

Agenda

2020 Annual General Meeting of Electors

24 March 2021

Notice of Meeting

The next Annual General Meeting of Electors will take place in the Embleton Room, City of Bayswater Civic Centre, 61 Broun Avenue, Morley on **Wednesday, 24 March 2021** commencing at **6:30pm**.

Yours sincerely



ANDREW BRIEN
CHIEF EXECUTIVE OFFICER

17 March 2021

MEETING PROCEDURES

Members of the public who are unfamiliar with meeting proceedings are invited to seek advice prior to the meeting from a City Staff Member.

This meeting will be audio recorded in accordance with the resolution of Council of 17 May 2016.

Persons are not permitted to record or broadcast (visual, audio or other electronic means) at the Annual General Electors meeting without prior approval of the Council.

In the event of an emergency, please follow the instructions of City of Bayswater Staff.

Annual Report

The Act requires that the Local Government is to prepare an Annual Report (section 5.53), accept the Annual Report (Section 5.54), advertise its availability to the public (section 5.55) and hold an Annual General Meeting of Electors within 56 days of accepting the Annual Report (section 5.27).

Matters for discussion at the AGM of Electors

In accordance with section 5.27(3) - *Local Government Act 1995 and regulation 15 of the Local Government (Administration) Regulations 1996* - the matters to be discussed at the Annual General Meeting of Electors are firstly the contents of the Annual Report for the previous financial year and then any other general business.

Mayor to Preside at the AGM of Electors

Section 5.30 - *Local Government Act 1995* stipulates that the Mayor (or if not available the Deputy Mayor) is to preside at the Electors meeting.

Voting at the AGM of Electors

Regulation 17 of the Local Government (Administration) Regulations 1996, outlines the voting provisions at an electors meeting, being:

- Each Elector at the meeting is entitled to one vote on each matter to be decided, but does not have to vote;
- All decisions are to be made by a "Simple Majority" vote; and
- Voting is to be conducted so that no voter's vote is secret.

A limited number of packs will be available to Electors at the meeting, which will include a copy of the Annual Report and a copy of the AGM Agenda. The Annual Report can also be downloaded from the City's website at [Quarterly and Annual Reports - City of Bayswater](#).

A red and green card will be provided to all Electors who are eligible to vote on the proposed motions, with the green card to be held up to vote "for" and the red to be held up to vote "against". When voting, please ensure you hold your card up in clear view so it can be counted by City Officers.

Procedure at the AGM of Electors

Regulation 18 of the Local Government (Administration) Regulations, states that the procedure at an AGM of Electors is to be determined by the person presiding (Mayor or Deputy Mayor) at the meeting.

Decisions made at an Electors AGM

In accordance with section 5.33 of the *Local Government Act 1995* all decisions made at an AGM of Electors meeting are to be considered at the next Ordinary Meeting of Council or, if that is not practicable -

- At the first Ordinary Meeting of Council after that meeting or
- At a Special Meeting called for that purpose.

If at a meeting of the Council a Local Government makes a decision in response to a decision made at an AGM of Electors meeting, the reasons for the decision are to be recorded in the minutes of the Council meeting.

Definition of Elector

An Elector is defined under the *Local Government Act (1995)* as a person who is eligible to vote in an election of the City of Bayswater.

Speaking at Electors Meeting

When addressing the meeting, please use the public microphone and state your name and address for minute taking purposes.

Participation of Non-Electors

In accordance with section 18.8 of the *City of Bayswater Standing Orders Local Law 2018*, a person who is not an Elector of the Local Government shall not take part in any discussion or vote at an Electors' meeting unless the Electors at the meeting, by resolution, permit the person to do so.

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AGENDA

In accordance with section 5.27 of the *Local Government Act 1995* and subsidiary legislation, the Annual General Meeting of Electors is to be held once every financial year to consider the contents of the City's Annual Report for the previous year, and to consider any other general business.

1 OFFICIAL OPENING

Cr Dan Bull, Mayor will preside at the Annual General Meeting of Electors in accordance with Section 5.30 of the *Local Government Act 1995*.

2 ACKNOWLEDGEMENT OF COUNTRY

In accordance with the City of Bayswater's Reflect Reconciliation Action Plan November 2019-November 2020, the Presiding Member will deliver the Acknowledgement of Country.

Noongar Language

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

English Language Interpretation

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

3 ATTENDANCE

Cr Dan Bull, Mayor

Presiding Member

Officers

Mr Andrew Brien	Chief Executive Officer
Mr Doug Pearson	Director Major Projects
Mr Des Abel	Director Community and Development
Ms Lorraine Driscoll	Director Corporate and Strategy
Mr George Rimpas	A/Director Works and Infrastructure
Ms Cassandra Flanigan	Executive Support/Research Officer
Mr Darren Beltman	Manager Governance and Organisational Strategy
Mr Mark Thornber	Senior Governance Advisor
Ms Elissa Harrison	Governance and Risk Support Officer
Ms Karen D'Cunha	PA/Director Corporate and Strategy

4 LOCAL PUBLIC NOTICE OF AGM AND ANNUAL REPORT

In accordance with the section 5.29 of the *Local Government Act 1995* at least 14 days local public notice (**Figure 1**) was given:

- Of the availability of the Annual Report (section 5.55); and
- Date, time, place and purpose of the Annual General Meeting (section 5.29).

In accordance with section 1.7 of the *Local Government Act 1995* local public notice was provided on the City's website from Wednesday 10 March 2021 and in the following three ways:

- In the public notices section of the Eastern Reporter newspaper on Thursday, 4 March 2021;
- In The West Australian newspaper on Wednesday 10 March 2021; and
- On notice boards at the City of Bayswater Civic Centre, The RISE, Bayswater Waves, and Maylands, Bayswater and Morley Libraries from Wednesday, 10 March 2021.

Figure 1

Annual General Meeting of Electors

The City of Bayswater is pleased to invite local residents, ratepayers and business owners to attend its Annual General Meeting of Electors. The purpose of the meeting is to present the City's 2019/20 Annual Report and allow the community to have their say on local issues.

The Annual Report provides a snapshot of some of the key projects and initiatives undertaken by the City during the 2019/20 financial year.

The Annual General Meeting of Electors will commence with a pre-meeting at 5.30pm on Wednesday, 24 March 2021 in the Embleton Room at the City of Bayswater Civic Centre, 61 Broun Avenue, Morley, where Electors can meet the City's Councillors and Management Team. This meeting will be followed by the formal Annual General Meeting commencing at 6.30pm.

Light refreshments will be provided. The Agenda and Annual Report will be available online at www.bayswater.wa.gov.au from Wednesday 17 March 2021. As COVID-19 restrictions will still be in place, there will be capacity limits to the Embleton Room. We encourage you to pre-register via governance@bayswater.wa.gov.au to ensure you will be able to attend.

For more information, contact the City's Senior Governance Advisor on 9272 0614.

Date: Wednesday, 24 March 2021

**Time: 5:30pm (Pre Meeting)
6:30pm (Annual Electors Meeting)**

**Place: Embleton Room, City of Bayswater
Civic Centre, 61 Broun Avenue, Morley**

ANDREW BRIEN
CHIEF EXECUTIVE OFFICER



5 CONSIDERATION OF THE ANNUAL REPORT

The 2019/20 Annual Report was adopted by Council at its meeting held 23 February 2021 and is available on the City's website www.bayswater.wa.gov.au.

Additional copies of the 2019/20 Annual Report will be available at the meeting.

OFFICER'S RECOMMENDATION

That the Annual Report for 2019/20, including annual audited financials, be accepted.



Acknowledgement of Country

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

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, electronic format, audio, and Braille.

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

可根据要求以其他格式和语言提供此信息。

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

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

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CITY OF BAYSWATER RECONCILIATION ACTION PLAN

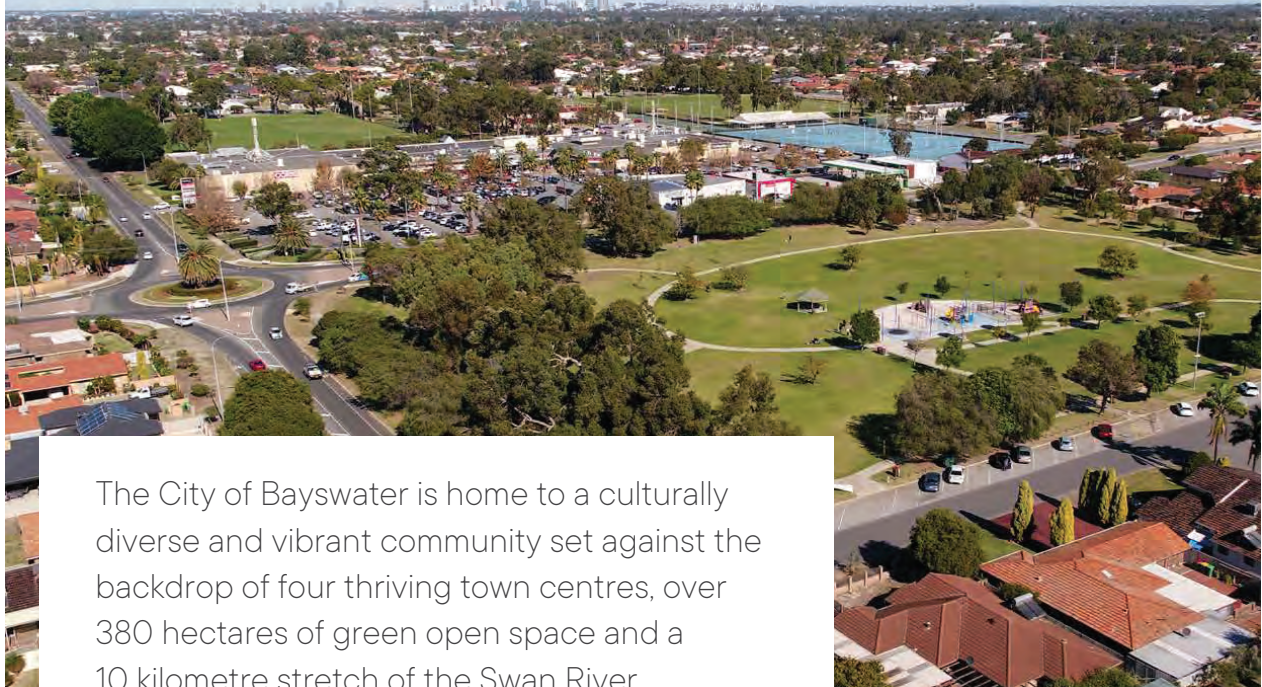
Council adopted the City's inaugural 'Reflect' reconciliation Action Plan in September 2019.

We are now developing our 'Innovate Reconciliation Action Plan 2021- 2023' in consultation with our community to continue to support the national reconciliation movement and contribute to advancing the five elements of reconciliation:

- Race relations
- Equality
- Institutional integrity
- Historical acceptance
- Unity.

Our reconciliation journey over the next ten years will see us progress our Reconciliation Action Plans from Reflect to Innovate, then into Stretch and Elevate.

OUR CITY



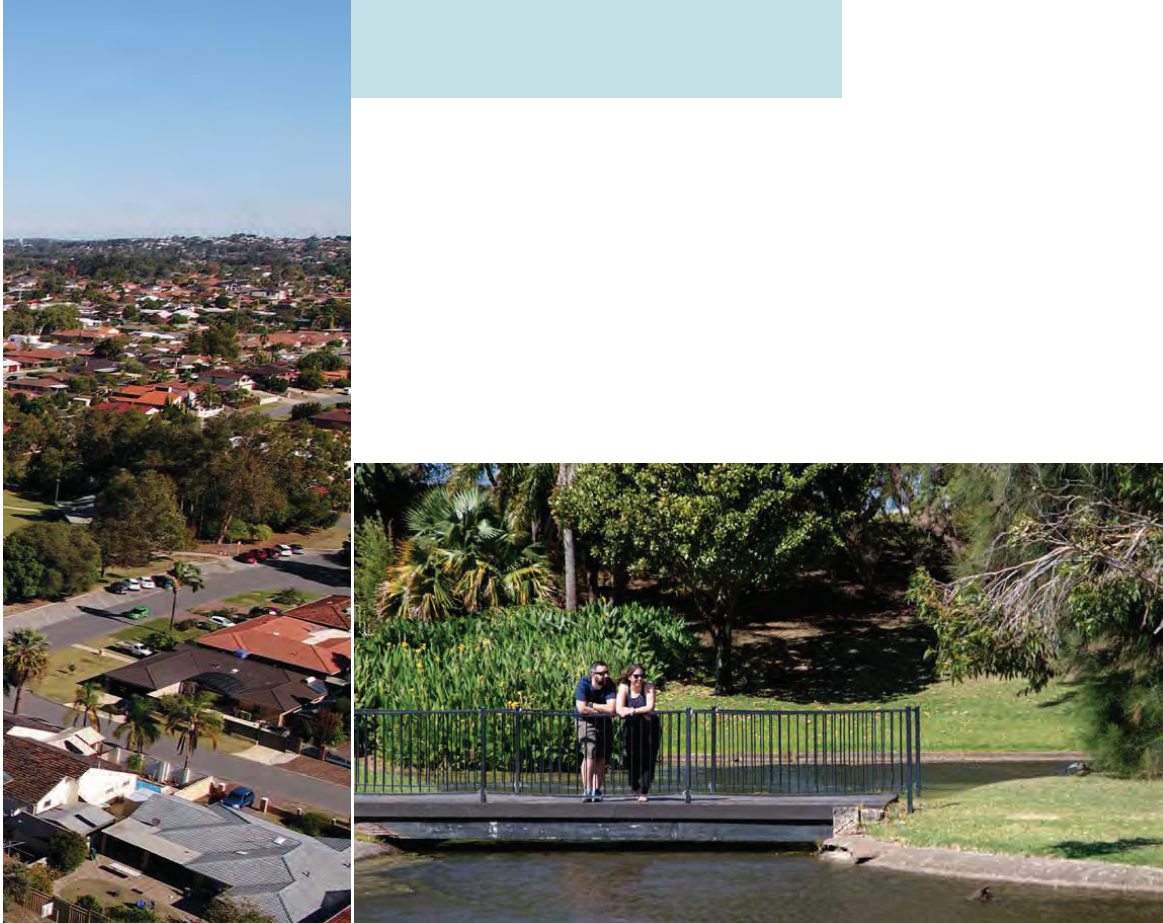
The City of Bayswater is home to a culturally diverse and vibrant community set against the backdrop of four thriving town centres, over 380 hectares of green open space and a 10 kilometre stretch of the Swan River.

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 city location.

We operate three libraries, three recreation centres and support over 200 local sporting clubs. We maintain 177 parks, ovals and open spaces, 123 playgrounds, and manage a local road network that spans 360 kilometres.

Our community is multicultural and inclusive and nearly half of us were born overseas. 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.

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 a big 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 ten 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 your neighbourhood and your community.
The City of Bayswater is your home.

FROM THE MAYOR



OUR ENVIRONMENTAL
PROJECTS CONTINUED
TO BE RECOGNISED ON
A NATIONAL SCALE, AS
DID OUR COMMUNITY-
BASED INITIATIVES.

Our annual report provides an outline of the City's activities during the 2019/20 Financial Year, detailing what we have achieved on behalf of our community.

During this period, we faced a global pandemic of seemingly unimaginable proportion that did not just change the way the City operates, but changed the way each and every one of us lives.

As a Council, we acted quickly and implemented a number of initiatives to help minimise the impact on our local community and economy. These ranged from establishing a Community Care team and a Library Outreach program to stay connected with our older and more isolated community members, to waiving rent for community leaseholders, and a 'Buy in Baysie' campaign that included grant funding to support local businesses.

Redeploying staff was a major part of the City's first response to the COVID-19 crisis and was fundamental to our ability to continue to serve the needs of our community and protect the livelihoods of our workforce.

We also announced a \$5.09 million Local Economic and Social Stimulus Package, which will draw down on reserves to bolster the local economy, support those in our community who are facing hardship and put us firmly on the path to recovery.

The stimulus package will enable the City to fast track a number of projects, including Maylands Waterland, Noranda Netball Courts, Bayswater Waves, Morley Sport and Recreation Centre, road and footpath upgrades and maintenance, upgrades to community club facilities, and lighting in public spaces.



In the months preceding the pandemic, we dedicated ourselves to becoming more sustainable and made a commitment for City operations to be powered by renewable energy by 2030 and carbon neutral by 2040.

We continued to green our City by planting 57,000 native seedlings; hosted much-loved community events that bring us together and celebrate our diversity; developed our first Reconciliation Action Plan; and embraced the feedback of our residents to help guide our decision making through a number of community engagement initiatives.

Our environmental projects continued to be recognised on a national scale, as did our community-based initiatives, of which our Age Friendly Ambassador program was a crowning achievement.

This has been a period that has tested us all - but what I can say with absolute certainty is that I have every faith in us as a community. When put to the ultimate test, we came together, looked after our neighbours and kept the true meaning of community alive.

I thank my fellow Councillors and City staff for their hard work, dedication and on-going support; and say without hesitation that I am proud of what we have achieved over the past year. I look forward to working closely with the community to ensure our City moves through the recovery phase and comes out stronger and more connected than ever before.

Cr Dan Bull
Mayor

City of Bayswater

FROM THE CEO

The 2019/20 Financial Year has once again seen the organisation step up and support our community. In a time of great uncertainty, we were able to rapidly adapt service provision and operations in response to the global COVID-19 pandemic; and kept our focus on steadfastly caring for our community and providing support and relief where we could.

We closed and reopened City facilities in line with public health advice from the State Government, acted quickly to provide more services and events online, ran a successful redeployment program for City employees, waived or temporarily reduced a number of fees and charges, increased cleaning regimes, and adopted a zero percent rate increase for 2020/21.

We supported local businesses with our 'Buy in Baysie' campaign, and helped sole traders and small businesses move their services online.

By redeploying staff whose employment was affected by the temporary closure of City facilities, including our libraries and recreation centres, we were able to offer additional services to our community. These included the Community Care team, the Library Outreach Program, and a partnership with St Vincent de Paul to deliver food hampers to local families in need. Redeployed staff also helped our Parks and Gardens team maintain parks, streetscapes and green spaces throughout the City; and the Town Centre Blitz team carried out extra cleaning and maintenance work.

In responding to the challenges of COVID-19, the Councillors and staff focused efforts on ensuring public health and safety was paramount in the early stages, and progressively moved towards providing a sustainable recovery approach.

In May, a \$5.09 million Local Economic and Social Stimulus package was introduced to fast-track major projects, stimulate the local economy and help community organisations recover. This was achieved in part through the reprioritisation of projects and drawing on Council reserves to ensure the Council maintained a debt free position.

The year ahead will provide many challenges as we move through the recovery process; however, there is much to feel positive about as we look to the future.

The City is set for a period of growth, led by infrastructure investment from the Federal and State Governments and private investors. This is funding major developments and key infrastructure projects that will make the City an even more connected and desirable location.

Construction is underway on \$3.6 billion in transport infrastructure, creating more than 6,000 local jobs. The City is positioned to benefit from projects including the Forrestfield-Airport Link and the Morley- Ellenbrook Line, the Tonkin Gap Project, and the new Bayswater Station.

The new Bayswater Station will become a major transport hub as the intersection point for the Midland, Forrestfield and Ellenbrook passenger lines. The improved pedestrian, road and bus links will connect both sides of the town centre.

The new station and completion of structure planning are the catalyst for residential development opportunities within the precinct. Bayswater is expected to increase in size to over 3,000 dwellings, with an additional 8,300 square metres of retail floor space.

The City of Bayswater is a desirable inner city location – and we are working hard to create biodiverse urban neighbourhoods with vibrant town centres, a strong local economy, and a diverse and connected community.

I extend my appreciation and recognition to all City staff for their invaluable contribution. Without the support and dedication of a professional, passionate and community-focused workforce, we would not have been able to achieve all we have over the past year, particularly in such trying circumstances.

The dedication of all staff members to serving our community is commendable and I sincerely thank you for banding together in a time of crisis.

I also acknowledge the efforts of the Executive Leadership and Management teams, who unwaveringly provide a professional and compassionate service to the community and support for staff.

