

City of  
**Bayswater**

# Annual Report 2021/22



[bayswater.wa.gov.au](http://bayswater.wa.gov.au)





## Acknowledgement of Country

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

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

## Accessibility

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

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# Our neighbourhood, our community, our home

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

The City has built a strong reputation for providing the services our community value. We place importance on sustainability and the environment, improving the amenity of town centres, engaging with the community, and creating the opportunity for people to make the most of living in this inner-urban location.

We operate three libraries, two recreation centres and support over 150 local sporting clubs. We maintain 180 parks, ovals and open spaces, 107 play spaces, and manage a local road network that spans 460 kilometres.

Our community is multicultural - 38% of the population were born overseas and 32% speak a language other than English at home. We are the third most culturally and linguistically diverse local government area in Western Australia; and we proudly celebrate all who call the City home.

We respect and value the important role older members of our community play, and we work with the City's youth to keep them engaged and encourage their participation in decision-making processes. We make it a priority to ensure the people who live here have every opportunity to make their voice heard.

Creativity is a way of life in our City and by supporting the local arts community, we have seen public art pop up across the suburbs, putting our artistic heart on display for all. We host events to bring people together and with more than 20,000 people attending these events annually, they are an important part of our identity as a community that likes to connect with one another.

The City has more than 142 cafés, restaurants and bars; and we look forward to welcoming even more as infrastructure is built to support the development of the Bayswater train station. This station is set to become one of the busiest in Perth, and the surrounding area will benefit from a revitalised and pedestrian-friendly retail strip with dining options and office space.

Over the next 10 years, we expect to see our community grow to more than 72,000 people. If we look even further ahead, our community will likely reach 100,000 people by 2050. This will bring with it more diversity, more opportunities and more development.

This is our neighbourhood and our community. The City of Bayswater is our home.

**“We make it a priority to ensure the people who live here have every opportunity to make their voice heard.”**

# This is where we live

2021 Australian Bureau of Statistics



**69,283**  
people in



**32,142**  
dwellings



**18,686**  
families

**1.7**

average number  
of children  
per family



**57.9%**  
born in Australia



**50.8%**  
both parents  
born overseas



**38**  
median age

**30%**  
renters

**\$340**  
median weekly rent

## Top countries of birth



Australia



England



India



Vietnam

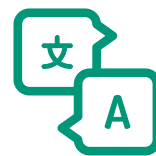


New Zealand



China

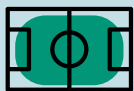
## Top languages we speak at home



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



**150+**  
local sporting clubs



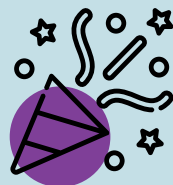
**180+**  
parks, ovals and  
open spaces



**107**  
play spaces



**460**  
kilometres of local  
road network



**20,000+**  
people attending  
events



**142+**  
cafés, restaurants  
and bars

# An exciting period



While I have only been in the role of CEO at the City of Bayswater since August 2022, it has been a positive experience to look back on all the organisation has achieved in the 2021/22 Financial Year; it leaves me in no doubt that my decision to join this forward-thinking Council will prove to be incredibly rewarding.

The City of Bayswater has moved into an exciting period, and we are working to create a strong local economy, safe and connected neighbourhoods, and an environmentally sustainable future.

The past year has seen a considerable number of major projects completed within the City, many as a result of State and Federal Government funding through grants designed to support communities to recover from the COVID-19 pandemic; as well as the City's own \$5.09 million Economic Stimulus Package.

We have seen the completion of significant upgrades to the Morley Sport and Recreation Centre, the redevelopment of the parkland at Maylands Waterland, and the continued refurbishment of Bayswater Waves. There have also been considerable upgrades to parks and reserves across the City to improve accessibility, revitalise play spaces, and increase our tree canopy.

State Government projects within our boundaries, including the Tonkin Gap project and METRONET, are creating opportunities to develop quality road and rail infrastructure for the community, as well as improve pedestrian and cyclist movements across our suburbs. This brings with it increased interest in the City as a place to live, visit, work and invest.

To capitalise on these infrastructure projects, the City has turned its focus to economic development to support and strengthen our local economy.

**“The City of Bayswater has moved into an exciting period, and we are working to create a strong local economy, safe and connected neighbourhoods, and an environmentally sustainable future.”**

All of these actions will help us achieve the vision the community has for the City - as outlined in the Strategic Community Plan - with biodiverse urban neighbourhoods, vibrant town centres, a strong local economy, and a diverse and connected community.

I extend my appreciation and recognition to the City's staff for their invaluable contribution. I know that without the support and dedication of a professional, passionate and community-focused workforce, the City would not have been able to achieve all it has over the past year.

I also acknowledge the efforts of the Executive Leadership and management teams; and present this year's Annual Report as a record of another successful year at the City.

**Jeremy Edwards**  
**Chief Executive Officer**



Cafe strip, Whatley Crescent  
Maylands.



Coventry Village Shopping Centre,  
Morley.



# Helping our City thrive into the future



It is with an enormous sense of pride that I reflect on the past 12 months at the City of Bayswater, the majority of which I have had the privilege of serving as your Mayor.

As residents, we know how lucky we are to live in the City, and it is the plans and actions we put in place today that will help our City thrive well into the future.

As detailed in this report, you can see how we are planning for a sustainable, economically sound and vibrant future. With a socially responsible mind-set that champions environmental sustainability as an integral part of urban development, we are building a City that has a strong and connected community with a booming local economy that enables businesses to thrive and encourages investors and visitors to the area.

With assistance from State and Federal Government grants, we have been able to deliver a significant number of major projects over the past financial year. The redevelopment of Maylands Waterland has been a project close to my heart. Along with my fellow Councillors, I am incredibly proud to have been able to bring this community asset back to life.

Over the past financial year, community safety has remained a priority. In April 2022 the City invited the community to share their concerns about crime and community safety during a forum attended by WA Police, Councillors and Neighbourhood Watch representatives. Feedback and ideas captured during the forum will inform the development of a City-wide Community Safety and Crime Prevention Plan. I look forward to the work we continue to do to make our neighbourhoods safe and welcoming for all.

Creating a strong local economy has been a priority, and Council's focus on economic development to support local businesses and encourage investment in the City has been supported by the adoption of an Interim Economic Development Strategy.

**“We are building a City that has a strong and connected community with a booming local economy that enables businesses to thrive and encourages investors and visitors to the area.”**

As always, we have continued to support our community with numerous grants programs and my thanks go to our incredible community groups and volunteers who actively advocate for and support our local community.

I also extend my thanks to the staff, management and Executive Leadership at the City for all of their hard work; and to my fellow Councillors for their dedication to our community.

**Cr. Filomena Piffaretti  
Mayor**



Helped 441 residents become Australian citizens at 10 citizenship ceremonies.



Planted 30,000 plants, shrubs and groundcovers.

# Our achievements

## Our community

Helped 441 residents become Australian citizens in 2021/22, at 10 citizenship ceremonies.

Registered volunteers contributed 5,000 hours of their time to serving our community.

Released the Age Friendly Strategy 2021-2025.

Completed the City's first Community Recreation Plan.

Delivered many free community events, services and programs.

Assisted 10 community groups to host events designed to bring our community together.

Conducted a range of public health programs.

Reviewed the Public Health and Wellbeing Plan.

Won a number of awards, including the 2021 Local Government Honour Award for Partnerships and Collaboration; and a commendation in the 2021 Local Government Policy Awards for Promoting Healthy Behaviours for Children and Young People.

## Natural environment

Developed the City's Environment and Liveability Framework.

Developed the City's Emission Reduction and Renewable Energy Plan.

Planted 1,292 semi-mature trees throughout the City.

Planted 30,000 plants, shrubs and groundcovers.

Upgraded Mahogany Reserve, Bert Wright Park and Wattle Park, as part of the Park Redevelopment Program.

Won the Excellence in Strategic Master Planning at the 2022 Stormwater WA Awards for Excellence for the City's waterwise strategy.

Gained recognition as a Waterwise Gold Council.

Diverted 11,000 tonnes of waste from landfill with FOGO bin collections.

Collected 38 tonnes of e-waste for recycling.



**Began transforming Maylands Waterland into a vibrant and free public open space for the community.**



**Awarded \$70,000 to 16 community groups through the City's Community Events and Better Bayswater Grants.**

## Built environment

Redeveloped play spaces at Wattle Park and Mahogany and Gibbney Reserves.

Activated the Maylands, Bayswater, Morley, and Noranda town centres.

Improved CCTV capability around the City.

Completed the Morley Sport and Recreation Centre redevelopment.

Installed 186kW of solar panels at three community buildings.

In conjunction with the State Government, made significant progress on the Bayswater Train Station redevelopment.

Continued work on the State and Federal Government funded Tonkin Gap Project.

Continued work with the State Government on the Morley-Ellenbrook train line, and started planning and designing the Morley and Noranda Train Stations.

Started the Caledonian Avenue level crossing closure project.

Received and considered a total of 1,255 building applications.

Began transforming Maylands Waterland into a vibrant and free public open space for the community.

## Our local economy

Awarded \$70,000 to 16 community groups through the City's Community Events and Better Bayswater Grants so they could deliver events and programs for the local community.

Implemented the Destination Marketing Strategy.

Adopted a new Interim Economic Development Strategy.

Delivered 13 workshops as part of the Community Upskiller program.

Conducted 1,199 statutory inspections (including food businesses, public buildings, skin penetration premises, and aquatic facilities).

Conducted 677 swimming pool inspections.

Conducted a total of 649 investigations (including asbestos, noise, odour, unkempt properties, unauthorised discharge, and pest control).

## The year in review

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Prepared for the transition from the Federal to State Industrial Relations System.

## Leadership and governance

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Appointed two external members to the City's Audit and Risk Management Committee.

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Introduced the new Employee Code of Conduct, effective from 1 April 2022.

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Coordinated the Local Government Election in October 2021, with support from the WA Electoral Commission.

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Continued the implementation of the new cloud-based minutes and agenda system, Doc Assembler.

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Reviewed and introduced a new *Standing Orders Local Law 2021*.

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Adopted the *Waste Amendment Local Law 2022*.

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Commenced reviews of the City's Cat Local Law, and Health Local Law.

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Managed 19 Freedom of Information applications.

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Completed the first phase of the review of City policies.

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Completed the 10-year Digital Strategy (2021 - 2031) to inform a major review of the City's IT systems.

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Implemented live streaming of Council meetings via YouTube.

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Conducted the Staff Culture Survey in November 2021.

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Established the Workforce Diversity and Inclusion Committee.

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Prepared for the transition from the Federal to State Industrial Relations System.

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Aligned our policies, procedures and practices to the new *Work Health and Safety Act 2020*.

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Implemented a new work health and safety reporting system and injury management system.

# Local government elections

The local government elections were held on Saturday 16 October 2021.

The City conducted a postal election and engaged the services of the Western Australian Electoral Commission (WAEC), who provided the City with a Returning Officer.

At the close of the Councillor Nominations, the Returning Officer had accepted 13 nominations for Councillors to fill six vacant positions.

The following candidates were elected to the Council of the City of Bayswater:

Ward	Expiry of Term	Councillors Elected
Central	18 October 2025	Cr Assunta Meleca
North	18 October 2025	Cr Filomena Piffaretti Cr Josh Eveson
South	18 October 2025	Cr Elli Petersen-Pik
West	18 October 2025	Cr Lorna Clarke Cr Giorgia Johnson

A swearing in ceremony was held for the newly elected Councillors at a Special Council Meeting on Monday 18 October 2021, at which Cr Piffaretti was elected as the City's Mayor and Cr Ehrhardt as the City's Deputy Mayor, both for a two-year term.

Throughout the election period, the City promoted the election via print media, social media and public notices at City buildings to encourage voter participation.

This included a dedicated webpage, a targeted Facebook and Instagram campaign, an article in the City's Bayswater Beat publication, and regular notices in Perth Now (central) newspaper.

One of the most pleasing aspects of the election was the 31.62% voter participation rate in the City, an increase from 29% participation in the 2019 election. This compares favourably with the state postal voting average of 30.2% for local governments.

The City developed a strong working relationship with the WAEC Returning Officer and the election process was undertaken in a professional and transparent manner, with no significant procedural issues.



The City extends its sincere thanks to one of our longest serving Councillors and former Mayor, Barry McKenna. After 30 years of service, Cr McKenna did not stand at the local government election in October 2021.

Appointed to Council in May 1991, Cr McKenna oversaw the purchase and preservation of Halliday House in 1992. The 1890s home contains photos of the people and places of Bayswater and continues to be of historical significance.

A strong advocate for the provision of sporting and recreational facilities for the community, Cr McKenna witnessed the construction of Morley Sport and Recreation Centre and Bayswater Waves (formally the Bayswater Aquatic Centre).

In 2011, Cr McKenna became an Honorary Freeman of the City of the Bayswater - the highest honour the City can bestow on a citizen.

Cr McKenna was always committed to the strong financial management of the City; and we are grateful for his considerable contribution to this community and wish him all the best.

**“One of the most pleasing aspects of the election was the 31.62% voter participation rate in the City, an increase from 29% participation in the 2019 election.”**

# Our Council



Central Ward
  North Ward
  South Ward
  West Ward



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



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



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



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



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



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



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



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



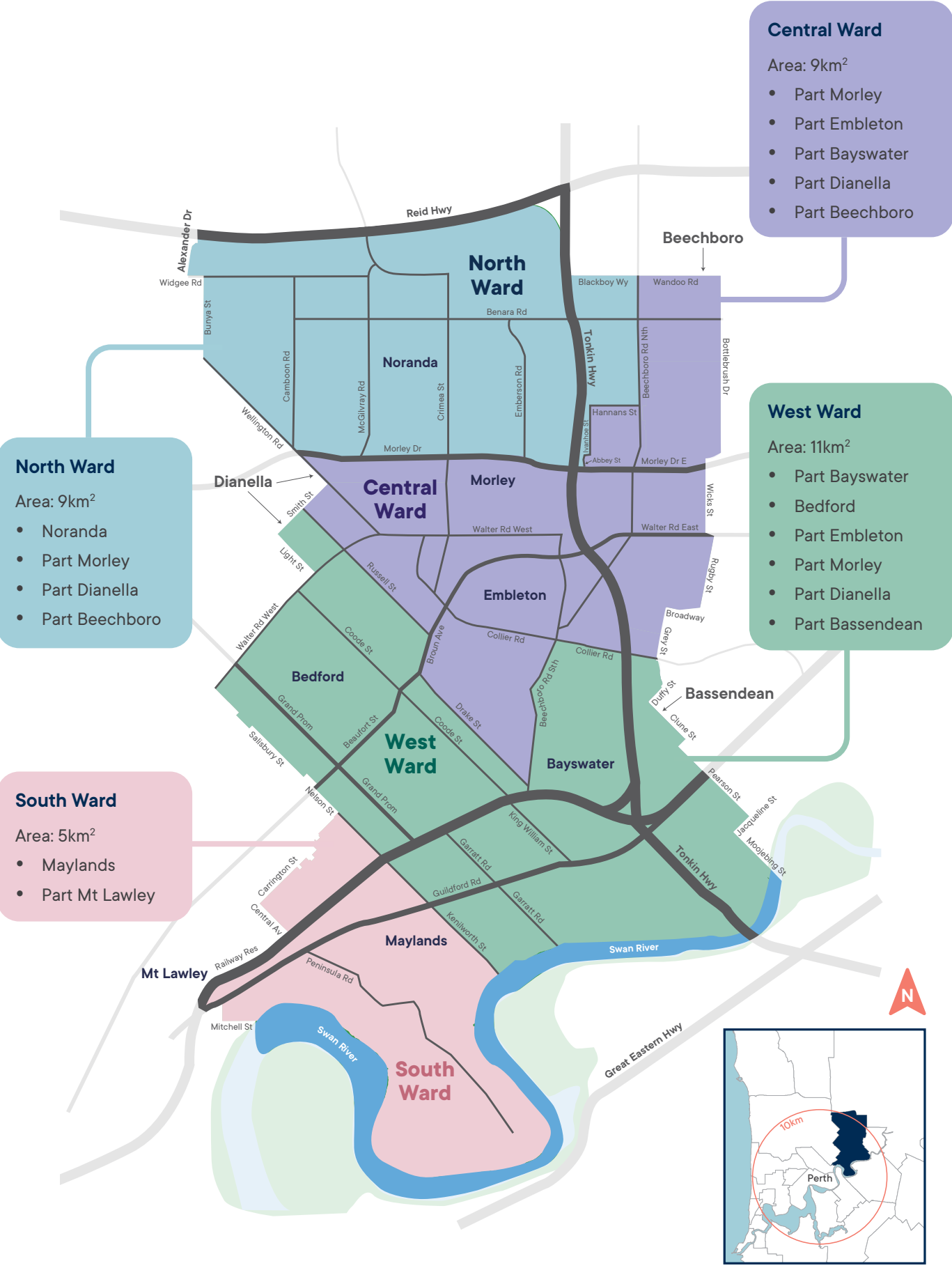
**Cr Sally Palmer**  
 Term expires 2023  
 sally.palmer  
 @bayswater.wa.gov.au



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



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



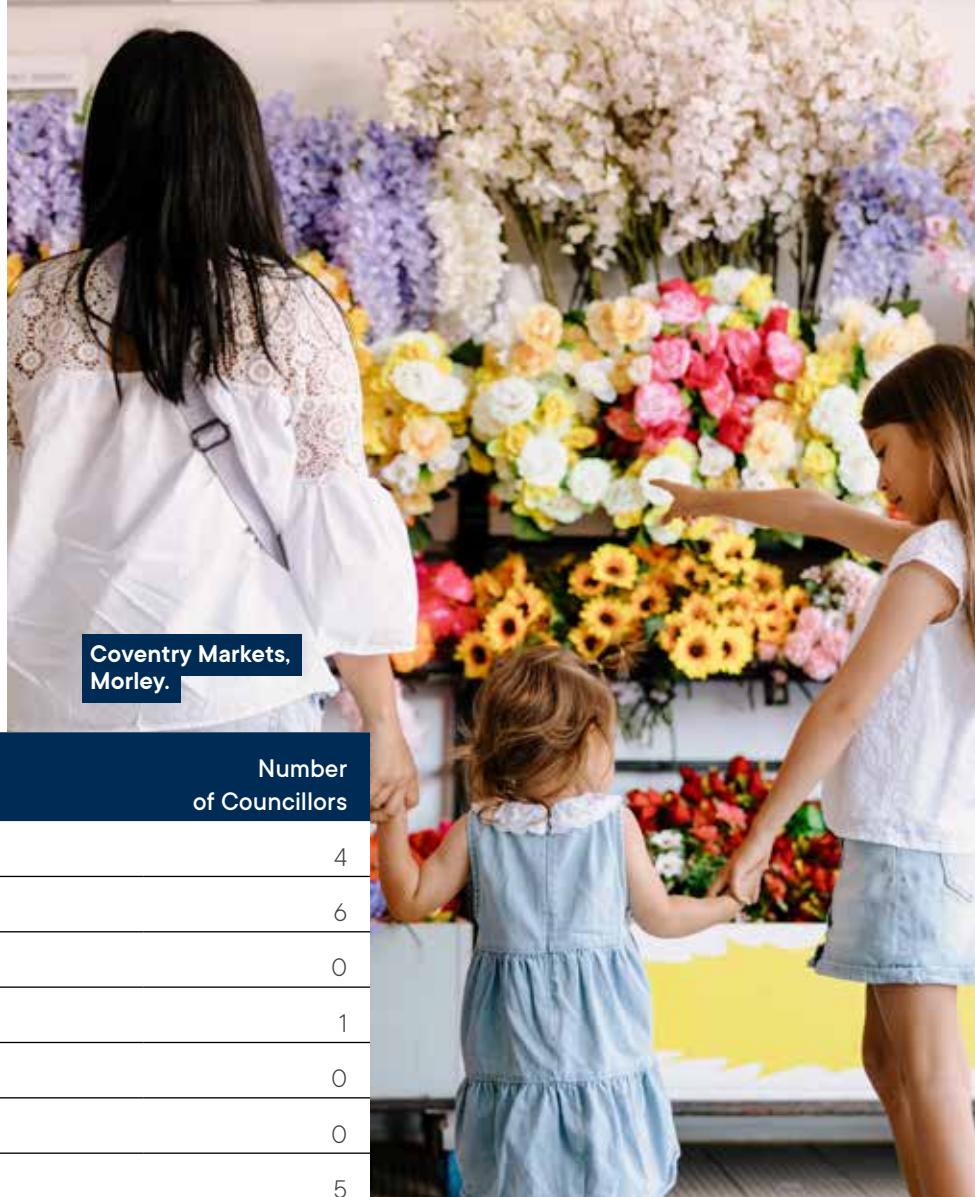
# Councillor attendance summary

		Mayor Cr Filomena Piffaretti	Deputy Mayor Cr Catherine Ehrhardt	Cr Assunta Meleca	Cr Steven Ostaszewskyj	Cr Sally Palmer
	Number of meetings	Elected 18/10/2021	Elected 21/10/2019	Elected 18/10/2021	Elected 21/10/2019	Elected 21/10/2019
<b>Council Meetings</b>						
Ordinary Council Meeting	11	11	11	9	9	11
Special Council Meeting	3	3	3	3	3	3
Annual General Meeting	0	0	0	0	0	0
<b>Committee Meetings</b>						
Aged Care Asset Divestment Committee	3	-	-	-	-	1
<b>Audit and Risk</b>						
Aged Care Governance Committee	1	-	-	-	-	1
Chief Executive Officer Recruitment Committee	7	7	7	-	7	-
Policy Review and Development Committee	3	3	3	-	3	-
Planning and Heritage Policy Review and Development Committee	2	2	2	2	-	-
Community Access and Inclusion Advisory Committee (Replaced by Inclusion and Diversity Committee 26 October 2021)	1	-	1	-	-	-
Inclusion and Diversity Advisory Committee	1	-	1	1	-	1
Reconciliation Advisory Committee	2	-	-	-	-	2
COVID-19 Committee	0	-	-	-	-	-
Budget Review and Development Committee (discontinued 26 October 2021)	0	-	-	-	-	-
Skate and Bike Development Advisory Committee	4	-	4	-	3	4
Chief Executive Officer Review	1	1	-	-	-	1
Heritage Advisory Committee (Broadened to Planning and Heritage Policy Review and Development Committee on 26 October 2021)	1	-	-	-	-	1



Cr Josh Eveson	Cr Michelle Sutherland	Cr Elli Petersen-Pik	Cr Dan Bull	Cr Lorna Clarke	Cr Giorgia Johnson	Cr Barry McKenna	Cr Stephanie Gray
Elected 18/10/2021	Elected 21/10/2019	Elected 18/10/2021	Elected 21/10/2019	Elected 18/10/2021	Elected 18/10/2021	Elected 21/10/2017 Retired 18/10/2021	Elected 21/10/2017 Retired 18/10/2021
9	11	10	11	9	10	1	1
3	3	1	3	3	3	0	0
0	0	0	0	0	0	0	0
2	-	-	3		3	-	-
-	-	-	1	-	1	-	-
6	-	6	1	-	-	-	-
3	-	-	-	2	2	-	-
2	-	1	-	-	2	-	-
-	-	1	1	-	-	-	-
-	-	1	-	-	1	-	-
1	-	-	-	1	1		1
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-
-	1	-	1	-	1	-	-
-	-	1	1	-	-	-	-

## Councillor diversity statistics 2021-23



Coventry Markets, Morley.

