401,732  |
| (Profit)/loss on sale of asset   |  | 249,826      | 101,811     |
| (Profit)/loss on sale of asset held for sale                                       |  | 3,784,983    | 0           |
| Share of profits of associates   |  | (4,052,578)  | (1,408,561) |
| Increment on revaluation of assets held for sale                                   |  | (145,574)    | (1,324,019) |
| Assets received for substantially less than fair value                             |  | 0            | (181,818)   |
| Changes in assets and liabilities:   |  |              |             |
| (Increase)/decrease in trade and other receivables                                 |  | (3,663,362)  | (246,325)   |
| (Increase)/decrease in other assets  |  | 21,432,553   | (1,302,645) |
| (Increase)/decrease in inventories   |  | (45,501)     | 1,902       |
| Increase/(decrease) in trade and other payables                                    |  | (2,804,306)  | 3,381,644   |
| Increase/(decrease) in employee related provisions                                 |  | 484,818      | 1,427       |
| Increase/(decrease) in aged persons homes liabilities                              |  | (22,525,037) | 2,828,550   |
| Increase/(decrease) in other liabilities   |  | 1,263,677    | (422,432)   |
| Capital grants, subsidies and contributions  |  | (3,943,099)  | (4,046,785) |
| Net cash provided by/(used in) operating activities                                |  | 10,923,584   | 16,525,624  |

## City of Bayswater

Notes to and forming part of the Financial Report  
for the year ended 30 June 2024

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

#### (c) Undrawn Borrowing Facilities

|  | 2024<br>Actual    | 2023<br>Actual    |
|--|-------------------|-------------------|
|  | \$                | \$                |
| <b>Credit Standby Arrangements</b>             |                   |                   |
| Credit card limit                              | 40,000            | 50,000            |
| Credit card balance at balance date            | (15,657)          | (26,545)          |
| <b>Total amount of credit unused</b>           | <u>24,343</u>     | <u>23,455</u>     |
| <b>Loan facilities</b>                         |                   |                   |
| Loan facilities - current                      | 2,451,101         | 2,360,651         |
| Loan facilities - non-current                  | 11,704,631        | 14,155,732        |
| <b>Total facilities in use at balance date</b> | <u>14,155,732</u> | <u>16,516,383</u> |
| <b>Unused loan facilities at balance date</b>  | 494,597           | 10,450,834        |

### 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 1 contaminated and 13 possibly contaminated sites totalling 14 sites. 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

|                                | 2024             | 2023             |
|--------------------------------|------------------|------------------|
|                                | \$               | \$               |
| Contracted for:                |                  |                  |
| - capital expenditure projects | 2,088,054        | 5,706,094        |
| - plant & equipment purchases  | 879,179          | 926,605          |
|                                | <u>2,967,233</u> | <u>6,632,699</u> |
| Payable:                       |                  |                  |
| - not later than one year      | 2,967,233        | 6,632,699        |

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 2024

### 24. Related Party Transactions

#### (a) Elected Member Remuneration

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

|  | 2024    | 2024    | 2023    |
|--|---------|---------|---------|
| Note   | Actual  | Budget  | Actual  |
|  | \$      | \$      | \$      |
| Mayor's annual allowance                                     | 92,104  | 93,380  | 91,997  |
| Mayor's meeting attendance fees                              | 48,760  | 49,435  | 48,704  |
| Mayor's annual allowance for ICT expenses                    | 3,369   | 3,400   | 3,400   |
| Mayor's travel and accommodation expenses                    | 2,363   | 2,000   | 1,137   |
|  | 146,596 | 148,215 | 145,238 |
| Deputy Mayor's annual allowance                              | 23,154  | 23,345  | 22,999  |
| Deputy Mayor's meeting attendance fees                       | 32,059  | 32,960  | 32,470  |
| Deputy Mayor's annual allowance for ICT expenses             | 3,322   | 3,400   | 3,400   |
|  | 58,535  | 59,705  | 58,869  |
| All other council member's meeting attendance fees           | 284,392 | 296,640 | 292,317 |
| All other council member's child care expenses               | 1,125   | 0       | 0       |
| All other council member's annual allowance for ICT expenses | 29,472  | 30,600  | 30,609  |
| All other council member's annual allowance for travel and   | 36      | 0       | 0       |
|  | 315,025 | 327,240 | 322,926 |
| 24(b)  | 520,156 | 535,160 | 527,033 |

#### (b) Key Management Personnel (KMP) Compensation

|   | 2024          | 2023      |
|---|---------------|-----------|
| Note  | Actual        | Actual    |
|   | \$            | \$        |
| The total of compensation paid to KMP of the City during the year are as follows: |               |           |
| Short-term employee benefits  | 1,115,699     | 1,106,808 |
| Post-employment benefits  | 135,045       | 133,220   |
| Employee - other long-term benefits   | 115,103       | 125,708   |
| Employee - termination benefits   | 330,306       | 5,931     |
| Council member costs  | 24(a) 520,156 | 527,033   |
|   | 2,216,309     | 1,898,700 |

#### **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 (Note: may or may not be applicable in any given year).

#### **Council member costs**

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

## City of Bayswater

Notes to and forming part of the Financial Report  
for the year ended 30 June 2024

### 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 2024

### 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 |        | 2024              | 2023              |
|--|-------------------------|--------|-------------------|-------------------|
|  | 2024                    | 2023   | Actual            | Actual            |
| Eastern Metropolitan Regional Council (EMRC) | 24.44%                  | 20.37% | \$ 38,741,912     | \$ 36,194,706     |
| <b>Total equity-accounted investments</b>    |                         |        | <b>38,741,912</b> | <b>36,194,706</b> |

#### (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 2023/24 is 24.44% (2022/23: 20.37%). The EMRC, comprises of five-member councils, is primarily concerned with refuse removal and provision of safety services.

|   | Note  | 2024 Actual        | 2023 Actual        |
|---|-------|--------------------|--------------------|
| <b>Summarised statement of comprehensive income</b>     |       |                    |                    |
| Revenue   |       | \$ 69,666,053      | \$ 51,844,081      |
| Interest revenue  |       | 3,896,789          | 2,376,427          |
| Finance cost  |       | (270,658)          | (254,430)          |
| Depreciation  |       | (7,131,129)        | (3,969,028)        |
| Profit/(loss) from continuing operations                |       | 16,116,875         | 6,279,143          |
| Profit/(loss) for the period                            |       | 16,116,875         | 6,279,143          |
| Other comprehensive income                              |       | 467,065            | 635,245            |
| Total comprehensive income for the period               |       | 16,583,940         | 6,914,388          |
| <b>Summarised statement of financial position</b>       |       |                    |                    |
| Cash and cash equivalents                               |       | 27,350,538         | 28,624,162         |
| Other current assets                                    |       | 66,920,819         | 56,371,020         |
| Total current assets                                    |       | 94,271,357         | 84,995,182         |
| Non-current assets                                      |       | 141,786,775        | 129,024,122        |
| Total assets  |       | 236,058,132        | 214,019,304        |
| Current financial liabilities                           |       | 40,583,440         | 29,938,415         |
| Total current liabilities                               |       | 40,583,440         | 29,938,415         |
| Non-current financial liabilities                       |       | 36,935,224         | 6,407,147          |
| Total non-current liabilities                           |       | 36,935,224         | 6,407,147          |
| Total liabilities                                       |       | 77,518,664         | 36,345,562         |
| <b>Net assets</b>                                       |       | <b>158,539,468</b> | <b>177,673,742</b> |
| <b>Reconciliation to carrying amounts</b>               |       |                    |                    |
| Opening net assets 1 July                               |       | 177,673,742        | 170,759,354        |
| Changes in members contributions                        |       | (30,718,214)       | 0                  |
| Profit/(Loss) for the period                            |       | 16,116,875         | 6,279,143          |
| Other comprehensive income                              |       | 467,065            | 635,245            |
| Dividend distribution to member councils                |       | (5,000,000)        | 0                  |
| Closing net assets 30 June                              |       | 158,539,468        | 177,673,742        |
| <b>Carrying amount at 1 July</b>                        |       | <b>36,194,706</b>  | <b>34,616,969</b>  |
| - Share of associates net profit/(loss) for the period  | 25(c) | 4,052,578          | 1,408,561          |
| - Dividend distribution to member councils              |       | (1,221,838)        | 0                  |
| - Distribution of equity by associate                   |       | (7,506,536)        | 0                  |
| - Contribution to equity in associate                   |       | 7,223,002          | 169,176            |
| <b>Carrying amount at 30 June (Refer to Note 25(a))</b> |       | <b>38,741,912</b>  | <b>36,194,706</b>  |