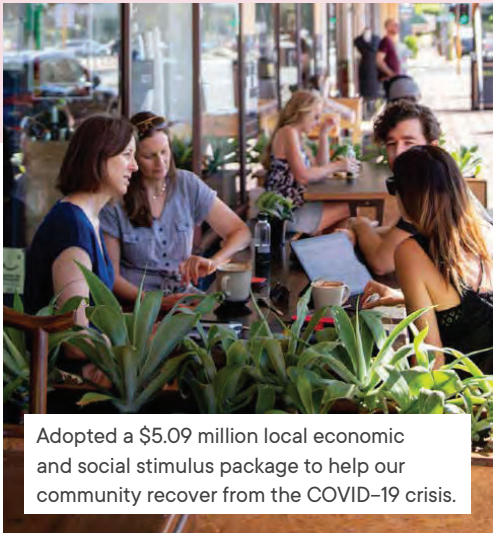


Andrew Brien
Chief Executive Officer

City of Bayswater

**BY REDEPLOYING STAFF
WHOSE EMPLOYMENT
WAS AFFECTED BY THE
TEMPORARY CLOSURE
OF CITY FACILITIES,
WE WERE ABLE TO OFFER
ADDITIONAL SERVICES TO
OUR COMMUNITY.**

OUR MAIN ACHIEVEMENTS THIS YEAR



Adopted a \$5.09 million local economic and social stimulus package to help our community recover from the COVID-19 crisis.



Hosted seven citizenship ceremonies enabling 375 residents to become citizens.



Moved the significant Kurrajong tree from Bayswater Train Station to Bert Wright Park ahead of METRONET works.



Created the Progress Street Pocket Park in Morley in partnership with Morley Momentum.



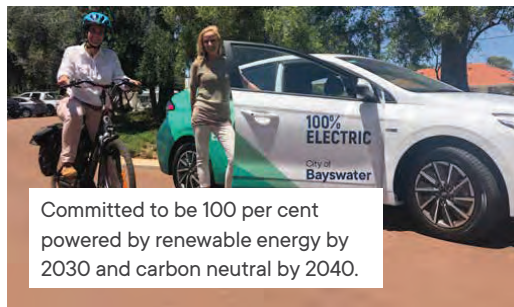
Redeployed 81 staff members to other roles during COVID-19 restrictions.



Delivered \$12.1 million of capital works, including resurfacing the netball courts at the Sue Belcher Netball Centre, and replacing the roof on the Morley Sport and Recreation Centre.



Installed an additional 65 kilowatt solar photovoltaic system at the Civic Centre.



Committed to be 100 per cent powered by renewable energy by 2030 and carbon neutral by 2040.



Developed our first Reconciliation Action Plan.



More than 57,000 young natives were planted across the City by volunteers and staff as part of our annual planting program.

OUR COUNCIL



West Ward



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



Cr Lorna Clarke
Term expires 2021
lorna.clarke
@bayswater.wa.gov.au



Cr Georgia Johnson
Term expires 2021
giorgia.johnson
@bayswater.wa.gov.au

North Ward



Deputy Mayor
Cr Filomena Piffaretti
Term expires 2021
filomena.piffaretti
@bayswater.wa.gov.au



Cr Stephanie Gray
Term expires 2021
stephanie.gray
@bayswater.wa.gov.au



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

Central Ward



Cr Barry McKenna
Freeman of the City
Term expires 2021
barry.mckenna
@bayswater.wa.gov.au



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



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

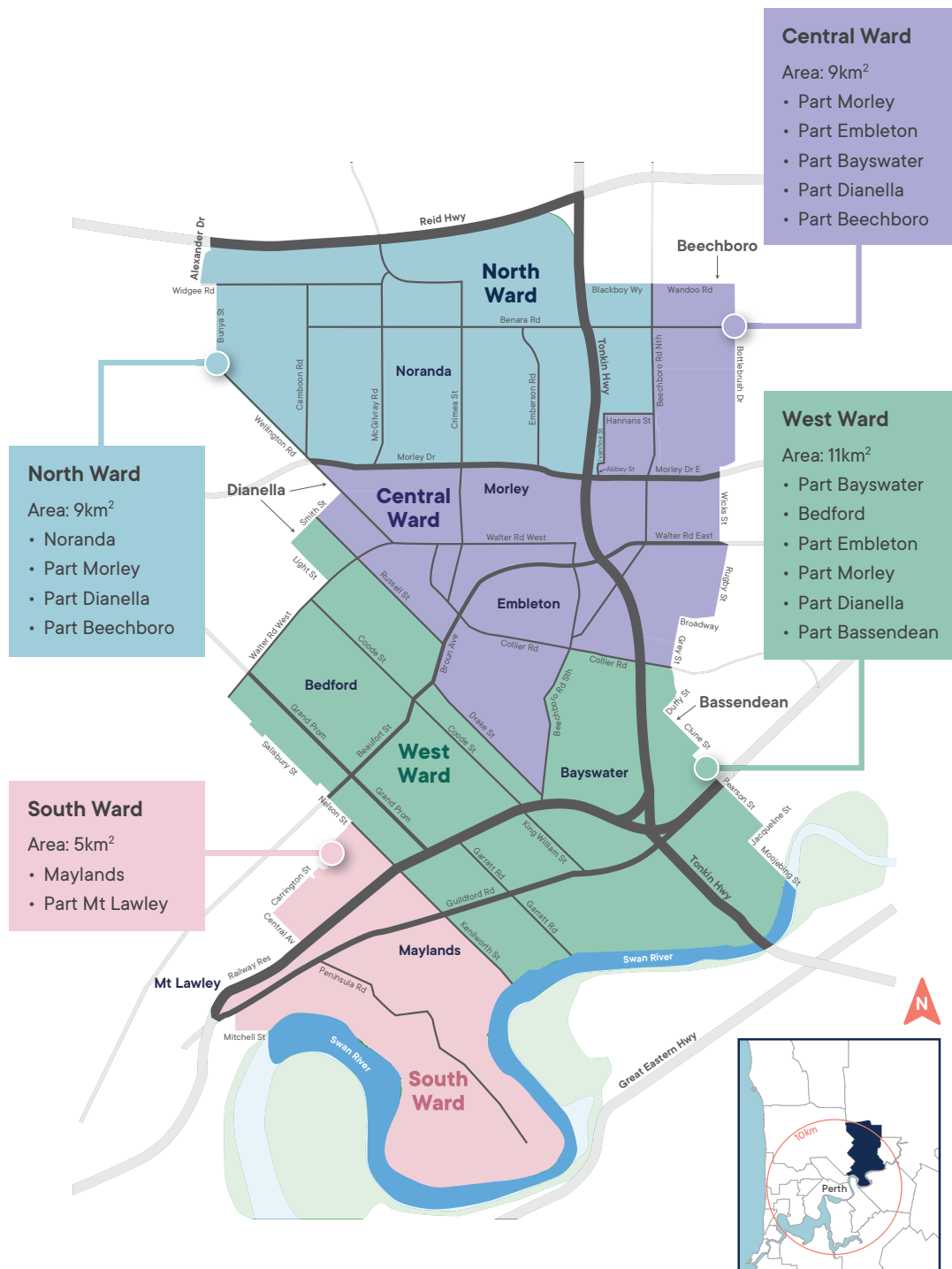
South Ward



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



Cr Elli Petersen-Pik
Term expires 2021
elli.petersen-pik
@bayswater.wa.gov.au



COVID-19 RESPONSE

Council responded to the COVID-19 crisis by introducing immediate plans to minimise the impact on our community and staff, including:

- A commitment to a zero percent rate increase in the 2020/21 Budget.
- Creating a Financial Hardship Policy to enable flexibility in the payment of rates and service charges.
- Waiving six months of rental charges for 70 community leaseholders.
- Not charging interest on late rate payments until the end of the financial year.
- Establishing the 'Buy in Baysie' local business grants program to provide financial help to small business, and encourage the use of online services. This was complemented with a new local business directory on the City's website.
- Closure of City facilities including recreation centres and libraries to prevent the spread of COVID-19.
- Work-from-home and redeployment arrangements for City employees.
- A range of fees and charges waived for users and lease holders of recreation facilities.

A COVID-19 Advisory Committee was formed, non-essential committees were suspended and the frequency of Council meetings was reduced to enable Council to focus on its COVID-19 response. All meetings were held online during Phase 1 restrictions.

During restrictions, residents were offered services accessible from their homes, including:

- A Community Care team staffed with redeployed City employees regularly called more than 850 older residents, connecting them with support services and ensuring they were not isolated.
- A partnership with St Vincent de Paul, which resulted in 250 hampers being delivered to community members experiencing hardship.
- Online library events, fitness videos and gardening workshops.
- Library mystery bag deliveries.
- The Link-up Baysie online platform to share experiences.
- A dedicated COVID-19 section on the City's website.



In May, a \$5.09 million local economic and social stimulus package was introduced to fast-track major projects, stimulate the local economy and help community organisations recover.

The City also reduced business planning fees and waived application fees to further support local business and encourage investment.

Total budget \$5.09 million



Major projects

\$3.15 million



Infrastructure projects

\$1.3 million



City projects

\$200,000



Community capital grants projects

\$286,762



Energy efficiency projects

\$150,000



+ Package to stimulate business investment and growth



+ Planning fees waived or reduced



WHAT WE DELIVERED FOR YOU



OFFICE OF THE CEO



**Chief Executive
Officer**
Andrew Brien

The Office of the Chief Executive Officer is responsible for the operational and strategic management of the organisation; and supporting elected members to fulfil their civic and legislative responsibilities.

Implementation of the Advocacy Strategy

City officers prepared an Advocacy Strategy following the Strategic Planning Workshop. Council was preparing to implement the strategy, with meetings booked with Ministers and attendance booked at the Australian Local Government Association's National Conference in Canberra, where grant funding is typically secured. This was put on hold due to the COVID-19 outbreak. The strategy was reshaped to support the City's recovery efforts and was used to identify and advocate for projects as part of the City's Local Economic and Social Stimulus Package.

Investigating opportunities to simplify processes and reduce red tape in all areas of the City's businesses

The City is dedicated to process improvement and continued to use the Promapp system to identify City processes that could be simplified.

The City transitioned to a primarily working from home arrangement during the height of the COVID-19 pandemic. As a result, a number of efficiencies were identified, such as fully electronic purchase order and receipting. These processes have been retained and integrated as part of the business as usual finance processes.

Coordination of ongoing training programs for elected members

The City assisted elected members to attend training in accordance with the requirements of the *Local Government Act 1995 (WA)* and as requested by Councillors. City staff provided Councillors regular updates on training opportunities throughout the year.

AWARDS

Finalist - Institute of Public Administration Australia, Leader of the Year in Local Government.

Meritorious - Local Government Honour Awards.

CORPORATE AND STRATEGY



Director Corporate
and Strategy
David Nicholson

Communications
and Marketing

Community
Engagement

Financial Services

Governance and
Organisational Strategy

Information Services

People, Culture
and Safety



COMMUNICATIONS AND MARKETING

The team provide a service that include issues and media management, publications, brand management and in-house graphic design. The team is responsible for advocacy, award submissions and manages City's website.

Main achievements

- In response to COVID-19 restrictions, the team kept the community informed via the media, social media, facility signage, newsletters, e-newsletters, LinkedIn and the City's website. The team supported the creation of the Buy in Baysie business directory on the City's website and filmed a series of videos with local businesses, which featured on the City's Instagram account. The team promoted the work of the City's Community Care team, shared the stories of redeployed staff, worked to bring many of the City's services (such as libraries and recreation) online, and promoted the City's \$5.09 million local economic and social stimulus package.
- During the COVID-19 shut down, the team created a staff newsletter to offer some levity, tips and information to help staff adjust to working remotely. The newsletter was well received and has been retained as an ongoing internal communications channel.
- The City has continued to centralise the design and printing of marketing collateral resulting in significant cost savings. The team has created a range of marketing collateral to promote City events and programs. Examples of marketing material produced includes flyers, banners, postcards, outdoor advertising, digital display boards, bollard wraps, waste calendars, stickers, locational signage and town centre creative displays.
- The Communications and Marketing team is responsible for seeking opportunities for awards that align with the projects the City delivers. Consequently, the City has been recognised at the Australian Business Awards in both 2019 and 2020; as well as the Water Awards, national iAwards, and the LG Honour Awards. The City's award wins have generated positive press and raised awareness of the work we undertake.
- In 2019, the team took over the management of the City's website. Since then, the team has embarked on a project to improve the site's structure, usability and content.
- The City's Facebook page promotes City services, policies, initiatives and events; and as of 30 June 2020 had 30 percent more followers than the previous year.
- The team use Instagram to promote and encourage people to visit the City's town centres, parks and gardens. The City had 3,400 Instagram followers as of 30 June 2020.
- The City launched its LinkedIn profile on 1 August 2019 and as of 30 June 2020, had gained 1,342 followers.



COMMUNITY ENGAGEMENT

This team ensures the community has the opportunity to be involved with City projects, initiatives and Council decisions. They also educate, support and advise City employees in 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.

Main achievements

- In response to COVID-19 restrictions, the team adapted with online community workshops and hard copy and electronic conversation kits.
- Managed the Engage Bayswater online hub, with participation increasing by 36 percent from last year, with 40,600 visits.
- Managed the Engage Bayswater Panel, with more than 460 people registered and three surveys completed. Surveys were for the Proposed Fenced Dog Exercise Area, Waterwise Bayswater, and the Environment and Liveability Framework projects.
- Managed the Shape Baysie community-wide consultation to inform the major review of the Strategic Community Plan.
- Managed the Proposed Fenced Dog Exercise Area community-wide consultation, resulting in more than 750 responses.
- Guided community engagement for the City's first Environment and Liveability Framework, managed by the Sustainability and Environment team.

AWARDS

Finalist - Institute of Public Administration Australia, Participatory Budgeting

Finalist - Australian Business Awards, Finalist, Participatory Budgeting

Winner - Local Government Honour Awards, Connected Communities, Participatory Budgeting

FINANCIAL SERVICES

This team manages accounting requirements, rating services, aged person's homes, and financial audits for the City.

Main achievements

- A new Budget Review and Expenditure Committee was formed in October 2019 to oversee significant financial commitments, and the financial and economic impacts on or by the City.
- The team reviewed the City's chart of accounts to improve reporting capabilities and compliance for finance matters.
- Managed the financial component of the 2019/20 rates payment period, including introduction of a new full or part payment option through the City's three libraries.
- Improved invoice processing, debt recovery and creditor payment services during COVID-19 restrictions.

INFORMATION SERVICES

The team is responsible for information and communications technology governance, emerging trends and technologies, business systems and applications, infrastructure, business continuity, security, and asset management of information technology equipment.

Main achievements

- During COVID-19 restrictions, the team implemented a successful transition for City staff to work from home for an extended period of time.
- Collaborated with the Rangers and Security team to install upgraded closed-circuit television at Riverside Gardens, and Morley Sport and Recreation Centre.
- Upgraded more than 50 City-owned buildings to the National Broadband Network (NBN). Many of these buildings are used by community groups.
- In conjunction with Governance and Organisational Strategy, created and rolled-out an internal Corporate Performance Planner (CPP) that tracks and monitors Notice of Motions, Corporate Business Plan action items and operational project action items. The CPP centralises actions for managers and directors increasing efficiency and promoting consistency and accountability.
- Completed cyber-security upgrades, including introduction of a credit card redaction tool and Security Information and Event Management system.
- Completed electrical safety upgrades.
- Configured the City's new internal e-learning portal, Litmos.
- Improved and expanded the City's online service capabilities including the roll-out of e-services for rates smoothing and tracking.

GOVERNANCE AND ORGANISATIONAL STRATEGY

The Governance, Organisational Strategy, and Information Management teams merged in 2019/20. The team ensures the City meets legislative compliance and governance obligations, and supports effective management of risk and information. It drives a culture of continuous improvement, innovation and emerging issues recognition.

Governance responsibilities include oversight of compliance activities, conflicts of interest and related party disclosures, internal and external audits, local law and policy reviews, election support, minutes and agendas, and Freedom of Information requests.

Organisational Strategy responsibilities include management of the City's Integrated Planning and Reporting Framework, and corporate reporting and service reviews.

Information management responsibilities includes managing the City's records in accordance with legislation and its internal record-keeping plan, and supporting City employees in record-keeping requirements.

Main achievements

- Managed the Internal Audit Program. This program was introduced in 2017/18 to prepare for an audit of local government by the Office of the Auditor General. The Internal Audit Log is an important component of this and details the City's audit performance, actions, and risk management activities. The log is reported to the internal Audit and Risk Management Committee until all audit actions are complete.
- Managed the Performance Excellence Program, which compares annual operational performance of similar Australian local government entities. This year, an agreement was reached between a number of Perth metropolitan local governments to share detailed results to provide further insight and enable collaboration.
- Reviewed risk management, internal controls and regulatory compliance as required by the Local Government Act every three years. This year the review was managed by an external auditor improving effectiveness and transparency. The auditor supported most of the City's systems and controls, with minor improvements being identified.
- Improved the Strategic Community Plan (SCP) process. The review cycle for the SCP was changed to better align with Council elections and terms, providing each new Council the opportunity to review the plan at the start of its term. Community reporting against SCP progress has been improved through the inclusion of this information in the City's quarterly community news publication, the Bayswater Beat.
- Strengthened Council reporting. An annual report is now provided to Council for each adopted strategy to improve transparency, report against progress and help decision-making.
- Continued towards procurement of a new corporate reporting system to improve alignment, and provide better and faster performance reports.



PEOPLE, SAFETY AND CULTURE

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

Main achievements

- Developed the Occupational Safety and Health (OSH) Framework, and implemented ten Management Practices. The Operational Leadership team completed a risk identification and management workshop. A Take 5 safety process was implemented in operational areas, and reporting and management of OSH incidents and corrective actions were improved.
- Maintained focus on improving OSH performance to provide a safe work environment. Recorded OSH incidents decreased to 113, down from 116 last year. There was a slight decrease in total works lost to injury of 0.32 percent, down from 0.40 percent the previous year.
- Continued leadership development with the Coordinator Leadership Program.
- Delivered a corporate training plan including new learning approaches to engage staff on the topic of mental health.
- Continued embedding the Learning Management System (LMS). Compulsory online training was assigned to all staff as a standard performance goal; and the system was leveraged for use in other areas including the Reconciliation Action Plan, asbestos management, workplace flexibility and governance.
- Strengthened the City's inclusion and diversity focus. The City has adopted the State Government target of five percent employment of people experiencing a disability by 2025. A business-wide update of personal staff data led to an increase in the number of staff disclosing a disability. Diversity initiatives included placement of a supported wage employee, and school-based trainees from different backgrounds.
- Completed a staff satisfaction survey.
- Delivered a Fit4Life program, including skin and health checks, an active transport commuting map, a bike-to-work challenge, and a FIT24 staff challenge.
- Managed the recruitment of 59 new staff, and provided 90 staff with acting opportunities. Time-to-fill vacant positions averaged 47 working days. The City's rolling 12-month average turnover rate was 10.5 percent, which is below the industry average.
- Supported staff wellbeing during the COVID-19 crisis and managed the redeployment of 81 staff into 125 different roles.
- Successfully completed negotiations with employees and unions for variations to the City's two Enterprise Agreements. This resulted in the 12-month deferment of salary increases due to the impact of COVID-19.



AWARDS

Finalist - Australian Human Resources Industry Awards, Organisational Development

Participated in the Local Government Honour Awards, Innovative Management Initiative, Manager Leadership Program, and Mentoring Program

WORKS AND INFRASTRUCTURE



**Director Works and
Infrastructure
Doug Pearson**

Building Works

Engineering Services

Engineering Works

**Infrastructure Assets
and Mapping Services**

Parks and Gardens

Project Services

**Sustainability and
Environment**





BUILDING WORKS

The team manages and maintains City-owned buildings and associated infrastructure according to the City's Asset Management Plan. This includes building maintenance, cleaning of public facilities, executing capital works projects, and management of service and maintenance contracts.

Main achievements

- Continued an extensive building maintenance program to ensure these continue to meet safety standards, and provide the required levels of service cost-effectively. More than \$1.2 million of maintenance works was completed including planned repairs and servicing, unplanned damage works, and emergency and breakdown works.
- Ongoing cleaning program including public toilets, community centres, libraries, Bayswater Waves and The RISE. This work escalated in response to COVID-19 to ensure the safety of our community.
- Completion of significant capital works, including:
 - Renovations and additions to Hampton Scout Hall including new toilet facilities, internal paint and LED lighting.
 - Upgrades to Morley Sport and Recreation Centre including roof replacement, renewal of several air-conditioning units, upgrade of the entry foyer, internal paint and new floor covering.
 - Upgrades and renovation of the kitchen facility at the Morley Windmills Club.
 - Power upgrade to Bert Wright Park.
 - Installation of a new universal accessible barbeque at Deschamp Reserve Noranda.