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



# Impact, response and recovery

The COVID-19 pandemic has had a varying impact on the City's services and projects. Most activities have continued unhindered, however in some cases, shortages of materials and contractors and supply issues have caused delays.

The City continues to mitigate these effects to ensure a smooth recovery and regenerate participation in community life.

Employees throughout the organisation adapted well to working remotely from home. The Information Services team enhanced system capability to make this possible.

A consequence of the pandemic was a significant increase in the amount of personal leave taken. For the 2021/22 financial year, a total of 22,459.33 hours of personal leave were taken, compared with 20,264.24 hours the previous year, and 20,426.92 hours in the 2019/2020 Financial Year.

Live-streaming council meetings via YouTube and the use of Zoom have allowed Councillors and members of the public to participate remotely.

The City continues work to protect the community and staff, and has taken a proactive role in adapting to State Government restrictions and regulations.

For more information, including resources and links to up to date information from the Western Australian State Government and the Australian Federal Government, visit [bayswater.wa.gov.au/covid19](https://bayswater.wa.gov.au/covid19)

# What we delivered for you

Lyric Lane,  
Maylands.



# Office of the CEO

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**Bike Plan Review Community Engagement,  
Riverside Gardens.**

## Communications and Marketing

The City's Communications and Marketing team provides a high-level communications service that includes the provision of issues management advice, media management (including radio, print, online and social media) and publications.

The team also provides a marketing function that includes brand management and the provision of in-house graphic design services. The team has responsibility for advocacy and award submissions, and manages the City's website.

### Significant activities

- Worked with the new Mayor and Council to define priority areas, generate media opportunities and promote City projects in line with the Council's vision.
- Promoted major City projects such as engagement on the future of Maylands Brickworks, the Crime and Community Safety Forum, the Morley Sport and Recreation Centre upgrade and several important City plans and strategies including the Emission Reduction and Renewable Energy Plan, Environment and Liveability Framework, Interim Economic Development Strategy and Community Recreation Plan.
- Devised new methods of promoting library services, programs and events through a dedicated six-weekly e-newsletter and quarterly printed brochure, in addition to assisting with a campaign for Library Lovers' Week.
- Promoted City events by carrying out promotion plans for Art Awards, Garden Awards, Avon Descent, Christmas Food Appeal, Christmas Markets, Carols by Candlelight, Movie in the Park, Music in the Park, Evening in the Park, Summer Markets, Community BBQ Breakfast and Citizen of the Year Awards.
- Supported the Environmental Health and Waste teams in promoting their programs and services via social media and digital channels. These include Garden workshops, Healthy at Home, Home Composting, Gym Skills, Parents and Bubs, Patti the Pig, Yoga in the Park, FOGO, Wellness Wednesdays, Teen Bootcamp, Pickleball, and Food Sensations.
- Delivered a campaign for the Parks and Gardens team, encouraging residents to request a street tree. This involved letters and brochures delivered City-wide, along with a Civic Centre banner, social media advert and digital assets.
- Showcased place management initiatives, including the RAC Reconnect WA projects to increase connectivity and enhance public spaces in the Morley town centre, and Placemaking Seed Funding projects that bring vibrancy to our town centres.
- Made a number of improvement projects to the City's website, including a refreshed homepage, accessibility improvements, alert function, online forms, and events and new category widgets.
- Launched a dedicated website to attract visitors to the City's three town centres of Bayswater, Maylands and Morley. The new 'Visit' website features photography, maps and articles showcasing what's on offer in each town centre.
- Worked with John Forrest Secondary College to create, design and print an e-cookbook for Harmony Week, celebrating students' favourite recipes from their culture.
- Advertised and championed projects within the City's \$5.09 million stimulus package. This included providing media releases, photo ops, e-newsletter articles, advertorial articles, website updates, videos, letters and signage.
- Coordinated the City's internal and external communications response to COVID-19 using the City's social media channels and website.
- Contributed to the development of the City's Age Friendly Strategy 2021-2025. Working closely with the Coordinator, Active Ageing and Volunteering, the team engaged with the community, produced marketing collateral (using social media and community newsletters), drafted the strategy and promoted the launch of the document.

## What we delivered for you

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- Made significant contributions to the Strategic Community Plan 2021-2031, including:
  - **Shape Baysie campaign**  
Designed the logo, created Facebook and Instagram posts and polls, and attended community engagement events.  
  
Interviewed members of the public to appear in the videos to support the campaign.
  - **Three videos**  
Wrote the scripts, filmed, edited, created subtitles and posted to Facebook.
  - **Design of final document**  
Created the layout, infographics and selected images.
  - **Copywriting**  
Drafted the document, including the messages from the Mayor and CEO.  
  
Developed the vision, the four pillars, themes, goals and strategies; using community engagement findings.
- Participated for the first time in Pride WA's PrideFEST – bringing the Bayswater PrideFEST to life on every channel. This included:
  - Producing a printed program, media coverage and an extensive social media campaign.
  - Engaging with the community with the goal of shaping a more inclusive Bayswater.
  - Promoting City-led events run throughout Pride month using social media, the City's e-newsletter and a special Stories of Pride video.
  - Promoting the City as a safe place for the LGBTQIA+ community.

### How does this year compare to last year?

The ongoing COVID-19 pandemic saw the team quickly respond to State Government health advice and communicate this within the organisation and with our residents.

The team managed a large number of significant project launches, including the month-long PrideFEST campaign and numerous website improvements, and supported an increasing number of projects from different portfolio areas. There has been an increase in demand for timely and effective internal communications. The team has creatively and skillfully met this demand using social media channels, e-news, print and media stories.

“The ongoing COVID-19 pandemic saw the team quickly respond to State Government health advice and communicate this within the organisation and with our residents.”

### Statistics

- The City's Facebook followers increased by 3,083 (from 12,762 to 15,845) in the 2021/22 Financial Year. Last financial year, the increase was 500, so this is a significant improvement.
- The City's Instagram followers increased by 600 (from 3,906 to 4,506) this financial year.
- The City's LinkedIn followers increased by 782 (from 1,977 to 2,759) this financial year.
- The City's staff e-newsletter, Around the Water Cooler, was distributed to all City staff with an average open rate of 35%.
- The City's Bayswater Brief fortnightly e-newsletter distributed to City of Bayswater residents consistently performs well, with an average open rate around 50% (a good open rate is considered to be 17-28%). The number of subscribers has increased by 133 to 1,736.
- In the 2021/22 Financial Year, the City's website had almost 1 million page views. There were 914,968 page views in total, with 278,797 users visiting the City's website for a total of 441,828 sessions (times visited).
- The City's Community Perception Survey 2021 highlights a marked improvement in satisfaction with City communications. The data shows community satisfaction with the City's communications for activities, events and services increased 9.5% between 2018 and 2021 (from 69.8% 'satisfied' in 2018 to 79.3% 'satisfied' in 2021).



# Community Engagement

Community Engagement is a priority in the City, and this team involves the community in City projects, initiatives and Council decisions.

It also educates, supports and advises City employees on community engagement strategy, processes and activities. The team manages the City's online community engagement hub, Engage Bayswater, which includes an online panel of community volunteers.

## Significant activities

- Started work on the implementation plan and action plan, which included:
  - Revising Community Engagement guidelines and the Community Engagement Plan template.
  - Updating the Engage Bayswater website.
  - Developing a comprehensive staff learning program to increase awareness of and capability in delivering community engagement.
  - Delivering presentations to staff in all branches.
  - Training 23 staff in Engagement Essentials (via the IAP2 module).
  - Reviewing the Community Engagement page on Baynet for an improved user experience, and added additional resources.
- Worked with consultants to undertake the bi-annual Community Perception survey.
- Managed the Engage Bayswater online hub, which attracted 36,200 visits.
- Supported the planning, implementation and analysis of several projects including the Community Recreation Plan, Maylands Brickworks Reactivation, Community Safety Forum, Bike Plan Review, Connecting Community projects in Morley and Bedford, Safe Routes to Schools, Low-Cost Traffic Management Plans, and numerous park and play space redevelopments.

## Statistics

Participation in community engagement activities remains high. Although there has been a 16% reduction in visits to the Engage Bayswater website (though it still remains high at 37,000), there has been increased focus on engaging with the community in public spaces.

Online surveys have been complemented with community pop-ups to allow for in-person feedback for projects including the Bike Plan Review, Maylands Brickworks,

all park and play space projects, and for Connecting Community projects, and traffic management projects. For some projects, including the Connecting Community projects, the Community Recreation Plan and Community Safety, workshops have been held to allow for more in-depth consideration. For Maylands Brickworks, a Community Reference Group was established to undertake a deliberative process (through two facilitated workshops), which resulted in many recommendations.

Both the Community Engagement Policy and Strategy include a number of principles. Satisfaction with the engagement process is being measured at a project level where applicable. Cumulative results show an average of 56.5% for 'good' or a 'very good' rating for all elements of the process (information, language, opportunity, ease, time, and promotion). The average 'acceptable' rating was 31%, while the 'poor' and 'very poor' had an average rating of 6.5% and 1.1% respectively.

## This year compared to previous years

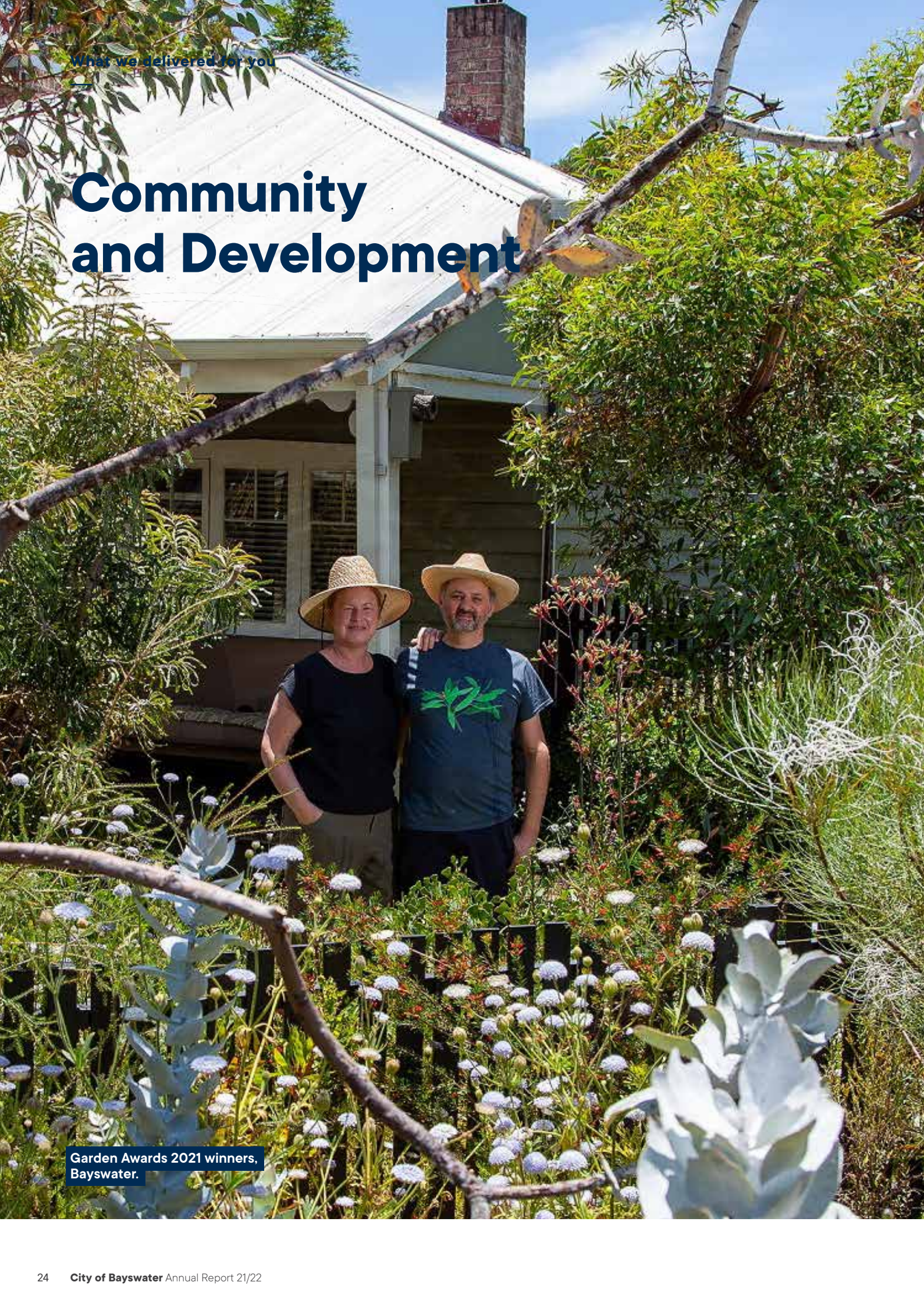
- The expectation of the community that they will be engaged in decision making is increasing.
- The expectation from Council that best practice engagement is undertaken is increasing (including achieving adequate response rates).
- City staff are more aware of best practice community engagement and the number of projects across the City that require community engagement (and associated advice) is increasing.

## Plans for next year

- Conduct Community and Business Perception Survey.
- Evaluate the use of the Engage Bayswater stakeholder/ registration database.
- Work with Council to streamline Councillor briefings on engagement activities.

What we delivered for you

# Community and Development



Garden Awards 2021 winners,  
Bayswater.

## Community Development

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

### Significant activities

- Advanced the 'Innovate' Reconciliation Action Plan (RAP) (October 2021-2023). Achievements included holding cultural community events and workshops, having a Reconciliation Advisory Committee (RAC), and holding staff information sessions.
- Advanced the City's inaugural Local Homelessness Strategy (adopted 29 June 2021). Achievements included creating a Local Homelessness Advisory Committee, launching the Hub Connections program at Morley Library, coordinating the Vulnerable Persons Interagency Network, and running the Annual Food Appeal.
- Delivered events and workshops for young people, as part of the Youth Action Plan, 'The Platform'. This included Rooftop Football, Harmony Week, and coffee making workshops.

Despite the impact of COVID-19, the City delivered nine free community events over the past 12 months, including:

- Avon Descent Finish Line Family Fun Day – an activity-filled fun day to coincide with the Avon Descent finish, featuring children's entertainment and activities, market stalls and food trucks.
- 2021 Garden Awards (brought forward due to COVID-19). Prizes were offered in six categories (Best Sustainable Garden, Best Edible Garden, Best Waterwise Verge Garden, Open Garden, Best School Garden, and Most Sustainable Street). Presentation night was held on 26 November.
- Christmas Markets (2021) - homemade goods, children's entertainment, food and live music were available.
- Carols by Candlelight - held at Riverside Gardens East in Bayswater, with carols performed in the park and children's entertainment and food available.
- Two Summer Twilight Markets - with homemade goods, food vendors, live music and children's entertainment.

- Community BBQ Breakfast – held on 26 January on the Civic Centre lawns. This featured a Welcome to Country, Indigenous performers, free food, multicultural performances and children's entertainment. A citizenship ceremony was held inside the Civic Centre, where the Community Citizen of the Year Awards were presented.

The City assisted 10 groups to deliver community-led events, including:

- Baysie Rollers Movie Night 25-26 January
- Brixton Yard Party 29 January
- MG Show n Shine 13 March
- Potters House Movie Nights 13 January
- Neighbourhood Watch Chinese Group Australia Day Event 26 January
- Ultra Perth 27 February
- ANZAC Day at Peninsula Farm 25 April
- Nagar Yatra (Parade of Idols) 15 April
- Future Bayswater Twilight Markets 6 May
- Paddle WA Ramon Challenge 12 June
- Helped 441 residents become Australian citizens, with 10 citizenship ceremonies held throughout the year.
- Awarded \$70,000 to 16 community groups to deliver events and programs through the City's Community Events and Better Bayswater Grants.
- Reviewed the Community Grants Program in August 2021, with recommendations to streamline the processes of applying for and acquitting grants.
- Carried out extensive renovations at the Morley Community Centre, giving the amenities a makeover with valuable support from centre volunteers.
- Continued to implement the City's Cultural Plan and worked closely with local artists. Events included the 2021 Art Awards and Showcase in Pixels 2021.

## What we delivered for you



Indoor bowls at Bayswater Community Centre as part of the Age Friendly Strategy 2021-2025.

- Released the Age Friendly Strategy 2021-2025, continuing the City's journey to become an Age Friendly City. A dedicated program for older adults was provided.
- The City's registered volunteers contributed 5,000 hours of their time to serving their community. The total number of City volunteers is 76.
- Continued to implement the City's Disability, Access and Inclusion Plan 2020-24. Achievements included establishing an Inclusion and Diversity Advisory Committee, celebrating International Day of People with Disability, hosting a co-design workshop for shopping centres in Bedford, installing counter hearing loops at City Libraries, and providing disability awareness and mental health training for staffing.
- Hosted the Garage Sale Trail. This included online workshops, a three-month waste education campaign and two weeks of garage sales over the weekends of 13-14 and 20-21 November.

The City raised awareness of many local events including:

- Homelessness Week
- Anti-Poverty Week
- Mental Health Week
- 16 Days in WA to End Violence Against Women
- International Day of People with Disability
- International Day of Women
- International Volunteer Day.

### Statistics

COVID-19 impacted the delivery of services and events. Activities were adapted for social distancing; participation

rates were lower and fewer volunteers were available. Community Centres continued to operate, with some disruptions.

The Morley Community Centre was closed for renovations for five months. Most programs were accommodated at the Bayswater Community Centre during this time.

### This year compared to previous years

- As the COVID-19 pandemic continued into 2021/22, the City saw increased community infections, increased restrictions and changed community behaviours; all negatively impacting event attendance.
- Benchmarking has shown the City offers similar events to other local governments. In recent years, most local governments have focused more on supporting community-led events, and holding events series, rather than large single-day events. There has also been a re-vitalisation of festival-style events, run over multiple days.

### Plans for next year

- Automate and streamline grant process for customers.
- Automate the event application process for event organisations and food vendors.
- Focus on delivering quality events with more emphasis on inclusion, partnerships and collaborations with community groups.
- Introduce the new Local Whajuk prize category for the Community Art Awards.
- Re-establish a thriving community events program, and deliver the postponed Community Concert with Dami Im, in collaboration with community groups.

## Libraries and Customer Services

The Libraries and Customer Services team supports the community by providing resources, public programs, welcoming spaces and friendly customer service. The team operates the City's Bayswater, Maylands and Morley libraries, as well as an online and virtual library service, and several library outreach services. The team also manages customer service, switchboard and cashier functions from the City's Civic Centre.

### Significant activities

#### Libraries

Hosted the following events and programs:

- A Digital Carnival for Get Online Week
- Activities for NAIDOC Week 2022
- Noongar language and cultural workshops for adults and children
- An online Library Lovers' Week campaign to raise awareness of the library service.

Delivered training, including:

- Assistance with the ServiceWA app
- A one-to-one tech help service
- English conversation groups and Learning English Through Storytime (LETS) sessions.

Launched the following services:

- Hoopla digital – allowing library members to access downloadable audiobooks, eBooks, eComics, eMagazines, and live stream music, movies and TV programs
- The Hub Connections initiative (in partnership with Community Development) aimed at supporting and preventing homelessness
- Weekly incursions to support disengaged youth, in partnership with Youth Futures (at Morley Library).

Continued outreach services, including:

- Patron home and institution bound library material deliveries
- Visits and incursions to support learning and literacy for children and youth
- Participated in the relaunched Summer Reading Quest - the State Government summer holiday reading challenge

- Relaunched the JP Service at the Civic Centre and expanded the service to the Morley Library
- Completed the inaugural Library Use and Outcomes Survey
- Activated the new Morley Library outdoor space with a hut building workshop
- Developed a library quarterly calendar publication to promote library events and programs, and a library e-newsletter keeping subscribers up to date on the latest events, books, DVDs and other resources and services.

#### Customer Services

- Implemented a self-serve online Visitor Management System for those visiting the Civic Centre.
- Expanded the scope of the Knowledge Management System - adding 926 new pages.
- Enabled telephone enquiries to be managed from any location (including working from home).
- Introduced new noise cancelling headsets and software to enable multiple calls to be answered simultaneously.

#### This year compared to previous years

The COVID-19 pandemic presented resourcing challenges with many staff needing to isolate. There were, however, opportunities for the City to be proactive and innovative; for example, by assisting the community to use the ServiceWA app introduced by the State Government.

The Knowledge Management System has increased efficiency, enabled collaboration, better decision making, and improved intra-organisational communication. The team implemented many business improvements to increase efficiency and improve service.

## What we delivered for you



**Drag Queen Story Time, Morley Library.**

### Plans for next year

- Launch the City of Bayswater Library app, enabling users to engage in self-loans.
- Launch a Seed Library to offer a collection of free seeds to library members to plant and grow at home.
- Implement the 1001 Books Before Year 1 project, using grant funding received for the 2022/23 Financial Year.
- Hold Library and Information Week, including a marketing campaign, special events and competitions.
- Create inclusive online storytimes (including AUSLAN and bi-lingual offerings) using grant funding.
- Deliver a Sensory Storytime program for families with diverse needs.
- Expand one to one technology assistance to the Bayswater and Maylands Libraries.
- Develop a library events and programs framework with assistance from an intern at the McCusker Centre for Citizenship at The University of Western Australia.

“There were, however, opportunities for the City to be proactive and innovative; for example, by assisting the community to use the ServiceWA app introduced by the State Government.”

Library	2020/21	2021/22
<b>Customer visits</b>	<b>201,393</b>	<b>202,191</b>
Average per week	4,028	4,044
Average per month	16,783	16,849
Total loans	291,509	298,532
Physical items	252,567	254,230
Digital items	38,942	44,302
<b>Adult Services</b>		
No of sessions	197	357
Total attendance	1,219	2,102
<b>Young Peoples Services</b>		
Number of sessions	526	619
Total attendance	16,505	15,066
<b>Outreach</b>		
Number of sessions	87	95
Total attendance	1,948	2,073
Wi-Fi sessions	26,617	19,128
Home deliveries to members	8,149	8,011
Public computer sessions	24,658	26,330
New member applications processed	2,982	3,366
Animal registrations processed	1,464	1,127
Tip passes processed	1,292	2,364
FOGO liner rolls issued	NA	6,025
Rates payments	201	186
Infringement payments	72	94
<b>Customer Services</b>	<b>2020/21</b>	<b>2021/22</b>
Customer visits	27,632	30,852
Average per week	532	593
Visitors signed in	3,355	2,500
Switchboard calls taken	70,383	66,517
First call resolution	23%	27%
Tip passes issued	8,016	8,722
Order and requisitions actioned	1,895	1,886
Number of payments receipted	10,237	7,153
Rates payments	4,004	2,955
Animal registrations processed	1,309	1,085
Plan search requests	571	471
Waste service requests	556	6,104
Knowledge Management System records created	642	926

# Development and Place

The Development and Place team undertakes projects and functions relating to strategic town planning, place management, statutory planning, development compliance, land administration, and economic development.