# City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2024

## 25. Investment in Associates (Continued)

### Material 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

|   | 2024<br>Actual | 2023<br>Actual |
|---|----------------|----------------|
| <b>Share of associates net profit/(loss) for the period</b> | <b>\$</b>      | <b>\$</b>      |
| Investment in Eastern Metropolitan Regional Council (EMRC)  | 4,052,578      | 1,408,561      |
|   | 4,052,578      | 1,408,561      |

## City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2024

### 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<br>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 |
|--|--------------------------------|------------------|---------------------|------------------------|----------------------|
|  | %                              | \$               | \$                  | \$                     | \$                   |
| <b>2024</b>  |                                |                  |                     |                        |                      |
| Cash and cash equivalents                          | 4.68%                          | 19,464,545       | 11,483,493          | 7,966,652              | 14,400               |
| Financial assets at amortised cost - term deposits | 5.15%                          | 71,163,644       | 71,163,644          | 0                      | 0                    |
| <b>2023</b>  |                                |                  |                     |                        |                      |
| 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                    |

##### Sensitivity

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

|   | 2024   | 2023    |
|---|--------|---------|
|   | \$     | \$      |
| Impact of a 1% movement in interest rates on profit or loss and equity* | 79,667 | 121,981 |

\* 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 2024

### 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 2023 or 1 July 2024 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 2024 and 30 June 2023 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     |
|-----------------------|-----------|----------------------------|----------------------------|----------------------------|-----------|
| <b>30 June 2024</b>   |           |                            |                            |                            |           |
| Trade receivables     |           |                            |                            |                            |           |
| Expected credit loss  | 0.00%     | 0.00%                      | 0.00%                      | 0.00%                      |           |
| Gross carrying amount | 654,988   | 85,684                     | 101,559                    | 911,755                    | 1,753,986 |
| Loss allowance        | 0         | 0                          | 0                          | 0                          | 0         |
| Other receivables     |           |                            |                            |                            |           |
| Expected credit loss  | 0.00%     | 0.00%                      | 0.00%                      | 0.00%                      |           |
| Gross carrying amount | 9,282,531 | 0                          | 0                          | 0                          | 9,282,531 |
| Loss allowance        | 0         | 0                          | 0                          | 0                          | 0         |
| <b>30 June 2023</b>   |           |                            |                            |                            |           |
| 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 | 6,241,368 | 0                          | 0                          | 0                          | 6,241,368 |
| 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 2024

### 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:

|   | Rates & Statutory<br>Receivables |                | Trade<br>Receivables |                |
|---|----------------------------------|----------------|----------------------|----------------|
|   | 2024<br>Actual                   | 2023<br>Actual | 2024<br>Actual       | 2023<br>Actual |
|   | \$                               | \$             | \$                   | \$             |
| <b>Opening loss allowance as at 1 July</b>                              | 0                                | 0              | 0                    | 0              |
| Increase in loss allowance recognised in profit or loss during the year | 82,511                           | 78,421         | 9,336                | 58,412         |
| Receivables written off during the year as uncollectible                | (82,511)                         | (78,421)       | (9,336)              | (58,412)       |
| Unused amount reversed  | 0                                | 0              | 0                    | 0              |
| <b>Closing loss allowance at 30 June</b>                                | 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.

## City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2024

### 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 amount |
|--------------------------------|-------------------|-------------------------|-------------------|------------------------------|-----------------|
|                                | \$                | \$                      | \$                | \$                           | \$              |
| <b>2024</b>                    |                   |                         |                   |                              |                 |
| Trade and other payables       | 11,274,914        | 0                       | 0                 | 11,274,914                   | 11,274,914      |
| Aged Persons Homes liabilities | 35,710            | 0                       | 0                 | 35,710                       | 35,710          |
| Borrowings                     | 2,451,101         | 8,455,847               | 3,248,784         | 14,155,732                   | 14,155,732      |
| Lease liabilities              | 138,254           | 216,282                 | 0                 | 354,536                      | 354,536         |
| Deferred lease liabilities     | 32,969            | 164,844                 | 2,893,002         | 3,090,815                    | 3,090,815       |
|                                | 13,932,948        | 8,836,973               | 6,141,786         | 28,911,707                   | 28,911,707      |
| <b>2023</b>                    |                   |                         |                   |                              |                 |
| 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      |

### 27. Events Occurring After the End of the Reporting Period

No events after the reporting date were identified by management that would significantly affect the operations of the City or the financial results of the City.

## City of Bayswater

Notes to and forming part of the Financial Report  
for the year ended 30 June 2024

### 28. Other Material Accounting Policies

#### (a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

#### (b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 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 2024

### 28. Other Material 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 revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

#### (i) Fair value hierarchy

AASB 13 *Fair Value Measurement* 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 2024

### 28. Other Material Accounting Policies (Continued)

#### (j) Impairment of assets

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

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 *Property, Plant and Equipment*) 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 2024

### 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 2024

### 29. Function and Activity (Continued)

#### (b) Income and expenses

|   | 2024<br>Actual      | 2023<br>Actual      |
|---|---------------------|---------------------|
|   | \$                  | \$                  |
| <b>Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions</b> |                     |                     |
| Governance  | 352,325             | 241,654             |
| General purpose funding   | 61,929,911          | 57,251,856          |
| Law, order, public safety   | 350,128             | 382,631             |
| Health  | 216,291             | 198,139             |
| Education and welfare   | 118,112             | 226,709             |
| Housing   | 383,770             | 1,534,211           |
| Community amenities   | 14,210,371          | 13,928,666          |
| Recreation and culture  | 9,682,455           | 8,458,300           |
| Transport   | 956,401             | 783,889             |
| Economic services   | 7,372,190           | 470,973             |
| Other property and services   | 4,440,634           | 1,562,624           |
|   | <u>100,012,588</u>  | <u>85,039,652</u>   |
| <b>Grants, subsidies and contributions and capital grants, subsidies and contributions</b>                  |                     |                     |
| Governance  | 10,000              | 0                   |
| General purpose funding   | 2,770,622           | 3,469,292           |
| Law, order, public safety   | 71,264              | 73,901              |
| Health  | 40,943              | 54,838              |
| Education and welfare   | 7,155               | 8,701               |
| Community amenities   | 308,899             | 616,359             |
| Recreation and culture  | 362,139             | 1,792,519           |
| Transport   | 2,879,416           | 3,267,767           |
| Economic services   | 84,178              | 3,430               |
| Other property and services   | 74,873              | 67,701              |
|   | <u>6,609,489</u>    | <u>9,354,508</u>    |
| <b>Total Income</b>   | <u>106,622,077</u>  | <u>94,394,160</u>   |
| <b>Expenses</b>   |                     |                     |
| Governance  | (6,519,839)         | (5,852,682)         |
| General purpose funding   | (958,963)           | (1,161,312)         |
| Law, order, public safety   | (4,183,196)         | (3,960,101)         |
| Health  | (2,370,966)         | (2,231,291)         |
| Education and welfare   | (2,030,275)         | (1,791,030)         |
| Housing   | (179,139)           | (102,047)           |
| Community amenities   | (19,067,349)        | (17,710,743)        |
| Recreation and culture  | (35,818,129)        | (33,028,576)        |
| Transport   | (20,215,684)        | (19,168,000)        |
| Economic services   | (5,448,081)         | (3,886,170)         |
| Other property and services   | (340,224)           | (512,305)           |
| <b>Total expenses</b>   | <u>(97,131,845)</u> | <u>(89,404,257)</u> |
| Discontinued operations   | (2,016,269)         | 2,910,565           |
| <b>Net result for the period</b>  | <u>7,473,963</u>    | <u>7,900,468</u>    |

## City of Bayswater

Notes to and forming part of the Financial Report  
for the year ended 30 June 2024

### 29. Function and Activity (Continued)

#### (c) Total Assets

|                             | <b>2024</b>        | <b>2023</b>        |
|-----------------------------|--------------------|--------------------|
|                             | <b>Actual</b>      | <b>Actual</b>      |
|                             | <b>\$</b>          | <b>\$</b>          |
| Governance                  | 903,996            | 993,753            |
| General purpose funding     | 5,980,251          | 3,606,644          |
| Law, order, public safety   | 2,902,041          | 2,992,735          |
| Health                      | 869,147            | 199,683            |
| Education and welfare       | 12,784,870         | 12,880,161         |
| Housing                     | 52,337,297         | 76,531,078         |
| Community amenities         | 438,728,273        | 432,270,382        |
| Recreation and culture      | 180,638,548        | 182,474,431        |
| Transport                   | 150,293,061        | 150,202,539        |
| Economic services           | 332,732            | 373,643            |
| Other property and services | 105,823,311        | 107,667,520        |
|                             | <b>951,593,527</b> | <b>970,192,569</b> |

## City of Bayswater

Notes to and forming part of the Financial Report  
for the year ended 30 June 2024

### 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.

At the second stage of the divestment project, the City sold a significant portion of its aged accommodation (i.e. 2 residential care facilities and 3 independent living units) which had a gross value of \$26.5m on 30 November 2023.