ENGINEERING SERVICES

The team manages engineering design projects, traffic management and transport planning, engineering development control and the City's waste collection services.



Main achievements

- Worked with the State Government on the Forrestfield Airport Link project, and METRONET's Meltham Station carpark expansion.
- Oversaw a number of developments:
 - Private subdivision, including green-titled residential developments, including Iternio.
 - Industrial, including a number of road upgrades to accommodate heavy vehicles, such as road trains to service the Tonkin Highway Industrial Estate
 - Mixed use of retail and commercial, including One Kennedy apartments, Seasonal Brewing, Lyric Lane Bar, and drainage basin relocation as part of the Galleria Shopping Complex Upgrade.
- Traffic improvement works included the construction of traffic calming measures at Queen Street and Sloane Street Maylands, implementing a 40 kilometre per hour speed limit on King William Street Bayswater, and construction of a children's crossing at Beechboro Road North and Hamersley Avenue to service Hampton Primary and Hampton Senior High School Morley.
- Completed the introduction of 100 percent biodegradable and compostable dog waste bags at four parks and reserves.
- Succeeded in the following Black Spot Program submissions to fix dangerous roads:
 - King Street and Raymond Avenue
 - Coode Street and Sixth Avenue
 - Camboon Road and Benara Road
 - Coode Street and Catherine Street.
- Managed the waste and recycling program. This included collecting 17,189 tonnes of general waste from 31,181 residential properties and 1,294 commercial properties. In addition to the City's general, recyclable and green waste kerbside collection, waste services included mattress and white goods collection, and the ability to online order hard and green waste bulk bins. The City delivered 18,400 bulk bins, collected 6,363 tonnes of bulk waste and issued 8,785 tip passes to residents. The City also collected 29.7 tonnes of electronic waste including televisions, computers and information technology accessories.

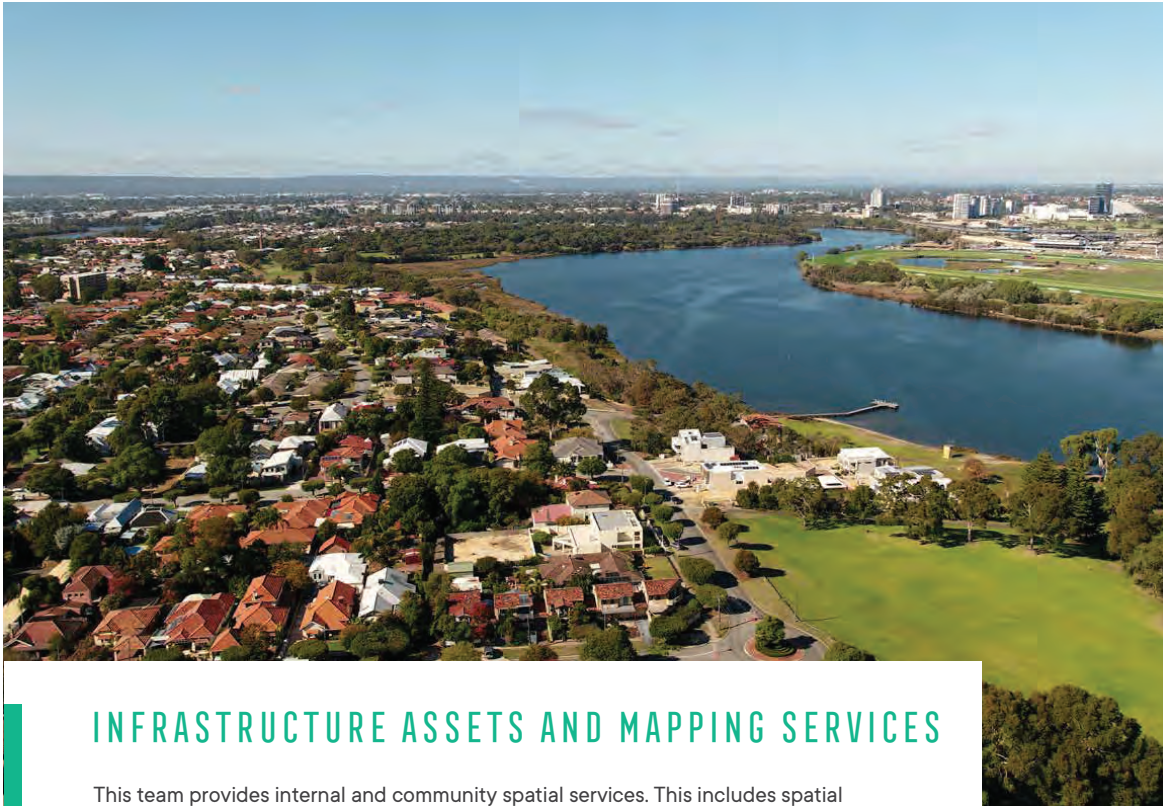


ENGINEERING WORKS

This team maintains City-owned infrastructure including 364 kilometres of roads, 217 kilometres of storm water drains, 9,500 drainage pits, 2,291 street signs, 350 kilometres of footpaths, 85 car parks/ right-of-ways/street sweeping, and graffiti removal. It also manages the installation and administration of crossovers, preservation of City assets, traffic management approvals within road reserves, vehicle fleet and plant programs, installation of civic infrastructure and bus shelter upgrades.

Main achievements

- Continued the program of providing new paths to improve accessibility. New paths included Beechboro Road Bayswater, Kennedy Street Maylands, Mansell Street Morley, Napier Road Morley, Simmonds Street Morley and Spruce Road Morley.
- Continued implementing the City's Local Bike Plan. Improvement areas included Swan Bank Road Maylands, Tranby House carpark Maylands and Wellington Road/ Noranda Avenue Crossing Noranda.
- Resurfaced approximately 16 kilometres of roads. Locations included Boag Street Morley, Drake Street Bayswater, Fort Street Morley, Hotham Street Bayswater and Whatley Crescent Maylands.
- New projects identified as part of the local and economic stimulus package included concrete paths along Benara Road and Camboon Road Noranda, and resurfacing of the Bayswater Waves carpark.



INFRASTRUCTURE ASSETS AND MAPPING SERVICES

This team provides internal and community spatial services. This includes spatial applications, legislative and corporate mapping products, infrastructure asset planning framework, register management, core land and property tenure management, and real-time digital in-vehicle and static site GPS emergency management systems.

Main achievements

- Upgraded the City's public mapping portal – City Maps – with an enhanced look, user experience and the addition of new apps, including a live traffic events app.
- Continued development of the City's 3D mapping environment with the creation of building forms and street tree spatial datasets. The species, size and condition of trees is being captured using real-time capture apps developed by the team.
- Developed mobile capture and auditing apps for a range of projects including park infrastructure asset management, environmental health assessments, footpath risk auditing, and homelessness surveys. This information is updated to internal spatial systems in real-time, providing more accurate and efficient workflows across the business.



AWARDS

Finalist – National iAwards, Best Government Solution, Geospatial Enterprise Portal



PARKS AND GARDENS

This team provides specialised maintenance to the City's green assets and associated infrastructure. This includes turf management, protecting and increasing the City's tree canopy, parks maintenance and capital works programs, maintaining irrigation infrastructure, and managing and monitoring groundwater resources.

Main achievements

- Approximately 2,000 semi-mature trees were planted throughout the City as part of the annual planting program.
- Relocation of the significant Kurrajong tree from Bayswater Train Station to Bert Wright Park.
- Contributed to development of the Progress Street Pocket Park in Morley and Noranda Nook community space.
- Supported the City in its response to the COVID-19 crisis by offering immediate redeployment opportunities to more than 40 casual employees, and uninterrupted services to the City's green spaces.
- Maintenance and auditing work including maintaining more than 345 green spaces and 40 hectares of arterial road, and auditing 4,750 street trees.
- Irrigation upgrades and renewals including replacing or servicing 11 bore pumps, installing one new bore, redeveloping nine bores, renewing one irrigation system and replacing three irrigation control cabinets.
- Park infrastructure upgrades and renewals included five memorial benches, 11 park benches, nine park gates, five picnic settings, 225 memorial plaques and plinths, and approximately 2,500 linear metres of fencing.
- In November 2019, Council noted outcomes from a review of the use of products containing glyphosate, and committed the City will:
 - Continue an integrated weed management program.
 - Continue investigating alternative options for weed control.
 - Continue using all relevant safety procedures and regulations for use and handling of chemicals.
 - Develop a comprehensive Pesticide Use Procedure Manual.
 - Investigate options for a formal trial of thermal control of weeds in a designated area as part of the 2020/21 Budget review.

PROJECT SERVICES

This team manages recreation infrastructure and assets within the City's public open spaces. This includes asset management, golf course management, development of strategic leisure plans and replacement of sporting infrastructure and community spaces.



Main achievements

- Development of the City's first Play Space Strategy to improve the diversity of play experiences in parks. The strategy was based on community engagement with approximately 400 people taking part including residents, community groups and school students.
- As part of the 2019/20 Play Space Redevelopment Program, community consultation was completed for residents within 400 metres of sites including Pat O'Hara Reserve, Claughton Reserve, Mills Avenue Reserve, Noranda Sporting Complex, Waltham Reserve and Nellie Tant Reserve. This feedback has informed final concepts, with works starting early in the 2020/21 Financial Year.
- Continued design of Stage 1 for the Morley Sport and Recreation Centre redevelopments, following Council's approval of the final Pat O'Hara Reserve Master Plan in September, and \$3.5 million funding commitment for Stage 1 in February. Works include two new indoor courts and ablution facilities inside the centre. The total work is estimated at \$5.5 million, with the balance to be funded by the State Government. Construction is intended to start in October 2020.
- Replacements to sports facilities including floodlighting at Morley Windmills Soccer Club, Bayswater Bowling Club and Bayswater Croquet Club. Also replaced cricket practice facilities and community soccer goals at Shearn Memorial Park Maylands. The community tennis courts at Crimea Park Morley were upgraded.



SUSTAINABILITY AND ENVIRONMENT

This team provides management for natural areas, water catchments, energy and water initiatives, and water sensitive urban design projects. They are also responsible for the development and implementation of the Environment and Liveability Framework, riverbank restoration, and supporting local environmental community groups. They have a focus on education and sustainability programs, climate change mitigation, and urban forest and urban heat island strategies.

Main achievements

- Continued working on the development of the City's first Environment and Liveability Framework. This will provide strategic direction for our built and natural environments for 25 years. Part of the approach has been to engage local residents who are experts in specific fields to contribute to the document.
- Introduced electric fleet items in support of the City's commitment to have its operations powered by 100 percent renewable energy by 2030, and to become carbon neutral by 2040. Items included two electric bikes, and one electric vehicle with a fast-charging station.
- Installed 65 kilowatt solar photovoltaic system to the Civic Centre roof in December 2019. These solar panels are in addition to the existing 35 kilowatt system.
- Developed the Maylands Samphire Management Plan. Natural Area Management Services was contracted to produce a 10-year management plan for the site. The City worked in partnership with the Friends of Maylands Samphires to create the document and will work together to implement the plan starting in the next financial year.
- Completed a Maylands Lakes Water Quality Monitoring Program. A consultant was engaged to conduct a monthly sampling program which finished in June.

- Completed dredging works at Maylands Lakes. An outcome of the water quality monitoring program was to develop a detailed nutrient and hydraulic balance with the benefit of data to evidence the effectiveness of dredging and to provide updates on maintaining lake health.
- Developed and received Council endorsement for a 10-year River Restoration Plan for the Maylands foreshore.
- Restored a section of the Clarkson Road Maylands foreshore in 2019. A review of this area indicated 10 metres of foreshore had eroded since 1995 and without stabilisation, the river would continue to erode the foreshore. This project prevented the loss of park space in the associated reserve.
- Completed construction of the Peters Place Micro Wetland in 2019. This provides additional capacity to mitigate the risk of localised flooding, creates a blue-green community asset, supports biodiversity and improves the quality of water entering drains. This work was an integral part of the overall Bayswater Brook Catchment Management Plan which aims to transition the City into a water-sensitive area.
- Released a tender for the Baigup Boardwalk installation, with works planned to start in the new financial year.
- Applied phoslock to Swan Lake in October, and to Maylands Lakes across Brickworks, Bungana and Brearley in January, to continue to control the growth of algal blooms.
- A Position and Action Statement (PAAS) was developed and adopted by Council for a renewable energy and carbon reduction policy. The City plans to be 100 percent powered by renewable energy by 2030, and carbon neutral by 2040. Actions considered in the PAAS include harnessing solar and wind power, upgrading the City's 850 street lights to LED, transitioning to electric fleet and plant and planting more trees. A consultant has been engaged to help develop a plan to achieve these targets.
- The Waterwise Bayswater Strategy was adopted by Council. This 10-year strategy provides recommendations for actions to be collaboratively implemented to achieve a Waterwise Bayswater.



Management plan for Maylands Samphire Flats.



Community planting day.

- Our 12 volunteer planting days involved 335 participants.
- Received grants for the following projects:
 - Swan Alcoa Landcare Program (SALP) – Maylands Samphires
 - Swan Canning River Recovery Project – Bardon Park
 - Community Rivercare Program – Bardon Park Wetland
 - Community Rivercare Program – Claughton Reserve.
- Delivered three online community gardening workshops with 150 participants during COVID-19 restrictions.
- Continued partnering with Enviro House to deliver initiatives including:
 - Providing financial assistance for Enviro House to deliver a Native Plants to Residents program. 6,500 plants were sold over two weekends
 - Providing financial assistance for Enviro House to deliver the following events:



AWARDS

Winner – Water Awards, Water Professional of the Year – Jeremy Maher

Winner – Water Awards, Young Water Professional of the Year – Rebecca Ferguson

Finalist – Institute of Public Administration Australia, Leader of a Team – Jeremy Maher

High Commendation – International Toilet Awards, Best Design, Turtle Toilet Claughton Reserve

Participated in the Local Government Honour Awards, Environmental Leadership and Sustainability, Home Composting

Event	Number of events	Number of attendees
Transition Town Bayswater Share and Repair	2	30
Plants to Residents Program	1	625 households
Online Composting Programs	4	145
Composting Program	1	16
Wild Ropemaking with Plants	1	20
Bokashi Composting System	2	34
Talking Tiny World Premier	1	32
Native Plant Propagation	1	16
Composting Program Drop-in Session	1	3

COMMUNITY AND DEVELOPMENT



Director Community
and Development
Des Abel

Community
Development

Development
Approvals

Environmental
Health

Library and
Customer Services

Rangers and Security

Recreation

Strategic Planning
and Place





COMMUNITY DEVELOPMENT

This team manages strategies, services and programs provided for, or in collaboration with, the community. This includes training, access and inclusion, volunteers, youth development, programs for older people, age-friendly initiatives, homelessness, community grants, community and civic events, club development, cultural activities and reconciliation initiatives.

Main achievements

- Delivered a range of community programs and workshops including:
 - Program for Older Adults at the Bayswater and Morley Community Centres, with more than 830 members.
 - Community bus hire program used by 16 groups.
 - The Blue Ribbon Clubs program which promotes and awards good governance and strategic planning for local clubs. Thirty-three groups are participating.
 - The City's volunteering program, which includes 70 volunteers.
 - The citizenship ceremonies program, with seven ceremonies hosted and 375 residents becoming citizens.
 - Community upskiller workshops attended by 194 people.
- Supported the City in its commitment to helping the community through the COVID-19 crisis:
 - Managed the Community Care team.
 - Established a partnership with St Vincent de Paul in May. Redeployed City staff prepared 250 food hampers for people experiencing hardship.
 - Through a grant from Neami National, managed psychological first aid training to encourage effective leadership during the COVID-19 crisis, and the development of the City's first mental health and COVID-19 community support services information flyer.
 - Held individual online citizenship ceremonies with 38 residents becoming new citizens this way.

- Introduced new community initiatives:
 - Suburb profiles to provide a snapshot of assets, strengths and opportunities.
 - An online Community Directory available through the City's website to enable searching of local not-for-profit organisations. Hard copy booklets were also created based on popular searches.
 - A Neighbourhood Open Street Events Kit for residents wanting to host a gathering of less than 50 people on their front verge.
- Managed the City's participation in community events and campaigns including:
 - NAIDOC Week 2019
 - Sorry Day 2020
 - National Reconciliation Week 2020
 - Homelessness Week 2019
 - Anti-Poverty Week 2019
 - White Ribbon Day and the 16 Days in Western Australia to end violence against women.
- Managed the community awards program including:
 - The Community Citizens of the Year Awards
 - Outstanding Women in Leadership Award
 - The Community Art Awards
 - The Annual Garden Awards
 - The Blue Ribbon Club Awards.
- Managed community events including:
 - Avon Descent Family Fun Day
 - Western Australian Festival of Dance
 - North of Perth Music Festival
 - Carols by Candlelight
 - Australia Day Community Barbeque
 - Perth Symphony Orchestra Concert
 - Noranda Markets
 - Jazz in the Park
 - Movie in the Park.
- Developed five strategic planning documents including the Access and Inclusion Plan 2020-24, Access and Inclusion Plan Easy English 2020-24, Reflect Reconciliation Action Plan 2019-20, Youth Action Plan 'The Platform' 2019-21 and the Cultural Plan 2019-24 .
- Contributed to the development of the Local Homelessness Strategy. Managed the City's participation in a rough sleeper count with other local governments and volunteer employees.
- Delivered a number of actions from the Age Friendly Strategy 2017-2020 including an Age Friendly Ambassador Network, new government and community support services information, installation of age-friendly seating and noticeboards at the Maylands town centre and Noranda Nook, gopher recharge stations, and more spacious bus shelters with seats.
- Continued to implement the Community Grants Program, including two rounds of the inaugural Community Events Grants, which awarded more than \$25,000 to six community-run events. One round each of the Better Bayswater Grant and Capital Works Grant was delivered, as well as other approved community donation requests across the year.



AWARDS

Winner - Council on the Ageing Western Australia, Age Friendly Communities Local Government

Winner - Western Australian Seniors Awards, Western Australian Age Friendly Local Government Award, Aged Care Strategy and Ambassadors

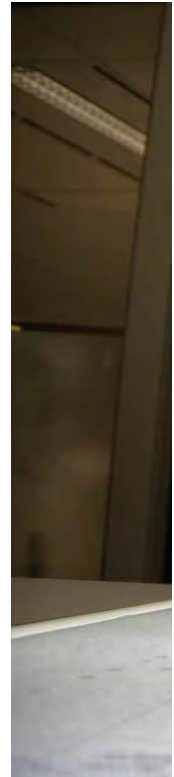


DEVELOPMENT APPROVALS

This team processes development applications. The City is emerging as an inner-middle urban city and the increase in the complexity of building and development applications continued this year. The City is uniquely and strategically placed to benefit from the upcoming Forrestfield Airport Link, the redevelopment of Bayswater Train Station and two new stations at Morley and Noranda as part of METRONET.

Main achievements

- Average number of processing days of development applications reduced from 86 to 60. The decrease in processing time is due to changes the team has made in its processes, including a new Fastrack initiative and assessing applications within two weeks of lodgment.
- The team recommended the reduction and waiving of fees to the City's COVID-19 Advisory Committee, which Council endorsed. A 50 percent reduction and waiving of building and planning fees was recommended to support the local economy during the pandemic and recovery periods.
- The second stage of the Unison Apartments on Railway Parade Maylands is complete. This was initially planned to be a 10-storey mixed use development, however was significantly reduced in scale to three-storey due to the state's economic downturn.
- Proposals considered by the Design Review Panel (DRP) increased with more than 30 considered this year, including Department of Communities proposals where advice is provided on conceptual designs for new housing. Other applications included four and two-storey multiple dwellings and mixed used developments.
- The State Administrative Tribunal receives appeals against decisions made by the Council. This year the City received four appeals, two of which remain undecided.
- **Subdivision applications:**
 - 122 subdivision application referrals were received from the Western Australian Planning Commission, which is a decrease of 11 percent from the previous year.
- **Statutory building:**
 - 1,116 building applications were received, which is an increase of nine percent from the previous year. The number of building applications privately certified was 609, with 280 uncertified and 98 demolition permits. This has meant a slight increase in uncertified applications received by the City. The City issued 33 building approval certificates, 29 building approval certificates strata, 54 occupancy permits and 13 occupancy permits strata. All building permit applications were issued within statutory timeframes under the building legislation.
- **Verge licences:**
 - 86 verge licence applications were received, an increase of eight from last year.
- The increase in building permit applications and building works in general can in part be attributed to an increase in commercial developments within the City, most notably within the Tonkin Highway Industrial Estate.