### Significant activities

Received applications for the following developments:

- **168 Guildford Road, Maylands.** The application for this nine-storey mixed use development was approved by the Joint Development Assessment Panel (JDAP) in October 2021. The development - including a Woolworths supermarket, shops, offices, restaurants, child care centre and 135 apartments - is estimated to cost \$70 million.
- **196 Walter Road West, Morley.** The application for this two-storey child day care centre was approved by JDAP in September 2021. The centre will be able to accommodate 103 children and 20 staff, and is estimated to cost \$2.2 million.
- **Noranda Train Station.** The City supported the application, subject to conditions, however is not the final decision maker. The development includes station platforms, a station entry building, pedestrian overpasses, a public plaza, and improvements to the surrounding pedestrian and cycling network.
- Created plans for five shopping precincts in Bedford and began introducing elements such as lighting and public art, in collaboration with business and land owners.
- Implemented the Destination Marketing Strategy. As part of this strategy, the City installed new banners in each town centre, created new visit pages on the City of Bayswater website, and presented to local businesses encouraging them to use the website and hashtags.
- Implemented the Business Boosters grant program for shopfront improvements. Successful businesses are currently delivering grant projects across the City.
- Adopted a new Interim Economic Development Strategy, including a focus on attracting development and investment to the Morley activity centre. Implementation will start in the 2022/23 Financial Year.

- Started the process to reactivate Maylands Brickworks. The City appointed consultants to develop a business case, conducted investigations and undertook a two-phased consultation process.
- Commenced a review of all City planning policies to ensure they are relevant, meeting their intent and not creating unnecessary red tape. So far, seven policies have been reviewed and two new policies initiated (on sustainability and residential design).
- Made two scheme amendments to the City's Town Planning Scheme to allow increased densities and a greater variety of land uses. A further six scheme amendments to allow residential developments, increase residential densities and introduce a special control area were finalised and became effective.
- Initiated a scheme amendment to modify the densities and land uses in the Bedford north area.

### Activated the Maylands town centre by:

- Installing a new sea container stage and shade in front of The RISE. The City worked with local community groups (such as WAYJO) to use the space.
- Collaborating with Creative Maylands on improvements to Roxy Lane. Seating and on-road metagraphics along the laneway, and Ninth Avenue verge will be installed in coming months.

### Activated Bayswater town centre by:

- Implementing the Bert Wright Park Concept Plan. Delays have occurred due to the availability of infrastructure; however, items are now arriving, and a detailed landscape for the second stage of implementation has been finalised.

### Activated Morley activity centre by:

- Appointing consultants to provide detailed streetscape designs of the portion of Russell Street between Rudloc Road and Broun Avenue.



- Implementing temporary improvements to the Morley activity centre to encourage visitors (using a \$250,000 RAC grant). Project 1 (Public Space Activation) and 2 (Public Space Improvement) of four projects were completed during this financial year, and involved transforming an under-used area of a carpark into a community public space, and designing a semi-permanent public space in front of Morley Library.

**Activated Noranda town centre by:**

- Using a grant from Department of Infrastructure, Transport, Regional Development, Communications and the Arts, to improve pedestrian access in the Noranda town centre. A new pathway between the Noranda Nook and the Noranda tennis/netball courts was installed - including solar lighting.
- Completing the Noranda Nook nature play space, featuring chess tables funded by the Department of Local Government grant with the Noranda Vibes town team.

**Statistics**

The number of development applications has returned to just above pre-COVID-19 levels and there is sustained interest in the City as a place to live, work and visit. While the statistics reveal a greater than 30% decrease in development and subdivision applications, this is relative to a 40% increase in applications during the COVID-19 building recovery period, largely facilitated by State and Federal grants.

The number of scheme amendments initiated has reduced, while a higher number of amendments were gazetted.

The City received one application for review to the State Administrative Tribunal, which was resolved via a Section 31 reconsideration; 19 referrals to the Design Review Panel; and two Joint Development Assessment Panel applications.

Activity	Measure	2021/20 actual	2021/22 actual
Development applications	Received	944	684
	Determined within statutory timeframe	79%	74.55
Subdivision referrals	Returned recommendations	221	148
Development compliance	Completed matters	275	432

**“The number of development applications has returned to just above pre-COVID-19 levels and there is sustained interest in the City as a place to live, work and visit.”**

**This year compared to previous years**

- The State Government is going through planning reforms, which will modify the way the City develops planning documents and assesses development applications; ultimately reducing red tape for the City and applicants.
- A much greater focus on attracting significant economic development to the City.
- DevelopmentWA are now in control of development applications and planning matters within the Bayswater town centre.

**Plans for next year**

- Continue working with RAC on four projects (Project 1 and 2 have been completed) to improve the Progress Street and Bishop Street precinct in Morley.
- Continue working collaboratively with RAC to improve the Grand Promenade and Craven Street corner in Bedford.
- City-appointed consultants will design streetscape improvements to Russell Street between Broun Avenue and Rudloc Road in Morley.
- Partner with METRONET to develop a precinct plan for the area surrounding the new Morley Train Station.
- Implement actions of the Interim Economic Development Strategy, including attracting investment and development to the Morley activity centre. This includes developing a prospectus to help promote Morley and to meet with developers to incentivise development in Morley.
- Work with the State Government to install sewerage in the Bayswater industrial area.

## Environmental Health and Statutory Building

The Environmental Health and Statutory Building team maintains high public health and building standards through the administration of State and local legislation, and codes of practice.

The team is responsible for inspections of premises (such as food-related businesses and public buildings), swimming pools, and contaminated sites; building approvals, compliance-related matters, immunisations, pest control, waste initiatives, and health promotion activities.

### Significant activities

Conducted a range of public health programs in line with the City's Public Health and Wellbeing Plan 2019-2024. These included:

- Parents and Bubs program - with educational workshops and free fitness classes.
- Wellness Wednesdays at Environment House.
- Gym Skills for Older Adults – a four-week program for older adults to learn how to use gym equipment safely and effectively.
- Baysie Bootcamp – a free six-week outdoor bootcamp for residents.
- Yoga Outdoors.
- Adults Nutrition and Health Workshop.
- Teen Fit Bootcamp – a free five-week outdoor bootcamp for young residents.
- Aqua Skills 55+ program with Royal Life Saving WA.
- Tai Chi and Qigong program.
- Held food safety workshops to help local food businesses better understand their food safety and hygiene obligations.
- Trialled the use of drones to treat mosquito breeding sites in difficult to access wetlands along the City's foreshore. The City was the first local government in WA to do so.
- Held a series of composting workshops to assist the community to set up and correctly use compost bins at home.

- Undertook an annual review of the Public Health and Wellbeing Plan 2019-2024 to determine whether the City is on track to deliver actions within the plan.

### Awards

- 2021 Local Government Honour Awards – Winner for Partnerships and Collaboration.
- 2021 Local Government Policy Awards – Commendation for Promoting Healthy Behaviours for Children and Young People.

Both awards relate to the City's partnership with Environment House and Waste is My Resource for the Organics Matter School Composting Program.

### This year compared to previous years

- The City has continued to receive relatively high volumes of building permit applications this year (~11% higher than pre-COVID-19), likely due to Federal, State and local government COVID-19 stimulus packages.
- There was a slight reduction in building applications compared to last year; however, there was an increase in building permit extension applications. Additionally, there was an increase in applications for built strata and occupancy permits due to building projects nearing completion in line with the building stimulus packages.
- There was a reduction in the number of demolition permit applications, probably due to government stimulus packages being wound back.
- The City continued to work with businesses to ensure appropriate COVID-19 measures were in place. COVID-19 contact registers were checked during routine inspections to ensure the required information was being captured and managed correctly.
- Although there was a decrease in health-related investigation numbers overall, there was a noticeable increase in the complexity of certain matters, particularly in relation to noise and unauthorised discharges.

## Statistics

Statutory Inspections	2020/21	2021/22 targets*	2021/22 actual
Food businesses	1,222	791	820
Public buildings	80	78	79
Skin penetration premises	43	36	38
Aquatic facilities (sampling)**	281	281	262
<b>Total</b>	<b>1,626</b>	<b>1,186</b>	<b>1,199</b>

\* The City introduced a new Management Practice, which altered inspection frequencies, the 2021-22 targets align with this change.

\*\* The number of water samples collected from aquatic facilities was lower than the target, as facilities were closed due to COVID-19.

Investigations	2020/21	2021/22
Asbestos	62	43
Noise	372	364
Odour	22	9
Unauthorised discharge	67	53
Unkempt properties	15	26
Pest control	235	154
<b>Total</b>	<b>773</b>	<b>649</b>

Building Applications Received	2020/21	2021/22
Building permits certified	899	717
Building permits uncertified	289	283
Demolition	173	121
Building approval certificate	46	38
Occupancy permit	42	56
Occupancy permit (strata)	3	2
Built strata	26	38
<b>Total</b>	<b>1,478</b>	<b>1,255</b>
Determined within statutory time-frames	100%	100%
Verge licence applications	107	75
Swimming pool inspections (every 4 years)	679	677

## Plans for next year

- Provide public health programs for the community in line with the City's Public Health and Wellbeing Plan 2019-2024.
- Seek external funding and partnerships to facilitate public health initiatives.

“The City continued to work with businesses to ensure appropriate COVID-19 measures were in place. COVID-19 contact registers were checked during routine inspections to ensure the required information was being captured and managed correctly.”

## Rangers and Security

The mission of the Rangers and Security team is to make the City a safe and welcoming place.

The team provides 24/7 security patrols (particularly around vacant properties and crime hotspots), investigates offences, educates the community, monitors compliance, and enforces a range of local and state legislation. The team also monitors the City's CCTV network, assists during emergencies and collaborates with community stakeholders to enhance safety and prevent crime.

### Significant activities

- Started patrolling crime hotspots using weekly data provided by WA Police.
- Provided crime prevention advice in the vicinity of home burglaries, enabling residents to take proactive security measures.
- Implemented a plan for animal welfare during emergency events.
- Consolidated the use of body cameras and in-built vehicle cameras to protect officers and increase accountability.
- Developed 'Operation Seismo' in collaboration with the Town of Bassendean; testing the City's ability to respond to a major earthquake. This successful exercise included representatives from numerous government and non-government agencies.
- Improved CCTV capability by introducing cameras with number plate recognition technology, assisting police to solve crimes.
- Worked with the Civil Aviation Safety Association to identify areas where drone flight activities could interfere with Perth Airport flight paths, and then placed appropriate signage to restrict drone flights.

### Statistics

The Rangers and Security team activity has increased. For example, 18,841 telephone calls were received in 2021/22, a 6% increase on the previous year; and ECM tasks have increased by 10% (or 14 reports a day) from last year.

Total parking enforcement actions was 4,708 (increase of 28% from last year). This is the result of both increased residential density and increased reporting of offences.

Requests for CCTV footage by WA Police have doubled (101 this year compared to 51 last year). This is the result of higher quality vision collected by the City and cameras being placed in strategically appropriate locations.

### Plans for next year

- Develop a Community Safety and Crime Prevention Plan to enhance the community's perception of safety and security.
- Explore new technologies, including robotics and artificial intelligence.
- Introduce the City's new Cat Local Law upon adoption, and educate the community regarding responsible pet ownership.
- Review the City's parking appeal process to improve efficiency and effectiveness.

“18,841 telephone calls were received in 2021/22, a 6% increase on the previous year.”



What we delivered for you

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# Corporate and Strategy

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## Financial Services

This team is responsible for the City's financial strategy and processes including financial planning, budget preparation, providing financial advice, and managing rates and investments. The team also works to ensure the ongoing financial sustainability of the City.

### Significant activities

- Maintained and improved compliance with accounting standards, Office of the Auditor General (OAG) best practice guides and other relevant legislation.
- Managed Accounts Payable and Accounts Receivable.
- Oversaw the City's operational and capital expenditure and facilitated monthly financial reporting.
- Liaised with the OAG to complete the external audit.
- Prepared the Annual Financial Report for 2020/21 and the annual budget for 2022/23 Financial Year.
- Managed rating services for the City, including administering the Financial Hardship Policy.
- Prepared the Owner Occupier Roll for the 2021 election.
- Progressed the City's Long-Term Financial Plan (LTFP).
- Administered the City's cash investments and loans.
- Developed loan borrowing business case.
- Provided advice across the organisation on financial matters relating to projects.
- Participated in the scoping requirements of a new ERP.

There was a delay in finalising the 2020/21 Annual Financial Report due to complexities in the accounting transactions.

### Statistics

	2020/21	2021/22
Total number of properties	32,314	32,799
Rate revenue increases	0.00%	2.50%
Rate collection	95.18%	96.16%
Sundry debtor invoices	1,319	1,377
Creditor invoices	10,241	12,291
Sundry debtor collection	93%	89%

### Plans for next year

- Review the City's Long-Term Financial Plan, and present a new LTFP to Council for endorsement in June 2023.
- Review the City's rating methodology.
- Contribute to the ERP project from a financial perspective.

## Governance and Risk Management/ Organisational Strategy and Information Management

The Governance team coordinates Council and committee agendas and minutes, manages conflicts of interest and related party disclosures, facilitates internal and external audits, reviews the City's local laws and policies, and processes Freedom of Information requests.

The Governance team also provides oversight and guidance on corporate risk matters, using the 'three lines' model, with accountability to Council via the Audit and Risk Management Committee. This Committee considers a range of matters, including the outcomes of internal and external reviews of the City's operational practices and internal controls.

Organisational Strategy includes the corporate reporting of objectives and commitments in the City's strategies and other direction-setting documents under the Integrated Planning and Reporting Framework. This function also implements business system reviews.

The Information Management team oversees the management of the City's business information (records and archives), in accordance with legislative requirements and the City's record-keeping plan. It also provides records management training and advice for City employees.

### Significant activities

- Appointed two external members to the City's Audit and Risk Management Committee. As highly regarded practitioners in their respective areas, they have brought an added perspective to the Committee. (The City recently farewelled Mr. Philip Draber, who shared his invaluable professional advice and guidance as the inaugural external member of the City's Audit and Risk Management Committee for the period May 2020 to October 2021.)
- Reviewed the City's Code of Conduct against current sector best practice, in collaboration with the City's People, Culture and Safety team.
- Coordinated the Council Election in October 2021, with support from the WA Electoral Commission. Four Councillors were re-elected and two new Councillors were elected. Cr Piffaretti and Cr Ehrhardt were elected as Mayor and Deputy Mayor respectively.
- Continued the implementation of the new cloud-based minutes and agenda system Doc Assembler in 2020.
- Enabled live-streaming of Council meetings (via YouTube) to allow for remote participation and increased community participation.
- Reviewed the Standing Orders Local Law - the new *Standing Orders Local Law 2021* was adopted by Council in August 2021 and gazetted in September 2021.
- Adopted the *Waste Amendment Local Law 2022* in March 2022; gazetted in May 2022.
- Commenced reviews of the City's Cat Local Law and Health Local Law.
- Managed Delegations of Authority in accordance with the *Local Government Act 1995*; including a review of the City's Delegation of Authority Register.
- Continued the City's internal audit program, focusing on swimming pool compliance, aquatic centre operations, and the City's building licence application and approval process.
- Managed the Freedom of Information process in accordance with the *Freedom of Information Act 1992*. The City's Annual Information Statement is available from City of Bayswater offices or its website. This statement details the FOI process and a list of documents the City provides outside of the Act. The City received 19 applications, an increase of four from the previous year. Two internal reviews and one external review were conducted.



- Provided quarterly progress reports to Council (via the Audit and Risk Management Committee) on commitments outlined in the City's Strategic Community Plan.
- Reported on management commitments resulting from internal and external audits on topics ranging from cyber security to swimming pool compliance.
- Completed the first phase of the review of City policies.
- Developed and implemented online training videos for staff on the City's document management system (ECM).
- Council resolved to exit from aged care accommodation in 2018, and the City has been working with the Department of Communities to develop sub-leasing arrangements for two of the sites which are on State Government land. The intention is to transfer the City's residential care facilities and retirement villages (other than Riverslea Lodge and Mertome Gardens) to a specialist aged care operator on a 'going concern' basis which includes continuation of all existing entry contracts on current terms. This work is ongoing.

#### **Plans for next year**

- Complete the review of the Cat Local Law, and Health Local Law; and commence the Property Local Law review.
- Complete the review of City policies.
- Review the City's Fraud and Corruption Plan, and Risk Management Framework.
- Advance and consolidate the implementation of the City's new Agenda, Minutes and Reporting system (Doc Assembler).

**“The City appointed two external members to its Audit and Risk Management Committee. As highly regarded practitioners in their respective areas, they have brought an added perspective to the Committee.”**

## Information Services

This team is responsible for information and communications technology governance and keeping up to date with emerging trends and technologies. It oversees business systems and applications, business continuity, security, and information technology equipment asset management.

### Significant activities

- Completed the 10-year Digital Strategy (2021 - 2031) to inform a major review of the City's IT systems.
- Upgraded the City's closed-circuit television (CCTV) infrastructure.
- Implemented live streaming of Council meetings to the public via YouTube.
- Enhanced system capability to enable staff to work remotely.
- Improved the City's cyber security controls, including multi-factor authentication controls.
- Conducted Cyber Security Awareness training.
- Commenced the Endpoint protection project to migrate and consolidate the City's security suite; with the aim of reducing costs and improving the City's security posture.
- Reviewed and updated the security of the City's firewall systems.
- Implemented and deployed Virtual Private Networking technology to enable users to work from anywhere.
- Reviewed, then replaced or retired unsupported operating systems as part of maintaining secure operating environments at the City.
- Replaced ICT asset infrastructure (specifically, branch routers) at remote sites to enable better security/connectivity.
- Integrated the Visitor Management System at the City of Bayswater Civic Centre to streamline operations.
- Conducted preliminary review of business systems ahead of the ERP review.
- Migrated the City of Bayswater site from Government Wide Band IP (GWIP) to Government IP.

- Migrated the Security Information and Event Management (SIEM) system as part of a system consolidation effort.

### Statistics

The Information Services branch received over 6,000 incidents/requests for service between July 2021 and June 2022. This was a 30% increase from the previous year. The increase is attributed to the high staff turn-over, the changing workplace dynamic during the COVID period, and an increase in service demand, in-line with the City's digital transformation journey.

### Plans for next year

- Progress the Enterprise Resource Planning (ERP) technical implementation as part of the 10-year Digital Transformation effort with the following aims:
  - Greater customer service (due to better access to customer information).
  - Enhanced business reporting with real-time information.
  - Medium to long-term cost savings.
  - Better data and cloud security (and improved regulatory compliance).
  - Significant business process improvements leading to business efficiencies.
  - Improved internal co-ordination.
  - Scalability benefits.
- Migrate ERP ICT infrastructure from on-premise to cloud.
- Re-imagine and implement Request Management to harmonise the City's approach to customer service.
- Review and implement the ICT Cloud Strategy.
- Develop and implement mitigation strategies to comply with the Australian Signals Directorate's Essential Eight Maturity Model.



**Replaced ICT asset infrastructure (specifically, branch routers) at remote sites to enable better security/connectivity.**

- Migrate on-premise Microsoft Exchange Email capability to Exchange Online as part of the Microsoft Office 365 implementation strategy.
- Enable a hybrid-workforce using Microsoft Office 365 platforms such as One Drive, roaming desktops and documents, Microsoft Teams and SharePoint Online.
- Implement a new contract management system to effectively capture current and future commercial arrangements.
- Integrate the Work Health Safety system with the HR system for seamless operation.
- Introduce third party/contract management guidance to ensure software compliance with City security standards.
- Conduct a feasibility study on CRM integration with the telephony system to give workers first call resolution capability.
- Develop more robust Disaster Recovery Operations/ Procedures.
- Continue the Payment Card Industry Data Security Standard (PCI DSS) compliance activity.
- Review ICT asset management practice in-line with changing work dynamics.
- Review ICT service delivery model to improve service quality.
- Develop tailored learning content to address cyber security awareness gaps within the workforce.

# People, Culture and Safety

This team is responsible for all human resources activities including recruitment, performance management, training, workplace culture, payroll, employee relations and safety management.

### Significant activities:

- Conducted the Staff Culture Survey in November 2021. Responses showed that staff find their work interesting, engaging and meaningful. Areas for improvement include access to equipment and resources, recruitment and retention of staff, communication, and fair pay. Post survey, several consultative groups were established to identify solutions that will be presented in the new financial year.
- Introduced new Employee Code of Conduct, effective from 1 April 2022. This code provides a comprehensive response to the Local Government Regulations Amendment (Employee Code of Conduct) Regulations 2021 and replaces the former Code of Ethics.
- Established the Workforce Diversity and Inclusion Committee. This committee and the six diverse sub-groups form part of the City's response to the Workforce Diversification and Inclusion Strategy for Public Sector Employment 2020-2025 and the City's Workforce Diversity and Inclusion Plan, 2021-23. Strategies and actions align with the City's Innovate Reconciliation Action Plan 2021-2023 and the Access and Inclusion Plan 2020-2024.
- Facilitated corporate training, primarily via eLearning. Frontline staff received training in complaint handling and new employees received an introduction to the new Code of Conduct. Informal training opportunities included the Reconciliation film viewing and yarning session to acknowledge and celebrate national Reconciliation Week in June 2022.
- Managed Health and Wellbeing programs and events including:
  - R U OK Day Bake Sale September 2021
  - Mental Health Week October 2021
  - Civic Centre Roving Massages November 2021
  - Skin Checks Depot and Civic Centre February 2022
  - Flu vaccinations April 2022.

- Implemented new Work Health and Safety systems and practices in response to new legislation. The City demonstrated an overall improvement of 26% in the LGIS 3 yearly Safety Audit, lifting the score from 48% to 74%. Fifteen of 21 required Work Health and Safety Management Practices were implemented. Two new systems - the Donesafe incident/hazard reporting system and the Solv safety/injury management system - were successfully trialed and will be implemented in the 2022/23 Financial Year.

### Statistics

The turnover rate has increased significantly over the last three financial years, with the previous financial year hitting 24.35%, which equates to almost one quarter of staff exiting the business. Industry standards suggest that turnover of 10% or less is good for an organisation, bringing in new talent and enthusiasm. Where turnover is above 10%, this starts to impact on the effectiveness of an organisation and impacts on the culture and morale of employees. Where turnover increases to over 20%, this should be considered significant and immediate action to address the reason for turnover should be undertaken. Given the City's turnover rate of nearly 25%, the City has engaged in a program of reform to address these issues, in particular the outcomes of the recent cultural survey.

### Plans for next year

- Commence enterprise negotiations in January 2023, encompassing some outputs of the post Culture Survey staff consultative processes.
- Present the new Workforce Plan for approval, outlining a strategy to meet the City's future workforce needs.
- Increase compliance with new Work Health and Safety legislative requirements.
- Implement approved recommendations from the Cultural Survey.



Implemented new Work Health and Safety systems and practices in response to new legislation.