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

|  | 2024               | 2023             |
|--|--------------------|------------------|
|  | \$                 | \$               |
| <b>Income Statement</b>                          |                    |                  |
| Operating income                                 | 6,613,722          | 11,801,260       |
| Operating expenditure                            | (4,990,582)        | (10,214,714)     |
|  | <u>1,623,140</u>   | <u>1,586,546</u> |
| (Loss) on asset disposals                        | (3,784,983)        | 0                |
|  | <u>(2,161,843)</u> | <u>1,586,546</u> |
| Decrement on revaluation of assets held for sale | 0                  | (350,081)        |
| Increment on revaluation of assets held for sale | 145,574            | 1,674,100        |
|  | <u>145,574</u>     | <u>1,324,019</u> |
|  | <u>(2,016,269)</u> | <u>2,910,565</u> |

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

#### Financial Position\*

|             |                  |                  |
|-------------|------------------|------------------|
| Assets      | 2,689,854        | 29,054,280       |
| Liabilities | 35,710           | 22,560,747       |
|             | <u>2,654,144</u> | <u>6,493,533</u> |

\* The cash and cash equivalents and financial assets (\$36.25m, 2022/23 \$34.18m) and investment properties (\$10.14m, 2022/23 \$10.14m) 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     | 1,623,140 | 1,586,546 |
| Proceeds from the sale of assets held for sale | 121,328   | 0         |

Non-cash flows associated with the sale of discontinued operations includes \$22.7m of liabilities assumed by the purchaser.

#### Material 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 2024

### 31. Rating Information

#### General Rates

| RATE TYPE<br>Rate Description                   | Basis of valuation     | Rate in<br>\$ | Number<br>of<br>Properties | 2023/24                           | 2023/24                   | 2023/24                    | 2023/24                    | 2023/24                   | 2023/24                   | 2023/24                    | 2022/23                    |         |
|---|------------------------|---------------|----------------------------|-----------------------------------|---------------------------|----------------------------|----------------------------|---------------------------|---------------------------|----------------------------|----------------------------|---------|
|   |                        |               |                            | Actual<br>Rateable<br>Value*      | Actual<br>Rate<br>Revenue | Actual<br>Interim<br>Rates | Actual<br>Total<br>Revenue | Budget<br>Rate<br>Revenue | Budget<br>Interim<br>Rate | Budget<br>Total<br>Revenue | Actual<br>Total<br>Revenue |         |
|   |                        |               |                            | \$                                | \$                        | \$                         | \$                         | \$                        | \$                        | \$                         | \$                         |         |
| General GRV                                     | Gross rental valuation | 0.071940      | 25,851                     | 681,590,613                       | 49,033,628                | 454,093                    | 49,487,721                 | 49,033,627                | 225,000                   | 49,258,627                 | 43,186,659                 |         |
| <b>Total general rates</b>                      |                        |               | 25,851                     | 681,590,613                       | 49,033,628                | 454,093                    | 49,487,721                 | 49,033,627                | 225,000                   | 49,258,627                 | 43,186,659                 |         |
| <b>Minimum payment</b>                          |                        |               |                            |                                   |                           |                            |                            |                           |                           |                            |                            |         |
|   |                        |               |                            | <b>Minimum<br/>Payment<br/>\$</b> |                           |                            |                            |                           |                           |                            |                            |         |
| General GRV                                     | Gross rental valuation | 1,101.50      | 7,249                      | 93,299,820                        | 7,984,773                 | 0                          | 7,984,773                  | 7,984,774                 | 0                         | 7,984,774                  | 11,085,869                 |         |
| <b>Total minimum payments</b>                   |                        |               | 7,249                      | 93,299,820                        | 7,984,773                 | 0                          | 7,984,773                  | 7,984,774                 | 0                         | 7,984,774                  | 11,085,869                 |         |
| <b>Total general rates and minimum payments</b> |                        |               | 33,100                     | 774,890,433                       | 57,018,401                | 454,093                    | 57,472,494                 | 57,018,401                | 225,000                   | 57,243,401                 | 54,272,528                 |         |
| <b>Total Rates</b>                              |                        |               |                            |                                   |                           |                            | 57,472,494                 |                           |                           | 57,243,401                 | 54,272,528                 |         |
| Rate instalment interest                        |                        |               |                            |                                   |                           |                            |                            | 239,647                   |                           |                            | 215,000                    | 215,168 |
| Rate overdue interest                           |                        |               |                            |                                   |                           |                            |                            | 225,440                   |                           |                            | 167,000                    | 189,879 |

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 2024

### 32. Determination of Surplus or Deficit

|  | 2023/24<br>(30 June<br>2024<br>Carried<br>Forward) | 2023/24<br>Budget<br>(30 June<br>2024<br>Carried<br>Forward) | 2022/23<br>(30 June<br>2023<br>Carried<br>Forward) |
|--|--|--|--|
| Note   | \$   | \$   | \$   |
| <b>(a) Non-cash amounts excluded from operating activities</b>   |  |  |  |
| 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.  |  |  |  |
| <b>Adjustments to operating activities</b>   |  |  |  |
| Less: Profit on asset disposals  | (34,048)   | 0  | (116,738)  |
| Less: Movement in net current accounts associated with restricted cash   | 3,564,746  | 0  | (1,274,405)  |
| Less: Fair value adjustments to financial assets at fair value through profit or loss  | (4,203)  | 0  | (9,215)  |
| Less: Share of net profit of associates and joint ventures accounted for using the equity method   | (4,052,578)  | 0  | (1,408,561)  |
| Add: Loss on disposal of assets  | 283,874  | 219,338  | 218,549  |
| Add: Depreciation  | 10(a) 13,417,424                                   | 12,018,771   | 12,401,732   |
| Non-cash movements in non-current assets and liabilities:  |  |  |  |
| Under Ground Power non-current debtor movement   | (1,008,540)  | (5,072,385)  | 0  |
| Financial assets at amortised cost   | (334,923)  | 0  | 16,067   |
| Investment property  | 12 0   | 0  | (1,150,110)  |
| Pensioner deferred rates   | (23,524)   | 0  | (9,655)  |
| Movement on assets held for sale   | 7 124,983  | 0  | 360,454  |
| Employee benefit provisions  | 30,362   | 0  | (45,664)   |
| <b>Non-cash amounts excluded from operating activities</b>   | <b>11,963,573</b>                                  | <b>7,165,724</b>   | <b>8,982,454</b>                                   |
| <b>(b) Non-cash amounts excluded from investing activities</b>   |  |  |  |
| 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.  |  |  |  |
| <b>Adjustments to investing activities</b>   |  |  |  |
| Infrastructure received for substantially less than fair value   | 9(a) 0   | 0  | (181,818)  |
| <b>Non-cash amounts excluded from investing activities</b>   | <b>0</b>   | <b>0</b>   | <b>(181,818)</b>                                   |
| <b>(c) Surplus or deficit after imposition of general rates</b>  |  |  |  |
| 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. |  |  |  |
| <b>Adjustments to net current assets</b>   |  |  |  |
| Less: Reserve accounts   | 34 (53,350,129)                                    | (40,604,585)   | (48,966,255)                                       |
| Add: Current liabilities not expected to be cleared at end of year   |  |  |  |
| - Current portion of borrowings  | 18 2,451,101                                       | 0  | 2,360,651  |
| - Aged Persons Homes   | (16,125,022)                                       | 0  | (19,639,448)                                       |
| - Current portion of lease liabilities   | 11(b) 138,254                                      | 91,448   | 111,059  |
| - Employee benefit provisions  | 1,724,469  | 1,688,682  | 1,641,180  |
| <b>Total adjustments to net current assets</b>   | <b>(65,161,327)</b>                                | <b>(38,824,455)</b>  | <b>(64,492,813)</b>                                |
| <b>Net current assets used in the Statement of Financial Activity</b>  |  |  |  |
| Total current assets   | 105,492,325  | 84,562,859   | 134,026,563  |
| Less: Total current liabilities  | (24,690,291)                                       | (45,738,404)   | (48,150,887)                                       |
| Less: Total adjustments to net current assets  | (65,161,327)                                       | (38,824,455)   | (64,492,813)                                       |
| <b>Surplus or deficit after imposition of general rates</b>  | <b>15,640,707</b>                                  | <b>0</b>   | <b>21,382,863</b>                                  |