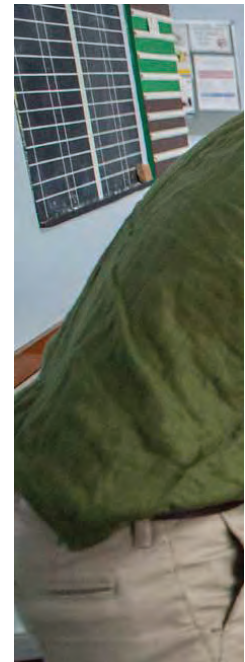


Development applications

Activity	Measure	2019/20 actual	2020/21 target
Development applications	Received	649	700
	Determined	706	750
	Determined within statutory timeframe	74%	85%
Building related permits	Determined	926	1,100
	Determined within statutory timeframe	100%	100%
Subdivision referrals	Returned recommendations	128	135
Development compliance	Completed matters	213	240
Swimming pool inspections	One every four years	578 (134 outstanding)	866

ENVIRONMENTAL HEALTH

This team maintains public health standards in the community, and delivers health promotion activities as part of the City's Public Health and Wellbeing Plan. It inspects statutory premises including restaurants and aquatic facilities, and investigates health-related concerns such as dust and noise. The team maintains the City's Local Emergency Management Arrangements, administers immunisations at clinics and schools, investigates contaminated sites, undertakes pest control, provides waste education and oversees waste compliance.



Main achievements

- Provided the food handler training program, FoodSafe Online, through the City's website for local food businesses at no charge. The team translated the program into Vietnamese and other local governments now use it across Australia.
- Delivered the 2019 Home Composting Workshops in October and November at Bayswater Waves, Environment House, The RISE, Morley Community Centre and the Civic Centre.
- Delivered the 2020 Compost Workshops through a series of videos instead of in-person due to COVID-19 restrictions. The City received positive feedback from participants.
- As part of the Fit4Life program, a free pilot program 'Stay On Your Feet' was delivered through grant funding from Injury Matters. The six-week program was held at The RISE and aimed to increase physical activity for over 55s. It included low-impact exercises, yoga, Pilates and health assessments. The program was well attended with positive feedback received.
- In 2019, food safety workshops were provided for food businesses within the City and held at the Civic Centre and Galleria. On request, additional workshops were provided for larger food businesses with several employees. In 2020, the team visited several food businesses to provide support for safe re-opening under COVID-19 restrictions, which included training and safety plans.
- Developed online training about mosquito education for local schools.
- Completed the City's annual emergency management exercise on 3 September 2019 to enable testing of our local emergency management arrangements.
- Reviewed the City's Public Health and Wellbeing Plan, which identified public health trends. Strategies and actions were developed for inclusion.
- Conducted a pre and post inspection audit of a multi-unit development (MUD) to assess the effectiveness of a program that used measures to help reduce contamination and increase diversion from landfill. The program supports re-use and a circular economy by removing food and garden waste from the municipal waste stream. The program was successful and will be replicated at other MUD's.



Statutory inspections

	2018/19	2019/20
Food businesses	1,175	1,205
Public buildings*	103	71
Skin penetration premises	44	77
Aquatic facilities (sampling)*	290	233

* Lower inspection numbers this year for public buildings and aquatic facilities were due to closures related to COVID-19 restrictions.

AWARDS

Finalist - Australian Institute of Management
in Western Australia's Pinnacle Awards, Green
Business Excellence

Nominee - Environmental Health Awards,
Environmental Health Team of the Year - Fit4Life

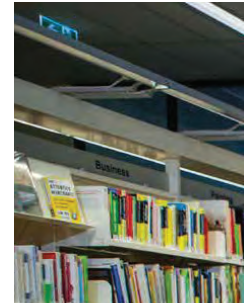
Participated in the Local Government Honour
Awards, Partnerships and Collaboration,
Home Composting and Enviro House

A total of 1,729 compliance matters were investigated this year, up from 1,554 the previous year. Matters included:

	2018/19	2019/20
Asbestos	153	163
Noise	141	210
Odour	36	30
Unauthorised discharge	19	21
Unkempt properties	81	78
Pest control	242	308
Waste management	422	413

LIBRARY AND CUSTOMER SERVICES

The team manages the operations of the City's three libraries in Bayswater, Maylands and Morley; online and virtual library services; and library outreach services. The team also manages the Civic Centre's customer service, switchboard and cashier functions.

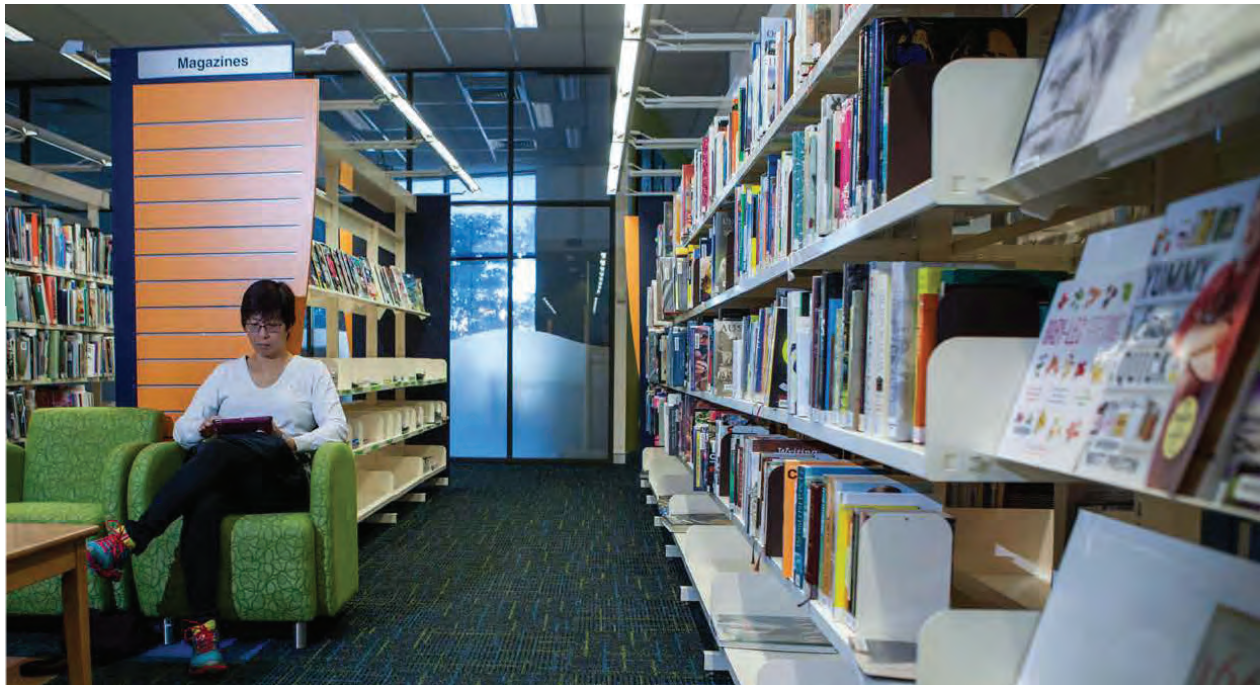


Main achievements

- The team had a focus on continuing to meet the needs of the community in a financially challenging environment. Actions completed to help delivery of library services in coming years included a five-year Information Technology Plan, an Asset Renewal Plan for Maylands Library and planning options for the refurbishment of the Bayswater Library's mezzanine floor.
- Re-engaged in the promotion of literacy, language and reading following a long-term focus on digital technology. Delivered Noongar language and culture workshops for adults and children, an expanded English Conversation Program, and a pilot English as a Second Language Reading Circle program.
- Focused on reducing social isolation in the community. This included receiving grant funding to provide tablets and information technology learning opportunities for older community members. This aims to provide skills and confidence to connect with others in an online environment. The learning component was placed on hold due to COVID-19 restrictions. Another initiative was online library programs for children and adults through Facebook and YouTube including e-learning, Storytime and RhymeTime sessions.
- Continued to develop a 'first call resolution' customer service model including:
 - Customer Service team members received task-related cross training.
 - The successful trial of a two-switchboard operator system.
 - The completion of specifications for a knowledge management system.

Statistics

- **Libraries:**
 - 220,700 patron visits
 - 345,950 items issued to members
 - 17,200 activity sessions attended plus 990 online visits (Facebook and YouTube) to children's sessions during the COVID-19 period
 - 38,300 public computer sessions
 - 3,030 new member applications processed
 - 1,150 animal registrations processed
 - 680 tip passes issued.
- **Customer services:**
 - 1,220 land title checks
 - 345 building plan searches
 - 1,350 animal registrations processed
 - 70,160 switchboard calls taken
 - 8,170 tip passes issued.
- **Library and customer service usage:**
 - COVID-19 impacts greatly reduced library use and service provision due to an eight-week closure, followed by restricted visitor numbers. Visits were down by 27 percent.
 - Although closed to walk-in clients during the height of the COVID-19 pandemic, the work load of the Customer Service team increased due to an increase in processing building approval applications and animal registrations, planned search requests, and the number and duration of telephone enquiries.



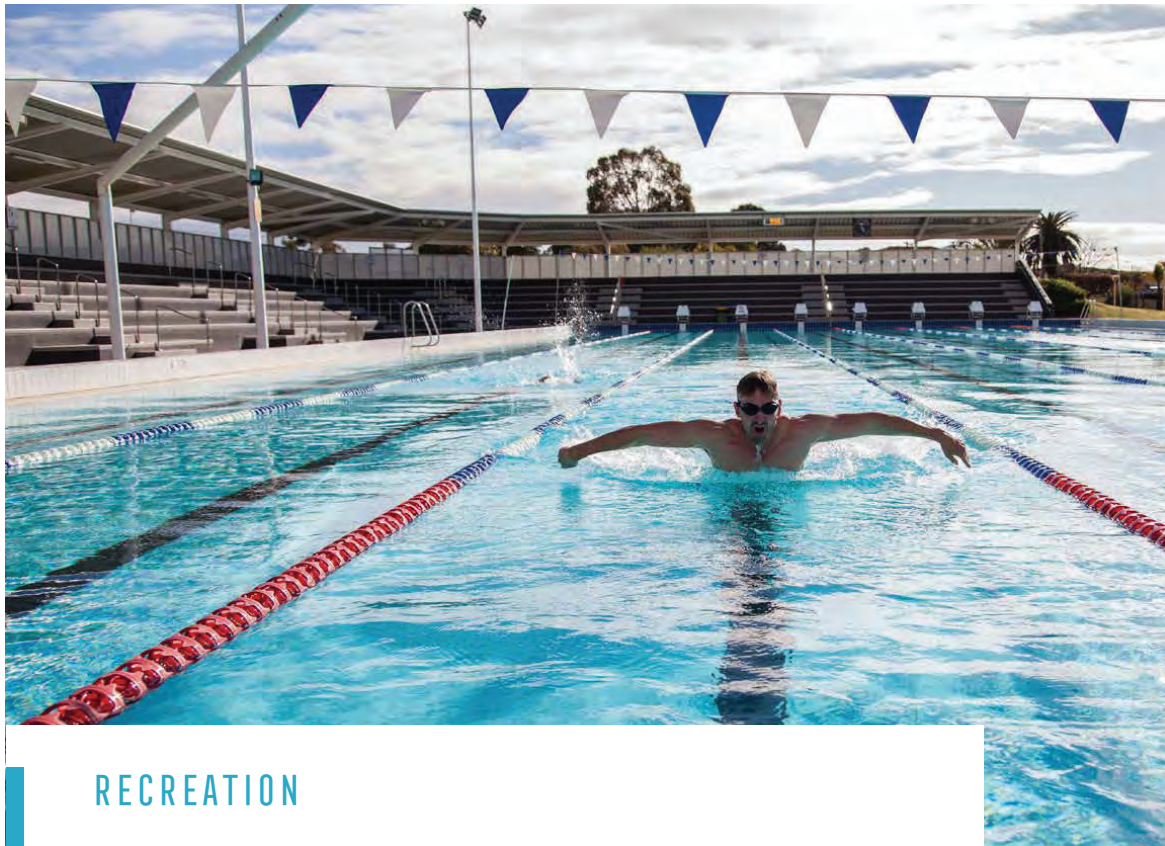
RANGERS AND SECURITY

This team is responsible for the City's patrol and security services, a 24/7 security call centre, emergency management, pets and animal management, fire prevention, vehicle safety and parking management.



Main achievements

- Installed CCTV cameras on all vehicles, enabling staff to record 360° vision to increase safety and contribute to investigations.
- Following the City's review of dog exercise areas, installed signs to identify on lead and off lead areas.
- Continued to support school principals to work with the local government program 'RoadWise' to improve school parking processes through initiatives including kiss-and-ride, walking school bus, safe routes to schools and parent education programs.
- Collaborated with the Information Services team to install upgraded CCTV cameras to Morley Sport and Recreation Centre, AP Hinds Reserve and Riverside Gardens.
- Worked with the Community Engagement team to collect community feedback on security services. Eighty-nine percent of participants considered the services adequate and recommended service levels be maintained.



RECREATION

This team manages the operation of Bayswater Waves and The RISE health club, bookings of reserves and facilities across the City, and contract management between the City and the YMCA of WA for the management of the Morley Sport and Recreation Centre.

Main achievements

- A three-year business plan for The RISE was near completion before the COVID-19 pandemic and is now being adjusted to accommodate this impact.
- Continued developing a scope of works for the Bayswater Waves refurbishment tender.
- Developed a staff survey to provide insight into recreation staff culture. The survey was postponed due to COVID-19, but once complete, the results will guide development of the Staff Cultural Plan.
- Developed and implemented an Operational Maintenance Plan.
- Reviewed the previous year's Marketing and Promotional Plan with successes and lessons learnt informing the following year's plan.
- Reviewed various procedures, which resulted in a number of process efficiencies.
- Investigated options to improve management of membership and enrolment direct debit payments.

Venue participation statistics

Service area	Measure	2018/19 actual	2019/20 actual
Bayswater Waves entries	Total visitation ¹	750,823	631,567
Bayswater Waves memberships	Member visits ²	255,967	226,021
The RISE memberships	Member visits ³	37,262	30,362
Swimming lessons	Peak enrolment	2,194	2,311
Social sports	Average number of teams	32	37
Junior programs	Total enrolments	1,453	1,344
Functions	Total bookings	1,516	1,207

¹ Includes all facility entries - aquatics, health club and group fitness - casual and member.

² Includes pool and health club member entries, and group fitness - casual and member.

³ Total member entries - health club and group fitness.

Before COVID-19, the team was on track for the highest on record participation for the year. Health club memberships and learn-to-swim enrolments drove this result, and end-of-year financial year projections were extremely positive. The RISE function numbers were also tracking above expectations. The actual and projected performance, had COVID-19 restrictions not interrupted operations, is outlined below:

Service area	Measure	2018/19 actual	2019/20 projection	2019/20 actual
Bayswater Waves memberships	Total memberships ¹	2,640	3,020	2,947
Bayswater Waves personal training	Income ²	\$59,399	\$75,000	\$56,077
The RISE memberships	Total memberships ¹	545	675	647
The RISE personal training	Income ²	\$19,932	\$44,500	\$33,348
The RISE venue/facility hire	Income ³	\$298,421	\$307,801	\$179,551
Swimming lessons	Peak enrolment	2,194	2,311	2,311

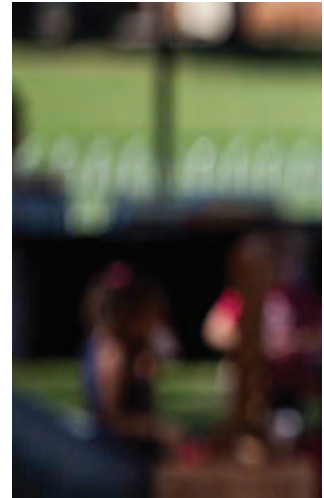
¹ Membership number projections calculated using average monthly growth.

² Income projections calculated from end of March 2020 - facilities closed 23 March.

³ Income projections calculated from end of January 2020 - COVID-19 border closures at the end of January prematurely impacted function income at The RISE with a large number of bookings cancelled.

STRATEGIC PLANNING AND PLACE

The team is responsible for strategic town planning, place management, economic development, land management, City property disposals/acquisitions, and leasing and property management.



Main achievements

- Adopted a land acquisition and disposal strategy to identify and develop a plan to effectively manage land under the ownership, care or control of the City. A new policy accompanies this strategy to set out the principles and framework for the management of City property and the effective use of revenue. This is part of the City's approach to ensure it has the right property to deliver services into the future and generate alternative revenue sources.
- Submitted a scheme amendment to the State Government on the wider Meltham Station precinct. Broad community consultation and a community panel informed the outcome that plans for increased residential dwellings in the precinct on the condition new housing provides space for outdoor living and trees. The determination is expected late 2020.
- Reviewed and updated the Municipal Heritage Inventory, which is now known as a Local Heritage Survey (LHS). Following nominations from landowners and community members, the City added 55 new places to the LHS.
- Supported the City in its commitment to helping the community through the COVID-19 crisis:
 - A 'Buy in Baysie' online directory was established for local businesses offering delivery, pick-up or online services. A series of Instagram videos promoted the initiative. This was accompanied by grants focused on supporting businesses to adapt by moving or improving services online. An option was offered for a free consultation with the Federal Government's Australian Small Business Advisory Services Program.
 - The City waived rental payments for six months starting from April for commercial organisations in City buildings. The City also waived alfresco permits once COVID-19 restrictions were eased. In May 2020, the City waived or reduced planning application fees for six months.
- **Bayswater:**
 - Introduced a short-term parking plan for the town centre to ensure parking is available for visitors in response to the upcoming removal of most of the parking at the Bayswater Train Station. Following community consultation, more line-marking of on-street parking bays and consistent time restrictions has been rolled out.
 - Hosted a Spirit of Place values and essence workshop in September, which resulted in a document featuring participants feedback to inform upcoming changes in the town centre.
 - Partnered with Edith Cowan University Design and Advertising students for activation ideas for the laneway behind King William Street. A community session was attended by a range of local groups and businesses. The City is refining concepts and working with State Government and businesses to implement outcomes.



• **Maylands:**

- A Laneway Open activation project for Lyric Lane started with an informal community engagement event in November, in collaboration with adjoining businesses and landowners. People visited the site and shared their ideas and priorities to see the laneway become more inviting and better used. A trial closure was held in March, enabling businesses to use the extra area for seating and music.

• **Morley:**

- Completed the Progress Street Pocket Park and held an official opening in December for businesses and community members with a live band, lighting and food. The new park includes limestone planters, trees, festoon lighting and decking that can be used for informal seating and performances.

• **Noranda:**

- Continued to improve Noranda Nook - a newly created space between the Morley Noranda Recreation Club and the shopping centre. Age-friendly seating and pathways were installed and plans were finished for a new play space to be installed later in 2020.
- Partnered with the shopping centre owner to extend the crosswalk behind it to connect to Noranda Nook.
- New asphalt was laid and line-marked with a path extended from McGilvray Avenue to improve connections within the town centre.
- Murals were painted on the Morley Noranda Recreation Club and the tennis club.

PLANNING AND REPORTING

INTEGRATED PLANNING AND REPORTING FRAMEWORK

Our Strategic Community Plan (SCP) outlines the ten-year shared vision for the City. The plan is developed from detailed community consultation and Council feedback. It defines major priorities which drive business planning and activities. All Western Australian local governments must have an SCP.

During the second half of 2019/20 we completed the community consultation phase for the latest review. This was bought forward by one year to better align with Council elections, so each new Council can review the SCP at the start of its term. A 2020–2030 SCP will be developed during the 2020/21 Financial Year.

Every four years we hold a major review of the SCP to make sure it keeps meeting our community's needs.

All work together to achieve the community's vision.





FREEDOM OF INFORMATION

In accordance with Section 96 and 97 of the *Freedom of Information (FOI) Act 1992*, the City is required to publish an annual Information Statement which 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 2019/20 the City received 20 access applications, an increase of four from the previous year.