What we delivered for you

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# Works and Infrastructure

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Building Works completed Stage 2 of the Morley Sport and Recreation Centre roof renewal.

## Building Works

This team develops, maintains and renews City-owned and community-leased buildings and infrastructure in line with the City's Asset Management Plan and specific lease agreements.

### Services

- Auditing and inspecting City buildings.
- Providing cost estimates for works to City buildings.
- Completing building-related Capital Works and economic stimulus projects.
- Cleaning the City's public facilities.
- Overseeing the maintenance of City buildings and infrastructure, including:
  - Fire safety and emergency systems
  - Air-conditioning systems
  - Passenger lifts and auto doors/gates
  - Tool tagging
  - Roof safety systems
  - Barbeques
  - Security alarms
  - Sewer pump stations
  - Termite control
  - Gutters
  - Exeloo public facilities
  - Christmas decorations
  - Sanitary and hygiene provisions.

### Significant activities

- Completed Stage 2 of the Morley Sport and Recreation Centre roof renewal.
- Upgraded bathrooms at Riverside Gardens, Morley Community Centre, and Maylands Yacht Club.
- Upgraded kitchens at Bedford Bowling Club, Moojebing Reserve Clubrooms, Morley Community Centre, and Maylands Yacht Club.
- Replaced air-conditioning systems at the Civic Centre, The RISE, and Morley Sport and Recreation Centre.
- Upgraded security systems at various facilities.

### Statistics

Repairs conducted by City staff and contractors:

	2020/21	2021/22
Building	601	508
Electrical	366	401
Plumbing	491	476
<b>Total</b>	<b>1,458</b>	<b>1,385</b>

### This year compared to last year

Due to the building and construction boom, the City experienced shortages of materials and labour, which has caused some delays and cost overruns. This was a sector-wide issue being experienced by most local governments, state government and the private sector.

### Plans for next year

- Replace additional air-conditioning systems at the Civic Centre, The RISE, Hampton Infant Health Clinic, and Maylands Hall.
- Repair or replace roofs at Maylands Hall, Maylands Yacht Club, Les Hansman Centre, Pat O'Hara Rugby Club, Carramar Community Centre, and Bedford Bowling Club.
- Upgrade the Bayswater Bowling Club kitchen.
- Improve fencing and access at Bayswater Family Centre.
- Expand workspace at Bayswater Men's Shed.
- Paint and install new wall and doorway at Hillcrest Pre-school.
- Replace floor and glass door at Wotton Reserve Clubrooms.

## **Engineering and Spatial Services**

This team designs, constructs and maintains the City's transport and pedestrian infrastructure. It is also responsible for fleet management, and spatial and asset mapping services. It oversees engineering projects, traffic and transport planning, along with the rehabilitation and maintenance of roads and drainage. It ensures the City's plant and equipment are safe to operate and are performing optimally.

### **Significant activities**

- As part of the Blackspot program:
  - Upgraded the Coode Street and Catherine Street intersection.
  - Upgraded the Benara Road and Camboon Road roundabout intersection.
  - Constructed a median island and upgraded pedestrian ramps at the intersection of Crimea Street and Westlake Road.
- Relocated the school warden crossing at John Forrest Secondary College from 145 to 154 Russell Street.
- Completed drainage improvement works.
- Liaised with Main Roads WA and the community to complete the designs for Phase 1 of the Low-Cost Urban Road Safety Program (LCURS) for Bayswater and Embleton precincts.
- Consulted the Maylands Primary school community as part of the Safe Routes to School initiative, identifying action items and future projects.
- Resurfaced Widgee Road from Camboon Road to Alexander Drive, along with a number of other roads that were due for resurfacing.
- Completed the new Riverside Gardens carpark with a rain garden - a Water Sensitive Urban Design (WSUD) initiative.
- Upgraded the Noranda Sporting Complex carpark.
- Upgraded Noranda Primary School footpath and ramps for pedestrian connectivity.
- Upgraded the entire Morley town centre to LED low carbon lighting.
- Continued to collect asset data for City buildings and infrastructure.
- Where possible, converted the City's vehicle fleet from petrol to hybrid or electric power to reduce the City's carbon footprint.

### **Plans for next year**

- Investigate sites for Blackspot assessment in preparation for the 2024/25 program.
- Complete the construction of traffic treatments for Phase 1 of the LCURS program for the Bayswater and Embleton precincts.
- Complete Phase 2 of the LCURS program for Weld Square, Shearn Park and Maylands Strip precincts.
- Consult two additional schools communities as part of the Safe Routes to School Initiative.
- Work with Western Power to plan and implement underground power within the City.
- Review the City's Local Bike Plan.





## Parks and Gardens

This team provides specialised maintenance of the City's green assets and associated infrastructure. This includes turf management, protection and increase of the City's tree canopy, parks maintenance, capital works programs, maintenance of irrigation infrastructure, and management of groundwater resources.

### Significant activities

- Planted 1,292 semi-mature trees throughout the City, as part of the annual tree planting program.
- Conducted maintenance and auditing work of over 345 green spaces and 40 hectares of arterial road verges and medians.
- Delivered upgrades to Mahogany Reserve, Bert Wright Park, and Wattle Park, as part of the Park Redevelopment Program.
- Completed the following works as part of the Critical Asset Renewal Program:
  - Replaced 14 entry gates
  - Renewed 39 bench seats
  - Provided Purple Benches to raise awareness of domestic violence
  - Installed 33 concrete pads for bench seats
  - Installed 4 concrete crossovers
  - Installed 1,800m of fencing
  - Renewed pine bollards to limestone bollards at various locations.
- Replaced 28 bore pumps, as part of the Bore Pump Renewal Program.
- Improved the Depot by providing:
  - A modern chemical mixing area with automatic chemical dispensing.
  - New office space for Engineering and Fleet teams.
  - New servers for the entire Depot.

### Statistics

- Planted 30,000 plants, shrubs and groundcovers, double the amount than last year, due to an increased focus on creating garden areas within the City's parks.
- Applied 2,700m<sup>3</sup> of mulch to various areas across the City.

### Plans for next year

- Plant 3,000 new trees as part of the Tree Planting Program.
- Improve Gibbney Reserve, Birkett Street Reserve, and Feredy Reserve as part of the Park Redevelopment Program.
- Conduct park mini makeovers on Armada Reserve, Kanimbla Reserve, and Trewin Park.
- Continue the Bore and Pump Maintenance Program.



Planted 30,000 plants, shrubs and groundcovers.

## Sustainability, Environment and Waste

This team manages the City's natural areas, water catchments, energy and water initiatives, and water sensitive urban design projects. The team is also responsible for developing and implementing the City's Environment and Liveability Framework, riverbank restoration, and supporting local environmental community groups.

It focuses on education and sustainability programs, climate change mitigation, urban forest and urban heat island strategies. It also manages waste collection, disposal and recovery for the City's residents.

### Significant activities

- Completed the development of the Environment and Liveability Framework, which guides the City towards a sustainable future. The framework sets the strategic direction for the natural and built environment until 2050 and embeds the principles of sustainability into all City activities.
- Completed the Emission Reduction and Renewable Energy Plan, with three targets:
  1. 2025: 100% renewable electricity for the City's operations
  2. 2030: 100% renewables and/or carbon offsets for all City energy use
  3. 2040: Net zero greenhouse gases for the City's energy-related and value chain emissions.
- Entered a contract with WALGA and Synergy to supply the City with renewable energy for contestable sites. This new contract resulted in a saving of \$106,000 in the first seven months (1 December 2021 – 30 June 2022).
- Completed a partial dredging of Lake Brearley, as well as installation of solar powered ultra-sonic devices, and installed mechanical mixers in both Lake Brearley and Lake Bungana.
- Undertook extensive rehabilitation and planting in natural areas.
- Gained recognition as a 'Waterwise Gold Council'.
- Won the 2022 Stormwater WA Awards for Excellence (Excellence in Strategic Master Planning) for the City's Waterwise strategy.

- The City built on the 'Our Park, Our Place' project; focusing on Arbor Park. The team completed Stages 2 and 3 of the refurbishment; converting poor condition grass into natural area plantings, and installing dog agility equipment, nature play areas and limestone connecting pathways.
- Completed a waterwise living stream makeover of the Feredy Street compensating basin.
- Undertook detailed modelling to determine the number of new trees required to achieve the City's urban canopy target of 20%. Council approved the Green Dreams planting concept, which identifies and prioritises future tree planting locations.

### Statistics

- Installed solar photovoltaic systems at three community buildings, totalling 186kW (50% more than last year and three times more than the previous year).
- Expanded the Waterwise Verge Program, providing homeowners with a rebate (up to \$250 for verges smaller than 80m<sup>2</sup> and up to \$500 for verges larger than 80m<sup>2</sup>) to transform their verge into a native waterwise verge. Twenty residents applied.
- Worked with Environment House to expand the Native Plants to Residents program to 10,000 plants; giving 1,000 households access to native plants at a highly subsidised price.
- Planted approximately 100,000 plants in natural areas throughout the City.
- Collected over 11,000 tonnes of FOGO, diverting it from landfill.
- Held 17 community planting day events.
- Collected 38 tonnes of e-waste for recycling.



**Sustainability, Environment and Waste installed solar photovoltaic systems at three community buildings.**

### Plans for next year

- Continue implementation of the Emission Reduction and Renewable Energy Plan.
- Progress the design for the makeover of Bowden Street compensating basin.
- Install more solar PV and start planning for the first large (100+ kW) installation.
- Progress the five-year implementation plan for the Environmental Liveability Framework.
- Progress the implementation of the 10-year River Restoration Plan.
- Replace all lights with LED at Lightning Park Recreation Centre, the Civic Centre and The RISE.
- Investigate changing two of the Ranger and Security team patrol cars to electric vehicles.

“**Installed solar photovoltaic systems at three community buildings, totalling 186kW (50% more than last year and three times more than the previous year).**”

# Major Projects and Commercial Activities



Project Services began transforming Maylands Waterland into a vibrant and free public open space for the community.

## Major Projects

This team leads and coordinates the City's interactions with major state projects. It advocates for the community, ensuring these projects are delivered in a timely and integrated way.

### Bayswater Train Station Redevelopment

- The \$253 million Bayswater Train Station Redevelopment is under construction. The station is an important METRONET precinct, connecting the Midland Line, Forrestfield-Airport Link and Morley-Ellenbrook Line. This will give people the option to travel to the airport, Swan Valley tourist region, the CBD and beyond, right through the heart of Bayswater.
- The new station will improve connections across the metropolitan rail network, allowing increased bus services to the station, improving cycling and pedestrian movements, and creating a rail bridge and station that fits within and complements the town centre.

#### Significant activities

- Completed the Hamilton Street carpark to service businesses in the Bayswater town centre.
- Constructed additional parking at the Meltham Train Station and installed two new bridges.
- Developed the station's Public Art Strategy.
- Commenced building the Leake Street underpass.
- Relocated underground services.
- Commenced piling works and retaining walls.

### Tonkin Gap Project

The \$290 million State and Federal Government-funded Tonkin Gap Project started in 2020 and is expected to be completed in late 2023. This project is one of many improvements to transform Tonkin Highway by providing a north-south transport link from Muchea to Mundijong. This will eliminate the bottleneck, improve traffic flow and efficiency, and improve the cycling and pedestrian experience. Rail-enabling works for the METRONET Morley-Ellenbrook Line will also be completed, including underpasses, bridges and dive structures.

The works include:

- Widening Tonkin Highway to provide new lanes in each direction from Dunreath Drive to Collier Road, as well as new roads linking Guildford Road and Great Eastern Highway.
- New bridges over the Swan River, Dunstone Road, Guildford Road and Railway Parade.
- New Broun Avenue and bus interchange bridge.
- New fully grade-separated Principal Shared Path (PSP) on the western side of Tonkin Highway.
- Noise walls.
- Upgraded lighting and intelligent transport systems infrastructure.

#### Significant activities

- The Broun Avenue bridge is being rebuilt to incorporate a new integrated bus interchange and improve height clearances for the rail infrastructure underneath.
- The Southern Dive Structure (that will service the Morley-Ellenbrook Line) has been completed.

### Morley-Ellenbrook Line

- Work has started on the \$233 million rail link to connect Ellenbrook to Bayswater Train Station. The new 21-kilometre rail line will include five new stations. This project will help decrease vehicle use by providing a seamless journey to the CBD, and opportunities for local businesses to grow.
- The Morley-Ellenbrook Line will connect to the rail network at Bayswater Station. Trains to Ellenbrook will head north-east from Bayswater Station, rising to cross over the existing Midland line tracks and then cross over Railway Parade and Clavering Road on a viaduct, before entering the Tonkin Highway tunnel dive structure to continue north to Ellenbrook.



**Caledonian Avenue level crossing closure, Bayswater.**

### Significant activities

The contract for the construction of this line has been awarded, which includes the construction of Morley and Noranda Stations.

- Completed the detailed design of the viaduct.
- Commenced the site facility set up on Railway Parade.

### Morley Train Station

Morley Station is located within the Tonkin Highway median under the new Broun Avenue bridge, and will connect passengers to surrounding businesses and the local community through bus services. The platform will be located underneath the bridge, with station entrances from both the north and south sides of the bridge. There will be a multi-storey car park located at Wotton Reserve with a new access road off Wotton Street.

### Significant activities

- The station's Development Application has been considered by Council and is currently being assessed by Western Australia Planning Commission (WAPC).

### Noranda Train Station

Noranda Station will be built in the median of Tonkin Highway, immediately north of Benara Road, and will deliver an efficient transport service for local and surrounding communities. Passengers will be able to travel from this station to the Perth CBD in 18 minutes. They can access the platform using a walkway from the Benara Road bridge or a pedestrian bridge over Tonkin Highway, with lifts and stairs, from the car park. A new pedestrian underpass at the eastern end of the Benara Road bridge will be built to enable people living south of Benara Road to walk to the station.

### Significant activities

The WAPC has approved the station's Development Application and preliminary works have started.

### Caledonian Avenue level crossing closure project

As part of the closure to facilitate the additional rail lines, including the Forrestfield-Airport Link and the Morley- Ellenbrook Line, as well as servicing the existing Midland Line, the State Government has allocated \$15 million to upgrade local roads and improve safety and traffic flow around the area of Maylands.

These works include:

- Removal of the level crossing and traffic lights at Caledonian Avenue.
- Upgrade of the intersection and installation of traffic signals at Guildford Road and Seventh Avenue.
- Upgrade of the intersection and pedestrian access at Guildford Road and Eighth Avenue.
- Upgrade and signalisation of the intersection at Whatley Crescent and Railway Parade (Hotham Bridge).
- The formalisation of two lanes of traffic in each direction on Whatley Crescent between Railway Parade and Garratt Road.
- The lowering of speed limits along various roads around the Maylands town centre.



## Project Services

This team manages infrastructure and assets within the City's public spaces. This includes designing, procuring and delivering new and replacement assets in line with strategic direction, industry trends and community expectations.

The team manages City golf courses, develops strategic leisure and recreation plans, liaises with sporting clubs and engages the community in corporate projects.

### Significant activities

- Commenced development of the City's first Community Recreation Plan. This is a 10-year strategy to create a variety of recreation opportunities for as many people as possible. The plan lays out short, medium and long-term actions for facilities, infrastructure, parks and reserves, services and programs. Work has already started on short-term goals, including the rebranding of the Club Development Officer role to allow better communication with clubs and groups.
- Completed the Morley Sport and Recreation Centre Redevelopment; providing two additional National Basketball League standard courts and additional storage and change rooms.
- Upgraded sports lighting on Pat O'Hara Reserve to 200 Lux, to accommodate state level competition.
- Began developing the City's skate and BMX facilities within Wotton Reserve, making way for parking for the future Morley Train Station.
- Redeveloped play spaces within Wattle, Mahogany, and Gibbney Reserves.
- Installed outdoor exercise equipment at Robert Thompson and Claughton Reserves.
- Resurfaced ball courts at Houghton Park and Grand Promenade Reserve.
- Began transforming Maylands Waterland into a vibrant and free public open space for the community, featuring water and nature play, picnic and BBQ areas, bathrooms and change rooms.
- Transferred the management of Embleton and Maylands Golf Courses to TenGolf Maylands. This company will invest \$4 million into redeveloping the Maylands Golf Course club room.

- Worked with local clubs to improve facilities.
- Partnered with clubs and the State Government KidSport scheme to provide sporting opportunities to eligible families.

### Statistics

#### Whole-of-park redevelopments

Gibbney Reserve – Engagement resulted in 130 responses to the draft concept plan, and 15 residents attended the park drop-in session.

Mahogany Reserve – Engagement resulted in 31 responses to the draft concept plan. Meetings about specific elements were conducted with residents.

Wattle Reserve – Engagement resulted in 27 responses to the draft concept plan, and 24 residents attended the park drop-in session.

#### Wotton Skate Park relocation

A draft concept design was presented to the community and 70 responses were received to inform the final design. A feasibility study of the new skate park location was conducted, gaining 249 responses. The City worked closely with the Skate and Bike Development Advisory Committee (SABDAC) and other stakeholders.

#### Skate events

The City contracts Freestyle Now to deliver skate, BMX and scooter events and coaching for young people at the City's skate parks from November to February. In 2021/22, 146 participants attended across five sessions.

#### Upskiller workshop attendance

The City provided 13 workshops as part of the Community Upskiller program, attracting a total of 151 attendees. Due to COVID-19, the entire program shifted online. Workshop topics focused on helping clubs with their administration, fundraising and grant applications.



Redeveloped play spaces within Wattle, Mahogany, and Gibbney Reserves.

### This year compared to previous years

The Queensland floods, the wet winter season in WA, and material shortages due to the pandemic all contributed to delays. However, the Project Services team delivered more major projects than usual, as a result of the State and Federal Government COVID-19 stimulus package.

### Plans for next year

- Install additional change rooms and a spectator shelter at Noranda Sporting Complex, in conjunction with Noranda Sports Association, through federal grant funding.
- Work with FIFA to secure a team training venue at Frank Drago Reserve for the 2023 Women's World Cup.
- Upgrade the sports lighting at RA Cook Reserve and Upper Hillcrest Reserve to increase female participation in Australian Rules Football.
- Redevelop play spaces within Birkett, Feredy, Lower Hillcrest, and Kelvin Street Reserves.

“Completed the Morley Sport and Recreation Centre Redevelopment, providing two additional National Basketball League standard courts and additional storage and change rooms.”



**Bayswater Waves outdoor pool Embleton.**

## Recreation and Commercial Activities

This team manages the City's recreation facilities, coordinates the acquisition and disposal of City land and commercial leases, and facilitates the hiring of City halls and reserves.

### Significant activities

- Refurbished the 25m pool at Bayswater Waves. This included installing a 'Learn to Swim' platform for the growing Swim School, and fixing structural issues in the pool shell and circulation system, and concourse surface. Due to several water saving initiatives, the Water Corporation recognised Bayswater Waves as the inaugural 'Platinum Waterwise Facility'. This reflects the City's proactive focus on environmental sustainability and efficiency.
- Maintained recreation services during COVID-19 recovery; adapting quickly to changing rules and restrictions and keeping patrons informed.
- Advanced the City's Land Acquisition and Disposal Strategy to ensure the City can capitalise on future revenue driving opportunities.

### Statistics

Due to the City's proactive management of changing conditions throughout the pandemic, use of recreation facilities remained similar or better than previous years.

- 729,234 admissions (up 70,000) at Bayswater Waves and approximately 250,000 at The RISE (similar to last year).

- Peak 'Learn to Swim' enrolments were 2,513 (an increase from last year, despite the pool refurbishment). Demand for this program continues to increase.
- Peak memberships were 3,212 at Bayswater Waves and 697 at The RISE, similar to previous years (3,278 and 708, respectively).

### Plans for next year

- Complete the final stage of the Bayswater Waves refurbishment, by revitalising the wave pool, group fitness room and front reception areas.
- Continue to increase community participation in recreational activities.

# Planning and Reporting

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NAIDOC Week event - Rewilding the Derbarl Yerrigan - part of the Reconciliation Action Plan Maylands Foreshore.

# Integrated Planning and Reporting

Integrated planning and reporting provides a framework for local governments to establish future priorities and ensure objectives are delivered.

The City's integrated planning and reporting process includes:

- A Strategic Community Plan - linking the community's aspirations and vision with Council strategies.
- A Corporate Business Plan – activating the Strategic Community Plan by prioritising, resourcing and implementing the community's short, medium and long-term goals.

The City also has a number of supporting strategies and plans.

## Strategic Community Plan 2021-2031

Our Strategic Community Plan (SCP) outlines the 10-year shared vision for the City. The plan is created with input from the community and feedback from Council, and defines priorities that guide business planning and activities.

Every four years we complete a major review of the Strategic Community Plan to ensure it remains relevant to the community. A major review was undertaken during 2020/21 and Council adopted the new Strategic Community Plan 2021-2031 in May 2021. There have been no major changes to the plan since this date.

The full Strategic Community Plan 2021-2031 is available at [bayswater.wa.gov.au](https://bayswater.wa.gov.au).

## Corporate Business Plan 2019-2023

Our Corporate Business Plan (CBP) sets out actions for the next four years to ensure we meet the intention of the SCP. It integrates other informing strategies and operational needs with the SCP and provides a clear plan to meet community needs. The CBP informs annual planning and the annual budget.

The most recent Corporate Business Plan 2019-2023 was approved by Council in June 2019. There have been no changes since this was adopted.

Most of the objectives of the CBP are complete or on-track.

The City will be undertaking a review of the CBP shortly, with a new CBP ready for 2023/24-2027/28.

## Disability Access and Inclusion Plan 2020-24

The *Disability Services Act 1993* requires local governments to develop an Access and Inclusion Plan. This helps the City to improve access and inclusion across seven areas - services and events, buildings and facilities, information, quality of service, complaints, consultation processes, and employment. The plan benefits people with disability, the elderly, young parents, and people from culturally and linguistically diverse backgrounds.

Achievements:

- Designed and delivered the People Friendly Streets Project. This project brought together local disability service providers and people with disability to participate in an experiential tour and streetscape appraisal of the City's RAC Reconnect initiative. The purpose was to inform public space improvements in the Morley activity centre. Findings from the project were presented at a Community Upskiller workshop on International Day of People with Disability (3 December 2021).
- Established the Inclusion and Diversity Advisory Committee (IADAC). Six community members from diverse backgrounds were appointed to advise Council and promote equality.
- Prepared Host Reports for Morley and Bayswater Community Centres, recommending improvements to access and safety.
- Hosted a co-design workshop with contributions from participants with disabilities. The aim was to make shopping centres in Bedford more accessible and the feedback provided will inform future planning.

## What we delivered for you

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- Installed counter hearing loops at service counters of the Morley, Bayswater and Maylands Libraries to improve the customer experience for people with a hearing impairment.
- Provided disability awareness and mental health training for staff, using specialist providers and people with lived experience.

### Reconciliation Action Plan

The City's 'Innovate' Reconciliation Action Plan (RAP) 2021-2023 outlines strategies for the City to achieve a more inclusive and respectful environment, in which the cultures of our First Peoples are shared and celebrated.