## City of Bayswater

Notes to and forming part of the Financial Report  
for the year ended 30 June 2024

### 33. Borrowing and Lease Liabilities

#### (a) Borrowings

| Purpose                            | Note | Actual                      |                                   |  |                                 |                                   |  |                                 | Budget                      |                                   |  |                                 |
|------------------------------------|------|-----------------------------|-----------------------------------|--|---------------------------------|-----------------------------------|--|---------------------------------|-----------------------------|-----------------------------------|--|---------------------------------|
|                                    |      | Principal at<br>1 July 2022 | New<br>Loans<br>During<br>2022-23 | Principal<br>Repayments<br>During<br>2022-23 | Principal<br>at<br>30 June 2023 | New<br>Loans<br>During<br>2023-24 | Principal<br>Repayments<br>During<br>2023-24 | Principal<br>at<br>30 June 2024 | Principal at<br>1 July 2023 | New<br>Loans<br>During<br>2023-24 | Principal<br>Repayments<br>During<br>2023-24 | Principal<br>at<br>30 June 2024 |
|                                    |      | \$                          | \$                                | \$   | \$                              | \$                                | \$   | \$                              | \$                          | \$                                | \$   | \$                              |
| Bayswater Waves                    |      | 1,188,979                   | 0                                 | (98,715)                                     | 1,090,264                       | 0                                 | (102,731)                                    | 987,533                         | 1,090,265                   | 0                                 | (102,731)                                    | 987,533                         |
| Maylands Waterland                 |      | 1,500,000                   | 0                                 | (124,537)                                    | 1,375,463                       | 0                                 | (129,604)                                    | 1,245,859                       | 1,375,463                   | 0                                 | (129,604)                                    | 1,245,859                       |
| Morley Sport and Recreation Centre |      | 775,000                     | 0                                 | (64,344)                                     | 710,656                         | 0                                 | (66,962)                                     | 643,694                         | 710,656                     | 0                                 | (66,962)                                     | 643,694                         |
| Bayswater Waves                    |      | 0                           | 7,140,000                         | 0  | 7,140,000                       | 0                                 | (595,285)                                    | 6,544,715                       | 7,140,000                   | 0                                 | (593,415)                                    | 6,546,585                       |
| Maylands Underground Power         |      | 0                           | 6,200,000                         | 0  | 6,200,000                       | 0                                 | (1,466,069)                                  | 4,733,931                       | 6,200,000                   | 0                                 | (1,467,342)                                  | 4,732,658                       |
| <b>Total</b>                       |      | <b>3,463,979</b>            | <b>13,340,000</b>                 | <b>(287,596)</b>                             | <b>16,516,383</b>               | <b>0</b>                          | <b>(2,360,651)</b>                           | <b>14,155,732</b>               | <b>16,516,384</b>           | <b>0</b>                          | <b>(2,360,055)</b>                           | <b>14,156,329</b>               |
| <b>Self-Supporting Loans</b>       |      |                             |                                   |  |                                 |                                   |  |                                 |                             |                                   |  |                                 |
| Football West                      |      | 1,329                       | 0                                 | (1,329)                                      | 0                               | 0                                 | 0  | 0                               | 0                           | 0                                 | 0  | 0                               |
| <b>Total Self-Supporting Loans</b> |      | <b>1,329</b>                | <b>0</b>                          | <b>(1,329)</b>                               | <b>0</b>                        | <b>0</b>                          | <b>0</b>                                     | <b>0</b>                        | <b>0</b>                    | <b>0</b>                          | <b>0</b>                                     | <b>0</b>                        |
| <b>Total Borrowings</b>            | 18   | <b>3,465,308</b>            | <b>13,340,000</b>                 | <b>(288,925)</b>                             | <b>16,516,383</b>               | <b>0</b>                          | <b>(2,360,651)</b>                           | <b>14,155,732</b>               | <b>16,516,384</b>           | <b>0</b>                          | <b>(2,360,055)</b>                           | <b>14,156,329</b>               |

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.

#### Borrowing Finance Cost Payments

| Purpose  | Loan<br>Number | Institution | Interest<br>Rate | Date final<br>payment<br>is due | Actual for<br>year ending<br>30 June 2024 | Budget for<br>year ending<br>30 June 2024 | Actual for<br>year ending<br>30 June 2023 |
|--|----------------|-------------|------------------|---------------------------------|---|---|---|
|  |                |             |                  |                                 | \$  | \$  | \$  |
| Bayswater Waves  | 600003         | WATC*       | 4.73%            | 14/06/2032                      | (50,145)                                  | (50,338)                                  | (54,455)                                  |
| Maylands Waterland                                       | 600001         | WATC*       | 4.73%            | 14/06/2032                      | (63,263)                                  | (63,505)                                  | (68,700)                                  |
| Morley Sport and Recreation Centre                       | 600002         | WATC*       | 4.73%            | 14/06/2032                      | (32,686)                                  | (32,811)                                  | (35,495)                                  |
| Bayswater Waves  | 600004         | WATC*       | 4.64%            | 14/06/2033                      | (323,302)                                 | (328,928)                                 | (15,394)                                  |
| Maylands Underground Power                               | 600005         | WATC*       | 4.39%            | 14/06/2027                      | (253,318)                                 | (252,138)                                 | (12,646)                                  |
| <b>Total</b>   |                |             |                  |                                 | <b>(722,714)</b>                          | <b>(727,721)</b>                          | <b>(186,690)</b>                          |
| <b>Self-Supporting Loans Finance Cost Payments</b>       |                |             |                  |                                 |   |   |   |
| Football West  | 214            | WATC*       | 6.45%            | 29/07/2022                      | 0   | 0   | (6)                                       |
| <b>Total Self-Supporting Loans Finance Cost Payments</b> |                |             |                  |                                 | <b>0</b>                                  | <b>0</b>                                  | <b>(6)</b>                                |
| <b>Total Finance Cost Payments</b>                       |                |             |                  |                                 | <b>(722,714)</b>                          | <b>(727,720)</b>                          | <b>(186,696)</b>                          |

\* WA Treasury Corporation

## City of Bayswater

Notes to and forming part of the Financial Report  
for the year ended 30 June 2024

### 33. Borrowing and Lease Liabilities (Continued)

#### (b) New Borrowings – 2023/24

| Particulars/Purpose | Institution | Loan Type | Term Years | Interest Rate | Amount Borrowed |             | Amount (Used) |             | Total Interest & Charges | Actual Balance Unspent |
|---------------------|-------------|-----------|------------|---------------|-----------------|-------------|---------------|-------------|--------------------------|------------------------|
|                     |             |           |            |               | 2024 Actual     | 2024 Budget | 2024 Actual   | 2024 Budget |                          |                        |
|                     |             |           |            | %             | \$              | \$          | \$            | \$          | \$                       | \$                     |
|                     |             |           |            | 0.00%         | 0               | 0           | 0             | 0           | 0                        | 0                      |

#### (c) Unspent Borrowings

| Particulars                | Institution | Date Borrowed | Unspent Balance 1 July 2023 | Borrowed During Year | Expended During Year | Unspent Balance 30 June 2024 |
|----------------------------|-------------|---------------|-----------------------------|----------------------|----------------------|------------------------------|
|                            |             |               | \$                          | \$                   | \$                   | \$                           |
| Bayswater Waves            | WATC*       | 14/06/2023    | 4,250,834                   | 0                    | (4,250,834)          | 0                            |
| Maylands Underground Power | WATC*       | 14/06/2023    | 6,200,000                   | 0                    | (5,705,403)          | 494,597                      |
|                            |             |               | 10,450,834                  | 0                    | (9,956,237)          | 494,597                      |