The *FOI Act* requires all applications are responded to within the permitted period of 45 calendar days. The City's average processing time for 2019/20 was 14 days. A total of \$600 was levied by the City in processing applications received during the financial year.

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. This outlines legal responsibilities of staff regarding compliance with the City's Recordkeeping Plan and the State Records Act. The team periodically refreshes staff skills and offers ongoing assistance to ensure people are up-to-date on all record keeping requirements. During this financial year 99,031 documents were registered in the City's document management system ECM Ci Anywhere. This is an increase of 0.3% from 2018/19.

COUNCILLOR ATTENDANCE SUMMARY

	Number of meetings	Mayor Cr Dan Bull Elected 21/10/19	Deputy Mayor Cr Filomena Piffaretti Elected 21/10/17	Cr Lorna Clarke Elected 21/10/17	Cr Catherine Ehrhardt Elected 21/10/19
Council Meetings					
Ordinary Council Meeting	18	18	18	16	18
Special Council Meeting	5	5	5	5	5
Annual General Meeting	1	1	1	1	1
Committee Meetings					
Aboriginal Advisory Committee (Name changed to Reconciliation Advisory Committee)	2	-	-	-	-
Access Inclusion and Walkability Advisory Committee	2	-	-	-	1
Aged Care Asset Divestment Committee	1	1	-	-	-
Aged Care Governance Committee	3	3	-	-	-
Audit and Risk Management Committee	6	6	1	5	1
Budget Review and Expenditure Committee	2	2	2	2	-
Chief Executive Officer Review Committee	4	4	2	2	3
COVID-19 Advisory Committee	6	6	4	-	-
Heritage Advisory Committee	1	1	-	-	-
Policy Review and Development Committee	2	2	2	-	2
Skate Park Advisory Committee	2	-	-	-	-
External Meetings					
Bayswater Childcare Centre Association	10	-	-	-	-
Bayswater State Emergency Service	6	-	-	-	-
Eastern Metropolitan Regional Council	10	-	6	5	-
Eastern Regional Road Funding Committee	1	-	-	-	-
Local Emergency Management Committee	3	-	-	-	-
Metro Central Development Assessment Panel	4	-	1	-	3
Perth Airports Municipalities Group Inc	2	-	2	-	-
WALGA East Metro Zone Management	3	-	-	-	4
WALGA State Council	5	-	-	-	4

Cr Stephanie Gray	Cr Giorgia Johnson	Cr Barry McKenna	Cr Steven Ostaszewskyj	Cr Sally Palmer	Cr Elli Petersen-Pik	Cr Michelle Sutherland	RETIRED 21/10/19 Cr Chris Cornish
Elected 21/10/17	Elected 21/10/17	Elected 21/10/17	Elected 21/10/19	Elected 21/10/19	Elected 21/10/17	Elected 21/10/19	Elected 19/10/15
14	18	16	11	18	18	15	5
4	5	5	5	5	5	5	1
1	1	-	1	1	1	1	-
2	2	-	-	2	-	-	-
1	1	-	-	2	2	-	-
-	1	-	-	1	-	-	-
-	3	-	-	3	-	-	-
3	5	1	-	1	-	3	-
2	1	1	2	-	-	-	-
1	2	2	-	-	-	1	1
-	3	-	5	5	-	-	-
-	-	-	-	1	1	-	-
1	2	-	1	-	-	1	-
1	-	-	-	-	-	1	-
5	-	-	-	10	-	8	-
4	-	-	-	4	-	-	-
-	7	3	-	3	-	-	-
-	-	-	-	1	-	-	-
3	-	-	-	3	-	-	-
-	-	-	-	-	-	-	2
-	-	-	-	-	-	2	-
3	4	-	-	-	-	-	-
-	-	-	-	-	-	-	-

DISABILITY ACCESS AND INCLUSION PLAN

The Community Access and Inclusion Advisory Committee met quarterly and provided recommendations on the implementation of the City's Disability Access and Inclusion Plan.

Main achievements

- The City was the first local government in Australia to comply with Web Content Accessibility Guidelines 2.0 for its Big Red Sky recruitment website. This provided accessible and equal employment job opportunities for a wider range of people with disabilities.
- Continued to partner with disability employment providers to increase City employment opportunities for people with a disability.
- In a first for the City, developed an Easy English version of the new Access and Inclusion Plan to support people with a disability and those with low English literacy.
- Collaborated with the Public Transport Authority to upgrade accessibility at bus stops and shelters across the suburb of Bayswater.
- Installed accessible and inclusive play equipment at Bardon Park Maylands.
- Introduced accessible pathways and tennis courts to Hampton Park Morley and Bayswater Tennis Club.
- Installed an accessible vehicle access and drop-off point at Morley Sports Club Pavilion, RA Cook Reserve in Morley.
- Replaced the disability hoist at Bayswater Waves for the 25 metre pool to support a person up to 150 kilograms.
- Provided funding to Rebound Western Australia through the Better Bayswater Grant for the Wheel Life Program. This was delivered to more than 200 students from local secondary schools.
- Introduced the Companion Card to Embleton Golf Course and Maylands Driving Range.
- Contracted two AUSLAN interpreters for the Carols by Candlelight event in December 2019.
- Installed wheel stops at parking bays in front of Dome Café Maylands to enable uninterrupted pedestrian access to the footpath.
- Installed kerb ramps at Coles Maylands and Progress Street Morley to improve accessibility.

NATIONAL COMPETITION POLICY

The Competition Principles Agreement (CPA) is a contractual agreement between the Federal Government and all State and Territory Governments. The CPA aims to ensure all public enterprises operate in a transparent manner in the best interests of the public. Under the CPA, public enterprises are required to review their operations to ensure they have no competitive advantage or disadvantage as a result of their public status.

COMPETITIVE NEUTRALITY (UNDER THE CPA)

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

The following services are provided by the City of Bayswater through the open tendering process and 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 the YMCA.
- Management of the Embleton Public Golf Course and the Maylands Peninsula Public Golf Course has been contracted to Golf Oracle Pty Ltd.
- The operational management of the residential aged care facilities including the City of Bayswater Hostel, Carramar Hostel, the independent living units, Salisbury Retreat and Noranda Retreat facilities has been contracted to Juniper Aged Care.

DISCLOSURE OF ANNUAL SALARIES

Regulation 19B in the Local Government (Administration) Regulations 1986 requires the Annual Report contain information on the number of employees of the local government entitled to an annual salary of \$100,000 or more, and the number of employees with an annual salary entitlement that falls within each band of \$10,000 over \$100,000.

Salary range	Number of employees
100,000 - 110,000	6
110,000 - 120,000	5
120,000 - 130,000	8
130,000 - 140,000	8
140,000 - 150,000	1
150,000 - 160,000	0
160,000 - 170,000	0
170,000 - 180,000	0
180,000 - 190,000	0
190,000 - 200,000	3
270,000 - 280,000	1

LOCAL LAW REVIEWS

The City completed its review of the *Fencing and Floodlighting Local Law*, and this was adopted by Council and gazetted in August 2019. The review of Activities on *Thoroughfares and Trading in Thoroughfares Local Law* recommenced, and is expected to be complete in 2021.

REGISTER OF COMPLAINTS OF MINOR BREACHES

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

- Number of complaints 2019–20: Nil
 - Action taken during 2019–20: Nil
-

STATUTORY REGISTERS

As part of the City's ongoing commitment to transparency and accountability, improvements were made to the statutory registers required to be completed by staff and Council members; and training was provided to raise awareness of reporting obligations.

Recent amendments were introduced through the new *Local Government Legislation Amendment Act 2019*, which has included the requirement to report on mandatory training for Elected Members.

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2020

City of Bayswater
Financial Report
For the year ended 30 June 2020

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Principal place of business:
City of Bayswater Civic Centre
61 Broun Avenue
Morley WA 6062

**City of Bayswater
Financial Report
For the year ended 30 June 2020**

*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 2020 is based on proper accounts and records to present fairly the financial position of the City of Bayswater at 30 June 2020 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 4th day of February 2021



Andrew Brien
Chief Executive Officer



City of Bayswater
Statement of Comprehensive Income
by Nature or Type
For the year ended 30 June 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue				
Rates	30(a)	48,906,912	48,419,336	46,933,458
Operating grants, subsidies and contributions	2(a)	6,878,223	10,621,679	3,091,113
Fees and charges	2(a)	20,540,317	22,453,673	21,264,130
Interest earnings	2(a)	1,498,126	2,286,850	2,017,310
Other revenue	2(a)	1,018,682	1,521,114	1,067,425
		<u>78,842,260</u>	<u>85,302,652</u>	<u>74,373,436</u>
Expenses				
Employee costs		(32,284,753)	(33,506,901)	(32,493,251)
Materials and contracts		(25,387,262)	(26,685,562)	(24,418,058)
Utility charges		(3,287,784)	(3,588,875)	(3,428,550)
Depreciation and amortisation	11(b)	(11,050,536)	(12,004,239)	(11,085,818)
Interest expenses	2(b)	(1,849)	(1,000)	(1,127)
Insurance expenses		(777,339)	(723,950)	(736,544)
Other expenditure		(619,413)	(8,096,333)	(585,096)
		<u>(73,408,936)</u>	<u>(84,606,860)</u>	<u>(72,748,444)</u>
		5,433,324	695,792	1,624,992
Discontinued Operations	41	1,013,065	0	(7,617,079)
Non-operating grants, subsidies and contributions	2(a)	1,607,382	2,893,517	3,350,314
Profit on asset disposals	11(a)	1,147	19,868	19,664
(Loss) on asset disposals	11(a)	(275,575)	(465,686)	(404,652)
Fair value adjustments to financial assets at fair value through profit or loss		2,882	0	20,503
Fair value adjustments to investment property	15	(101,000)	0	0
Share of net profit/(loss) of associates accounted for using the equity method	27(a)	(2,438,930)	0	1,523,054
		<u>(191,029)</u>	<u>2,447,699</u>	<u>(3,108,196)</u>
Net result for the period		5,242,295	3,143,491	(1,483,204)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	14	(18,547,920)	0	(17,622,490)
Total other comprehensive income for the period		(18,547,920)	0	(17,622,490)
Total comprehensive income for the period		(13,305,625)	3,143,491	(19,105,694)

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



City of Bayswater
Statement of Comprehensive Income
by Program
For the year ended 30 June 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue				
Governance		235,154	89,060	335,700
General purpose funding		53,104,325	52,572,303	51,502,920
Law, order, public safety		408,038	323,660	394,224
Health		357,099	311,261	350,965
Education and welfare		215,397	213,664	172,687
Housing		390,299	10,026,481	187,860
Community amenities		16,411,620	12,887,879	12,568,135
Recreation and culture		6,321,600	7,588,209	7,332,155
Transport		712,238	562,000	870,691
Economic services		436,421	595,210	493,247
Other property and services		250,069	132,925	164,852
		78,842,260	85,302,652	74,373,436
Expenses				
Governance		(6,220,517)	(6,409,982)	(6,784,246)
General purpose funding		(995,442)	(1,116,484)	(751,402)
Law, order, public safety		(3,079,384)	(3,166,556)	(2,948,857)
Health		(2,415,128)	(1,986,749)	(1,881,729)
Education and welfare		(1,816,240)	(1,840,212)	(1,804,584)
Housing		(94,298)	(9,174,442)	(102,729)
Community amenities		(15,859,052)	(17,441,877)	(15,162,559)
Recreation and culture		(26,074,987)	(27,522,351)	(27,370,856)
Transport		(15,543,803)	(14,346,689)	(14,601,086)
Economic services		(1,130,964)	(1,388,615)	(1,159,070)
Other property and services		(177,272)	(211,903)	(180,199)
		(73,407,087)	(84,605,860)	(72,747,317)
Finance Costs				
Recreation and culture	2(b)	(1,849)	(1,000)	(1,127)
		(1,849)	(1,000)	(1,127)
		5,433,324	695,792	1,624,992
Discontinued operations	41	1,013,065	0	(7,617,079)
Non-operating grants, subsidies and contributions	2(a)	1,607,382	2,893,517	3,350,314
Profit on disposal of assets	11(a)	1,147	19,868	19,664
(Loss) on disposal of assets	11(a)	(275,575)	(465,686)	(404,652)
Fair value adjustments to financial assets at fair value through profit or loss		2,882	0	20,503
Fair value adjustments to investment property	15	(101,000)	0	0
Share of net profit/(loss) of associates accounted for using the equity method	27(a)	(2,438,930)	0	1,523,054
		(191,029)	2,447,699	(3,108,196)
Net result for the period		5,242,295	3,143,491	(1,483,204)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	14	(18,547,920)	0	(17,622,490)
Total other comprehensive income for the period		(18,547,920)	0	(17,622,490)
Total comprehensive income for the period		(13,305,625)	3,143,491	(19,105,694)

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



City of Bayswater
Statement of Financial Position
As at 30 June 2020

	NOTE	2020 \$	Restated 2019 \$	Restated 2018 \$
Current assets				
Cash and cash equivalents	3	84,596,735	78,632,835	70,006,604
Trade and other receivables	6	3,973,725	3,456,221	3,487,845
Other financial assets	5(a)	4,785	4,484	4,202
Inventories	7	161,739	141,945	145,962
Other assets	8	654,217	1,508,293	1,382,259
Total current assets		89,391,201	83,743,778	75,026,872
Non-current assets				
Trade and other receivables	6	2,155,921	2,567,976	807,519
Other financial assets	5(b)	184,488	186,390	15,703
Available for sale asset		0	0	154,668
Assets classified as held for sale	8	35,289,812	34,769,034	0
Investments in associate and joint arrangement	27(a)	33,926,600	36,365,530	35,096,066
Property, plant and equipment	9	452,621,034	484,079,136	538,058,158
Infrastructure	10	199,362,500	199,823,408	199,874,463
Investment property	15	8,099,000	7,370,000	0
Intangible assets	13	812,146	0	0
Right of use assets	12(a)	146,209	0	0
Total non-current assets		732,597,710	765,161,474	774,006,577
Total assets		821,988,911	848,905,252	849,033,449
Current liabilities				
Trade and other payables	16	9,197,620	7,119,187	32,107,253
Aged Persons Homes liabilities	17	21,280,324	23,381,081	0
Contract liabilities	18(a)	76,472	0	0
Grant liabilities	18(b)	395,534	0	0
Lease liabilities	19(a)	50,216	0	0
Deferred lease income		32,969	0	0
Borrowings	20(a)	4,785	4,484	4,202
Employee related provisions	21	6,457,539	6,288,760	5,079,680
Total current liabilities		37,495,459	36,793,512	37,191,135
Non-current liabilities				
Trade and other payables		0	0	100
Lease liabilities	19(a)	96,354	0	0
Deferred lease income		3,189,720	3,243,501	0
Borrowings	20(a)	6,435	11,219	15,703
Employee related provisions	21	419,823	353,362	494,365
Total non-current liabilities		3,712,332	3,608,082	510,168
Total liabilities		41,207,791	40,401,594	37,701,303
Net assets		780,781,120	808,503,658	811,332,146
Equity				
Retained surplus		239,031,167	249,116,759	236,271,323
Reserves - cash backed	4	46,017,037	43,082,828	41,134,262
Revaluation surplus	14	495,732,916	516,304,071	533,926,561
Total equity		780,781,120	808,503,658	811,332,146

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 2020

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2018		230,621,323	41,134,262	533,926,561	805,682,146
Correction of error	36	5,650,000	0	0	5,650,000
Restated total equity at the beginning of the financial year		236,271,323	41,134,262	533,926,561	811,332,146
Comprehensive income					
Net result for the period		(1,483,204)	0	0	(1,483,204)
Disposal writeback		16,277,206	0	0	16,277,206
Other comprehensive income	14	0	0	(17,622,490)	(17,622,490)
Total comprehensive income		14,794,002	0	(17,622,490)	(2,828,488)
Transfers from reserves	4	2,176,628	(2,176,628)	0	0
Transfers to reserves	4	(4,125,194)	4,125,194	0	0
Balance as at 30 June 2019		249,116,759	43,082,828	516,304,071	808,503,658
Initial application	34	(1,936,914)	0	0	(1,936,914)
Change in accounting policy	35(b)	(10,605,500)	0	(1,874,500)	(12,480,000)
Restated total equity at 1 July 2019		236,574,345	43,082,828	514,429,571	794,086,744
Comprehensive income					
Net result for the period		5,242,295	0	0	5,242,295
Disposal writeback		148,736	0	(148,736)	0
Other comprehensive income	14	0	0	(18,547,920)	(18,547,920)
Total comprehensive income		5,391,031	0	(18,696,656)	(13,305,625)
Transfers from reserves	4	1,994,613	(1,994,613)	0	0
Transfers to reserves	4	(4,928,822)	4,928,822	0	0
Balance as at 30 June 2020		239,031,167	46,017,037	495,732,916	780,781,120

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 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		48,283,937	48,669,336	46,793,950
Operating grants, subsidies and contributions		6,587,641	10,069,679	3,180,813
Fees and charges		20,180,067	22,653,673	19,569,161
Interest received		1,498,126	2,286,850	2,017,310
Goods and services tax received		2,975,650	2,600,000	2,222,073
Other revenue		1,018,682	1,521,114	1,067,425
		80,544,103	87,800,652	74,850,732
Payments				
Employee costs		(32,049,513)	(33,756,901)	(31,423,724)
Materials and contracts		(25,687,307)	(27,029,216)	(22,903,659)
Utility charges		(3,287,784)	(3,236,875)	(3,428,550)
Interest expenses		(1,849)	(1,000)	(1,127)
Insurance paid		(777,339)	(723,950)	(736,544)
Goods and services tax paid		(3,011,009)	(2,600,000)	(2,206,129)
Other expenditure		(619,413)	(8,096,333)	(586,546)
		(65,434,214)	(75,444,275)	(61,286,279)
Discontinued Operations	41	1,013,065	0	2,857,574
Net cash provided by (used in) operating activities	22	16,122,954	12,356,377	16,422,027
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for assets held for sale		(520,778)	0	0
Payments for purchase of property, plant & equipment	9(a)	(5,262,908)	(6,743,363)	(5,314,695)
Payments for construction of infrastructure	10(a)	(5,950,860)	(10,298,809)	(5,221,680)
Payments for intangible assets	13	(407,396)	(352,000)	0
Non-operating grants, subsidies and contributions	2(a)	1,607,382	2,893,517	2,360,619
Proceeds from financial assets at amortised cost - self supporting loans		4,483	4,484	4,202
Proceeds from sale of property, plant & equipment	11(a)	390,893	687,500	379,960
Net cash provided by (used in) investment activities		(10,139,184)	(13,808,671)	(7,791,594)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	20(b)	(4,483)	(4,484)	(4,202)
Payments for principal portion of lease liabilities	19(b)	(15,388)	0	0
Net cash provided by (used in) financing activities		(19,871)	(4,484)	(4,202)
Net increase (decrease) in cash held		5,963,900	(1,456,778)	8,626,231
Cash at beginning of year		78,632,835	75,637,843	70,006,604
Cash and cash equivalents at the end of the year	22	84,596,735	74,181,065	78,632,835

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

City of Bayswater
Rate Setting Statement
For the year ended 30 June 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	31 (b)	11,192,222	5,485,119	9,901,143
		11,192,222	5,485,119	9,901,143
Revenue from operating activities (excluding rates)				
Governance		235,154	89,060	335,700
General purpose funding		4,197,413	4,152,967	4,569,462
Law, order, public safety		408,038	323,660	394,224
Health		357,099	311,261	350,965
Education and welfare		215,397	213,664	172,687
Housing		390,299	10,026,481	187,860
Community amenities		16,411,620	12,887,879	12,568,135
Recreation and culture		6,321,600	7,588,209	7,332,155
Transport		712,238	581,868	870,691
Economic services		436,421	595,210	493,247
Other property and services		254,098	132,925	1,728,073
		29,939,377	36,903,184	29,003,199
Expenditure from operating activities				
Governance		(6,220,517)	(6,409,982)	(6,784,246)
General purpose funding		(995,442)	(1,116,484)	(751,402)
Law, order, public safety		(3,079,384)	(3,166,556)	(2,956,290)
Health		(2,415,128)	(1,986,749)	(1,884,380)
Education and welfare		(1,816,240)	(1,840,212)	(1,811,356)
Housing		(195,298)	(9,174,442)	(102,729)
Community amenities		(15,859,052)	(17,441,877)	(15,162,559)
Recreation and culture		(26,085,926)	(27,523,351)	(27,496,014)
Transport		(15,559,803)	(14,812,375)	(14,608,893)
Economic services		(1,130,964)	(1,388,615)	(1,159,070)
Other property and services		(2,866,687)	(211,903)	(436,157)
		(76,224,441)	(85,072,546)	(73,153,096)
Discontinued operations	41	1,013,065	0	2,857,574
Non-cash amounts excluded from operating activities	31(a)	13,138,834	12,100,057	7,331,220
Amount attributable to operating activities		(20,940,943)	(30,584,186)	(24,059,960)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	1,607,382	2,893,517	3,350,314
Proceeds from disposal of assets	11(a)	390,893	687,500	379,960
Proceeds from financial assets at amortised cost - self supporting loans		4,483	4,484	4,202
Purchase of property, plant and equipment	9(a)	(5,262,908)	(6,743,363)	(5,314,695)
Purchase and construction of infrastructure	10(a)	(5,950,860)	(10,298,809)	(6,211,375)
Purchase of assets held for sale		(520,778)	0	0
Payments for intangible assets	13	(407,396)	(352,000)	0
Amount attributable to investing activities		(10,139,184)	(13,808,671)	(7,791,594)
FINANCING ACTIVITIES				
Repayment of borrowings	20(b)	(4,483)	(4,484)	(4,202)
Payments for principal portion of lease liabilities	19(b)	(15,388)	0	0
Transfers to reserves (restricted assets)	4	(4,928,822)	(3,681,976)	(4,125,194)
Transfers from reserves (restricted assets)	4	1,994,613	2,404,981	2,176,628
Amount attributable to financing activities		(2,954,080)	(1,281,479)	(1,952,768)
Surplus/(deficit) before imposition of general rates		(34,034,207)	(45,674,336)	(33,804,322)
Total amount raised from general rates	30(a)	48,906,912	48,419,336	46,933,458
Surplus/(deficit) after imposition of general rates	31(b)	14,872,705	2,745,000	13,129,136

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

City of Bayswater
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For the year ended 30 June 2020

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City of Bayswater
Notes to and forming part of the Financial Report
For the year ended 30 June 2020

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

AMENDMENTS TO LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Prior to 1 July 2019, *Financial Management Regulation 16* arbitrarily prohibited a local government from recognising as assets Crown land that is a public thoroughfare, i.e. land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets pertaining to vested land, including land under roads acquired on or after 1 July 2008, were not recognised in previous financial report of the City. This was not in accordance with the requirements of AASB 1051 Land Under Roads paragraph 15 and AASB 116 Property, Plant and Equipment paragraph 7.