Achievements:

- Continued free Noongar language and cultural sessions at Maylands Library.
- Celebrated NAIDOC Week with a series of events including:
  - *Rewilding the Derbarl Yerrigan*, with Dr. Noel Nannup, a dance performance by Ngalak Nidja at Bardon Park.
  - Free school holiday arts and crafts activities with Kangeang/Bibblemun woman Belinda Cox at Maylands Library.
  - Two Aboriginal Cultural Awareness training sessions for staff.
  - A Cultural Competence workshop for community group representatives and local residents.
- Established a Reconciliation Advisory Committee (RAC) to govern the 'Innovate' RAP – comprising seven community members of Aboriginal or Torres Strait Islander descent.
- Held a staff information session (14 February 2021) to build awareness of the four pillars of reconciliation and deliverables of the City's RAP. The session recognised the anniversary of the National Apology to the Stolen Generations.
- Completed the National Reconciliation Week Street Banner Project with artwork entitled *Karlamilyi – My Mother's Country*, by Narlene Waddaman (sponsored by Department of Local Government, Sport and Cultural Industries).

### Other Strategies

#### Local Homelessness Strategy 2021-2025

The City's inaugural Local Homelessness Strategy 2021-2025 was adopted by Council in June 2021. The Strategy sets out four priorities:

1. Preventing Homelessness
2. Safety for People Experiencing Homelessness
3. Exiting Homelessness
4. Service Coordination and Advocacy

Achievements:

- Created the Local Homelessness Advisory Committee with stakeholders, homelessness service providers and subject matter experts.
- Launched Hub Connections on 5 May 2022 at Morley Library. Hub Connector volunteers were trained to engage with people experiencing hardship or homelessness and connect them with health, legal and social support services.
- Coordinated the quarterly meeting of the Vulnerable Persons Interagency Network (including a group of local service providers) to monitor and respond to homelessness within the City.
- Held an annual food appeal at the City's outstations and Civic Centre, in collaboration with the Love and Care wing of the Maylands Fo Guang Shan Buddhist Temple.
- Raised awareness of Homelessness Week on 1-7 August 2021, run by Shelter WA, with the theme 'Everybody needs a home'.
- Raised awareness of Anti-Poverty Week on 16-22 October 2021.

A list of resources including free apps, podcasts and helplines are available on the City's website.

### Age Friendly Strategy

The City of Bayswater's Age Friendly Strategy 2021-2025 was developed in consultation with the community. The four-year plan identifies future priorities, services and initiatives that will support and enhance the health and wellbeing of older people living, working and visiting the City.

This year, the City provided a dedicated Program for Older Adults at Bayswater and Morley Community Centres for more than 650 members. Members had access to an array of activities and services including bingo, crafts, friendship groups, line dancing, computer classes, hairdressing, podiatry, and educational sessions.

### Cultural Plan

The Cultural Plan guides the City's provision of arts and culture projects, programs, services and facilities. This plan highlights priorities for grant funding, partnerships and investment in cultural development.

Achievements:

- The 2021 Art Awards - 218 successful entries were exhibited and winners were announced at the awards night on 6 November 2021.
- Showcase in Pixels 2021 - an annual exhibition of artwork from local governments displayed at Yagan Square. The City invited students from Hampton Senior High

School to create a digital artwork. The school selected 'Kookaburra Spirit' by Tunyaluk Yangyuen.

- Music in the Park - held on 19 February 2022, with an array of food vendors and musicians performing under the stars.
- A Movie in the Park – *Space Jam – A New Legacy*, held on 5 March 2022, and attracting 300 attendees.
- Evening in the Park - a multicultural community concert featuring live acts from different parts of the world. Food vendors, children's entertainment and free activities were available on 19 March 2022.

### Youth Action Plan

The City's Youth Action Plan 2019-2021 'The Platform' set out themes, opportunities and priority areas to engage and support local young people.

Achievements:

- Held Rooftop Football at The Galleria; in partnership with Football West and Morley Galleria.
- Partnered with John Forrest Secondary College to create the Harmony Week 2022 e-cookbook. Students from a range of backgrounds shared their favourite recipes. This was promoted online during Harmony Week on 21-27 March 2022.
- Held Spill the Beans workshops where young people learnt to make coffee from professional baristas at Steam Haus Cafe to help improve their employability.
- Raised awareness of Mental Health Week from 9-16 October 2021.

### Community Recreation Plan

The City's Community Recreation Plan guides the future of sport and recreation facilities across the City. This year, the first plan was finalised. (*Final approval was delayed due to COVID-19 and occurred at the Ordinary Council Meeting on 26 July 2022.*)

The plan is a 10-year strategy to create a variety of recreation opportunities for as many people as possible. Work has already started on short-term goals, including the rebranding of the Club Development Officer role to allow better communication with clubs and groups.

### Environmental and Liveability Framework

The Environment and Liveability Framework guides the City's actions in the areas of the natural environment and built form over the next 25 years. Through this framework, the City makes a commitment to deliver quality green spaces, support sustainable lifestyles and create more desirable streetscapes and buildings.

Achievements:

- Completed the City's Emission Reduction and Renewable Energy Plan.
- Entered a contract with WALGA and Synergy to supply the City with renewable energy.
- Gained recognition as a Waterwise Gold Council.
- Won the 2022 Stormwater WA Awards for Excellence (Excellence in Strategic Master Planning) for the City's waterwise strategy.
- Built on the Our Park, Our Place project.
- Installed solar photovoltaic systems at three community buildings.
- Expanded the Waterwise Verge Program.
- Worked with Environment House to expand the Native Plants to Residents program.
- Planted approximately 100,000 plants in natural areas.
- Collected over 11,000 tonnes of FOGO.
- Held 17 community planting day events.
- Collected 38 tonnes of e-waste for recycling.
- Converted all lighting to LED lighting in four City buildings – Roxy Lane Theatre, Maylands Hall, Maylands Yacht Club, and Morley Sport and Recreation Centre.

### Public Health and Wellbeing Plan

The purpose of the Public Health and Wellbeing Plan is to promote and protect public health within the City of Bayswater.

Initiatives delivered this year:

- Parents and Bubs program, including educational workshops and a free fitness program.
- Wellness Wednesdays at Environment House.
- Gym Skills for Older Adults – a four-week program for older adults to learn how to use the gym equipment safely and effectively.
- Baysie Bootcamp – a free six-week outdoor bootcamp for residents.
- Yoga Outdoors.
- Adults Nutrition and Health Workshop.
- Teen Fit Bootcamp – a free five-week outdoor bootcamp for young residents.
- Aqua Skills 55+ program with Royal Life Saving WA.
- Tai Chi and Qigong program.

# Disclosures

## Disclosure of Annual Remuneration

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

Remuneration package (\$)	Number of employees
130,000 - 140,000	4
140,000 - 150,000	5
150,000 - 160,000	8
200,000 - 210,000	1
210,000 - 220,000	3
290,000 - 300,000	1

The total remuneration provided to the CEO (and interim CEO) was \$319,676.

\* Remuneration includes vehicle and other allowances.

## Register of Complaints and Minor Breaches

In accordance with Section 5.121 of the *Local Government Act 1995* and Section 5.53(2), the Annual Report should disclose the number of complaints received each year.

There were no complaints or minor breaches determined this financial year.

## General Information

### Freedom of Information

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

During 2021/22, the City received 19 access applications, an increase of four from the previous year. One external review and two internal reviews were conducted.

A total of \$570 was levied for processing applications. The Act requires all applications be responded to within 45 calendar days. The City's average processing time for 2021/22 was 19 days.

## Recordkeeping

The City's Information Management team manages the records of the City in accordance with the legal requirements of the *State Records Act 2000* and the City's Recordkeeping Plan. Staff learn how to use the City's document management system as part of their induction. They are also informed of the legal responsibilities of all staff to achieve compliance. The team provides ongoing assistance and refresher training. During this financial year, 107,816 documents were registered in the City's document management system, ECM.

## Local Law Reviews

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

The City completed a review of the Standing Orders Local Law. The new *Standing Orders Local Law 2021* was adopted by Council in August 2021 and gazetted in September 2021. The City also amended the *Waste Amendment Local Law 2022*, which was adopted by Council in March 2022 and gazetted in May 2022.

The City is currently reviewing the *Keeping and Control of Cats Local Law 2016* and the *Health Local Laws 2001*, which was previously delayed due to the adoption of the new *Public Health Act 2016*.

A review of the City's *Local Government Property Local Law 2016* is expected to commence later this year (2022).

Visit [bayswater.wa.gov.au/city-and-council/management-and-governance/legislation-local-laws-and-policies](https://bayswater.wa.gov.au/city-and-council/management-and-governance/legislation-local-laws-and-policies).

## Statutory Registers

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

## National Competition Policy

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





**Management of the Morley Sport and Recreation Centre has been contracted to BlueFit since 1 December 2021.**

### **Competitive Neutrality under the CPA**

Competitive neutrality addresses potential advantages or disadvantages that public enterprises may have compared with businesses operating in the private sector.

The following services are provided by the City of Bayswater through the open tendering process, which fall within the definition of the CPA:

- Domestic waste collection including recycling, green waste and park litter bins has been contracted to Cleanaway.
- Management of the Morley Sport and Recreation Centre has been contracted to BlueFit since 1 December 2021.
- Management of the Embleton Public Golf Course and the Maylands Peninsula Public Golf Course has been contracted to Golf Oracle since 2016.
- The operational management of the residential aged care facilities including the City of Bayswater Hostel, Carramar Hostel, and the independent living units at Salisbury Retreat and Noranda Retreat facilities has been contracted to Juniper Aged Care.

# General Purpose Financial Statements

for the year ended 30 June 2022

# City of Bayswater Financial Report for the Year Ended 30 June 2022

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

## Statement by Chief Executive Officer

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

Signed on the 5<sup>th</sup> day of April 2023



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**JEREMY EDWARDS  
CHIEF EXECUTIVE OFFICER**

**City of Bayswater**  
**Statement of Comprehensive Income**  
*by Nature or Type*  
**for the year ended 30 June 2022**

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>Revenue</b>				
Rates	32(a),2(a)	51,322,916	51,567,976	49,706,869
Operating grants, subsidies and contributions	2(a)	4,136,311	3,382,996	2,998,290
Fees and charges	30(c),2(a)	22,945,045	21,542,335	22,201,768
Interest earnings	2(a)	693,536	629,914	890,724
Other revenue	2(a)	2,819,737	457,164	1,136,807
		<u>81,917,545</u>	<u>77,580,385</u>	<u>76,934,458</u>
<b>Expenses</b>				
Employee costs		(35,134,249)	(36,150,555)	(34,063,045)
Materials and contracts		(28,730,716)	(32,944,384)	(29,242,119)
Utility charges		(3,618,219)	(3,371,125)	(3,509,739)
Depreciation on non-current assets	10(a)	(12,051,887)	(11,986,593)	(11,495,001)
Interest expenses	2(b)	(4,357)	(7,417)	(2,906)
Insurance expenses		(976,885)	(967,635)	(892,892)
Other expenditure	2(b)	(628,704)	(789,119)	(674,091)
		<u>(81,145,017)</u>	<u>(86,216,828)</u>	<u>(79,879,793)</u>
		772,528	(8,636,443)	(2,945,335)
Discontinued operations	31	(8,434,169)	952,160	853,443
Non-operating grants, subsidies and contributions	2(a)	6,971,886	9,268,848	5,147,025
Profit on asset disposals	10(c)	54,019	28,781	88,826
(Loss) on asset disposals	10(c)	(692,052)	(618,978)	(551,353)
Fair value adjustments to financial assets at fair value through profit or loss		9,992	0	6,464
Fair value adjustments to investment property	13	890,890	0	0
Share of net profit/(loss) of associates accounted for using the equity method	26	1,217,740	0	1,642,591
		<u>18,306</u>	<u>9,630,811</u>	<u>7,186,996</u>
<b>Net result for the period</b>	30(b)	<b>790,834</b>	<b>994,368</b>	<b>4,241,661</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	8,744,537	0	8,627,368
<b>Total other comprehensive income for the period</b>	20	<b>8,744,537</b>	<b>0</b>	<b>8,627,368</b>
<b>Total comprehensive income for the period</b>		<b>9,535,371</b>	<b>994,368</b>	<b>12,869,029</b>

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

**City of Bayswater**  
**Statement of Financial Position**  
**for the year ended 30 June 2022**

	Note	2022	2021
		\$	\$
<b>Current Assets</b>			
Cash and cash equivalents	3	16,550,948	9,655,305
Trade and other receivables	5	4,258,157	4,481,026
Other financial assets	4(a)	62,428,537	75,548,702
Inventories	6	192,963	149,661
Other assets	7	29,901,494	3,211,289
<b>Total Current Assets</b>		<b>113,332,099</b>	<b>93,045,983</b>
<b>Non-Current Assets</b>			
Trade and other receivables	5	2,868,673	2,552,591
Other financial assets	4(b)	194,509	185,847
Other assets	7	346,500	35,932,067
Investment in associate	26	34,616,969	33,869,872
Property, plant and equipment	8(a)	460,097,006	454,928,519
Infrastructure	9(a)	229,060,693	212,977,261
Right-of-use assets	11(a)	230,947	95,139
Investment property	13	8,989,890	8,099,000
Intangible assets	12	404,324	667,406
<b>Total Non-Current Assets</b>		<b>736,809,511</b>	<b>749,307,702</b>
<b>Total Assets</b>		<b>850,141,610</b>	<b>842,353,685</b>
<b>Current Liabilities</b>			
Trade and other payables	14	10,697,576	12,715,921
Aged Persons Homes liabilities	15	19,732,197	20,923,512
Contract and grant liabilities	16	2,810,626	4,449,864
Deferred lease liability	17	32,969	32,969
Lease liabilities	11(b)	103,181	35,037
Borrowings	18	288,924	5,106
Employee related provisions	19	6,537,988	6,998,095
<b>Total Current Liabilities</b>		<b>40,203,461</b>	<b>45,160,504</b>
<b>Non-Current Liabilities</b>			
Lease liabilities	11(b)	138,253	61,287
Deferred lease liability	17	3,123,783	3,156,752
Borrowings	18	3,176,384	1,329
Employee related provisions	19	314,209	323,664
<b>Total Non-Current Liabilities</b>		<b>6,752,629</b>	<b>3,543,032</b>
<b>Total Liabilities</b>		<b>46,956,090</b>	<b>48,703,536</b>
<b>Net Assets</b>		<b>803,185,520</b>	<b>793,650,149</b>
<b>Equity</b>			
Retained surplus		247,634,454	251,378,117
Reserve - cash/financial asset backed	35	44,149,826	39,560,227
Revaluation surplus	20	511,401,240	502,711,805
<b>Total Equity</b>		<b>803,185,520</b>	<b>793,650,149</b>

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 2022**

	Note	Retained Surplus \$	Reserves Cash/ Financial Asset Backed \$	Revaluation Surplus \$	Total Equity \$
<b>Balance as at 30 June 2020</b>		<b>239,031,167</b>	<b>46,017,037</b>	<b>495,732,916</b>	<b>780,781,120</b>
Comprehensive income for the period					
Net result for the period		4,241,661	0	0	4,241,661
Other comprehensive income for the period	20	0	0	8,627,368	8,627,368
Total comprehensive income for the period		4,241,661	0	8,627,368	12,869,029
Disposal writeback		1,648,479	0	(1,648,479)	0
Transfers from reserves	35	9,546,365	(9,546,365)	0	0
Transfers to reserves	35	(3,089,555)	3,089,555	0	0
<b>Balance as at 30 June 2021</b>		<b>251,378,117</b>	<b>39,560,227</b>	<b>502,711,805</b>	<b>793,650,149</b>
Comprehensive income for the period					
Net result for the period		790,834	0	0	790,834
Other comprehensive income for the period	20	0	0	8,744,537	8,744,537
Total comprehensive income for the period		790,834	0	8,744,537	9,535,371
Disposal writeback		55,102	0	(55,102)	0
Transfers from reserves	35	6,241,859	(6,241,859)	0	0
Transfers to reserves	35	(10,831,458)	10,831,458	0	0
<b>Balance as at 30 June 2022</b>		<b>247,634,454</b>	<b>44,149,826</b>	<b>511,401,240</b>	<b>803,185,520</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 2022**

	2022	2022	2021
Note	Actual	Budget	Actual
	\$	\$	\$
<b>Cash Flows from Operating Activities</b>			
<b>Receipts</b>			
Rates	51,804,412	52,347,976	49,441,958
Operating grants, subsidies and contributions	4,064,373	3,632,996	3,943,466
Fees and charges	22,564,554	21,542,335	21,821,275
Interest received	693,536	629,914	890,724
Goods and services tax received	4,469,944	4,386,959	3,519,111
Other revenue	2,819,737	457,164	1,711,833
	<u>86,416,556</u>	<u>82,997,344</u>	<u>81,328,367</u>
<b>Payments</b>			
Employee costs	(35,603,811)	(36,490,555)	(33,613,479)
Materials and contracts	(31,240,107)	(33,702,548)	(29,106,338)
Utility charges	(3,618,219)	(3,371,125)	(3,509,739)
Interest expenses	(4,357)	(7,417)	(2,906)
Insurance paid	(976,885)	(967,635)	(892,892)
Goods and services tax paid	(4,628,250)	(4,086,959)	(3,659,299)
Other expenditure	(628,704)	(789,119)	(674,091)
	<u>(76,700,333)</u>	<u>(79,415,358)</u>	<u>(71,458,744)</u>
Discontinued Operations	172,825	952,160	853,443
<b>Net cash provided by (used in) operating activities</b>	21(b) 9,889,048	4,534,146	10,723,066
<b>Cash Flows from Investing Activities</b>			
Payments for financial assets at amortised cost	0	0	(10,433,197)
Payments for assets held for sale	(391,234)	(1,000,000)	(295,755)
Payments for purchase of property, plant & equipment	8(a) (10,554,111)	(13,394,630)	(9,117,138)
Payments for construction of infrastructure	9(a) (12,611,961)	(18,458,990)	(11,164,257)
Payments for intangible assets	12 (72,562)	(932,266)	(195,908)
Non-operating grants, subsidies and contributions	3,736,644	9,268,848	8,550,652
Proceeds from financial assets at amortised cost	13,116,388	0	0
Proceeds from financial assets at amortised cost - self supporting loans	5,106	5,106	4,785
Proceeds from sale of property, plant & equipment	10(c) 414,250	1,331,639	2,157,078
<b>Net cash provided by (used in) investing activities</b>	(6,357,480)	(23,180,293)	(20,493,740)
<b>Cash Flows from Financing Activities</b>			
Repayment of borrowings	34(b) (5,106)	(232,351)	(4,785)
Payments for principal portion of lease liabilities	34(d) (94,798)	(149,408)	(55,571)
Proceeds from new borrowings	34(b) 3,463,979	3,971,802	0
<b>Net cash provided by (used in) financing activities</b>	3,364,075	3,590,043	(60,356)
<b>Net increase (decrease) in cash held</b>	6,895,643	(15,056,104)	(9,831,030)
Cash at beginning of year	9,655,305	77,228,687	19,486,335
<b>Cash and cash equivalents at the end of the year</b>	21(a) <u>16,550,948</u>	<u>62,172,583</u>	<u>9,655,305</u>

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

# City of Bayswater

## Rate Setting Statement for the year ended 30 June 2022

	2022 Actual	2022 Budget	2021 Actual
Note	\$	\$	\$
<b>Net current assets at start of financial year - surplus/(deficit)</b>	33(c) 17,695,587	8,382,712	14,872,705
<b>Operating Activities</b>			
<b>Revenue from operating activities (excluding rates)</b>			
Operating grants, subsidies and contributions	4,136,311	3,382,996	2,998,290
Fees and charges	22,945,045	21,542,335	22,201,768
Interest earnings	693,536	629,914	890,724
Other revenue	2,819,737	457,164	1,136,807
Profit on asset disposals	10(c) 54,019	28,781	88,826
Fair value adjustments to financial assets at fair value through profit or loss	9,992	0	6,464
Fair value adjustments to investment property	890,890	0	0
Share of net profit of associates and joint ventures accounted for using the equity method	1,217,740	0	1,642,591
	<u>32,767,270</u>	<u>26,041,190</u>	<u>28,965,470</u>
<b>Expenditure from operating activities</b>			
Employee costs	(35,134,249)	(36,150,555)	(34,063,045)
Materials and contracts	(28,730,716)	(32,944,384)	(29,242,119)
Utility charges	(3,618,219)	(3,371,125)	(3,509,739)
Depreciation	(12,051,887)	(11,986,593)	(11,495,001)
Interest expenses	(4,357)	(7,417)	(2,906)
Insurance expenses	(976,885)	(967,635)	(892,892)
Other expenditure	(628,704)	(789,119)	(674,091)
Loss on asset disposals	10(c) (692,052)	(618,978)	(551,353)
	<u>(81,837,069)</u>	<u>(86,835,806)</u>	<u>(80,431,146)</u>
Discontinued Operations	31 (8,434,169)	952,160	853,443
Non-cash amounts excluded from operating activities	33(a) 20,097,462	12,533,025	10,795,962
<b>Amount attributable to operating activities</b>	<u>(19,710,919)</u>	<u>(38,926,719)</u>	<u>(24,943,566)</u>
<b>Investing Activities</b>			
Non-operating grants, subsidies and contributions	6,971,886	9,268,848	5,147,025
Proceeds from disposal of assets	10(c) 414,250	1,331,639	2,157,078
Proceeds from financial assets at amortised cost - self-supporting loans	34(b) 5,106	5,106	4,785
Purchase of property, plant and equipment	8(a) (10,554,111)	(13,394,630)	(9,117,138)
Purchase and construction of infrastructure	9(a) (12,611,961)	(18,458,990)	(11,164,257)
Purchase of assets held for sale	(391,230)	(1,000,000)	(295,755)
Payments for intangible assets	12 (72,562)	(932,266)	(195,908)
	<u>(16,238,622)</u>	<u>(23,180,293)</u>	<u>(13,464,170)</u>
Non-cash amounts excluded from investing activities	33(b) (1,535,095)	0	0
<b>Amount attributable to investing activities</b>	<u>(17,773,717)</u>	<u>(23,180,293)</u>	<u>(13,464,170)</u>
<b>Financing Activities</b>			
Repayment of borrowings	34(b) (5,106)	(232,351)	(4,785)
Proceeds from borrowings	34(b) 3,463,979	3,971,802	0
Payments for principal portion of lease liabilities	34(b) (94,798)	(149,408)	(55,571)
Transfers to reserves (restricted assets)	35 (10,831,458)	(2,628,477)	(3,089,555)
Transfers from reserves (restricted assets)	35 6,241,859	8,696,202	9,546,365
<b>Amount attributable to financing activities</b>	<u>(1,225,524)</u>	<u>9,657,768</u>	<u>6,396,454</u>
<b>Surplus/(deficit) before imposition of general rates</b>	<u>(38,710,160)</u>	<u>(52,449,244)</u>	<u>(32,011,282)</u>
<b>Total amount raised from general rates</b>	32(a) 51,322,916	51,567,976	49,706,869
<b>Surplus/(deficit) after imposition of general rates</b>	33(c) <u>12,612,756</u>	<u>(881,268)</u>	<u>17,695,587</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 2022

### 1. Basis of Preparation

The financial report comprises general purpose financials statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

#### Local Government Act 1995 requirements

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero-cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the City to measure any vested improvements at zero cost. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

#### The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 36 to these financial statements.

#### Judgements and Estimates

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

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

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

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

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 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	Timing of revenue recognition
Rates	<ul style="list-style-type: none"> <li>General Rates</li> </ul>	When rates notice is issued.
Grants, subsidies or 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>	<p>Income from grants that are enforceable and with sufficiently specific performance obligations is recognised when the City satisfies its obligations in the grant agreement.</p> <p>Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when the City has an unconditional right to receive cash which usually coincides with receipt of cash.</p>
Non-operating grants, subsidies and contributions	<ul style="list-style-type: none"> <li>Construction or acquisition of recognisable non-financial assets to be controlled by the local government.</li> </ul>	Capital grants are recognised as income when the City satisfies its obligations in the grant agreement.
Fees and charges	<ul style="list-style-type: none"> <li>Building, planning, development and animal management, having the same nature as a licence regardless of naming.</li> <li>Compliance safety check.</li> <li>Regulatory food, health and safety.</li> <li>Kerbside collection service.</li> <li>Waste treatment, recycling and disposal service at disposal sites.</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>	At a point in time (or over a relatively short period of time) when the services have been provided and payments are received.
Other Revenue	<ul style="list-style-type: none"> <li>Commissions on art sales and vending machines.</li> <li>Insurance claims and other reimbursements.</li> </ul>	At a point in time when the goods have been transferred and payments are received, or upon receipt of funds.