\* WA Treasury Corporation



## City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2024

### 33. Borrowing and Lease Liabilities (Continued)

#### (d) Lease Liabilities

| Purpose                         | Note  | Actual                   |                           |                                     |                           |                           |                                     |                           | Budget                   |                           |                                     |                           |
|---------------------------------|-------|--------------------------|---------------------------|-------------------------------------|---------------------------|---------------------------|-------------------------------------|---------------------------|--------------------------|---------------------------|-------------------------------------|---------------------------|
|                                 |       | Principal at 1 July 2022 | New Leases During 2022-23 | Principal Repayments During 2022-23 | Principal at 30 June 2023 | New Leases During 2023-24 | Principal Repayments During 2023-24 | Principal at 30 June 2024 | Principal at 1 July 2023 | New Leases During 2023-24 | Principal Repayments During 2023-24 | Principal at 30 June 2024 |
|                                 |       | \$                       | \$                        | \$                                  | \$                        | \$                        | \$                                  | \$                        | \$                       | \$                        | \$                                  | \$                        |
| Gym Equipment - Waves 2         |       | 10,464                   | 0                         | (6,945)                             | 3,519                     | 0                         | (3,519)                             | 0                         | 3,519                    | 0                         | (3,519)                             | 0                         |
| Gym Equipment - Waves 3         |       | 50,823                   | 0                         | (28,813)                            | 22,010                    | 0                         | (22,010)                            | 0                         | 22,009                   | 0                         | (22,009)                            | 0                         |
| Gym Equipment - Waves 3 - Var 1 |       | 0                        | 0                         | 0                                   | 0                         | 7,375                     | (7,375)                             | 0                         | 0                        | 0                         | 0                                   | 0                         |
| Gym Equipment - Waves 4         |       | 42,738                   | 0                         | (14,019)                            | 28,719                    | 0                         | (14,245)                            | 14,474                    | 28,719                   | 0                         | (14,245)                            | 14,474                    |
| Gym Equipment - Waves 5         |       | 0                        | 77,137                    | (12,883)                            | 64,254                    | 0                         | (17,037)                            | 47,217                    | 58,969                   | 0                         | (29,249)                            | 29,720                    |
| Gym Equipment - Waves 6         |       | 0                        | 0                         | 0                                   | 0                         | 0                         | 0                                   | 0                         | 64,614                   | 0                         | (17,396)                            | 47,218                    |
| Gym Equipment - The RISE 2      |       | 87,755                   | 0                         | (28,786)                            | 58,969                    | 0                         | (29,249)                            | 29,720                    | 0                        | 0                         | 0                                   | 0                         |
| Gym Equipment - MSRC 1          |       | 0                        | 0                         | 0                                   | 0                         | 232,079                   | (30,878)                            | 201,201                   | 0                        | 0                         | 0                                   | 0                         |
| Gym Equipment - MSRC 2          |       | 0                        | 0                         | 0                                   | 0                         | 35,466                    | (1,573)                             | 33,893                    | 0                        | 0                         | 0                                   | 0                         |
| Equipment - MSRC 3              |       | 0                        | 0                         | 0                                   | 0                         | 29,334                    | (1,303)                             | 28,031                    | 0                        | 0                         | 0                                   | 0                         |
| Hamilton St Carpark             |       | 49,654                   | 0                         | (24,617)                            | 25,037                    | 0                         | (25,037)                            | 0                         | 25,000                   | 0                         | (24,963)                            | 37                        |
| <b>Total Lease Liabilities</b>  | 11(b) | 241,434                  | 77,137                    | (116,063)                           | 202,508                   | 304,254                   | (152,226)                           | 354,536                   | 202,830                  | 0                         | (111,382)                           | 91,449                    |

#### Lease Finance Cost Payments

| Purpose                            | Lease Number | Institution                  | Interest Rate | Date final payment is due | Actual for year ending 30 June 2024 | Budget for year ending 30 June 2024 | Actual for year ending 30 June 2023 | Lease Term |
|------------------------------------|--------------|------------------------------|---------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------|
| Gym Equipment - Waves 2            | E6N0162821   | MAIA Financial               | 1.80%         | 01/10/2023                | (8)                                 | (8)                                 | (110)                               | 4 years    |
| Gym Equipment - Waves 3            | E6N0162841   | MAIA Financial               | 2.10%         | 01/01/2024                | (115)                               | (115)                               | (686)                               | 4 years    |
| Gym Equipment - Waves 4            | E6N0163578   | MAIA Financial               | 1.60%         | 01/04/2025                | (316)                               | (316)                               | (542)                               | 4 years    |
| Gym Equipment - Waves 5            | E6N0163957   | MAIA Financial               | 4.70%         | 01/10/2026                | (2,500)                             | (2,500)                             | (2,398)                             | 4 years    |
| Gym Equipment - The RISE 2         | E6N0163661   | MAIA Financial               | 1.60%         | 01/06/2025                | (649)                               | (649)                               | (1,112)                             | 4 years    |
| Gym Equipment - MSRC 1             | E6TEC63879   | MAIA Financial               | 4.70%         | 30/06/2027                | (4,854)                             | 0                                   | 0                                   | 3 years    |
| Gym Equipment - MSRC 2             | E6N0164232   | MAIA Financial               | 4.90%         | 01/01/2029                | (410)                               | 0                                   | 0                                   | 5 years    |
| Equipment - MSRC 3                 | E6N0164255   | MAIA Financial               | 4.90%         | 01/01/2029                | (338)                               | 0                                   | 0                                   | 5 years    |
| Hamilton St Carpark                |              | Long Island Holdings Pty Ltd | 1.40%         | 09/08/2023                | (37)                                | (37)                                | (382)                               | 3 years    |
| <b>Total Finance Cost Payments</b> |              |                              |               |                           | (9,227)                             | (3,625)                             | (5,230)                             |            |

## City of Bayswater

Notes to and forming part of the Financial Report  
for the year ended 30 June 2024