From 1 July 2019, the City has applied AASB 16 Leases which requires leases to be included by lessees in the statement of financial position. Also, the *Local Government (Financial Management) Regulations 1996* have been amended to specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position) rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the City to measure any vested improvements at zero cost.

The City has accounted for the removal of the vested land values associated with vested land previously recognised by removing the land value and associated revaluation reserve as at 1 July 2019. The comparative year amounts have been retained as AASB 16 does not require comparatives to be restated in the year of transition.

Therefore the departure from AASB 1051 and AASB 16 in respect of the comparatives for the year ended 30 June 2019 remains.

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 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.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

On 1 July 2020 the following new accounting standards are to be adopted:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 Service Concession Arrangements: Grantors is not expected to impact the financial report.

Specific impacts of AASB 2018-7 Amendments to Australian Accounting Standards - Materiality, have not been identified.

CRITICAL ACCOUNTING 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 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 37 to these financial statements.

City of Bayswater
Notes to and forming part of the Financial Report
For the year ended 30 June 2020

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

Recognition of revenue is dependant 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 until 30 June 2019	Timing of revenue recognition from 1 July 2019
Rates	• General rates.	When rates notice is issued.	When rates notice is issued.
Grants, subsidies or contributions	• Community events, minor facilities, research, design, planning evaluation and services. • General appropriations and contributions with no reciprocal commitment.	On receipt of funds.	Income from grants that are enforceable and with sufficiently specific performance obligations is recognised when the City satisfies its obligations in the grant agreement. 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.
Non-operating grants, subsidies and contributions	• Construction or acquisition of recognisable non-financial assets to be controlled by the local government.	On receipt of funds.	Capital grants are recognised as income when the City satisfies its obligations in the grant agreement.
Fees and charges	• Building, planning, development and animal management, having the same nature as a licence regardless of naming. • Compliance safety check. • Regulatory food, health and safety. • Kerbside collection service. • Waste treatment, recycling and disposal service at disposal sites. • Gym and pool memberships. • Cemetery services, library fees, reinstatements and private works. • Fines issued for breaches of local laws.	When fee or charge is raised in relation an event or service occurring, or upon receipt of funds.	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	• Commissions on art sales and vending machines. • Insurance claims and other reimbursements.	When the significant risks and rewards of ownership transfer to the purchaser and can be measured reliably, or upon receipt of funds.	At a point in time when the goods have been transferred and payments are received, or upon receipt of funds.

City of Bayswater
Notes to and forming part of the Financial Report
For the year ended 30 June 2020

2. REVENUE AND EXPENSES

(a) Grant revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Operating grants, subsidies and contributions			
Governance	2,882	2,860	4,685
General purpose funding	2,376,400	2,263,965	2,256,460
Law, order, public safety	46,220	58,210	62,132
Health	100,052	105,550	120,628
Education and welfare	1,000	2,000	16,500
Housing	0	7,740,000	0
Community amenities	3,982,016	113,957	189,162
Recreation and culture	78,458	79,950	50,599
Transport	232,910	70,000	331,399
Economic services	1,276	122,860	2,640
Other property and services	57,009	62,327	56,908
	6,878,223	10,621,679	3,091,113
Non-operating grants, subsidies and contributions			
Governance	360	5,000	0
Law, order, public safety	231,106	94,859	207,720
Community amenities	393,727	6,000	462,763
Recreation and culture	93,281	1,736,082	394,113
Transport	888,908	1,051,576	2,285,718
	1,607,382	2,893,517	3,350,314
Total grants, subsidies and contributions	8,485,605	13,515,196	6,441,427
Fees and charges			
Governance	37,671	36,200	34,836
General purpose funding	150,994	155,000	154,003
Law, order, public safety	342,258	245,450	304,172
Health	257,002	205,711	228,938
Education and welfare	82,759	88,704	70,327
Housing	390,249	712,815	177,333
Community amenities	12,373,433	12,681,197	12,338,661
Recreation and culture	5,923,624	7,388,646	6,942,918
Transport	459,472	472,000	528,064
Economic services	428,474	467,350	482,620
Other property and services	94,381	600	2,258
	20,540,317	22,453,673	21,264,130

There were some waivers and concessions given to certain fees and charges for COVID-19 pandemic relief during the year.

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that relate to the main operating activities of the City.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Include revenue (other than service charges) from the use of facilities and charges made for local government services, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

City of Bayswater
Notes to and forming part of the Financial Report
For the year ended 30 June 2020

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Contracts with customers and transfers for recognisable non-financial assets

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the City was recognised during the year for the following nature or types of goods or services:

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Operating grants, subsidies and contributions	6,878,223	10,621,679	3,091,113
Fees and charges	20,540,317	22,453,673	21,264,130
Other revenue	1,018,682	1,521,114	1,067,425
Non-operating grants, subsidies and contributions	1,607,382	2,893,517	3,350,314
	30,044,604	37,489,983	28,772,982

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the City is comprised of:

Contract Liabilities	133,630	0	0
Other revenue from contracts with customers recognised during the year	28,437,222	34,596,466	25,422,668
Grant Liabilities	866,408	0	0
Other revenue from performance obligations satisfied during the year	607,344	2,893,517	3,350,314
	30,044,604	37,489,983	28,772,982

Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Trade and other receivables from contracts with customers	1,062,144	0	0
Contract Liabilities	(76,472)	0	0
Grant Liabilities	(395,534)	0	0

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.

Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.

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

Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

Revenue from statutory requirements

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

General rates	48,906,912	48,419,336	46,933,458
	48,906,912	48,419,336	46,933,458

Other revenue

Reimbursements and recoveries	809,312	1,435,464	891,171
Other	209,370	85,650	176,254
	1,018,682	1,521,114	1,067,425

Interest earnings

Financial assets at amortised cost - self supporting loans	1,010	1,000	1,127
Interest on Reserve Funds	456,199	902,000	1,138,563
Rates instalment and penalty interest (refer Note 30(b))	389,655	320,000	394,937
Other interest earnings	651,262	1,063,850	482,683
	1,498,126	2,286,850	2,017,310

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset 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).

Interest earnings (continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

City of Bayswater
Notes to and forming part of the Financial Report
For the year ended 30 June 2020

2. REVENUE AND EXPENSES (Continued)

(b) Expenses		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	\$	\$
Auditors remuneration				
- Audit of the Annual Financial Report		50,000	60,000	57,350
- Internal Audit		15,800	35,500	13,185
- Audit of Grants, Deferred Rates, Prudential Compliance etc.		11,300	0	10,000
		77,100	95,500	80,535
Interest expenses (finance costs)				
Borrowings	20(b)	1,010	1,000	1,127
Lease liabilities	19(b)	839	0	0
		1,849	1,000	1,127

City of Bayswater
Notes to and forming part of the Financial Report
For the year ended 30 June 2020

3. CASH AND CASH EQUIVALENTS	NOTE	2020 \$	2019 \$
Cash at bank and on hand		7,482,483	3,887,534
Term deposits		77,114,252	74,745,301
Total cash and cash equivalents		84,596,735	78,632,835
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents		46,489,043	44,082,866
		46,489,043	44,082,866
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash backed	4	46,017,037	43,082,828
Contract liabilities from contracts with customers	18	76,472	0
Unspent grants, subsidies and contributions	18	395,534	1,000,038
Total restricted assets		46,489,043	44,082,866

SIGNIFICANT ACCOUNTING POLICIES**Cash and cash equivalents**

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

Restricted assets

Restricted 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.

4. RESERVES - CASH BACKED

RESERVES - CASH BACKED												
	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Transfer Reserves	2020 Actual Closing Balance	2020 Budget Opening Balance	2020 Budget Transfer (from)	2020 Budget Closing Balance	2019 Actual Opening Balance	2019 Actual Transfer to	2019 Actual Transfer (from)	2019 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Aged Persons Homes - General	15,595,609	273,545	(201,353)	0	15,667,801	14,608,744	949,918	(1,000,000)	16,206,268	677,043	(1,287,702)	15,595,609
(b) Aged Persons Homes - Prudential Requirements	2,629,367	48,987	0	0	2,678,354	2,517,203	0	0	2,517,203	112,164	0	2,629,367
(c) Bayswater Bowling Club - Capital Improvements	10,063	179	0	0	10,242	10,250	241	0	10,491	10,063	0	10,063
(d) Bayswater Tennis Club	156,759	2,794	0	0	159,553	158,492	3,672	0	160,164	4,084	0	156,759
(e) Bayswater Waves Aquatic Centre	86,724	704,455	(13,140)	0	778,039	86,577	153,763	0	600,340	84,465	0	86,724
(f) Bore and Reticulation	659,389	11,273	0	(501,122)	169,540	658,269	15,445	0	673,714	17,177	0	659,389
(g) Building Furniture and Equipment	670,397	11,461	0	(509,488)	172,370	669,258	17,703	0	684,961	17,464	0	670,397
(h) City Buildings and Amenities	1,971,399	33,981	(436,301)	0	1,567,079	1,968,050	27,402	(800,200)	1,920,044	51,355	0	1,971,399
(i) Civic Centre	596,219	10,193	0	(453,114)	153,298	595,206	13,966	0	609,172	15,532	0	596,219
(j) Economic Stimulus	0	7,594	(714,067)	7,948,450	7,241,977	1,190,413	27,931	0	33,221	0	(33,221)	0
(k) Eric Singleton Bird Sanctuary	1,192,439	21,252	0	0	1,213,691	1,190,413	27,931	0	1,218,344	31,063	0	1,192,439
(l) Footpath and Cycleway	329,457	5,632	0	(250,381)	84,708	328,898	7,717	0	336,615	8,582	0	329,457
(m) General Waste Management	27,678	493	0	0	28,171	27,631	648	0	28,279	26,957	721	27,678
(n) Golf Courses	1,088,932	610,411	0	0	1,699,343	1,086,292	25,488	0	1,111,780	1,066,866	28,494	1,088,932
(o) Information Technology	392,454	408,826	0	0	801,280	418,020	419,194	0	837,214	308,391	(23,760)	392,454
(p) Landfill Restoration	458,350	8,039	(36,805)	0	429,584	426,465	6,947	(150,000)	282,952	480,587	12,686	392,454
(q) Les Hansman Centre Development	5,043,531	89,885	0	0	5,133,416	5,034,959	118,138	0	5,153,097	4,912,146	131,385	5,043,531
(r) Long Service Leave and Entitlements	1,533,988	27,339	0	0	1,561,327	1,538,252	36,093	0	1,574,345	1,221,897	312,091	1,533,988
(s) Major Capital Works	3,994,987	1,253,841	(121,189)	(3,864,579)	1,263,060	4,002,769	2,899,121	(54,781)	5,237,109	2,282,690	(661,455)	3,994,987
(t) Maylands Lakes	128,306	1,377	(125,000)	0	4,683	130,688	133	(125,000)	5,821	0	128,306	128,306
(u) Maylands Waterland	59,622	365,891	0	0	425,513	59,521	1,397	0	60,918	58,069	1,553	59,622
(v) Morley City Centre	596,219	10,626	0	0	606,845	595,206	13,966	0	609,172	580,687	15,532	596,219
(w) Morley Sport and Recreation Centre	596,219	10,258	(84,971)	0	521,506	595,206	12,441	(65,000)	542,647	580,687	15,532	596,219
(x) Noranda Netball Courts	0	615,126	0	0	615,126	0	64,478	0	64,478	0	0	0
(y) Plant and Works Equipment	202,054	307,250	0	(380,807)	128,497	201,710	4,733	0	206,443	196,790	5,264	202,054
(z) Playground and Parks	1,700,231	29,067	0	(1,292,141)	437,157	1,737,342	39,826	0	1,655,940	1,655,940	44,291	1,700,231
(aa) River Restoration	363,202	6,397	(240,000)	0	129,599	362,585	8,508	0	371,093	9,461	0	363,202
(ab) Roads and Drainage	513,086	8,772	0	(389,935)	131,923	512,214	12,018	0	524,232	499,720	13,366	513,086
(ac) Senior Citizens Buildings	357,731	6,116	0	(271,868)	91,979	357,123	8,379	0	365,502	348,412	9,319	357,731
(ad) Strategic Land Acquisition	46,073	788	0	(35,015)	11,846	45,995	1,079	0	47,074	44,873	1,200	46,073
(ae) Streetscapes	705,293	12,434	(19,398)	0	698,329	704,095	11,593	(210,000)	505,688	696,920	18,373	705,293
(af) Sustainable Environment	170,282	3,033	(389)	0	172,926	180,301	4,231	0	184,532	292,105	7,316	170,282
(ag) The RISE	596,219	10,626	0	0	606,845	595,206	13,966	0	609,172	580,687	15,532	596,219
(ah) Workers Compensation	10,549	10,881	0	0	621,430	609,511	14,301	0	623,812	15,905	0	610,549
	43,082,828	4,928,822	(1,994,613)	0	46,017,037	41,970,451	3,681,976	(2,404,981)	41,134,262	4,125,194	(2,176,628)	43,082,828

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

City of Bayswater
Notes to and forming part of the Financial Report
For the year ended 30 June 2020

4. RESERVES - CASH BACKED (Continued)

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Aged Persons Homes - General	on-going	To restrict 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	on-going	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	on-going	To set aside funds for the future development of the Bayswater Bowling Club.
(d) Bayswater Tennis Club	on-going	To set aside funds for the future development of the Bayswater Tennis Club.
(e) Bayswater Waves Aquatic Centre	on-going	To fund asset management requirements of the Bayswater Waves Aquatic Centre.
(f) Bore and Reticulation	on-going	To set aside funds 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	on-going	To provide a cash-backed reserve for the purpose of furniture and equipment required in the City's buildings.
(h) City Buildings and Amenities	on-going	To set aside funds for the purpose of preserving and renewing the City's buildings.
(i) Civic Centre	on-going	To make provision for the asset management needs of the Civic Centre.
(j) Economic Stimulus	on-going	To fund employment-generating projects for the benefit of the community.
(k) Eric Singleton Bird Sanctuary	on-going	To set aside funds for the asset management requirements of the Eric Singleton Bird Sanctuary.
(l) Footpath and Cycleway	on-going	To set aside funds for the asset management requirements of the City's footpath and cycleways infrastructure.
(m) General Waste Management	on-going	To set aside funds for the future development of waste management.
(n) Golf Courses	on-going	To set aside funds for the asset management requirements of the City's golf courses.
(o) Information Technology	on-going	To provide for the maintenance of the City's information technology requirements including general computer replacements.
(p) Landfill Restoration	on-going	To provide funding for the review and any restoration requirements of the Swan River Foreshore.
(q) Les Hansman Centre Development	on-going	To set aside funds for the redevelopment of the Les Hansman Community Centre.
(r) Long Service Leave and Entitlements	on-going	To provide for the payment to employees of Long Service Leave and other approved entitlements.
(s) Major Capital Works	on-going	To finance the cost of major capital works programs as approved by Council.
(t) Maylands Lakes	on-going	To fund asset preservation and environmental requirements for Maylands Lakes.
(u) Maylands Waterland	on-going	To fund asset management requirements of the Maylands Waterland facility.
(v) Morley City Centre	on-going	To provide funds for the future development of the Morley City Centre.
(w) Morley Sport and Recreation Centre	on-going	To set aside funds for the asset management requirements of the Morley Sport & Recreation Centre.
(x) Noranda Netball Courts	on-going	To set aside funds for the asset management requirements of the Noranda Netball Courts.
(y) Plant and Works Equipment	on-going	To fund the cost of acquiring plant and equipment needed to provide for the day-to-day operational requirements of the City.
(z) Playground and Parks	on-going	To set aside funds for the asset management requirements of the City's playground and parks infrastructure.
(aa) River Restoration	on-going	To set aside funds for the restoration of the river.
(ab) Roads and Drainage	on-going	To set aside funds for the asset management requirements of the City's road and drainage infrastructure.
(ac) Senior Citizens Buildings	on-going	To set aside funds for the asset management requirements of the City's senior citizens centres.
(ad) Strategic Land Acquisition	on-going	To provide funds for future land acquisition.
(ae) Streetscapes	on-going	To provide for the renewal of urban streetscapes.
(af) Sustainable Environment	on-going	To provide funding for strategic environmental projects such as foreshore rehabilitation and the Eric Singleton Bird Sanctuary.
(ag) The RISE	on-going	To fund asset management requirements of The RISE.
(ah) Workers Compensation	on-going	To finance Workers' Compensation costs in excess of premium deposits.

City of Bayswater
Notes to and forming part of the Financial Report
For the year ended 30 June 2020

5. OTHER FINANCIAL ASSETS

	2020 \$	2019 \$
(a) Current assets		
Financial assets at amortised cost	4,785	4,484
	4,785	4,484
Other financial assets at amortised cost		
Self supporting loans	4,785	4,484
	4,785	4,484
(b) Non-current assets		
Financial assets at amortised cost	6,435	11,219
Financial assets at fair value through profit and loss	178,053	175,171
	184,488	186,390
Financial assets at amortised cost		
Self supporting loans	6,435	11,219
	6,435	11,219
Financial assets at fair value through profit and loss		
Units in Local Government House Trust	178,053	175,171
	178,053	175,171

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 20(b) as self supporting loans.

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 32.

City of Bayswater
Notes to and forming part of the Financial Report
For the year ended 30 June 2020

6. TRADE AND OTHER RECEIVABLES**Current**

Rates receivable
 Trade and other receivables
 GST receivable

Non-current

Pensioner's rates and ESL deferred
 Other receivables
 Deferred lease receivables - Mertome

2020	2019
\$	\$
2,327,435	1,652,698
1,062,144	1,336,378
584,146	467,145
3,973,725	3,456,221
750,073	708,350
201,441	164,657
1,204,407	1,694,969
2,155,921	2,567,976

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 goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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 32.