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 2022

### 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 2022

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

For the year ended 30 June 2021

Nature or type	Contracts with customers	Capital grant/ contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	49,706,869	0	49,706,869
Operating grants, subsidies and contributions	2,998,290	0	0	0	2,998,290
Fees and charges	7,761,193	0	14,440,575	0	22,201,768
Interest earnings	609	0	471,861	418,254	890,724
Other revenue	777,201	0	0	359,606	1,136,807
Non-operating grants, subsidies and contributions	0	5,147,025	0	0	5,147,025
<b>Total</b>	<b>11,537,293</b>	<b>5,147,025</b>	<b>64,619,305</b>	<b>777,860</b>	<b>82,081,483</b>

##### Interest earnings

	2022 Actual	2022 Budget	2021 Actual
Financial assets at amortised cost - self supporting loans	336	265	609
Interest on reserve funds	92,757	77,932	186,563
Rates instalment and penalty interest (refer Note 32(c))	431,452	450,000	471,861
Other interest earnings	168,991	101,717	231,691
	<b>693,536</b>	<b>629,914</b>	<b>890,724</b>

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 2. Revenue and Expenses (Continued)

#### (b) Expenses

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>Auditors remuneration</b>				
Audit of the Annual Financial Report		70,000	61,500	60,000
Internal Audit		24,240	40,000	56,370
Audit of Grants, Deferred Rates, Prudential Compliance etc.		5,630	9,368	0
		<u>99,870</u>	<u>110,868</u>	<u>116,370</u>
<b>Finance Costs</b>				
Borrowings	34(b)	257	83,187	623
Lease liabilities	34(d)	4,100	7,153	2,283
		<u>4,357</u>	<u>90,340</u>	<u>2,906</u>
<b>Other expenditure</b>				
Sundry expenses		<u>628,704</u>	<u>789,119</u>	<u>674,091</u>
		628,704	789,119	674,091

# City of Bayswater

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

## 3. Cash and Cash Equivalents

	Note	2022	2021
		\$	\$
Cash at bank and on hand		7,582,860	7,109,726
Term deposits		8,968,088	2,545,579
<b>Total cash and cash equivalents</b>	21(a)	16,550,948	9,655,305
Held as			
- Unrestricted cash and cash equivalents		16,550,948	9,655,305
		16,550,948	9,655,305

## Significant Accounting Policies

### Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short-term highly-liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

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

### Restricted Financial Assets

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

Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

Details of restrictions on financial assets can be found at Note 21.

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 4. Other Financial Assets

	Note	2022 \$	2021 \$
<b>(a) Current assets</b>			
Financial assets at amortised cost		62,428,537	75,548,702
		62,428,537	75,548,702
<b>Other financial assets at amortised cost</b>			
Self supporting loans receivable	33(b)	1,329	5,106
Term deposits		62,427,208	75,543,596
		62,428,537	75,548,702
Held as			
- Unrestricted other financial assets at amortised cost		12,497,629	32,113,637
- Restricted other financial assets at amortised cost	21(a)	49,930,908	43,435,065
		62,428,537	75,548,702
<b>(b) Non-current assets</b>			
Financial assets at amortised cost		0	1,330
Financial assets at fair value through profit and loss		194,509	184,517
		194,509	185,847
<b>Financial assets at amortised cost</b>			
Self supporting loans receivable		0	1,330
		0	1,330
<b>Financial assets at fair value through profit and loss</b>			
Units in Local Government House Trust		194,509	184,517
		194,509	184,517

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

### Significant Accounting Policies

#### Other financial assets at amortised cost

The City classifies financial assets at amortised cost if both of the following criteria are met:

- The asset is held within a business model whose objective is to collect the contractual cashflows, and
- The contractual terms give rise to cash flows that are solely payments of principal and interest.

#### 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 fair value gains and losses through other comprehensive income.

#### Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 27.

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 5. Trade and Other Receivables

	2022	2021
	\$	\$
<b>Current</b>		
Rates receivable	2,229,907	2,693,927
Trade and other receivables	1,227,252	1,074,222
GST receivable	800,998	712,877
	<u>4,258,157</u>	<u>4,481,026</u>
<b>Non-current</b>		
Pensioner's rates and ESL deferred	782,903	794,163
Other receivables	186,313	206,496
Deferred lease receivables - Mertome	1,899,457	1,551,932
	<u>2,868,673</u>	<u>2,552,591</u>

### Significant Accounting Policies

#### Trade and other receivables

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

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

#### Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 27.

#### 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 of the end of the reporting period 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 subsequently measured 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.



# City of Bayswater

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

## 6. Inventories

	2022	2021
	\$	\$
Current Inventories	192,963	149,661
	192,963	149,661

The following movements in inventories occurred during the year:

Balance at beginning of year	149,661	161,739
Inventories expensed during the year	0	(12,078)
Additions to inventory	43,302	0
Balance at end of year	192,963	149,661

### Significant Accounting Policies

#### General

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

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

# City of Bayswater

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

## 7. Other Assets

	2022	2021
	\$	\$
<b>Current</b>		
Prepayments	268,735	89,458
Accrued income	2,262,952	3,121,831
Assets held for sale	27,369,807	0
	<u>29,901,494</u>	<u>3,211,289</u>
<b>Non-current</b>		
Prepayments	346,500	346,500
Assets held for sale	0	35,585,567
	<u>346,500</u>	<u>35,932,067</u>

### 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 31 - Discontinued Operations.

### Significant Accounting Policies

#### Other Current Assets

Other non-financial assets include 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 8(b).

# City of Bayswater

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

## 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.

	Note	Land	Buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Work-in-progress	Total property, plant and equipment
		\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2020</b>		305,329,700	137,130,989	442,460,689	2,774,379	7,296,373	89,593	452,621,034
Additions		0	3,022,854	3,022,854	1,415,156	1,633,433	3,045,695	9,117,138
Disposals		(1,512,720)	(3,045)	(1,515,765)	(1,969)	(755,103)	0	(2,272,837)
Depreciation	10(a)	0	(2,733,930)	(2,733,930)	(1,179,075)	(623,811)	0	(4,536,816)
Transfers		0	60,502	60,502	29,091	0	(89,593)	0
<b>Balance at 30 June 2021</b>		303,816,980	137,477,370	441,294,350	3,037,582	7,550,892	3,045,695	454,928,519
<b>Comprises:</b>								
Gross balance amount at 30 June 2021		303,816,980	191,191,425	495,008,405	8,622,724	8,542,196	3,045,695	515,219,020
Accumulated depreciation at 30 June 2021		0	(53,714,055)	(53,714,055)	(5,585,142)	(991,304)	0	(60,290,501)
<b>Balance at 30 June 2021</b>		303,816,980	137,477,370	441,294,350	3,037,582	7,550,892	3,045,695	454,928,519
Additions		0	8,373,113	8,373,113	786,117	1,394,881	0	10,554,111
Disposals		0	(286,956)	(286,956)	0	(423,154)	0	(710,110)
Depreciation	10(a)	0	(2,748,181)	(2,748,181)	(1,186,854)	(740,479)	0	(4,675,514)
Transfers		0	3,045,695	3,045,695	0	0	(3,045,695)	0
<b>Balance at 30 June 2022</b>		303,816,980	145,861,041	449,678,021	2,636,845	7,782,140	0	460,097,006
<b>Comprises:</b>								
Gross balance amount at 30 June 2022		303,816,980	202,185,634	506,002,614	9,408,841	9,413,283	0	524,824,738
Accumulated depreciation at 30 June 2022		0	(56,324,593)	(56,324,593)	(6,771,996)	(1,631,143)	0	(64,727,732)
<b>Balance at 30 June 2022</b>		303,816,980	145,861,041	449,678,021	2,636,845	7,782,140	0	460,097,006

# City of Bayswater

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

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</b>					
<b>Land and buildings</b>					
Land	2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2020	Price per metre
Buildings	2 & 3	Market approach using recent observable data for similar properties e.g. residential properties and cost approach using depreciated replacement cost	Independent registered valuer	June 2020	Price per metre (Level 2) Construction cost based on current tender and market rates (Level 2) residual values and critical life assessments (Level 3)

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

## (ii) Cost

**Furniture and equipment**

Not applicable      Cost      Not applicable      Not applicable

**Plant and equipment**

Not applicable      Cost      Not applicable      Not applicable

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

# City of Bayswater

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

## 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.

	Note	Roads \$	Drainage \$	Footpaths \$	Park development \$	Other Infrastructure \$	Work-in- Progress \$	Total Infrastructure \$
<b>Balance at 1 July 2020</b>		106,989,867	40,601,389	29,873,014	18,225,186	3,673,044	0	199,362,500
Additions		2,977,505	321,015	1,502,896	5,521,568	841,273	0	11,164,257
(Disposals)		0	0	(771)	(109,387)	(236,610)	0	(346,768)
Revaluation increments / (decrements) transferred to revaluation surplus		2,739,282	5,169,592	1,208,103	0	241,437	0	9,358,414
Depreciation	10(a)	(3,603,310)	(330,554)	(617,120)	(1,519,116)	(491,042)	0	(6,561,142)
<b>Balance at 30 June 2021</b>		109,103,344	45,761,442	31,966,122	22,118,251	4,028,102	0	212,977,261
<b>Comprises:</b>								
Gross balance at 30 June 2021		201,528,786	61,141,754	45,054,713	49,582,231	8,974,215	0	366,281,699
Accumulated depreciation at 30 June 2021		(92,425,442)	(15,380,312)	(13,088,591)	(27,463,980)	(4,946,113)	0	(153,304,438)
<b>Balance at 30 June 2021</b>		109,103,344	45,761,442	31,966,122	22,118,251	4,028,102	0	212,977,261
Additions		3,106,476	190,408	534,615	2,480,896	929,547	5,370,019	12,611,961
Assets not previously recognised		0	70,023	1,191,424	0	273,648	0	1,535,095
(Disposals)		(43,588)	0	(95,710)	(180,844)	(22,031)	0	(342,173)
Revaluation increments / (decrements) transferred to revaluation surplus		3,532,371	3,392,687	2,633,433	348,930	(692,242)	0	9,215,179
Depreciation	10(a)	(3,672,425)	(333,458)	(652,521)	(1,757,676)	(520,550)	0	(6,936,630)
<b>Balance at 30 June 2022</b>		112,026,178	49,081,102	35,577,363	23,009,557	3,996,474	5,370,019	229,060,693
<b>Comprises:</b>								
Gross balance at 30 June 2022		209,612,270	65,856,020	50,353,139	53,966,777	8,038,494	5,370,019	393,196,719
Accumulated depreciation at 30 June 2022		(97,586,092)	(16,774,918)	(14,775,776)	(30,957,220)	(4,042,020)	0	(164,136,026)
<b>Balance at 30 June 2022</b>		112,026,178	49,081,102	35,577,363	23,009,557	3,996,474	5,370,019	229,060,693

# City of Bayswater

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

## 9. Infrastructure (Continued) (b) Carrying Value Measurements

### (i) Fair Value

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>Roads</b>	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)
<b>Drainage</b>	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)
<b>Footpaths</b>	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)
<b>Park development</b>	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)
<b>Other Infrastructure</b>	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 2022

## 10. Fixed Assets

### (a) Depreciation and Amortisation

	Note	2022 Actual	2022 Budget	2021 Actual
		\$	\$	\$
Buildings	8(a)	2,748,181	2,757,274	2,733,930
Furniture and equipment	8(a)	1,186,854	913,891	1,179,075
Plant and equipment	8(a)	740,479	663,054	623,811
Roads	9(a)	3,672,425	4,000,000	3,603,310
Drainage	9(a)	333,458	360,000	330,554
Footpaths	9(a)	652,521	600,000	617,120
Park development	9(a)	1,757,676	1,700,000	1,519,116
Other Infrastructure	9(a)	520,550	500,000	491,042
Right-of-use assets - land and buildings	11(a)	32,988	0	0
Right-of-use assets - plant and equipment	11(a)	71,111	146,902	56,395
		11,716,243	11,641,121	11,154,353
<b>Amortisation</b>				
Intangible assets - Computer software	12	335,644	345,472	340,648
		335,644	345,472	340,648
		12,051,887	11,986,593	11,495,001

### Depreciation Rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life	Asset Class	Useful life
<b>Roads and Footpaths</b>		<b>Park Development</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>Drainage</b>	30 to 200 years	Park Furniture	10 to 50 years
		Signage	5 to 10 years
<b>Other Infrastructure</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>Plant and Equipment</b>	5 to 42 years
Signage	4 to 20 years		
Entry Statements	30 years	<b>Intangibles</b>	3 to 15 years
<b>Buildings</b>	10 to 150 years	<b>Furniture and Equipment</b>	3 to 10 years

### (b) Fully Depreciated Assets in Use

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

	2022 Actual	2021 Actual
	\$	\$
Furniture and equipment	3,015,311	2,517,141
Plant and equipment	13,500	13,500
	3,028,811	2,530,641

# City of Bayswater

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

## 10. Fixed Assets (Continued)

### (c) Disposals of Assets

	2022		2022		2022		2022		2021		2021		2021		
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual	Actual	
	Net Book Value	Proceeds	Sale	Profit	Loss	Net Book Value	Sale	Proceeds	Profit	Loss	Net Book Value	Sale	Proceeds	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land	0	0	0	0	0	836,000	850,000	14,000	0	0	1,512,720	1,571,000	58,280	0	0
Buildings	286,956	0	0	0	(286,956)	289,451	0	0	(289,451)	3,045	0	0	0	0	(3,045)
Furniture and equipment	0	0	0	0	0	0	0	0	0	0	1,969	0	0	0	(1,969)
Plant and equipment	423,154	414,250	54,019	(62,923)	(62,923)	796,385	481,639	14,781	(329,527)	755,103	586,078	30,546	(199,571)	0	0
Roads	43,588	0	0	0	(43,588)	0	0	0	0	0	0	0	0	0	0
Footpaths	95,710	0	0	0	(95,710)	0	0	0	0	771	0	0	0	0	(771)
Park development	180,844	0	0	0	(180,844)	0	0	0	0	109,387	0	0	0	0	(109,387)
Other Infrastructure	22,031	0	0	0	(22,031)	0	0	0	0	236,610	0	0	0	0	(236,610)
	1,052,283	414,250	54,019	(692,052)	(692,052)	1,921,836	1,331,639	28,781	(618,978)	2,619,605	2,157,078	88,826	(551,353)	0	0



# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 10. Fixed Assets (Continued)

#### (c) Disposals of Assets (Continued)

The following assets were disposed of during the year.

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss
<b>Governance</b>	\$	\$	\$	\$
Plant and Equipment	67,933	69,872	4,469	(2,530)
<b>Law, order, public safety</b>				
Plant and Equipment	22,719	0	0	(22,719)
<b>Health</b>				
Plant and Equipment	51,945	45,565	1,544	(7,924)
<b>Community amenities</b>				
Other Infrastructure	22,031	0	0	(22,031)
<b>Recreation and culture</b>				
Building	286,956	0	0	(286,956)
Park Development	180,844	0	0	(180,844)
<b>Transport</b>				
Foothpaths	95,710	0	0	(95,710)
Roads	43,588	0	0	(43,588)
<b>Economic services</b>				
Plant and Equipment	65,042	72,390	7,348	0
<b>Other property and services</b>				
Plant and Equipment	215,515	226,423	40,658	(29,750)
	1,052,283	414,250	54,019	(692,052)

### Significant Accounting Policies

#### Fixed Assets

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

#### Initial recognition and measurement for assets held at cost

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

#### Initial Recognition and Measurement Between Mandatory Revaluation Dates

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

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

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

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 10. Fixed Assets (Continued)

#### (c) Disposals of Assets (Continued)

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

#### Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the City.

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

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

#### Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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.

#### Depreciation on revaluation

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

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

#### Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held 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 on non-current assets in the Statement of Comprehensive Income

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 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		
	Right-of-use assets - land and buildings	assets - plant and equipment	Right-of-use assets Total
	\$	\$	\$
<b>Balance at 1 July 2020</b>	0	146,209	146,209
Additions	0	5,325	5,325
Depreciation	0	(56,395)	(56,395)
<b>Balance at 30 June 2021</b>	0	95,139	95,139
Additions	73,969	165,938	239,907
Depreciation	10(a) (32,988)	(71,111)	(104,099)
<b>Balance at 30 June 2022</b>	40,981	189,966	230,947

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

	2022 Actual	2021 Actual
	\$	\$
Depreciation on right-of-use assets	10(a) (104,099)	(56,395)
Interest expense on lease liabilities	34(d)(ii) (4,100)	(2,283)
Short-term lease payments recognised as expense	(67,321)	(75,204)
Low-value asset lease payments recognised as expense	(68,554)	(55,486)
<b>Total amount recognised in the statement of comprehensive income</b>	(244,074)	(189,368)
Total cash outflow from leases	(98,898)	(57,854)

#### (b) Lease Liabilities

Current	103,181	35,037
Non-current	138,253	61,287
	34(d) 241,434	96,324

The City has three 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.

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 11. Leases (Continued)

#### Significant Accounting Policies

##### Leases

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

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

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

Details of individual lease liabilities required by regulations are provided at Note 34(d).

##### Right-of-use assets - valuation

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

Refer to Note 10 for details on the significant accounting policies applying to vested improvements.

##### Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the City anticipates to exercise a purchase option, the specific asset is amortised 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 2022

### 11. Leases (Continued)

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

	2022 Actual	2021 Actual
	\$	\$
The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.		
Less than 1 year	298,831	284,470
1 to 2 years	146,024	298,831
2 to 3 years	80,615	146,024
3 to 4 years	25,461	80,615
4 to 5 years	9,177	25,461
> 5 years	64,142	73,319
	624,250	908,720

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

#### Significant Accounting Policies

##### The City as Lessor

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

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

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 12. Intangible Assets

	2022 Actual	2021 Actual
	\$	\$
<b>Computer Software</b>		
<b>Non-current</b>		
Computer software	1,465,878	1,393,316
Less: Accumulated amortisation	(1,061,554)	(725,910)
	<u>404,324</u>	<u>667,406</u>

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

<b>Carrying amount at beginning of period</b>	667,406	812,146
Recognition of computer software	72,562	195,908
Amortisation of computer software	(335,644)	(340,648)
<b>Carrying amount at end of period</b>	<u>404,324</u>	<u>667,406</u>

### Significant Accounting Policies

#### Computer software

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

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

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

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

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 13. Investment Property

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
<b>Non-current assets - at fair value</b>			
Carrying balance at 1 July	8,099,000	0	8,099,000
Net gain/(loss) from fair value adjustment	890,890	0	0
Closing balance at 30 June	8,989,890	0	8,099,000

#### 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 below:

	2022	2021
	\$	\$
Payable:		
No later than five years	0	0
Later than five years but not later than fifteen years	1,155,000	735,000
Later than fifteen years but not later than forty years	10,500,000	10,500,000
Later than forty years but not later than seventy years	12,600,000	12,600,000
Later than seventy years	10,920,000	11,340,000
	35,175,000	35,175,000

#### Significant Accounting Policies

##### Investment properties

Investment properties are principally freehold buildings, held for long-term rental yields and not occupied by the City. They are carried at fair value. Changes in the fair values are presented in profit or loss as a part of other revenue.

##### Fair value of investment properties

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

Refer to Note 31 - Discontinued Operations.

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 14. Trade and Other Payables

	2022	2021
	\$	\$
<b>Current</b>		
Sundry creditors	6,472,725	8,783,841
Prepaid rates	1,182,248	1,176,032
ATO liabilities	0	70,185
Prepaid revenue	3,042,603	2,685,863
	<u>10,697,576</u>	<u>12,715,921</u>

### Significant Accounting Policies

#### 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

	2022	2021
	\$	\$
Trade creditors	119,085	873,312
Refundable contributions	19,613,112	20,050,200
	<u>19,732,197</u>	<u>20,923,512</u>

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

Refer to Note 31 - Discontinued Operations.



# City of Bayswater

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

## 16. Contract and Grant Liabilities

	2022	2021
	\$	\$
<b>Current</b>		
Contract liabilities	131,417	70,508
Capital grant/contributions liabilities	2,185,686	3,804,330
Cash in Lieu - Public Open Space	493,523	575,026
	<u>2,810,626</u>	<u>4,449,864</u>
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	70,508	76,472
Additions	63,475	0
Revenue from contracts with customers included as a contract liability at the start of the period	(2,566)	(5,964)
	<u>131,417</u>	<u>70,508</u>
<b>Reconciliation of changes in capital grant/contribution liabilities</b>		
Opening balance	3,804,330	395,534
Additions	3,024,410	6,741,786
Revenue from capital grant/contributions held as a liability at the start of the period	(4,643,054)	(3,332,990)
	<u>2,185,686</u>	<u>3,804,330</u>
<b>Reconciliation of changes in cash in lieu - public open space</b>		
Opening balance	575,026	0
Additions	432,635	575,026
Revenue from cash in lieu - public open space held as a liability at the start of the period	(514,138)	0
	<u>493,523</u>	<u>575,026</u>

Performance obligations for each type of liability are expected to be recognised as revenue within the next year.

### Significant Accounting Policies

#### Contract Liabilities

Contract liabilities represent the City's obligation to transfer goods or services to a customer for which the City has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

#### Capital grant/contribution Liabilities

Capital grant/contribution liabilities represent the City's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the City which are yet to be satisfied. Capital grant/contribution liabilities are recognised as revenue when the obligations in the contract are satisfied.