### 34. Reserves – Cash/Financial Asset Backed

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

|   | 2024<br>Actual<br>Opening<br>Balance | 2024<br>Actual<br>Transfer<br>to | 2024<br>Actual<br>Transfer<br>(from) | 2024<br>Actual<br>Closing<br>Balance | 2024<br>Budget<br>Opening<br>Balance | 2024<br>Budget<br>Transfer<br>to | 2024<br>Budget<br>Transfer<br>(from) | 2024<br>Budget<br>Closing<br>Balance | 2023<br>Actual<br>Opening<br>Balance | 2023<br>Actual<br>Transfer<br>to | 2023<br>Actual<br>Transfer<br>(from) | 2023<br>Actual<br>Closing<br>Balance |
|---|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|
|   | \$                                   | \$                               | \$                                   | \$                                   | \$                                   | \$                               | \$                                   | \$                                   | \$                                   | \$                               | \$                                   | \$                                   |
| <b>Restricted by legislation/agreement</b>        |                                      |                                  |                                      |                                      |                                      |                                  |                                      |                                      |                                      |                                  |                                      |                                      |
| (a) Aged Persons Homes - General                  | 18,938,005                           | 1,604,771                        | (224,783)                            | 20,317,993                           | 19,228,437                           | 1,342,912                        | (1,209,326)                          | 19,362,023                           | 17,420,753                           | 1,960,816                        | (443,564)                            | 18,938,005                           |
| (b) Aged Persons Homes - Prudential Requirements  | 3,005,894                            | 118,170                          | 0                                    | 3,124,064                            | 2,916,560                            | 72,870                           | 0                                    | 2,989,430                            | 2,916,560                            | 89,334                           | 0                                    | 3,005,894                            |
| (c) Cash in Lieu - Public Open Space              | 1,000,594                            | 50,779                           | 0                                    | 1,051,373                            | 458,634                              | 23,834                           | (28,174)                             | 454,294                              | 493,523                              | 507,071                          | 0                                    | 1,000,594                            |
| (d) FOGO  | 4,712,115                            | 227,441                          | (221,935)                            | 4,717,621                            | 4,184,898                            | 172,893                          | (300,000)                            | 4,057,791                            | 4,406,769                            | 473,000                          | (167,654)                            | 4,712,115                            |
| (e) General Waste Management                      | 4,767,580                            | 1,250,009                        | (534,041)                            | 5,483,548                            | 2,225,645                            | 164,940                          | (50,000)                             | 2,340,585                            | 3,384,701                            | 1,405,660                        | (22,781)                             | 4,767,580                            |
|   | 32,424,188                           | 3,251,170                        | (980,759)                            | 34,694,599                           | 29,014,174                           | 1,777,449                        | (1,587,500)                          | 29,204,123                           | 28,622,306                           | 4,435,881                        | (633,999)                            | 32,424,188                           |
| <b>Restricted by Council</b>                      |                                      |                                  |                                      |                                      |                                      |                                  |                                      |                                      |                                      |                                  |                                      |                                      |
| (f) Bayswater Bowling Club - Capital Improvements | 10,766                               | 546                              | 0                                    | 11,312                               | 10,613                               | 468                              | 0                                    | 11,081                               | 10,356                               | 410                              | 0                                    | 10,766                               |
| (g) Bayswater Tennis Club                         | 144,306                              | 7,323                            | (26,397)                             | 125,232                              | 142,257                              | 6,270                            | (26,397)                             | 122,130                              | 138,806                              | 5,500                            | 0                                    | 144,306                              |
| (h) Bayswater Waves Aquatic Centre                | 353,353                              | 17,932                           | 0                                    | 371,285                              | 344,489                              | 5,638                            | 0                                    | 350,127                              | 338,974                              | 14,379                           | 0                                    | 353,353                              |
| (i) Bore and Reticulation                         | 10,351                               | 525                              | 0                                    | 10,876                               | 10,205                               | 450                              | 0                                    | 10,655                               | 9,957                                | 394                              | 0                                    | 10,351                               |
| (j) Building Furniture and Equipment              | 150,781                              | 7,652                            | 0                                    | 158,433                              | 148,642                              | 6,552                            | 0                                    | 155,194                              | 145,035                              | 5,746                            | 0                                    | 150,781                              |
| (k) City Buildings and Amenities                  | 809,547                              | 41,085                           | 0                                    | 850,632                              | 795,763                              | 31,665                           | 0                                    | 827,428                              | 827,276                              | 32,621                           | (50,350)                             | 809,547                              |
| (l) Civic Centre                                  | 66,218                               | 3,361                            | 0                                    | 69,579                               | 65,277                               | 2,875                            | 0                                    | 68,152                               | 63,694                               | 2,524                            | 0                                    | 66,218                               |
| (m) Economic Stimulus                             | 1,989,771                            | 99,410                           | (632,491)                            | 1,456,690                            | 1,753,147                            | 18,364                           | (1,486,000)                          | 285,511                              | 2,030,361                            | 90,962                           | (131,552)                            | 1,989,771                            |
| (n) Emission Reduction Energy Plan Reserve        | 84,152                               | 123,872                          | (21,240)                             | 186,784                              | 71,923                               | 243,174                          | (100,000)                            | 215,097                              | 0                                    | 120,313                          | (36,161)                             | 84,152                               |
| (o) Eric Singleton Bird Sanctuary                 | 1,275,765                            | 64,744                           | 0                                    | 1,340,509                            | 1,257,665                            | 55,436                           | 0                                    | 1,313,101                            | 1,227,148                            | 48,617                           | 0                                    | 1,275,765                            |
| (p) Footpath and Cycleway                         | 18,378                               | 933                              | 0                                    | 19,311                               | 6,254                                | 63                               | 0                                    | 6,317                                | 50,386                               | 1,916                            | (33,924)                             | 18,378                               |
| (q) Golf Courses                                  | 1,521,186                            | 77,199                           | (70,366)                             | 1,528,019                            | 1,499,603                            | 66,096                           | (312,055)                            | 1,253,644                            | 1,463,217                            | 57,969                           | 0                                    | 1,521,186                            |
| (r) Information Technology                        | 229,482                              | 11,646                           | 0                                    | 241,128                              | 226,005                              | 9,624                            | 0                                    | 235,629                              | 220,622                              | 8,860                            | 0                                    | 229,482                              |
| (s) Landfill Restoration                          | 372,666                              | 18,913                           | 0                                    | 391,579                              | 229,459                              | 10,640                           | 0                                    | 240,099                              | 372,064                              | 14,817                           | (14,215)                             | 372,666                              |
| (t) Les Hansman Centre Development                | 3,088,441                            | 156,736                          | (3,118,500)                          | 126,677                              | 2,800,361                            | 108,021                          | (2,908,382)                          | 0                                    | 2,984,217                            | 111,760                          | (7,536)                              | 3,088,441                            |
| (u) Long Service Leave and Entitlements           | 1,641,180                            | 83,289                           | 0                                    | 1,724,469                            | 1,617,898                            | 70,784                           |                                      | 1,688,682                            | 1,578,638                            | 62,542                           | 0                                    | 1,641,180                            |

## City of Bayswater

Notes to and forming part of the Financial Report  
for the year ended 30 June 2024

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

|  | 2024<br>Actual<br>Opening<br>Balance | 2024<br>Actual<br>Transfer<br>to | 2024<br>Actual<br>Transfer<br>(from) | 2024<br>Actual<br>Closing<br>Balance | 2024<br>Budget<br>Opening<br>Balance | 2024<br>Budget<br>Transfer<br>to | 2024<br>Budget<br>Transfer<br>(from) | 2024<br>Budget<br>Closing<br>Balance | 2023<br>Actual<br>Opening<br>Balance | 2023<br>Actual<br>Transfer<br>to | 2023<br>Actual<br>Transfer<br>(from) | 2023<br>Actual<br>Closing<br>Balance |
|--|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|
|  | \$                                   | \$                               | \$                                   | \$                                   | \$                                   | \$                               | \$                                   | \$                                   | \$                                   | \$                               | \$                                   | \$                                   |
| <b>Restricted by Council (continued)</b> |                                      |                                  |                                      |                                      |                                      |                                  |                                      |                                      |                                      |                                  |                                      |                                      |
| (v) Major Capital Works                  | 1,138,807                            | 6,770,268                        | (849,951)                            | 7,059,124                            | 719,116                              | 1,331,255                        | (644,259)                            | 1,406,112                            | 995,576                              | 795,680                          | (652,449)                            | 1,138,807                            |
| (w) Maylands Lakes                       | 4,923                                | 250                              | 0                                    | 5,173                                | 4,853                                | 214                              | 0                                    | 5,067                                | 4,735                                | 188                              | 0                                    | 4,923                                |
| (x) Maylands Waterland                   | 447,276                              | 22,699                           | 0                                    | 469,975                              | 440,930                              | 19,436                           | 0                                    | 460,366                              | 430,231                              | 17,045                           | 0                                    | 447,276                              |
| (y) Morley City Centre                   | 564,795                              | 28,663                           | 0                                    | 593,458                              | 556,782                              | 24,542                           | 0                                    | 581,324                              | 543,272                              | 21,523                           | 0                                    | 564,795                              |
| (z) Morley Sport and Recreation Centre   | 523,673                              | 25,985                           | (164,708)                            | 384,950                              | 516,244                              | 22,755                           | (150,000)                            | 388,999                              | 503,717                              | 19,956                           | 0                                    | 523,673                              |
| (aa) Noranda Netball Courts              | 72,344                               | 3,671                            | 0                                    | 76,015                               | 71,316                               | 3,143                            | 0                                    | 74,459                               | 69,587                               | 2,757                            | 0                                    | 72,344                               |
| (ab) Plant and Works Equipment           | 2,865                                | 146                              | 0                                    | 3,011                                | 2,824                                | 124                              | 0                                    | 2,948                                | 2,756                                | 109                              | 0                                    | 2,865                                |
| (ac) Playground and Parks                | 53,051                               | 2,692                            | 0                                    | 55,743                               | 52,274                               | 2,228                            | 0                                    | 54,502                               | 51,029                               | 2,022                            | 0                                    | 53,051                               |
| (ad) River Restoration                   | 126,330                              | 6,412                            | 0                                    | 132,742                              | 122,977                              | 0                                | (92,292)                             | 30,685                               | 121,516                              | 4,814                            | 0                                    | 126,330                              |
| (ae) Roads and Drainage                  | 13,542                               | 687                              | 0                                    | 14,229                               | 13,349                               | 583                              | 0                                    | 13,932                               | 13,026                               | 516                              | 0                                    | 13,542                               |
| (af) Senior Citizens Buildings           | 26,620                               | 1,351                            | 0                                    | 27,971                               | 26,241                               | 1,154                            | 0                                    | 27,395                               | 25,606                               | 1,014                            | 0                                    | 26,620                               |
| (ag) Strategic Land Acquisition          | 539,401                              | 21,721                           | (537,288)                            | 23,834                               | 530,523                              | 73,375                           | (210,118)                            | 393,780                              | 11,977                               | 527,424                          | 0                                    | 539,401                              |
| (ah) Streetscapes                        | 164,306                              | 7,664                            | (28,685)                             | 143,285                              | 131,353                              | 4,912                            | 0                                    | 136,265                              | 216,208                              | 8,448                            | (60,350)                             | 164,306                              |
| (ai) Sustainable Environment             | 58,296                               | 2,959                            | 0                                    | 61,255                               | 78,950                               | 1,422                            | 0                                    | 80,372                               | 77,651                               | 2,645                            | (22,000)                             | 58,296                               |
| (aj) The RISE                            | 386,282                              | 19,604                           | 0                                    | 405,886                              | 378,832                              | 10,245                           | 0                                    | 389,077                              | 371,562                              | 14,720                           | 0                                    | 386,282                              |
| (ak) Workers Compensation                | 653,213                              | 33,151                           | (100,000)                            | 586,364                              | 643,945                              | 28,384                           | (100,000)                            | 572,329                              | 628,320                              | 24,893                           | 0                                    | 653,213                              |
|  | 16,542,067                           | 7,663,089                        | (5,549,626)                          | 18,655,530                           | 15,270,070                           | 2,159,893                        | (6,029,503)                          | 11,400,462                           | 15,527,520                           | 2,023,084                        | (1,008,537)                          | 16,542,067                           |
|  | 48,966,255                           | 10,914,259                       | (6,530,385)                          | 53,350,129                           | 44,284,244                           | 3,937,342                        | (7,617,003)                          | 40,604,585                           | 44,149,826                           | 6,458,965                        | (1,642,536)                          | 48,966,255                           |