SIGNIFICANT ACCOUNTING POLICIES (Continued)**Classification and subsequent measurement**

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

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

City of Bayswater
Notes to and forming part of the Financial Report
For the year ended 30 June 2020

7. INVENTORIES**Current**

Inventories

2020	2019
\$	\$
161,739	141,945
161,739	141,945
141,945	141,945
19,794	0
161,739	141,945

The following movements in inventories occurred during the year

Carrying amount at beginning of period

Additions to inventories

Carrying amount at end of period

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 2020

8. OTHER ASSETS

	2020	2019
	\$	\$
Other assets - current		
Prepayments	96,385	127,289
Accrued income	557,832	1,381,004
	654,217	1,508,293
Non-current assets held for sale		
Non-current assets held for sale	35,289,812	34,769,034
	35,289,812	34,769,034

Land and buildings classified as held for sale

Assets held for sale are assets which the City is currently working towards divesting from the Aged Persons Homes.
Refer to Note 41 - Discontinued Operations.

SIGNIFICANT ACCOUNTING POLICIES**Other current assets**

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

Non-current 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.

Non-current assets held for sale (Continued)

Non-current 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 38(h).

City of Bayswater
Notes to and forming part of the Financial Report
For the year ended 30 June 2020

9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

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

	Land - vested in and under the control of Council		Total land	Buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Work-in- progress	Total property, plant and equipment
	Land	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	332,604,499	10,410,000	343,014,499	184,053,962	527,068,461	4,465,041	6,524,656	0	538,058,158
Additions	0	0	0	2,981,153	2,981,153	1,397,548	935,994	0	5,314,695
(Disposals)	0	0	0	0	0	(275,993)	(488,955)	0	(764,948)
Revaluation increments / (decrements) transferred to revaluation surplus	(1,255,000)	0	(1,255,000)	0	(1,255,000)	0	163,306	0	(1,091,694)
Depreciation (expense)	0	0	0	(2,666,066)	(2,666,066)	(1,373,476)	(783,846)	0	(4,823,388)
Discontinued Operations	0	0	0	(10,344,268)	(10,344,268)	(130,385)	0	0	(10,474,653)
Transfers	(12,510,000)	0	(12,510,000)	(29,237,092)	(41,747,092)	(391,942)	0	0	(42,139,034)
Carrying amount at 30 June 2019	318,839,499	10,410,000	329,249,499	144,787,689	474,037,188	3,690,793	6,351,155	0	484,079,136
Comprises:									
Gross carrying amount at 30 June 2019	318,839,499	10,410,000	329,249,499	181,278,520	510,528,019	7,077,025	6,351,155	0	523,956,199
Accumulated depreciation at 30 June 2019	0	0	0	(36,490,831)	(36,490,831)	(3,386,232)	0	0	(39,877,063)
Reclassification	(2,070,000)	2,070,000	0	0	0	0	0	0	0
Change in accounting policy *	0	(12,480,000)	(12,480,000)	0	(12,480,000)	0	0	0	(12,480,000)
Adjusted carrying amount at 1 July 2019	316,769,499	0	316,769,499	144,787,689	461,557,188	3,690,793	6,351,155	0	471,599,136
Additions	264,550	0	264,550	2,044,745	2,309,295	905,265	1,958,755	89,593	5,262,908
(Disposals)	(16,000)	0	(16,000)	(103,967)	(119,967)	0	(545,354)	0	(665,321)
Revaluation increments / (decrements) transferred to revaluation surplus	(11,688,349)	0	(11,688,349)	(6,859,571)	(18,547,920)	0	0	0	(18,547,920)
Depreciation (expense)	0	0	0	(2,737,907)	(2,737,907)	(1,186,491)	(468,183)	0	(4,392,581)
Transfers	0	0	0	0	0	(635,188)	0	0	(635,188)
Carrying amount at 30 June 2020	305,329,700	0	305,329,700	137,130,989	442,460,689	2,774,379	7,296,373	89,593	452,621,034
Comprises:									
Gross carrying amount at 30 June 2020	305,329,700	0	305,329,700	188,413,569	493,743,269	7,192,278	7,744,093	89,593	508,769,233
Accumulated depreciation at 30 June 2020	0	0	0	(51,282,580)	(51,282,580)	(4,417,899)	(447,720)	0	(56,148,199)
Carrying amount at 30 June 2020	305,329,700	0	305,329,700	137,130,989	442,460,689	2,774,379	7,296,373	89,593	452,621,034

Intangible assets were disclosed under Note 9 - Property, Plant and Equipment in prior years. They are now disclosed under Note 13 - Intangible Assets.

* Refer to Note 35 - Change in Accounting Policies.

City of Bayswater
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For the year ended 30 June 2020

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
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.

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 is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximates cost at the date of change.

City of Bayswater
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For the year ended 30 June 2020

10. INFRASTRUCTURE

(a) Movements in Carrying Amounts

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

	Infrastructure - roads	Infrastructure - drainage	Infrastructure - footpaths	Infrastructure - park development	Infrastructure - other	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	109,005,540	40,807,984	29,438,581	16,650,296	3,972,062	199,874,463
Additions	2,836,609	351,796	725,983	1,953,473	343,514	6,211,375
Depreciation (expense)	(3,478,964)	(330,671)	(592,962)	(1,393,587)	(466,246)	(6,262,430)
Carrying amount at 30 June 2019	108,363,185	40,829,109	29,571,602	17,210,182	3,849,330	199,823,408
Comprises:						
Gross carrying amount at 30 June 2019	193,559,294	54,516,496	40,713,324	49,593,469	8,452,245	346,834,828
Accumulated depreciation at 30 June 2019	(85,196,109)	(13,687,387)	(11,141,722)	(32,383,287)	(4,602,915)	(147,011,420)
Carrying amount at 30 June 2019	108,363,185	40,829,109	29,571,602	17,210,182	3,849,330	199,823,408
Additions	2,156,436	105,122	902,542	2,485,084	301,676	5,950,860
Depreciation (expense)	(3,529,754)	(332,842)	(601,130)	(1,470,080)	(477,962)	(6,411,768)
Carrying amount at 30 June 2020	106,989,867	40,601,389	29,873,014	18,225,186	3,673,044	199,362,500
Comprises:						
Gross carrying amount at 30 June 2020	195,715,730	54,621,618	41,615,866	52,078,553	8,753,920	352,785,687
Accumulated depreciation at 30 June 2020	(88,725,863)	(14,020,229)	(11,742,852)	(33,853,367)	(5,080,876)	(153,423,187)
Carrying amount at 30 June 2020	106,989,867	40,601,389	29,873,014	18,225,186	3,673,044	199,362,500

City of Bayswater
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10. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction cost based on current tender and market rates (Level 2), residual values and critical life assessments (Level 3)
Infrastructure - drainage	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction cost based on current tender and market rates (Level 2), residual values and critical life assessments (Level 3)
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction cost based on current tender and market rates (Level 2), residual values and critical life assessments (Level 3)
Infrastructure - park development	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction cost based on current tender and market rates (Level 2), residual values and critical life assessments (Level 3)
Infrastructure - other	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	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 conditioned based measure (Rating scale of 1 to 10) 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
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11. FIXED ASSETS**SIGNIFICANT ACCOUNTING POLICIES****Fixed assets**

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

Recognition and measurement

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.

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.

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.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY**Land under control prior to 1 July 2019**

In accordance with the then *Local Government (Financial Management) Regulation 16(a)(ii)*, the City was previously required to include as an asset (by 30 June 2013), vested Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as land and revalued along with other land.

Land under roads prior to 1 July 2019

In Western Australia, most land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the then *Local Government (Financial Management) Regulation 16(a)(i)* which arbitrarily prohibited local governments from recognising such land as an asset. This regulation has now been deleted.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, the then *Local Government (Financial Management) Regulation 16(a)(i)* prohibited local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, *Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations 1996* prevail. Consequently, any land under roads acquired on or after 1 July 2008 was not included as an asset of the City.

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, are treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

The City has accounted for the removal of the vested land values associated with vested land previously recognised by removing the land value and associated revaluation reserve as at 1 July 2019. The comparatives have not been restated.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the City to measure the vested improvements as part of the related right-of-use assets at zero cost.

Refer to Note 12 that details the significant accounting policies applying to leases (including right of use assets).

11. FIXED ASSETS

[illegible]

City of Bayswater
Notes to and forming part of the Financial Report
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11. FIXED ASSETS**(b) Depreciation and amortisation**

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Buildings	2,737,907	3,176,140	2,666,066
Furniture and equipment	1,186,491	1,398,600	1,373,476
Plant and equipment	468,183	739,499	783,846
Infrastructure - roads	3,529,754	3,500,000	3,478,964
Infrastructure - drainage	332,842	370,000	330,671
Infrastructure - footpaths	601,130	620,000	592,962
Infrastructure - park development	1,470,080	1,700,000	1,393,587
Infrastructure - other	477,962	500,000	466,246
Right-of-use assets - plant and equipment	15,749	0	0
Intangible assets	230,438	0	0
	11,050,536	12,004,239	11,085,818

SIGNIFICANT ACCOUNTING POLICIES**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 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
Roads and Footpaths	
Road seal	15 to 30 years
Pavement	99 years
Kerbing	50 to 99 years
Footpaths	30 to 75 years
Drainage	30 to 200 years
Other Infrastructure	
Bus shelters	20 to 40 years
Lighting	20 to 30 years
Park and street furniture	10 to 50 years
Signage	4 to 30 years
Fencing	10 to 99 years

Depreciation on revaluation

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is 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.

amount of the asset.

Asset Class	Useful life
Park Development	
Play equipment	10 to 15 years
Sporting structures	5 to 50 years
Irrigation	10 to 25 years
Other park structures	15 to 50 years
Buildings	10 to 150 years
Furniture and Equipment	3 to 10 years
Plant and Equipment	5 to 42 years

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12. LEASES**(a) Right-of-Use Assets**

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

	Right-of-use assets - plant and equipment	Right-of-use assets Total
	\$	\$
Carrying amount at 30 June 2019	0	0
Additions	161,958	161,958
Depreciation (expense)	(15,749)	(15,749)
Carrying amount at 30 June 2020	146,209	146,209
(b) Cash outflow from leases		
Interest expense on lease liabilities	839	839
Lease principal expense	15,388	15,388
Total cash outflow from leases	16,227	16,227

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.

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.

Leases for right-of-use assets are secured over the asset being leased.

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 11 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
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13. INTANGIBLE ASSETS

	2020 Actual \$	2019 Actual \$
Computer Software		
Non-current		
Intangible assets	1,197,408	0
Less: Accumulated amortisation	(385,262)	0
	812,146	0
Movements in carrying amounts of computer software during the financial year are shown as follows:		
Carrying amount at beginning of period	0	0
Reclassification	635,188	0
Additions	407,396	0
Amortisation expense	(230,438)	0
Carrying amount at end of period	812,146	0
TOTAL INTANGIBLE ASSETS	812,146	0

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;

Computer software (continued)

- 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.

Intangible assets were disclosed under Note 9 - Property, Plant and Equipment in prior years. They are now disclosed as Intangible Assets.

14. REVALUATION SURPLUS

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 Property Plant and Equipment Aus 40.1.

City of Bayswater
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15. INVESTMENT PROPERTY**Non-current assets - at fair value**

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Carrying balance at 1 July	7,370,000	0	0
Re-classified as an investment property	830,000	0	7,370,000
Net gain/(loss) from fair value adjustment	(101,000)	0	0
Closing balance at 30 June	8,099,000	0	7,370,000

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.

	2020 \$	2019 \$
Payable:		
No later than five years	0	0
Later than five years but not later than fifteen years	315,000	0
Later than fifteen years but not later than forty years	10,500,000	10,395,000
Later than forty years but not later than seventy years	12,600,000	12,600,000
Later than seventy years	11,760,000	12,180,000
	35,175,000	35,175,000

SIGNIFICANT ACCOUNTING POLICIES**Investment properties**

Investment properties are principally properties, 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

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

Refer to Note 41 - Discontinued Operations.

City of Bayswater
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16. TRADE AND OTHER PAYABLES**Current**

	2020 \$	2019 \$
Trade creditors	5,725,188	4,521,780
Prepaid rates	1,030,361	0
ATO liabilities	81,642	0
Prepaid revenue	2,360,429	2,597,407
	9,197,620	7,119,187

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.

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.

17. AGED PERSONS HOMES LIABILITIES

	2020 \$	2019 \$
Trade creditors	73,890	107,578
Refundable contributions	21,206,434	23,273,503
	21,280,324	23,381,081

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 41 - Discontinued Operations.

City of Bayswater
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18. CONTRACT AND GRANT LIABILITIES

	2020	2019
	\$	\$
(a) Contract Liabilities		
Current	76,472	0
Expected satisfaction of contract liabilities		
Income recognition		
1 year	76,472	0
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 are recognised as revenue when the performance obligations in the contract are satisfied.		
(b) Grant Liabilities		
Current	395,534	0
Expected satisfaction of grant liabilities		
Income recognition		
1 year	395,534	0
	472,006	0

SIGNIFICANT ACCOUNTING POLICIES**Grant Liabilities**

The City's grant liabilities relate to capital grants received for various capital projects. Income is recognised as the City satisfies its obligations under the grant agreements.

[illegible]

20. INFORMATION ON BORROWINGS

(b) Repayments - Borrowings

* Western Australian Treasury Corporation

All loans are self supporting and financed by payments from third parties. These are shown in Note 5 as other financial assets at amortised cost.

City of Bayswater
Notes to and forming part of the Financial Report
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20. INFORMATION ON BORROWINGS (Continued)

	2020	2019
	\$	\$
(c) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Credit card limit	40,000	30,000
Credit card balance at balance date	(9,501)	(14,033)
Total amount of credit unused	30,499	15,967
Loan facilities		
Loan facilities - current	4,785	4,484
Loan facilities - non-current	6,435	11,219
Total facilities in use at balance date	11,220	15,703

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised at fair value when the City becomes a party to the contractual provisions to the instrument.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

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.

Risk

Information regarding exposure to risk can be found at Note 32.

City of Bayswater
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21. EMPLOYEE RELATED PROVISIONS**Employee Related Provisions**

	Provision for Annual Leave	Provision for Sick Leave	Provision for Long Service Leave	Total
	\$	\$	\$	\$
Opening balance at 1 July 2019				
Current provisions	2,570,572	775,045	2,943,143	6,288,760
Non-current provisions	0	0	353,362	353,362
	2,570,572	775,045	3,296,505	6,642,122
Additional provision	175,285	(14,311)	74,266	235,240
Balance at 30 June 2020	2,745,857	760,734	3,370,771	6,877,362
Comprises				
Current	2,745,857	760,734	2,950,948	6,457,539
Non-current	0	0	419,823	419,823
	2,745,857	760,734	3,370,771	6,877,362
Amounts are expected to be settled on the following basis:	2020	2019		
	\$	\$		
Less than 12 months after the reporting date	3,551,646	3,458,818		
More than 12 months from reporting date	3,193,173	3,084,737		
Expected reimbursements from other WA local governments	132,543	98,567		
	6,877,362	6,642,122		

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.

SIGNIFICANT ACCOUNTING POLICIES**Employee benefits****Short-term employee benefits**

Provision is made for the City's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The City's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

The City's obligations for employees' long service leave entitlements are recognised as provisions in the statement of financial position.

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

Other long-term employee benefits (Continued)

end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations.

Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

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
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22. NOTES TO THE STATEMENT OF CASH FLOWS

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:

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Cash and cash equivalents	84,596,735	74,181,065	78,632,835
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	5,242,295	3,143,491	(1,483,204)
Non-cash flows in net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(2,882)	0	(20,503)
Adjustments to fair value of investment property	101,000	0	0
Depreciation on non-current assets	11,050,536	12,004,239	11,085,818
(Profit)/loss on sale of asset	274,428	445,818	384,988
Share of (profits)/loss of associates	2,438,930	0	(1,523,054)
Discontinued Operations	0	0	10,474,653
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(935,449)	350,000	(1,728,833)
(Increase)/decrease in other assets	854,076	0	(126,034)
(Increase)/decrease in inventories	(19,794)	8,346	4,017
Increase/(decrease) in payables	(980,012)	(452,000)	(1,607,085)
Increase/(decrease) in provisions	235,240	(250,000)	4,311,578
Increase/(decrease) in contract and grant liabilities	(528,032)	0	0
Non-operating grants, subsidies and contributions	(1,607,382)	(2,893,517)	(3,350,314)
Net cash from operating activities	16,122,954	12,356,377	16,422,027

City of Bayswater
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23. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2020	2019
	\$	\$
Governance	816,809	1,520,162
General purpose funding	3,144,545	2,606,103
Law, order, public safety	1,046,956	3,299,017
Health	268,915	967,976
Education and welfare	260,336	10,862,138
Housing	76,837,239	65,498,083
Community amenities	349,721,176	381,698,339
Recreation and culture	158,236,242	147,708,208
Transport	137,044,676	138,042,821
Economic services	386,181	409,113
Other property and services	40,170,356	43,479,686
Unallocated	54,055,480	52,813,606
	821,988,911	848,905,252

24. 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 Regulation (DWER). In accordance with the Act, DWER classifies these sites on the basis of the risk to human health, the environment and environmental values. Where sites are classified as 'contaminated – remediation required' or 'possibly contaminated – investigation required', the City may have a liability in respect of investigation or remediation expenses.

The City has identified 13 sites as potentially 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 on these sites.

City of Bayswater
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25. CAPITAL COMMITMENTS

Capital Expenditure Commitments

Contracted for:

- capital expenditure projects

	2020	2019
	\$	\$
	1,751,194	2,510,119
	1,751,194	2,510,119
	1,751,194	2,510,119

Payable:

- not later than one year

City of Bayswater
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26. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Meeting fees	364,209	364,296	353,894
Mayor's allowance	89,753	89,753	88,864
Deputy Mayor's allowance	22,376	22,438	22,216
Travelling expenses	176	1,500	0
Telecommunications allowance	37,391	37,400	37,264
	513,905	515,387	502,238

Key Management Personnel (KMP) Compensation Disclosure

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

	2020 Actual	2019 Actual
	\$	\$
Short-term employee benefits	838,696	919,663
Post-employment benefits	77,206	98,563
Other long-term benefits	21,431	20,942
Termination benefits	0	68,065
	937,333	1,107,233

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

Transactions with related parties

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

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

Related Parties

The City's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Other Related Parties

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

iii. Entities subject to significant influence by the City

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

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

The City has a 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. The City received Food Organics Garden Organics (FOGO) grant and dividend during the year. For details of interests held in joint venture entities, please refer to Note 27.

There were no other material transactions with related parties during 2019/20.

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27. INVESTMENTS IN ASSOCIATE AND JOINT ARRANGEMENT

	2020	2019
	\$	\$
(a) Carrying amount of investment in associate		
The City has a share in Eastern Metropolitan Regional Council (EMRC). The estimated equity share for 2019/20 is 18.40% (2018/19: 18.60%).		
The EMRC, comprises of six 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		
Current assets	16,471,305	20,035,244
Non current assets	20,298,593	18,500,776
Total assets	36,769,898	38,536,021
Current liabilities	1,476,314	1,334,715
Non current liabilities	1,366,984	835,776
Total liabilities	2,843,298	2,170,491
Net assets	33,926,600	36,365,530
Net increase/(decrease) in share of associate entity's net assets	(2,438,930)	1,523,054
- Share of associates profit/(loss) from ordinary activities	(1,728,037)	1,533,033
- Changes in revaluation of non-current assets	218,850	(9,979)
- Dividend distributions to member councils	(929,743)	0
- Share of associates total comprehensive income arising during the period	(2,438,930)	1,523,054
Carrying amount at beginning of period	36,365,530	34,842,476
- Share of associates total comprehensive income arising during the period	(2,438,930)	1,523,054
Carrying amount at end of period	33,926,600	36,365,530

(b) Share of joint operation

The Altona Park joint arrangement between the Cities of Bayswater and Swan was dissolved in 2019/20. No contribution was recorded in 2019/20.

SIGNIFICANT ACCOUNTING POLICIES

Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, 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, City's share of the profit or loss of the associate is included in the City's profit or loss.

Interests in joint arrangements (Continued)

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The City's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

City of Bayswater
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28. 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 Discontinued Operations Note 41.