## 17. Deferred Lease Liability

	2022	2021
	\$	\$
Current	32,969	32,969
Non-Current	3,123,783	3,156,752
	<u>3,156,752</u>	<u>3,189,721</u>

# City of Bayswater

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

## 18. Borrowings

	Note	2022 Current	2022 Non- current	Total	2021 Current	2021 Non- current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Debentures		288,924	3,176,384	3,465,308	5,106	1,329	6,435
<b>Total secured borrowings</b>	34(a)	288,924	3,176,384	3,465,308	5,106	1,329	6,435

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.

### Significant Accounting Policies

#### Borrowing Costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short-term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 29(i)) due to the unobservable inputs, including own credit risk.

#### Risk

Information regarding exposure to risk can be found at Note 27.

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 19. Employee Related Provisions

	Provision for Annual Leave	Provision for Sick Leave	Provision for Long Service Leave	Total
	\$	\$	\$	\$
Current provisions	3,089,224	755,565	3,153,306	6,998,095
Non-current provisions	0	0	323,664	323,664
	3,089,224	755,565	3,476,970	7,321,759
Amounts used	(263,884)	(14,900)	(190,778)	(469,562)
<b>Balance at 30 June 2022</b>	<b>2,825,340</b>	<b>740,665</b>	<b>3,286,192</b>	<b>6,852,197</b>
<b>Comprises</b>				
Current	2,825,340	740,665	2,971,983	6,537,988
Non-current	0	0	314,209	314,209
	2,825,340	740,665	3,286,192	6,852,197
	<b>2022</b>	<b>2021</b>		
<b>Amounts are expected to be settled on the following basis:</b>	<b>\$</b>	<b>\$</b>		
Less than 12 months after the reporting date	3,914,521	3,639,009		
More than 12 months from reporting date	2,812,411	3,549,077		
Expected reimbursements of employee related provisions from other WA local governments included within other receivables	125,265	133,673		
	6,852,197	7,321,759		

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 19. Employee Related Provisions (Continued)

#### Significant Accounting Policies

##### Employee Benefits

The City's obligations for employee' annual leave and long service leave entitlements are recognised as 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 and salaries 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 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 and on government bonds that have maturity dates that approximate the terms of the obligations. Any re-measurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

##### Provisions

Provisions are recognised when the City has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

# City of Bayswater

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

## 20. Revaluation Surplus

	2022				
	2022 Opening Balance	Revaluation Increment/ (Decrement)	2021 Disposal Write-back	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$
Land	303,304,648	0	0	0	303,304,648
Buildings	93,477,347	0	0	0	93,477,347
Furniture and equipment	1,353,574	0	0	0	1,353,574
Plant and equipment	55,102	0	(55,102)	(55,102)	0
Roads	53,366,102	3,532,371	0	3,532,371	56,898,473
Drainage	20,601,693	3,392,687	0	3,392,687	23,994,380
Footpaths	18,939,180	2,633,433	0	2,633,433	21,572,613
Park development	0	348,930	0	348,930	348,930
Other infrastructure	4,673,248	(692,242)	0	(692,242)	3,981,006
Eastern Metropolitan Regional Council	6,940,911	(470,642)	0	(470,642)	6,470,269
	502,711,805	8,744,537	(55,102)	8,689,435	511,401,240

	2021				
	2021 Opening Balance	Revaluation Increment/ (Decrement)	2021 Disposal Write-back	Total Movement on Revaluation	2021 Closing Balance
	\$	\$	\$	\$	\$
Land	304,817,368	0	(1,512,720)	(1,512,720)	303,304,648
Buildings	93,529,529	0	(52,182)	(52,182)	93,477,347
Furniture and equipment	1,355,268	0	(1,694)	(1,694)	1,353,574
Plant and equipment	136,985	0	(81,883)	(81,883)	55,102
Roads	50,626,820	2,739,282	0	2,739,282	53,366,102
Drainage	15,432,101	5,169,592	0	5,169,592	20,601,693
Footpaths	17,731,077	1,208,103	0	1,208,103	18,939,180
Park development	0	0	0	0	0
Other infrastructure	4,431,811	241,437	0	241,437	4,673,248
Eastern Metropolitan Regional Council	7,671,957	(731,046)	0	(731,046)	6,940,911
	495,732,916	8,627,368	(1,648,479)	6,978,889	502,711,805

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 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	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and cash equivalents	3	16,550,948	62,172,583	9,655,305

#### Restrictions

The following class of assets has 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	49,930,908	34,311,459	43,435,065
		49,930,908	34,311,459	43,435,065

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

Reserve - cash/financial asset backed	35	44,149,826	34,311,459	39,560,227
Contract liabilities from contracts with customers		131,417	0	70,508
Grants for transfers for recognisable non-financial assets		2,185,686	0	3,804,330
Unspent loans	34(c)	3,463,979	0	0
<b>Total restricted financial assets</b>		49,930,908	34,311,459	43,435,065

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

Net result		790,834	994,368	4,241,661
Non-cash items:				
Adjustments to fair value of financial assets at fair value through profit and loss		(9,992)	0	(6,464)
Adjustments to fair value of investment property		(890,890)	0	0
Depreciation/amortisation		12,051,887	11,986,593	11,495,001
(Profit)/loss on sale of asset		638,033	590,197	462,527
Share of profits of associates		(1,217,740)	0	(1,642,591)
Decrement on revaluation of assets held for sale		8,606,994	0	0
Assets received for substantially less than fair value		(1,535,095)	0	0
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		(93,213)	1,330,000	64,302
(Increase)/decrease in other assets		679,602	0	(2,903,572)
(Increase)/decrease in inventories		(43,302)	(10,000)	12,078
Increase/(decrease) in trade and other payables		(3,209,660)	(748,164)	3,161,489
Increase/(decrease) in employee related provisions		(469,562)	(340,000)	449,566
Increase/(decrease) in other provisions		0	0	(5,169)
Increase/(decrease) in other liabilities		(1,672,204)	0	3,944,890
Non-operating grants, subsidies and contributions		(3,736,644)	(9,268,848)	(8,550,652)
Net cash provided by/(used in) operating activities		9,889,048	4,534,146	10,723,066

# City of Bayswater

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

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

### (c) Undrawn Borrowing Facilities

	2022	2021
	\$	\$
<b>Credit Standby Arrangements</b>		
Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	50,000	50,000
Credit card balance at balance date	(19,185)	(10,604)
<b>Total amount of credit unused</b>	<b>30,815</b>	<b>39,396</b>
<b>Loan facilities</b>		
Loan facilities - current	288,924	5,106
Loan facilities - non-current	3,176,384	1,329
<b>Total facilities in use at balance date</b>	<b>3,465,308</b>	<b>6,435</b>
<b>Unused loan facilities at balance date</b>	<b>3,463,979</b>	<b>NIL</b>

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

## 23. Capital Commitments

	2022	2021
	\$	\$
Contracted for:		
- capital expenditure projects	4,795,412	8,374,776
	4,795,412	8,374,776
Payable:		
- not later than one year	4,795,412	8,374,776

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 2022

### 24. Related Party Transactions

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

	2022 Actual	2021 Actual
	\$	\$
The total of compensation paid to KMP of the City during the year are as follows:		
Short-term employee benefits	1,068,738	1,070,892
Post-employment benefits	131,904	119,311
Other long-term benefits	21,138	22,481
Termination benefits	41,757	157,758
	<u>1,263,537</u>	<u>1,370,442</u>

#### **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 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 long service benefits accruing during the year.

#### **Termination benefits**

These amounts represent termination benefits paid to KMP.

#### 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:

##### **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.

##### **Other Related Parties**

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

##### **Entities Subject to Significant Influence by the City**

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence.

Significant influence may be gained by share ownership, statute or agreement.

##### **Joint Venture Entities Accounted for Under the Proportionate Consolidation Method**

The City has a share in Eastern Metropolitan Regional Council (EMRC). The interest in the joint venture entity is accounted for in these financial statements using the proportionate consolidation method of accounting. For details of interests held in joint venture entities, please refer to Note 26.

There were no other material transactions with related parties during 2021/22.



# City of Bayswater

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

## 25. Elected Members Remuneration

### Elected Members Remuneration

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
<b>Elected member Cr D Bull</b>			
Mayor's annual allowance	26,311	89,753	89,753
Meeting attendance fees	36,233	47,516	47,516
Telecommunication allowance	3,391	3,400	3,400
	65,935	140,669	140,669
<b>Elected member Cr F Piffaretti</b>			
Mayor's annual allowance	62,950	0	0
Deputy Mayor's annual allowance	6,577	22,438	22,438
Meeting attendance fees	42,613	31,678	31,678
Telecommunication allowance	3,381	3,400	3,400
Travelling expenses	803	200	171
	116,324	57,716	57,687
<b>Elected member Cr B McKenna</b>			
Meeting attendance fees	9,287	31,678	31,678
Telecommunication allowance	997	3,400	3,400
	10,284	35,078	35,078
<b>Elected member Cr S Palmer</b>			
Meeting attendance fees	31,678	31,678	31,678
Telecommunication allowance	3,400	3,400	3,400
	35,078	35,078	35,078
<b>Elected member Cr C Ehrhardt</b>			
Deputy Mayor's annual allowance	15,738	0	0
Meeting attendance fees	31,678	31,678	31,678
Telecommunication allowance	3,400	3,400	3,400
Travelling expenses	94	0	0
	50,910	35,078	35,078
<b>Elected member Cr S Gray</b>			
Meeting attendance fees	9,287	31,678	31,678
Telecommunication allowance	997	3,400	3,400
	10,284	35,078	35,078
<b>Elected member Cr L Clarke</b>			
Meeting attendance fees	31,505	31,678	31,678
Telecommunication allowance	3,381	3,400	3,400
	34,886	35,078	35,078

# City of Bayswater

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

## 25. Elected Members Remuneration (Continued)

### Elected Members Remuneration

	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>Elected member Cr G Johnson</b>			
Meeting attendance fees	31,505	31,678	31,678
Telecommunication allowance	3,381	3,400	3,400
	34,886	35,078	35,078
<b>Elected member Cr E Petersen-Pik</b>			
Meeting attendance fees	31,505	31,678	31,678
Telecommunication allowance	3,381	3,400	3,400
	34,886	35,078	35,078
<b>Elected member Cr M Sutherland</b>			
Meeting attendance fees	31,678	31,678	31,678
Telecommunication allowance	3,400	3,400	3,400
	35,078	35,078	35,078
<b>Elected member Cr S Ostaszewsk</b>			
Meeting attendance fees	31,678	31,678	31,678
Telecommunication allowance	3,400	3,400	3,400
	35,078	35,078	35,078
<b>Elected member Cr A Meleca</b>			
Meeting attendance fees	22,218	0	0
Telecommunication allowance	2,384	0	0
	24,602	0	0
<b>Elected member J Eveson</b>			
Meeting attendance fees	22,218	0	0
Telecommunication allowance	2,384	0	0
	24,602	0	0
	512,833	514,087	514,058

The following fees, expenses and allowances were paid to council members and/or the Mayor.

Mayor's allowance	89,261	89,753	89,753
Deputy Mayor's allowance	22,315	22,438	22,438
Meeting attendance fees	363,083	364,296	364,296
Telecommunication allowance	37,277	37,400	37,400
Travelling expenses	897	200	171
	512,833	514,087	514,058

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 26. Investment in Associates

The City has a share in Eastern Metropolitan Regional Council (EMRC). The estimated equity share for 2021/22 is 20.27% (2020/21: 18.23%). The EMRC, comprises of five member councils, is primarily concerned with refuse removal and provision of safety services.

The principal place of business:

226 Great Eastern Highway, Belmont WA 6104

Name of entity	% of ownership interest		2022	2021
	2022	2021	Actual	Actual
			\$	\$
Eastern Metropolitan Regional Council (EMRC)	20.27%	18.23%	34,616,969	33,869,872
<b>Total equity-accounted investments</b>			34,616,969	33,869,872
			<b>2022</b>	<b>2021</b>
			<b>Actual</b>	<b>Actual</b>
			\$	\$
Revenue			42,386,210	45,090,716
Interest income			521,453	824,582
Interest expense			(150,740)	(227,467)
Depreciation			(4,896,630)	(6,452,174)
Profit/(loss) from continuing operations			6,006,892	10,296,371
Profit/(loss) for the period			6,006,892	10,296,371
Other comprehensive income			0	(4,009,286)
Total comprehensive income for the period			6,006,892	6,287,085
			<b>2022</b>	<b>2021</b>
			<b>Actual</b>	<b>Actual</b>
			\$	\$
Cash and cash equivalents			24,378,874	55,361,145
Other current assets			60,828,373	36,123,596
Total current assets			85,207,247	91,484,741
Non-current assets			121,339,609	115,414,742
Total assets			206,546,856	206,899,483
Current financial liabilities			8,077,758	14,439,344
Total current liabilities			8,077,758	14,439,344
Non-current financial liabilities			27,709,744	6,707,161
Total non-current liabilities			27,709,744	6,707,161
Total liabilities			35,787,502	21,146,505
<b>Net assets</b>			170,759,354	185,752,978
			<b>2022</b>	<b>2021</b>
			<b>Actual</b>	<b>Actual</b>
Opening net assets 1 July			185,752,978	184,451,881
Changes in members contributions			(21,000,517)	0
Profit/(Loss) for the period			6,006,892	10,296,371
Changes in Revaluation of Non-Current Assets			0	(4,009,286)
Dividend distribution to member councils			0	(4,985,988)
Closing net assets 1 July			170,759,353	185,752,978
<b>Carrying amount at 1 July</b>			33,869,872	33,926,600
- Share of associates net profit/(loss) for the period			1,217,739	1,642,591
- Share of associates other comprehensive income arising during the period			0	(731,046)
- Dividend distributions to member councils			0	(968,273)
- Distribution of equity by associate			(4,257,302)	0
- Contribution to equity in associate			3,786,660	0
<b>Carrying amount at 30 June (Refer to Note 26(a))</b>			34,616,969	33,869,872

# City of Bayswater

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

## 26. Investment in Associates (Continued)

### Significant Accounting Policies

#### Investment in Associates

An associate is an entity over which the City has the power to participate in the financial 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.

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 27. Financial Risk Management

#### (a) Interest Rate Risk

This note explains the City's exposure to financial risks and how these risks could affect the City's future financial performance.

RISK	EXPOSURE ARISING FROM	MEASUREMENT	MANAGEMENT
MARKET RISK - INTEREST RATE	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
CREDIT RISK	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits, Investment policy
LIQUIDITY RISK	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The City does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance branch under policies approved by the Council. The finance branch identifies, evaluates and manages financial risks in close cooperation with the operating divisions. Council has approved the overall risk management policy and provides policies on specific areas such as investment policy.

#### 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>2022</b>					
Cash and cash equivalents	0.54%	16,550,948	8,968,088	7,571,110	11,750
Financial assets at amortised cost - term deposits	0.32%	62,427,208	62,427,208	0	0
<b>2021</b>					
Cash and cash equivalents	0.56%	9,655,305	2,545,579	7,097,376	12,350
Financial assets at amortised cost - term deposits	0.66%	75,543,596	75,543,596	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.

	2022	2021
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	75,711	70,974

\* 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 does not consider there to be any interest rate risk in relation to borrowings as they are immaterial and supported by the corresponding receivable (self-supporting loan). Details of interest rates applicable to each borrowing may be found at Note 24(b).

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 27. 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.

Credit risk on rates and annual charges is minimised by the ability of the City to recover these debts as a secured charge over the land. That is, the land can be sold to recover the debt. The City also charges interest on overdue rates (excluding entitled pensioners or eligible seniors) and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables for rates and sundry debtors is reported to Council monthly.

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, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The loss allowance for the financial year was deemed insignificant, therefore no loss allowance was recognised. No expected credit loss was forecast on 1 July 2021 or 30 June 2022 for rates receivable as penalty interest applies to unpaid rates, and properties associated with unpaid rates may be disposed of to recover unpaid rates.

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
<b>30 June 2022</b>					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	1,159,506	492,368	578,032	0	2,229,906
Loss allowance	0	0	0	0	0
<b>30 June 2021</b>					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	1,582,449	617,569	493,909	0	2,693,927
Loss allowance	0	0	0	0	0

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

	Less than 1 year past due	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
<b>30 June 2022</b>					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	482,274	30,636	42,574	671,768	1,227,252
Loss allowance	0	0	0	0	0
<b>30 June 2021</b>					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	540,934	151,512	20,449	361,327	1,074,222
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 2022

### 27. 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.

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b>2022</b>					
Trade and other payables	10,697,576	0	0	10,697,576	10,697,576
Aged Persons Homes liabilities	19,732,197	0	0	19,732,197	19,732,197
Borrowings	425,625	3,818,466	0	4,244,091	3,465,308
Contract liabilities	131,417	0	0	131,417	131,417
Grant Liabilities	2,185,686	0	0	2,185,686	2,185,686
Cash in lieu - public open space	575,026	0	0	575,026	493,523
Lease liabilities	107,281	142,537	0	249,818	241,434
Deferred lease liabilities	32,969	164,843	2,958,940	3,156,752	3,156,752
	33,887,777	4,125,846	2,958,940	40,972,563	40,103,893
<b>2021</b>					
Trade and other payables	12,715,921	0	0	12,715,921	12,715,921
Aged Persons Homes liabilities	20,923,512	0	0	20,923,512	20,923,512
Borrowings	5,399	1,351	0	6,750	6,435
Contract liabilities	70,508	0	0	70,508	70,508
Grant Liabilities	3,804,330	0	0	3,804,330	3,804,330
Cash in lieu - public open space	575,026	0	0	575,026	575,026
Lease liabilities	36,554	62,206	0	98,760	96,324
Deferred lease liabilities	32,969	164,843	2,991,909	3,189,721	3,189,721
	38,164,219	228,400	2,991,909	41,384,528	41,381,777

### 28. 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 2022

### 29. Other Significant Accounting Policies

#### (a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

#### (b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City's operational cycle. In the case of liabilities where the City does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the City's intentions to release for sale.

#### (c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

#### (d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the City applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

#### (e) Budget comparative figures

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

#### (f) Superannuation

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

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

Fair value is the price that the City would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).



# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 29. Other Significant Accounting Policies (Continued)

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

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

#### (h) Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

#### (i) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

##### Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

##### Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

##### Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

#### Valuation techniques

The City selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the City are consistent with one or more of the following valuation approaches:

##### Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

##### Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

##### Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the City gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

# City of Bayswater

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

## 29. Other Significant Accounting Policies (Continued)

### (j) Impairment of assets

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

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

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

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

### (k) Initial application of accounting standards

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

### New accounting standards for application in future years

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

It is not expected these standards will have an impact on the financial report.

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 30. Function and Activity

#### (a) Service objective and description

City operations as disclosed in these financial statements 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 2022

## 30. Function and Activity (Continued)

### (b) Income and expenses

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
<b>Income excluding grants, subsidies and contributions</b>			
Governance	338,546	139,950	358,508
General purpose funding	52,235,859	52,366,225	50,827,995
Law, order, public safety	518,956	331,650	438,652
Health	214,081	184,084	251,592
Education and welfare	246,250	227,495	214,477
Housing	383,941	0	380,494
Community amenities	13,178,679	13,072,923	12,844,814
Recreation and culture	7,793,937	6,725,541	7,461,314
Transport	2,274,012	542,650	543,738
Economic services	2,592,673	539,222	2,233,077
Other property and services	176,941	96,430	119,388
	<b>79,953,875</b>	<b>74,226,170</b>	<b>75,674,049</b>
<b>Grants, subsidies and contributions</b>			
Governance	0	0	5,522
General purpose funding	3,204,299	2,373,428	2,268,709
Law, order, public safety	99,576	60,890	84,187
Health	60,211	70,400	50,161
Education and welfare	8,086	1,000	17,540
Community amenities	773,485	595,533	482,520
Recreation and culture	4,854,936	6,138,226	3,265,769
Transport	2,042,178	3,218,011	1,904,685
Economic services	3,828	122,860	2,037
Other property and services	61,598	71,496	64,185
	<b>11,108,197</b>	<b>12,651,844</b>	<b>8,145,315</b>
<b>Total Income</b>	<b>91,062,072</b>	<b>86,878,014</b>	<b>83,819,364</b>
<b>Expenses</b>			
Governance	(5,178,130)	(5,311,070)	(6,388,411)
General purpose funding	(970,112)	(858,654)	(749,478)
Law, order, public safety	(3,809,738)	(3,908,932)	(3,413,869)
Health	(2,324,954)	(2,263,833)	(1,938,455)
Education and welfare	(1,926,115)	(2,086,578)	(1,814,570)
Housing	(106,070)	(111,741)	(105,752)
Community amenities	(17,463,951)	(19,744,518)	(18,687,214)
Recreation and culture	(31,191,267)	(32,555,627)	(29,477,932)
Transport	(16,890,654)	(17,499,002)	(16,207,532)
Economic services	(1,671,580)	(1,968,433)	(1,228,106)
Other property and services	(304,498)	(527,418)	(419,827)
<b>Total expenses</b>	<b>(81,837,069)</b>	<b>(86,835,806)</b>	<b>(80,431,146)</b>
Discontinued operations	(8,434,169)	952,160	853,443
<b>Net result for the period</b>	<b>790,834</b>	<b>994,368</b>	<b>4,241,661</b>

# City of Bayswater

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

## 30. Function and Activity (Continued)

### (c) Fees and Charges

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Governance	31,723	39,950	61,912
General purpose funding	145,463	148,600	46,000
Law, order, public safety	498,824	311,600	438,405
Health	195,481	184,084	227,057
Education and welfare	74,778	85,172	72,736
Housing	380,494	0	380,494
Community amenities	12,876,980	13,033,273	12,626,815
Recreation and culture	7,544,697	6,698,886	7,237,668
Transport	711,985	497,100	527,398
Economic services	469,765	533,222	581,288
Other property and services	14,855	10,448	1,995
	<u>22,945,045</u>	<u>21,542,335</u>	<u>22,201,768</u>

### (d) Total Assets

	2022	2021
	\$	\$
Governance	1,343,870	1,615,561
General purpose funding	3,085,141	3,518,381
Law, order, public safety	3,287,105	3,103,625
Health	891,043	924,567
Education and welfare	9,788,228	9,852,478
Housing	69,543,930	77,925,492
Community amenities	358,311,667	354,983,642
Recreation and culture	160,867,009	149,750,040
Transport	148,298,165	141,646,448
Economic services	398,273	331,976
Other property and services	94,327,179	98,701,475
	<u>850,141,610</u>	<u>842,353,685</u>

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 31. Discontinued Operations

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

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

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

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

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

	2022	2021
	\$	\$
<b>Income Statement</b>		
Operating income	9,525,955	9,952,194
Operating expenditure	(9,353,130)	(9,098,751)
	<u>172,825</u>	<u>853,443</u>
Decrement on revaluation of assets held for sale	(8,606,994)	0
	<u>(8,434,169)</u>	<u>853,443</u>

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

#### Financial Position\*

Assets	27,369,807	35,585,567
Liabilities	19,732,197	20,923,512
	<u>7,637,610</u>	<u>14,662,055</u>

\* The cash and cash equivalents and financial assets (\$30.97m, 2020/21 \$31.66m) and investment properties (\$8.9m, 2020/21 \$8.1m) 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	172,825	853,443
Net cash inflow/(outflows) from discontinued operations	<u>172,825</u>	<u>853,443</u>

### Significant Accounting Policies

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

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

# City of Bayswater

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

## 32. Rating Information

### (a) Rates

Rate Type	Rate in \$	Number of Properties	2021/22		2021/22		2021/22		2021/22		2021/22		2020/21	
			Actual Rateable Value *	Actual Rate	Actual Interim Rates	Actual Back Rates	Actual Total Revenue	Budget Interim Rate	Budget Back Rate	Budget Total Revenue	Actual Total Revenue			
General GRV	0.07465	22,244	\$ 542,705,444	\$ 40,512,976	\$ 257,874	\$ 0	\$ 40,770,850	\$ 40,512,976	\$ 500,000	\$ 0	\$ 41,012,976	\$ 45,099,533		
<b>Sub-Total</b>		22,244	542,705,444	40,512,976	257,874	0	40,770,850	40,512,976	500,000	0	41,012,976	45,099,533		
<b>Minimum</b>														
General GRV	1,000	10,555	\$ 120,476,302	\$ 10,555,000	\$ 0	\$ 0	\$ 10,555,000	\$ 10,555,000	\$ 0	\$ 0	\$ 10,555,000	\$ 11,610,235		
<b>Sub-Total</b>		10,555	120,476,302	10,555,000	0	0	10,555,000	10,555,000	0	0	10,555,000	11,610,235		
		32,799	663,181,746	51,067,976	257,874	0	51,325,850	51,067,976	500,000	0	51,567,976	56,709,768		
Concessions on general rates (Refer Note 32(b))												(7,002,899)		
<b>Total amount raised from general rates</b>												<u>49,706,869</u>		

### Significant Accounting Policies

#### Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

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.