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 2024

### 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                                      | Purpose of the Reserve  |
|---|---|
| <b>Restricted by legislation/agreement</b>        |   |
| (a) Aged Persons Homes - General                  | 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  | To provide a cash-backed prudential reserve to meet the accommodation obligations for Residential Care Facilities and Independent Living Units.   |
| (c) Cash in Lieu - Public Open Space              | 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.   |
| (d) FOGO – (Waste Services) Reserve               | To assist and support the implementation of a FOGO – Waste Services for residents.  |
| (e) General Waste Management                      | To set aside funds for the future development of waste management.  |
| <b>Restricted by council</b>                      |   |
| (f) Bayswater Bowling Club - Capital Improvements | To set aside funds for the future development of the Bayswater Bowling Club.  |
| (g) Bayswater Tennis Club                         | To set aside funds for the future development of the Bayswater Tennis Club.   |
| (h) Bayswater Waves Aquatic Centre                | To fund asset management requirements of the Bayswater Waves Aquatic Centre.  |
| (i) Bore and Reticulation                         | For the installation of new bores and reticulation, and the replacement of old bore and reticulation systems, due to wear and tear.   |
| (j) Building Furniture and Equipment              | To provide a cash-backed reserve for the purpose of furniture and equipment required in Council's buildings.  |
| (k) City Buildings and Amenities                  | For the purpose of preserving and renewing Council's buildings.   |
| (l) Civic Centre                                  | To make provision for the asset management needs of the Civic Centre.   |
| (m) Economic Stimulus                             | To fund employment-generating projects for the benefit of the community.  |
| (n) Emission Reduction Energy Plan Reserve        | To fund the implementation of the Emission Reduction Energy Plan (ERRE) Plan.   |
| (o) Eric Singleton Bird Sanctuary                 | To set aside funds for the asset management requirements of the Eric Singleton Bird Sanctuary.  |
| (p) Footpaths and Cycleways                       | To set aside funds for the asset management requirements of the City's footpath and cycleways infrastructure.   |
| (q) Golf Courses                                  | To set aside funds for the asset management requirements of the City's golf courses.  |
| (r) Information Technology                        | To provide for the maintenance of the City's information technology requirements including general computer replacements.   |

## City of Bayswater

Notes to and forming part of the Financial Report  
for the year ended 30 June 2024

### 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                             | Purpose of the Reserve  |
|--|---|
| <b>Restricted by council (continued)</b> |   |
| (s) Landfill Restoration                 | To provide funding for the review and any restoration requirements of the Swan River Foreshore                                  |
| (t) Les Hansman Centre Development       | To set aside funds for the redevelopment of the Les Hansman Community Centre.   |
| (u) Long Service Leave and Entitlements  | To provide for the payment to employees of Long Service Leave and other approved entitlements.                                  |
| (v) Major Capital Works                  | To finance the cost of major capital works programs as approved by Council.   |
| (w) Maylands Lakes                       | To fund asset preservation and environmental requirements for Maylands Lakes.   |
| (x) Maylands Waterland                   | To fund asset management requirements of the Maylands Waterland facility.   |
| (y) Morley City Centre                   | To provide funds for the future development of the Morley City Centre.  |
| (z) Morley Sport and Recreation Centre   | To set aside funds for the asset management requirements of the Morley Sport and Recreation Centre.                             |
| (aa) Noranda Netball Courts              | Funds set aside for the asset management requirements of the Noranda Netball Courts.  |
| (ab) Plants and Works Equipment          | 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                | To set aside funds for the asset management requirements of the City's playground and parks infrastructure.                     |
| (ad) River Restoration                   | To set aside funds for the restoration of the river.  |
| (ae) Roads and Drainage                  | To set aside funds for the asset management requirements of the City's road and drainage infrastructure.                        |
| (af) Senior Citizens Building            | To set aside funds for the asset management requirements of the City's senior citizens centres.                                 |
| (ag) Strategic Land Acquisition          | To provide funds for future land acquisition.   |
| (ah) Streetscapes                        | To provide for the renewal of urban streetscapes.   |
| (ai) Sustainable Environment             | To provide funding for strategic environmental projects such as foreshore rehabilitation and the Eric Singleton Bird Sanctuary. |
| (aj) The RISE                            | To fund asset management requirements of The RISE.  |
| (ak) Workers Compensation                | To finance Workers' Compensation costs in excess of premium deposits.   |

## City of Bayswater

Notes to and forming part of the Financial Report  
for the year ended 30 June 2024

### 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 2023 | Amounts<br>Received | Amounts<br>Paid | 30 June 2024 |
|----------------------------------|-------------|---------------------|-----------------|--------------|
|                                  | \$          | \$                  | \$              | \$           |
| Building Service Levy            | 63,339      | 223,690             | (218,244)       | 68,785       |
| Cash in Lieu - Art               | 405,347     | 24,127              | 0               | 429,474      |
| Cash in Lieu - Car Parking       | 544,744     | 33,086              | 0               | 577,830      |
| Cash in Lieu - Public Open Space | 2,354,845   | 142,857             | (61,488)        | 2,436,214    |
| Construction Training Fund       | 26,443      | 105,169             | (99,756)        | 31,856       |
| TPS 17                           | 128,437     | 4,090               | 0               | 132,527      |
| Unclaimed money                  | 70,426      | 62                  | (567)           | 69,921       |
| Bonds                            | 439         | 0                   | (439)           | 0            |
| JDAP                             | 245         | 30,345              | (30,590)        | 0            |
| Trust - Other                    | 1,000       | 0                   | 0               | 1,000        |
| Scholarship                      | 25,282      | 805                 | (500)           | 25,587       |
|                                  | 3,620,547   | 564,231             | (411,584)       | 3,773,194    |



## Auditor General

### INDEPENDENT AUDITOR'S REPORT

2024

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 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the City for the year ended 30 June 2024 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

#### Basis for opinion

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

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

#### Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, 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, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

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

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

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

**Auditor's responsibilities for the audit of the financial report**

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

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

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](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 2024 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  
2 December 2024

**8.2 OAG Information Systems - General Computer Controls Audit 2023/24**

|                                 |  |
|---------------------------------|--|
| <b>Responsible Branch:</b>      | Governance and Strategy  |
| <b>Responsible Directorate:</b> | Office of the CEO  |
| <b>Authority/Discretion:</b>    | Legislative  |
| <b>Voting Requirement:</b>      | Simple Majority Required   |
| <b>Attachments:</b>             | <ol style="list-style-type: none"> <li>1. CONFIDENTIAL REDACTED - Final Management Letter Attachment B - City of Bayswater - 30 June 2024 [8.2.1 - 18 pages]</li> <li>2. CONFIDENTIAL REDACTED - Transmittal Letter to CEO - City of Bayswater - 30 June 2024 [8.2.2 - 3 pages]</li> </ol> |

**Confidential Attachment(s) in accordance with Section 5.23(2) of the Local Government Act 1995 (WA):**

- (f) a matter that if disclosed, could be reasonably expected to —
  - (ii) endanger the security of the local government’s property;

**SUMMARY**

The Office of the Auditor General (OAG) has completed its audit of the Annual Financial Report, which included the Information Systems audit for the year ended 30 June 2024. The Management Letter was provided to the City on the 3 December 2024.