(b) Current year transactions**Fees and Charges**

Lease income
 Reimbursements

Other expenditure

Loss on disposal adjustment
 Other

Comprehensive income

Loss on revaluation

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Lease income	390,249	0	85,368
Reimbursements	11,491	0	0
	401,740	0	85,368
Other expenditure			
Loss on disposal adjustment	30,000	0	0
Other	7,270	0	0
	37,270	0	0
Comprehensive income			
Loss on revaluation	101,000	0	0
	101,000	0	0

(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**Trade Receivable**

Deferred lease asset - non-current

Other financial liabilities

Deferred lease premiums - current
 Deferred lease premiums - non-current

	2020	2019
	\$	\$
Deferred lease asset - non-current	1,204,407	1,694,969
	1,204,407	1,694,969
Deferred lease premiums - current	32,969	0
Deferred lease premiums - non-current	3,189,720	3,243,501
	3,222,689	3,243,501

29. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

There was no trading undertaking conducted during the financial year ended 30 June 2020.

30. RATING INFORMATION

RATE TYPE
General rate

Total amount raised from general rate

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
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30. RATING INFORMATION (Continued)

(b) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
Option One				
Single full payment	16/08/2019	0.0	0.0	9.0
Option Two				
First instalment	16/08/2019	0.0	0.0	9.0
Second instalment	18/10/2019	5.0	5.5	9.0
Option Three				
First instalment	16/08/2019	0.0	0.0	9.0
Second instalment	18/10/2019	5.0	5.5	9.0
Third instalment	20/12/2019	5.0	5.5	9.0
Fourth instalment	21/02/2020	5.0	5.5	9.0
		2020 Actual	2020 Budget	2019 Actual
		\$	\$	\$
Interest on unpaid rates		185,384	130,000	206,243
Interest on instalment plan		204,271	190,000	188,694
Charges on instalment plan		122,423	130,000	125,882
		512,078	450,000	520,819

City of Bayswater
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31. RATE SETTING STATEMENT INFORMATION

Note	2019/20 (30 June 2020 Carried Forward)	2019/20 Budget (30 June 2020 Carried Forward)	2019/20 (1 July 2019 Brought Forward)	2018/19 (30 June 2019 Carried Forward)
	\$	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	11(a) (1,147)	(19,868)	(19,664)	(19,664)
Less: Movement in liabilities associated with restricted cash	(317,914)	(350,000)	(3,937,970)	(3,937,970)
Less: Fair value adjustments to financial assets at fair value through profit and loss	(2,882)	0	(11,219)	(11,219)
Less: Share of net (profit) or loss of associates and joint ventures accounted for using the equity method	2,438,930	0	(1,523,054)	(1,523,054)
Movement in investment property (non-current)	15 (729,000)	0	0	0
Movement in other assets (non-current)	416,839	0	(1,765,257)	(1,765,257)
Movement in employee benefit provisions (non-current)	66,461	0	(141,003)	(141,003)
Movement in liabilities (non-current)	(58,564)	0	3,238,917	3,238,917
Add: Loss on disposal of assets	11(a) 275,575	465,686	404,652	404,652
Add: Depreciation and amortisation	11(b) 11,050,536	12,004,239	11,085,818	11,085,818
Non cash amounts excluded from operating activities	13,138,834	12,100,057	7,331,220	7,331,220
(b) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserves - cash backed	4 (46,017,037)	(43,247,446)	(43,082,828)	(43,082,828)
Less: Financial assets at amortised cost - self supporting loans	5(a) (4,785)	(4,484)	(4,484)	(4,484)
Less: Current assets not expected to be received at end of year				
Less: Cash-backed employee provisions	1,561,327	0	1,533,988	1,533,988
Less: Aged Persons Homes - Restricted	7,382,457	0	7,727,710	7,727,710
Add: Current liabilities				
- Current portion of borrowings	20(a) 4,785	4,484	4,484	4,484
- Current portion of lease liabilities	50,216	0	0	0
Total adjustments to net current assets	(37,023,037)	(43,247,446)	(33,821,130)	(33,821,130)
Net current assets used in the Rate Setting Statement				
Total current assets	89,391,201	33,992,446	83,743,778	83,743,778
Less: Total current liabilities	(37,495,459)	12,000,000	(38,730,426)	(36,793,512)
Less: Total adjustments to net current assets	(37,023,037)	(43,247,446)	(33,821,130)	(33,821,130)
Net current assets used in the Rate Setting Statement	14,872,705	2,745,000	11,192,222	13,129,136
(c) Adjustments to current assets and liabilities at 1 July 2019 on application of new accounting standards				
Total current assets at 30 June 2019				83,743,778
- Contract assets	34(a)			0
Total current assets at 1 July 2019				83,743,778
Total current liabilities at 30 June 2019				(36,793,512)
- Contract liabilities	34(a)			(133,630)
- Grant liabilities	34(a)			(866,408)
- Rates paid in advance	34(b)			(936,876)
Total current liabilities at 1 July 2019				(38,730,426)

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32. FINANCIAL RISK MANAGEMENT

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

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

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

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

(a) Interest rate risk**Cash and cash equivalents**

The City's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the City to cash flow interest rate risk.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the City to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts or held as cash. Carrying amounts of cash and cash equivalents at the 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 \$
2020					
Cash and cash equivalents		7,482,483	0	7,469,033	13,450
Financial assets at amortised cost - term deposits	1.72%	77,114,252	77,114,252	0	0
2019					
Cash and cash equivalents		3,887,534	0	3,874,144	13,390
Financial assets at amortised cost - term deposits	2.67%	74,745,301	74,745,301	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.

	2020 \$	2019 \$
Impact of a 1% movement in interest rates on profit and loss and equity*	74,690	38,741

* 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 20(b).

City of Bayswater
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32. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

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

Credit risk on rates and annual charges is minimised by the ability of the City to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The City 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 2019 or 30 June 2020 for rates receivable as penalty interest applies to unpaid rates, and properties associated with unpaid rates may be disposed of to recover unpaid rates.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2020					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	1,546,724	516,279	175,296	89,136	2,327,435
30 June 2019					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	1,139,499	333,545	123,936	55,718	1,652,698

The loss allowance as at 30 June 2020 and 30 June 2019 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2020					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	626,999	23,032	14,327	397,786	1,062,144
30 June 2019					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	954,188	62,209	15,629	304,352	1,336,378

Contract Assets

The City has no contract assets in place.

City of Bayswater
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32. 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
	\$	\$	\$	\$	\$
2020					
Payables	9,197,620	0	0	9,197,620	9,197,620
Borrowings	5,394	6,750	0	12,144	11,220
Contract liabilities	76,472	0	0	76,472	76,472
Grant Liabilities	395,534	0	0	395,534	395,534
Lease liabilities	52,529	98,760	0	151,289	146,570
Deferred lease income	32,969	164,843	3,024,877	3,222,689	3,222,689
	9,760,518	270,353	3,024,877	13,055,748	13,050,105
2019					
Payables	7,119,187	0	0	7,119,187	7,119,187
Borrowings	5,389	12,144	0	17,533	15,703
	7,124,576	12,144	0	7,136,720	7,134,890

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33. 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
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34. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the current year, the City adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

(a) AASB 15: Revenue from Contracts with Customers

The City adopted AASB 15 Revenue from Contracts with Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the City adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	AASB 118 carrying amount		AASB 15 carrying amount
Note	30 June 2019	Reclassification	1 July 2019
	\$	\$	\$
Contract and grant liabilities - current			
Contract liabilities	0	(133,630)	(133,630)
Grant liabilities	0	(866,408)	(866,408)
Adjustment to retained surplus from adoption of AASB 15	35(b)	0	(1,000,038)

(b) AASB 1058: Income For Not-For-Profit Entities

The City adopted AASB 1058 Income for Not-for-Profit Entities (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the City adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods was not restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB 1058 as compared to AASB 118: Revenue and AASB 1004: Contributions before the change:

	AASB 118 and AASB 1004 carrying amount		AASB 1058 carrying amount
Note	30 June 2019	Reclassification	1 July 2019
	\$	\$	\$
Trade and other payables			
Rates paid in advance	0	(936,876)	(936,876)
Adjustment to retained surplus from adoption of AASB 1058	35(b)	0	(936,876)

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance gave rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount recognised as a financial liability and no income recognised by the City. When the taxable event occurred, the financial liability was extinguished and the City recognised income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration, that were significantly less than fair value principally to enable the City to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

City of Bayswater
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34. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

The table below provides details of the amount by which each financial statement line item is affected in the current reporting period by the application of this Standard as compared to AASB 118 and 1004 and related Interpretations that were in effect before the change.

		2020 \$	2020 \$	2020 \$
		As reported under AASB 15 and AASB 1058	Adjustment due to application of AASB 15 and AASB 1058	Compared to AASB 118 and AASB 1004
	Note			
Statement of Comprehensive Income				
Revenue				
Rates	30(a)	48,906,912	1,030,361	49,937,273
Operating grants, subsidies and contributions	2(a)	6,878,223	76,472	6,954,695
Fees and charges	2(a)	20,540,317	0	20,540,317
Non-operating grants, subsidies and contributions	2(a)	1,607,382	395,534	2,002,916
Net result		5,242,295	1,502,367	6,744,662
Statement of Financial Position				
Trade and other payables	16	9,197,620	(1,030,361)	8,167,259
Contract liabilities	18	76,472	(76,472)	0
Grant liabilities	18	395,534	(395,534)	0
Net assets		780,781,120	(1,502,367)	779,278,753
Statement of Changes in Equity				
Net result		5,242,295	1,502,367	6,744,662
Retained surplus		239,031,167	1,502,367	240,533,534

Refer to Note 2(a) for new revenue recognition accounting policies as a result of the application of AASB 15 and AASB 1058.

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35. CHANGE IN ACCOUNTING POLICIES

(a) Change in Accounting Policies due to regulation changes

Effective 6 November 2020, *Local Government (Financial Management) Regulation 16* was deleted and *Local Government (Financial Management) Regulation 17A* was amended with retrospective application. The changes were effective for financial years ending on or after 30 June 2020 so are required to be applied retrospectively with cumulative effect applied initially on 1 July 2019.

In accordance with the changes, the City was required to remove the values attributable to certain crown land assets previously required to be recognised, as well as the associated revaluation surplus at 1 July 2019. These assets have been measured as concessionary lease right-of-use assets at zero cost in accordance with AASB 16. For further details relating to these changes, refer to Note 11.

In summary the following adjustments were made to the amounts recognised in the statement of financial position at the date of initial application (1 July 2019):

		Carrying amount 30 June 2019	Reclassification	Carrying amount 1 July 2019
Note		\$	\$	\$
Property, plant and equipment	9	484,079,136	(12,480,000)	471,599,136
Revaluation surplus	14	516,304,071	(1,874,500)	514,429,571
Retained surplus *		249,116,759	(10,605,500)	238,511,259

Also, following changes 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 is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously or during the year were not reversed as it was deemed fair value approximates cost at the date of the change.

* The carrying amount above at 1 July 2019 does not match the balance disclosed in the Statement of Changes in Equity. This is due to a further adjustment relating to the adoption of AASB 15 and AASB 1058. Please refer to Note 35 (b) below.

(b) Changes in equity due to change in accounting policies

The impact on the City's opening retained surplus due to the adoption of AASB 15, AASB 1058 and *Local Government (Financial Management) Regulation 16* as at 1 July 2019 was as follows:

	Note	Adjustments	2019
		\$	\$
Retained surplus - 30 June 2019			249,116,759
Adjustment to retained surplus from adoption of AASB 15	34(a)	(1,000,038)	
Adjustment to retained surplus from adoption of AASB 1058	34(b)	(936,876)	
Adjustment to retained surplus from deletion of FM Reg 16	35(a)	(10,605,500)	(12,542,414)
Retained surplus - 1 July 2019			236,574,345

The impact on the City's opening revaluation surplus resulting from *Local Government (Financial Management) Regulation 16* being deleted and the amendments to *Local Government (Financial Management) Regulation 17A* as at 1 July 2019 was as follows:

	Note	Adjustments	2019
		\$	\$
Revaluation surplus - 30 June 2019			516,304,071
Adjustment to revaluation surplus from deletion of FM Reg 16	35(a)	(1,874,500)	(1,874,500)
Revaluation surplus - 1 July 2019			514,429,571

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36. CORRECTION OF ERROR

Balances relating to the 2019 comparative year have been amended due to the correction of a prior period error. This error has been adjusted as shown below and, in accordance with the requirements of AASB101, a Statement of Financial Position as at the beginning of the earliest comparative period has been included (refer statement of Financial Position column labelled 2018).

A freehold land parcel valued at \$5,650,000 was not previously recognised in the City's Financial Statements as an asset. The land was transferred to the City from the City of Stirling as part of the boundary change in 1998, however it has never previously been recognised as an asset in the City's accounts.

Statement of Financial Position (Extract)	2019			2018			2017		
	30 June	Increase/ (Decrease)	30 June (Restated)	30 June	Increase/ (Decrease)	30 June (Restated)	30 June	Increase/ (Decrease)	1 July (Restated)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Property, plant and equipment	478,429,136	5,650,000	484,079,136	532,408,158	5,650,000	538,058,158	527,696,458	5,650,000	533,346,458
Total non-current assets	759,511,474	5,650,000	765,161,474	768,356,577	5,650,000	774,006,577	747,901,628	5,650,000	753,551,628
Total assets	843,255,252	5,650,000	848,905,252	843,383,449	5,650,000	849,033,449	821,593,706	5,650,000	827,243,706
Net assets	802,853,658	5,650,000	808,503,658	805,682,146	5,650,000	811,332,146	786,204,500	5,650,000	791,854,500
Retained surplus	243,466,759	5,650,000	249,116,759	230,621,323	5,650,000	236,271,323	213,105,837	5,650,000	218,755,837
Total equity	802,853,658	5,650,000	808,503,658	805,682,146	5,650,000	811,332,146	786,204,500	5,650,000	791,854,500

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37. 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 2019	Amounts Received	Amounts Paid	30 June 2020
	\$	\$	\$	\$
Building Service Levy	64,911	214,302	(248,750)	30,463
Cash in Lieu - Art	108,264	55,197	0	163,461
Cash in Lieu - Car Parking	377,017	118,109	0	495,126
Cash in Lieu - Public Open Space	3,734,566	609,330	(38,742)	4,305,154
Construction Training Fund *	0	148,391	(149,660)	(1,269)
Joint Development Assessment Panel (JDAP)	0	11,447	(11,447)	0
TPS 17	121,967	2,140	0	124,107
Unclaimed money	48,249	15,064	(4,024)	59,289
Trust - Other	2,991	0	(1,992)	999
Scholarship	25,000	62	(62)	25,000
	4,482,965	1,174,042	(454,677)	5,202,330

* Over payment to Construction Training Fund (CTF) for \$1,269 due to duplicated applications. The City has since recovered the debts subsequent to year end.

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38. 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 excluding discontinued operations which is disclosed separately under Note 41.

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) 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.

i) 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 regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

City of Bayswater
Notes to and forming part of the Financial Report
For the year ended 30 June 2020

39. ACTIVITIES/PROGRAMS

City operations as disclosed in these financial statements encompass the following service orientated activities/programs

PROGRAM NAME AND 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, 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 stormwater 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, Multicultural Community Concert and Carols by Candlelight. Some programs were cancelled during the year due to COVID-19 pandemic.

TRANSPORT

Construction and maintenance of roads, drainage works, footpaths, parking facilities, and the 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 works 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 2020

40. FINANCIAL RATIOS

	2020 Actual *	Benchmark	2019 Actual	2018 Actual
Current ratio <i>Measures the ability to meet current commitments.</i>	1.21	1.00	1.13	0.93
Asset consumption ratio *** <i>Extent to which assets have been consumed.</i>	0.62	0.50	0.66	0.67
Asset renewal funding ratio ** <i>Measures the ability to fund asset renewal as required.</i>	N/A	0.75	N/A	N/A
Asset sustainability ratio *** <i>Measures the extent to which assets are replaced at the end of their useful lives.</i>	1.05	0.90	1.04	2.49
Debt service cover ratio *** <i>Measures capacity to meet annual debt commitments.</i>	629.57	2.00	2,602.83	1,649.61
Operating surplus ratio *** <i>Measure of Council's financial performance.</i>	0.04	0.01	0.04	0.02
Own source revenue coverage ratio *** <i>Ability to cover costs through Council's own revenue.</i>	0.94	0.40	0.99	0.99

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

* Amounts relating to discontinued operations have been excluded because aged care is no longer part of the continuing operations of the City which is evidenced by its intention to sell these businesses. Please refer to Note 41 - Discontinued Operations.

** The asset renewal funding ratio is not available as the data contained in the Asset Management Plan has not been formally adopted by the Council. Therefore the data cannot be taken into account during the audit process.

*** Comparatives restated.

City of Bayswater
Notes to and forming part of the Financial Report
For the year ended 30 June 2020

41. 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.

	2020	2019
	\$	\$
Income Statement		
Operating income	10,169,944	10,771,367
Operating expenditure	(9,126,879)	(10,328,862)
	1,043,065	442,505
(Loss) on asset disposals	(30,000)	(8,059,584)
	1,013,065	(7,617,079)
The carrying amount of the assets and liabilities in the disposal group is summarised as follows:		
Financial Position*		
Assets	35,289,812	34,769,034
Liabilities	21,280,324	23,381,081
	14,009,488	11,387,953
* The cash and cash equivalents (\$31.92m) and investment properties (\$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	1,013,065	2,857,574
Net cash inflow/(outflows) from discontinued operations	1,013,065	2,857,574

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 co-ordinated plan to dispose of a separate major line of business or geographical area of operations.



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Councillors of the City of Bayswater

Report on the Audit of the Financial Report

Opinion

I have audited the annual financial report of the City of Bayswater which comprises the Statement of Financial Position as at 30 June 2020, and the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, as well as notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the City of Bayswater:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the City for the year ended 30 June 2020 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the City in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Basis of Accounting

I draw attention to Notes 1 and 11 to the annual financial report, which describe the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the City's financial reporting responsibilities under the Act, including the Local Government (Financial Management) Regulations 1996 (Regulations). My opinion is not modified in respect of these matters:

- (i) Regulation 17A requires a local government to measure vested improvements at fair value and the associated vested land at zero cost. This is a departure from AASB 16 Leases which would have required the entity to measure the vested improvements also at zero cost.
- (ii) In respect of the comparatives for the previous year ended 30 June 2019, Regulation 16 did not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the City is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of the annual financial report that is free from material misstatement, whether due to fraud or error. In preparing the annual 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 and 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 Responsibility for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the annual 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 annual financial report.

A further description of my responsibilities for the audit of the annual financial report is located on the Auditing and Assurance Standards Board website at

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This includes the identification and assessment of the risk of material misstatement due to fraud arising from management override of controls. This description forms part of my auditor's report.

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) The following material matters indicating non-compliance with Part 6 of the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law were identified during the course of my audit:
 - a. More employees than necessary have the ability to change rates, fees and charges within the City's finance and revenue systems. As the City does not have a process to review price changes, there is an increased risk that unauthorised price changes will not be detected. In addition, we also found a large number of users could issue refunds at a recreational facility and there was no independent review of refunds issued.
 - b. There was no evidence to demonstrate that changes made to supplier details, such as bank account details, were independently reviewed and authorised prior to the change being made. This increases the risk of unauthorised changes to key financial information, although our audit sampling did not identify any.
 - c. From a sample of changes to employee pay rates, we identified 7 instances where changes to employee pay rates were not reviewed by an independent officer. This increases the risk of incorrect or inappropriate pay changes, although our sampling did not identify any.
 - d. The City has not reported the Asset Renewal Funding Ratio for the past 3 years, as planned capital renewals and required expenditure were not estimated in the long term financial plan and asset management plan respectively for those years as required by the Local Government (Financial Management) Regulations 1996.

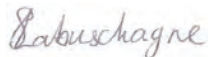
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the Asset Consumption Ratio included in the annual financial report was supported by verifiable information and reasonable assumptions.

Other Matter

The annual financial report of the City for the year ended 30 June 2018 was audited by another auditor who expressed an unmodified opinion on that annual financial report. The financial ratios for 2018 in Note 40 of the annual financial report were included in the supplementary information and/or audited annual financial report for these years.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the City of Bayswater for the year ended 30 June 2020 included 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 annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.



SANDRA LABUSCHAGNE
DEPUTY AUDITOR GENERAL
Delegate of the Auditor General for Western Australia
Perth, Western Australia
8 February 2021



City of
Bayswater

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6 OTHER GENERAL BUSINESS

Consistent with section 5.27 (3) of the Local Government Act (1995) and regulation 15 of the Local Government (Administration) Regulations 1996, Electors are invited to raise any general business or motions.

7 CLOSURE