# City of Bayswater

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

## 32. Rating Information (Continued)

### (b) Discounts, Incentives, Concessions and Write-offs

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Waiver/ Concession	Discount %	Discount \$	2022 Actual \$	2022 Budget \$	2021 Actual \$
General GRV - Annual Levy		Concession			0	0	6,863,029
General GRV - Interim Levy - Non-Minimum Rate		Concession			2,934	0	139,870
					2,934	0	7,002,899
Total discounts/concessions (Note 32(a))					2,934	0	7,002,899

Rate or Fee and Charge to which the Waiver or Concession is Granted	Objects of the Waiver or Concession
General GRV - Interim Levy - Minimum Rate	State Government advised no council rates will increase due to the COVID-19 Pandemic. City of Bayswater introduced a COVID-19 Concession to ensure all rate levies were no higher than 2019/2020.

\* on a pro-rata basis



# City of Bayswater

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

## 32. Rating Information (Continued)

### (c) Interest Charges and Instalments

Instalment Options	Date Due	Instalment Plan	Instalment Plan	Unpaid Rates
		Admin Charge	Interest Rate	Interest Rate
		\$	%	%
<b>Option One</b>				
Single full payment	20/08/2021	0.00	0.00	7.00
<b>Option Two</b>				
First instalment	20/08/2021	0.00	5.50	7.00
Second instalment	22/10/2021	5.00	5.50	7.00
<b>Option Three</b>				
First instalment	20/08/2021	0.00	5.50	7.00
Second instalment	22/10/2021	5.00	5.50	7.00
Third instalment	07/01/2022	5.00	5.50	7.00
Fourth instalment	11/03/2022	5.00	5.50	7.00
		2022 Actual	2022 Budget	2021 Actual
		\$	\$	\$
Interest on unpaid rates		216,697	210,000	233,267
Interest on instalment plan		214,755	240,000	238,594
		431,452	450,000	471,861
Charges on instalment plan		104,415	120,000	0
		535,867	570,000	471,861

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 33. Rate Setting Statement Information

Note	2021/22 (30 June 2022 Carried Forward) \$	2021/22 Budget (30 June 2022 Carried Forward) \$	2020/21 (30 June 2021 Carried Forward) \$
<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 Rate Setting Statement in accordance with Financial Management Regulation 32.			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	10(c) (54,019)	(28,781)	(88,826)
Less: Movement in liabilities associated with restricted cash	(26,126,429)	0	391,513
Less: Fair value adjustments to financial assets at fair value through profit and loss	(9,992)	0	(6,464)
Less: Share of net profit of associates and joint ventures accounted for using the equity method	(1,217,740)	0	(1,642,591)
Add: Decrement on revaluation of assets held for sale	8,606,994	0	0
Add: Loss on disposal of assets	10(c) 692,052	618,978	551,353
Add: Depreciation	10(a) 12,051,887	11,986,593	11,495,001
Non-cash movements in non-current assets and liabilities:			
Financial assets at amortised cost	(326,013)	0	(21,457)
Investment property	13 (890,890)	0	0
Pensioner deferred rates	11,260	0	(44,090)
Assets held for sale	7 27,369,807	0	295,756
Employee benefit provisions	(9,455)	(50,000)	(96,159)
Other provisions	0	6,235	(38,074)
	20,097,462	12,533,025	10,795,962
<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 Rate Setting Statement in accordance with Financial Management Regulation 32.			
<b>Adjustments to investing activities</b>			
Assets not previously recognised	(1,535,095)	0	0
	(1,535,095)	0	0
<b>(c) Surplus/(deficit) after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement 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 - cash/financial asset backed	35 (44,149,826)	(34,311,459)	(39,560,227)
Less: Financial assets at amortised cost - self supporting loans	4(a) (1,329)	0	(5,106)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	18 288,924	0	5,106
- Aged Persons Homes	(18,335,470)	7,000,000	7,762,952
- Current portion of lease liabilities	11(b) 103,181	256,852	35,037
- Employee benefit provisions	1,578,638	0	1,572,346
<b>Total adjustments to net current assets</b>	(60,515,882)	(27,054,607)	(30,189,892)
<b>Net current assets used in the Rate Setting Statement</b>			
Total current assets	113,332,099	64,322,583	93,045,983
Less: Total current liabilities	(40,203,461)	(38,149,244)	(45,160,504)
Less: Total adjustments to net current assets	(60,515,882)	(27,054,607)	(30,189,892)
<b>Net current assets used in the Rate Setting Statement</b>	12,612,756	(881,268)	17,695,587

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 34. Borrowing and Lease Liabilities

#### (a) Borrowings

	2022	2021
	\$	\$
Current	288,924	5,106
Non-current	3,176,384	1,329
	3,465,308	6,435

#### (b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate
<b>Recreation and culture</b>			
Football West	214	WATC*	6.45%
Bayswater Waves	600003	WATC*	4.73%
Maylands Waterland	600001	WATC*	4.73%
Morley Sport and Recreation Centre	600002	WATC*	4.73%

#### 2021/22 Actual

Particulars	Principal 1 July 2021	New Loans 30 June 2022	Principal repayments 30 June 2022	Interest repayments 30 June 2022	Principal outstanding 30 June 2022
Particulars	\$	\$	\$	\$	\$
<b>Recreation and culture</b>					
Football West	6,435	0	(5,106)	(257)	1,329
Bayswater Waves**	0	1,188,979	0	(2,619)	1,188,979
Maylands Waterland**	0	1,500,000	0	(3,303)	1,500,000
Morley Sport and Recreation Centre**	0	775,000	0	(1,707)	775,000
	6,435	3,463,979	(5,106)	(7,886)	3,465,308

#### 2021/22 Budget

Particulars	Principal 1 July 2021	New Loans 30 June 2022	Principal repayments 30 June 2022	Interest repayments 30 June 2022	Principal outstanding 30 June 2022
Particulars	\$	\$	\$	\$	\$
<b>Recreation and culture</b>					
Football West	6,435	0	(5,106)	(265)	1,329
Bayswater Waves	0	1,696,802	(97,056)	(35,425)	1,599,746
Maylands Waterland	0	1,500,000	(85,799)	(31,317)	1,414,201
Morley Sport and Recreation Centre	0	775,000	(44,390)	(16,180)	730,610
	6,435	3,971,802	(232,351)	(83,187)	3,745,886

#### 2020/21 Actual

Particulars	Principal 1 July 2020	New Loans 30 June 2021	Principal repayments 30 June 2021	Interest repayments 30 June 2021	Principal outstanding 30 June 2021
Particulars	\$	\$	\$	\$	\$
<b>Recreation and culture</b>					
Football West	11,220	0	(4,785)	(623)	6,435
Bayswater Waves	0	0	0	0	0
Maylands Waterland	0	0	0	0	0
Morley Sport and Recreation Centre	0	0	0	0	0
	11,220	0	(4,785)	(623)	6,435

# City of Bayswater

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

## 34. Borrowing and Lease Liabilities (Continued)

### (c) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent	Borrowed	Expended	Unspent
			Balance 1 July 2021	During Year	During Year	Balance 30 June 2022
			\$	\$	\$	\$
Bayswater Waves	WATC*	14/06/2022	0	1,188,979	0	1,188,979
Maylands Waterland	WATC*	14/06/2022	0	1,500,000	0	1,500,000
Morley Sport and Recreation Centre	WATC*	14/06/2022	0	775,000	0	775,000
			0	3,463,979	0	3,463,979

\* WA Treasury Corporation

\*\* Interest capitalised

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 34. Borrowing and Lease Liabilities (Continued)

#### (d) Lease Liabilities

(i) Lease Liabilities	2022	2021
	\$	\$
Current	103,181	35,037
Non-current	138,253	61,287
	241,434	96,324

#### (ii) Movements in Carrying Amounts

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term
<b>Recreation and culture</b>				
Gym Equipment - Waves 2	E6N0162821	MAIA Financial	1.8%	4 years
Gym Equipment - Waves 3	E6N0162841	MAIA Financial	2.1%	4 years
Gym Equipment - Waves 4	E6N0163578	MAIA Financial	1.6%	4 years
Gym Equipment - The RISE 2	E6N0163661	MAIA Financial	1.6%	4 years
Hamilton St Carpark		Long Island Holdings Pty Ltd	1.4%	3 years

#### 2021/22 Actual

Purpose	Lease Principal 1 July 2021	New Leases	Lease Principal Repayments	Lease Principal Outstanding 30 June 2022	Lease Interest Repayments
	\$	\$	\$	\$	\$
<b>Recreation and culture</b>					
Gym Equipment - Waves 2	17,285	0	(6,821)	10,464	(233)
Gym Equipment - Waves 3	79,039	0	(28,216)	50,823	(1,284)
Gym Equipment - Waves 4	0	56,535	(13,797)	42,738	(764)
Gym Equipment - The RISE 2	0	109,404	(21,649)	87,755	(1,134)
Hamilton St Carpark	0	73,969	(24,315)	49,654	(685)
	96,324	239,908	(94,798)	241,434	(4,100)

#### 2021/22 Budget

Purpose	Lease Principal 1 July 2021	New Leases	Lease Principal Repayments	Lease Principal Outstanding 30 June 2022	Lease Interest Repayments
	\$	\$	\$	\$	\$
<b>Recreation and culture</b>					
Gym Equipment - Waves 2	17,285	0	(6,821)	10,464	(233)
Gym Equipment - Waves 3	79,038	0	(28,216)	50,822	(1,284)
Gym Equipment - Waves 4	0	56,640	(14,479)	42,161	(717)
Gym Equipment - Waves 5	0	82,971	(16,969)	66,002	(809)
Gym Equipment - Waves 6	0	153,216	(39,169)	114,047	(1,941)
Gym Equipment - Waves 7	0	171,153	(43,754)	127,399	(2,169)
Gym Equipment - The RISE 2	0	0	0	0	0
Hamilton St Carpark	0	0	0	0	0
	96,323	463,980	(149,408)	410,895	(7,153)

#### 2020/21 Actual

Purpose	Lease Principal 1 July 2020	New Leases	Lease Principal Repayments	Lease Principal Outstanding 30 June 2021	Lease Interest Repayments
	\$	\$	\$	\$	\$
<b>Recreation and culture</b>					
Gym Equipment - The RISE	15,916	5,325	(21,241)	0	(60)
Gym Equipment - Waves 2	23,985	0	(6,700)	17,285	(355)
Gym Equipment - Waves 3	106,669	0	(27,630)	79,039	(1,868)
	146,570	5,325	(55,571)	96,324	(2,283)

## 35. Reserves – Cash/Financial Asset Backed

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

	2022		2022		2022		2022		2022		2021		2021		2021				
	Actual	Actual	Actual	Transfer to	Actual	Transfer (from)	Actual	Closing Balance	Budget	Opening Balance	Budget	Transfer to	Actual	Opening Balance	Actual	Transfer (from)	Actual	Closing Balance	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Restricted by council</b>																			
(a) Aged Persons Homes - General	16,379,693	1,594,165	(553,105)	17,420,753	17,030,614	1,219,865	(1,267,705)	16,982,774	15,667,801	1,401,399	(689,507)	16,379,693	2,904,645	2,678,354	226,291	0	2,904,645		
(b) Aged Persons Homes - Prudential Requirements		11,915	0	2,916,560	2,885,179	0	0	2,885,179	2,885,179	0	0	2,885,179	10,315	10,348	41	0	10,315		
(c) Bayswater Bowling Club - Capital Improvements		41	0	10,356	10,348	41	0	10,389	10,242	73	0	10,315	138,249	138,461	547	0	138,249	(22,425)	
(d) Bayswater Tennis Club	428,233	1,754	(91,013)	338,974	411,625	1,627	(306,390)	106,862	778,039	5,152	(354,958)	428,233	9,917	9,638	38	0	9,917	(160,000)	
(e) Bayswater Waves Aquatic Centre		40	0	9,957	9,638	38	0	9,676	169,540	377	(160,000)	9,917	144,457	142,217	562	0	144,457	(29,121)	
(f) Bore and Reticulation		578	0	145,035	142,217	562	0	142,779	172,370	1,208	(29,121)	144,457	575,026	0	0	0	575,026	0	
(g) Building Furniture and Equipment		433,948	(515,451)	493,523	0	0	0	0	0	0	0	0	838,046	612,823	2,422	(82,200)	1,567,079	(739,254)	
(h) Cash in Lieu - Public Open Space		3,378	(14,148)	827,276	612,823	2,422	(82,200)	533,045	10,221	10,221	(739,254)	838,046	63,440	44,611	176	0	44,787	(90,721)	
(i) City Buildings and Amenities		254	0	63,694	44,611	176	0	44,787	153,298	863	(90,721)	63,440	4,770,646	4,412,450	17,440	(2,608,624)	7,241,977	(2,519,196)	
(j) Civic Centre		43,265	(2,783,548)	2,030,363	4,412,450	17,440	(2,608,624)	1,821,266	7,241,977	47,865	(2,519,196)	4,770,646	1,222,256	1,226,163	4,846	0	1,213,691	0	
(k) Economic Stimulus		4,891	0	1,227,147	1,226,163	4,846	0	1,231,009	1,213,691	8,565	0	1,222,256	0	656,073	2,620	(656,073)	2,620	0	
(l) Eric Singleton Bird Sanctuary		4,772,360	(365,591)	4,406,769	656,073	2,620	(656,073)	2,620	0	0	0	0	85,307	85,580	338	(85,000)	84,708	0	
(m) FOGO		271	(35,191)	50,387	85,580	338	(85,000)	918	84,708	599	0	85,307	28,370	528,460	2,109	(451,156)	28,171	0	
(n) Footpath and Cycleway		3,356,331	0	3,384,701	528,460	2,109	(451,156)	79,413	28,171	199	0	28,370	1,502,090	1,462,328	5,780	(52,110)	1,699,343	(208,994)	
(o) General Waste Management		5,933	(44,806)	1,463,217	1,462,328	5,780	(52,110)	1,415,998	1,699,343	11,741	(208,994)	1,502,090	275,294	315,174	1,046	(310,000)	801,280	(530,732)	
(p) Golf Courses		1,047	(55,719)	220,622	315,174	1,046	(310,000)	6,220	801,280	4,746	(530,732)	275,294	384,008	384,905	1,521	(150,000)	429,584	(48,594)	
(q) Information Technology		1,532	(13,476)	372,064	384,905	1,521	(150,000)	236,426	429,584	3,018	(48,594)	384,008	4,328,791	4,630,885	15,508	(2,250,000)	5,133,416	(1,541,751)	
(r) Landfill Restoration		13,674	(1,358,248)	2,984,217	4,630,885	15,508	(2,250,000)	2,396,393	5,133,416	737,126	(1,541,751)	4,328,791	1,572,346	1,577,372	6,235	0	1,583,607	0	
(s) Les Hansman Centre Development		6,292	0	1,578,638	1,577,372	6,235	0	1,583,607	1,561,327	11,019	0	1,572,346	641,938	702,204	518,455	(12,000)	1,263,060	(628,743)	
(t) Long Service Leave and Entitlements		519,521	(165,883)	995,576	702,204	518,455	(12,000)	1,208,659	1,263,060	7,621	(628,743)	641,938							
(u) Major Capital Works																			

# City of Bayswater

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

## 35. Reserves – Cash/Financial Asset Backed (Continued)

	2022		2022		2022		2022		2022		2022		2021		2021	
	Actual	Opening Balance	Actual	Transfer to	Actual	Transfer (from)	Actual	Closing Balance	Budget	Opening Balance	Budget	Transfer to	Actual	Opening Balance	Actual	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(v) Maylands Lakes	4,716		19		4,731		19		4,750		33		4,683		0	4,716
(w) Maylands Waterland	428,516		1,715		429,886		1,699		431,585		3,003		425,513		0	428,516
(x) Morley City Centre	541,107		2,165		542,361		2,144		544,505		4,262		606,845		(70,000)	541,107
(y) Morley Sport and Recreation Centre	501,709		2,008		496,556		1,963		498,519		3,642		521,506		(23,439)	501,709
(z) Noranda Netball Courts	69,309		277		65,795		260		66,055		4,183		615,126		(550,000)	69,309
(aa) Plant and Works Equipment	2,745		11		2,522		10		2,532		248		128,497		(126,000)	2,745
(ab) Playground and Parks	61,990		282	(11,243)	60,477		239	(27,705)	33,011		2,870		437,157		(378,037)	61,990
(ac) River Restoration	130,469		492	(9,445)	20,450		81	(10,643)	9,888		870		129,599		0	130,469
(ad) Roads and Drainage	12,856		170		12,046		48		12,094		933		131,923		(120,000)	12,856
(ae) Senior Citizens Buildings	25,503		102		6,040		24		6,064		629		91,979		(67,105)	25,503
(af) Strategic Land Acquisition	11,929		48		11,968		815,047		827,015		83		11,846		0	11,929
(ag) Streetscapes	388,989		1,223	(174,004)	410,206		1,621	(185,000)	226,827		4,785		698,329		(314,125)	388,989
(ah) Sustainable Environment	77,300		47,206	(46,855)	168,406		666	(140,436)	28,636		1,221		172,926		(96,847)	77,300
(ai) The RISE	374,206		1,489	(4,133)	371,562		999	(101,160)	152,655		4,177		606,845		(236,816)	374,206
(aj) Workers Compensation	625,816		2,504		627,814		2,481		630,295		4,386		621,430		0	625,816
	39,560,227		10,831,458	(6,241,859)	44,149,826		2,628,477	(8,696,202)	34,311,459		3,089,555		46,017,037		(9,546,365)	39,560,227

All reserves are supported by cash and cash equivalents/financial asset and are restricted within equity as Reserves – cash/financial asset backed.

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 35. Reserves – Cash/Financial Asset Backed (Continued)

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

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



# City of Bayswater

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

## 35. Reserves – Cash/Financial Asset Backed (Continued)

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

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

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

# City of Bayswater

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

## 36. 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 2021	Amounts Received	Amounts Paid	30 June 2022
	\$	\$	\$	\$
Building Service Levy	86,275	258,887	(262,749)	82,413
Cash in Lieu - Art	398,673	51,249	(87,080)	362,842
Cash in Lieu - Car Parking	484,511	46,802	0	531,313
Cash in Lieu - Public Open Space	3,105,094	14,839	(847,590)	2,272,343
Construction Training Fund	29,349	132,313	(147,851)	13,811
TPS 17	124,924	425	0	125,349
Unclaimed money	70,679	772	(1,025)	70,426
Bonds	0	4,523	(4,523)	0
JDAP	0	33,232	(32,987)	245
Trust - Other	999	0	0	999
Scholarship	25,163	86	(86)	25,163
	4,325,667	543,128	(1,383,891)	3,484,904

# City of Bayswater

## Notes to and forming part of the Financial Report for the year ended 30 June 2022

### 37. Major Land Transactions

#### (a) Details

Mertome Village is an Independent Living Unit (ILU) site in Bayswater which operates in accordance with the Retirement Villages Act 1999 and subordinate legislation. Mertome Village, at the time of the disposition via long-term lease, was managed by Uniting Church Homes (Juniper) under a Management Agreement between the City of Bayswater and Juniper.

At the Council Meeting on 2 August 2016 Council supported the disposal of Land (via long-term lease arrangement) and subsequently advertised a Business Plan in December 2016.

On 1 April 2019, Hall & Prior (Fresh Fields Management (Mertome Village) Pty Ltd) entered into a long-term lease with a maximum term of 99 years with the City and acquired the business and assets associated with Mertome Village. Refer to Note 31 - Discontinued Operations.

#### (b) Current year transactions

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
<b>Other revenue</b>			
- Lease income	380,494	0	380,494
<b>Other expenditure</b>			
	380,494	0	380,494

#### (c) Expected future cash flows

Cash flows are not expected until year 15 of the lease to the end of the lease term.

#### (d) Assets and liabilities

	2022	2021
	\$	\$
<b>Trade Receivable</b>		
Deferred lease asset - non-current	1,899,457	1,551,932
	1,899,457	1,551,932
<b>Other financial liabilities</b>		
Deferred lease premiums - current	32,969	32,969
Deferred lease premiums - non-current	3,123,783	3,156,752
	3,156,752	3,189,721

### 38. Trading Undertakings and Major Trading Undertakings

There was no trading undertaking conducted during the financial year ended 30 June 2022.



## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2022 City of Bayswater

To the Councillors of the City of Bayswater

#### Opinion

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

- the Statement of Financial Position at 30 June 2022, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, and Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the City for the year ended 30 June 2022 and its financial position at the end of that period
- 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 preparing and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial report and my auditor's report.

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

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

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

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

The Chief Executive Officer of the City is responsible for:

- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the City's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the City.

The Council is responsible for overseeing the City's financial reporting process.

## **Auditor's responsibilities for the audit of the financial report**

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

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

## **My independence and quality control relating to the report on the financial report**

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

## **Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the City of Bayswater for the year ended 30 June 2022 included in the annual report on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the City to confirm the information contained in the website version.



Caroline Spencer  
Auditor General for Western Australia  
Perth, Western Australia  
6 April 2023



Mills Avenue Park Playground,  
Bayswater.

City of  
**Bayswater**

61 Broun Avenue, Morley WA 6062

Civic Centre Opening Hours: 8.30am - 4.30pm (Monday to Friday)

Mailing address: PO Box 467 Morley WA 6943

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