The City has provided management comment outlining the action the City intends to take to address each of the findings.

*Cr Josh Eveson and Stuart Monks, Manager Financial Services declared that they would be able to maintain confidentiality while behind closed doors, in accordance with regulation 14CA sub-regulation (5) of the Local Government (Administration) Regulations 1996.*

**PROCEDURAL MOTION**

That, in accordance with Clause 6.2 of the *City of Bayswater Standing Orders Local Law 2021*, the meeting be closed to the public.

Cr Giorgia Johnson Moved, Mayor Filomena Piffaretti Seconded

**CARRIED UNANIMOUSLY: 5/0**

**For:** Cr Giorgia Johnson, Andrew Cox, Shona Zulsdorf, Mayor Filomena Piffaretti and Cr Josh Eveson.

**Against:** Nil.

*At 5:55pm, the meeting closed to the public.*

**PROCEDURAL MOTION**

That the meeting be reopened to the public.

Cr Giorgia Johnson Moved, Mayor Filomena Piffaretti Seconded

**CARRIED UNANIMOUSLY: 5/0**

**For:** Cr Giorgia Johnson, Andrew Cox, Shona Zulsdorf, Mayor Filomena Piffaretti and Cr Josh Eveson.

**Against:** Nil.

At 6:04pm, the meeting reopened to the public.

**COMMITTEE RECOMMENDATION TO COUNCIL**  
**(OFFICER'S RECOMMENDATION)**

That Council:

1. Notes the OAG IS Management Letter – Findings Identified During the General Computer Controls Audit – Attachment B, including management comment as contained in Confidential Attachment 1 to this report.
2. Notes the Capability Maturity Assessment – Information Systems as contained in Confidential Attachment 2 to this report.
3. Notes the agreed actions to address the audit findings are entered into the City's Audit Log Register for progress reporting.

Cr Giorgia Johnson Moved, Shona Zulsdorf Seconded

**CARRIED UNANIMOUSLY: 5/0**

*For: Cr Giorgia Johnson, Andrew Cox, Shona Zulsdorf, Mayor Filomena Piffaretti and Cr Josh Eveson.*

*Against: Nil.*

**BACKGROUND**

As part of the audit of the Annual Financial Report for the year ended 30 June 2024, the OAG performed the Information Systems (IS) audit. The IS audit considers the internal controls relevant to the preparation of the financial report to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

As part of our Information Systems (IS) audit work, the Office also completed a Capability Maturity Assessment for the Authority.

A capability maturity model is a way of assessing how well developed and capable the established IT controls are and how well developed or capable they should be.

The IS audit for the year ended 30 June 2024 includes review of the findings outstanding from previous years.

**EXTERNAL CONSULTATION**

External consultation with the Office of the Auditor General is undertaken as part of the audit process.

**OFFICER'S COMMENTS**

In the attached Information Systems Audit (Confidential Attachment 1), for the period ending 30 June 2024, the OAG auditor reported thirteen (13) findings, this is a reduction in findings from the previous seventeen (17) findings identified as part of the 2023 audit.

**Rating Actions**

As part of the audit process each audit finding is rated. The ratings are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. The auditor considers potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

| Rating             | Description   |
|--------------------|---|
| <b>Significant</b> | Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly. |
| <b>Moderate</b>    | Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable   |
| <b>Minor</b>       | Those findings that are not of primary concern but still warrant action being taken.  |

The thirteen (13) findings reported in the 2024 audit report, against the previous year’s reports are follows:

| Rating             | Findings 2022 | Findings 2023 | Findings 2024 |
|--------------------|---------------|---------------|---------------|
| <b>Significant</b> | 2             | 0             | 0             |
| <b>Moderate</b>    | 14            | 11            | 8             |
| <b>Minor</b>       | 4             | 6             | 5             |
| <b>Total</b>       | <b>20</b>     | <b>17</b>     | <b>13</b>     |

**Capability Maturity Model**

As part of the information systems audit, the OAG also completed a Capability Maturity Assessment. The capability maturity model is a way of assessing how well developed and capable the established IT controls are and how well developed or capable they should be. The City’s agreed results are as follows with more information provided in **Confidential Attachment 2**.

| Focus Area                     | 2022/23 Rating | 2023/24 Rating |
|--------------------------------|----------------|----------------|
| Manage IT Risk                 | 3              | 3              |
| Information Security Framework | 2              | 2              |
| Human Resource Security        | 2              | 2              |
| Manage Access                  | 2              | 2              |
| Endpoint Security              | 2              | 2              |
| Network Security               | 2              | 2              |
| Physical Security              | 2              | 2              |
| Manage Change                  | 2              | 3              |
| Manage IT Operations           | 2              | 2              |
| Manage Continuity              | 2              | 2              |

As the City continues to address audit findings and implement management agreed actions, maturity levels are expected to increase.

**Addressing Audit Findings**

The City has adopted the following approach to address the OAG recommendations:

- The City has provided a response to each of the findings.
- Progress reporting on the implementation of actions is reported through the Audit and Risk Management Committee.

Supporting the implementation and resourcing of actions, management have updated the Information Security Action Plan (ISAP). This internal register provides details on practicable actions to resolve findings, register risks and indicate possible funding estimates to resolve where required. Where projects or major activities are already in progress it will cross reference to an internal workplan to provide deeper detail on actions and responsibility assignment of these. It also brings together other activities across people, process or technology that have been identified as being able to increase the cyber security posture of the City.

The ISAP supports monitoring the implementation of actions through the Audit Log Register.

**LEGISLATIVE COMPLIANCE**

Part 7 – Audit – *Local Government Act 1995*

**RISK MANAGEMENT CONSIDERATION**

The table below shows the level of risk for each impact category, if the officer’s recommendation is not adopted by the Council.

| <b>Impact Category</b>       | <b>Appetite</b>   | <b>Risk Rating</b> |
|------------------------------|---|--------------------|
| Workplace, Health and Safety | Low   | Low                |
| Financial                    | Medium  | Medium             |
| Reputation and Stakeholders  | Medium  | Low                |
| Service Delivery             | Medium  | Medium             |
| Environment                  | Low   | Low                |
| Governance and Compliance    | Low   | Medium             |
| Strategic Risk               | SR07 - Unethical or inadequate governance and/or decision-making. |                    |

**FINANCIAL IMPLICATIONS**

Nil.

**STRATEGIC IMPLICATIONS**

In accordance with the City of Bayswater Strategic Community Plan 2021-2031, the following applies:

Theme: Leadership and Governance

Goal L2: Plan and deliver projects and services in a sustainable way.

Work together to deliver the best outcomes for the community by managing our resources in a financially sustainable way.

**CONCLUSION**

Management actions to address the OAG findings will be included in the Audit Register, on a quarterly basis management provide an update on the status of implementation of actions. Progress reporting is provided to the Council through the Audit and Risk Management Committee.

**9 GENERAL BUSINESS**

Nil.

**10 CONFIDENTIAL ITEMS**

Nil.

**11 NEXT MEETING**

The next meeting of the Audit and Risk Management Committee will take place at **5:30pm** on **10 March 2025** in the Committee Room, City of Bayswater Civic Centre, 61 Broun Avenue, Morley.

**12 CLOSURE**

There being no further business to discuss, the Presiding Member, Cr Giorgia Johnson, declared the meeting closed at 6:05pm.