



CITY OF SOUTH PERTH
ANNUAL REPORT
2021|22



A CITY OF ACTIVE PLACES AND BEAUTIFUL SPACES

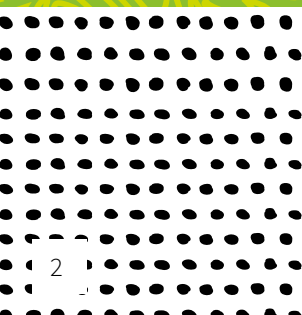




Acknowledgement of Country

Kaardjinin Nidja Nyungar Whadjuk Boodjar Koora Nidja Djining Noonakoort kaardjiin wangkiny, maam, gnarnk and boordier Nidja Whadjul kura kura.

We acknowledge and pay our respects to the traditional custodians of this land, the Whadjuk people of the Noongar nation and the Elders past and present.



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Front cover image: First image: Djirda Miya, the City's award-winning Black Swan Habitat Island. Second image: Sounds in the Park.

Contents page image: Black Swans at South Perth Foreshore.

WELCOME WANDJU

From its days of proclamation in 1959 the City of South Perth has flourished into an area boasting scenic river foreshores, premier tourist attractions, thriving precincts and a connected and engaged community.

Covering nearly 20 square kilometres and located just four kilometres south of Perth's Central Business District, the City of South Perth local government area is home to 44,982 residents.

The South Perth area is the country of Beeloo Noongar people, or river people. Noongar people who used this area were known as Gareen and their place was Gareenup. We acknowledge their connection to the land and thank them for assisting us in helping achieve our vision for the City.





ABOUT THIS REPORT

The City of South Perth's 2021/22 Annual Report describes the City's performance over the last financial year against the objectives of the Corporate Business Plan 2020-2024 and the Strategic Community Plan 2021-2031.

HOW TO READ THIS REPORT

The Annual Report outlines our performance, achievements and challenges during 2021/22 based on the four strategic directions outlined in the Strategic Community Plan 2021-2031:

Community: Our diverse community is inclusive, safe, connected and engaged.

Economy: A thriving City activated by attractions and opportunities that encourage investment and economic development.

Environment (Built and Natural): Sustainable, liveable, diverse and welcoming neighbourhoods that respect and value the natural and built environment.

Leadership: A local government that is receptive and proactive in meeting the needs of our community.

COPIES OF THIS REPORT

In line with our ongoing commitment to sustainability, the City produces a limited number of printed copies of the Annual Report and encourages people to view the report and associated financials on the City's website, southperth.wa.gov.au. A printed copy of this report can be viewed at the City of South Perth Civic Centre and the City's libraries.

ALTERNATIVE FORMATS

To cater to our residents and community who speak English as a second language or have additional needs, the Annual Report is available in alternative languages and formats on request. You can make a request by emailing enquiries@southperth.wa.gov.au or by calling the City on 9474 0777.

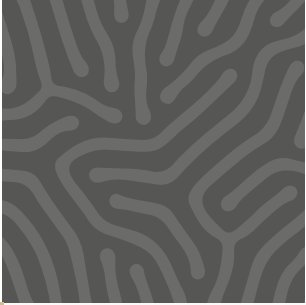
If you need to contact us in your own language, you can call the Translating and Interpreting Service on **13 14 50** and ask them to contact the City.

If you are hard of hearing or have a hearing or speech impairment, contact the City through the National Relay Service.

Mandarin (simplified Chinese)

如果您需要用您自己的语言与我们联系，您可以拨打 13 14 50 通过笔译和口译服务，并要求他们联系 CITY OF SOUTH PERTH 市政府。

Mandarin is spoken by 3.8 per cent of City of South Perth residents as indicated by ABS Census data 2016.



MESSAGE FROM **THE MAYOR**

On behalf of Council, I am pleased to present the City's Annual Report for 2021/22.

A CITY OF ACTIVE PLACES AND BEAUTIFUL SPACES

During the past year, your Council has undertaken a range of value-adding projects to make our City an even better place to work, live and play.

The Redmond Stairs project in Salter Point installed new stairs and three viewing platforms, creating a magnificent pedestrian experience showcasing the marvellous riverside views of the area.

The Hurlingham Park playground in South Perth has been upgraded and expanded, with ramp access, wider pathways and a range of fun and inclusive equipment for children of all abilities and their families.

In Waterford, the previously under-utilised Garvey Street Park was transformed into a beautiful family-friendly playspace, with outdoor exercise equipment, table tennis, park furniture and landscaped waterwise gardens.

The completion of CCTV and improvements to pathways and lighting in Karawara will help the community feel safer, while upgrades to lighting in public parks like Challenger Reserve in Manning and Bill Grayden Reserve in Como have enhanced the City's public spaces. Netball and basketball facilities have been improved at Morris Mundy Reserve in Kensington.

UNDERGROUND POWER

Our streets are looking better than ever, with the recent completion Underground Power projects in Manning and Como.

Underground power provides a range of benefits including better looking streetscapes, increased tree canopy cover, reduced summer heat, enhanced street lighting and improved property values.



A THRIVING LOCAL ECONOMY

The City continues to support local businesses, local jobs and the local economy. This year, the City launched our inaugural Economic Development Plan. Developed in consultation with local business owners and the local community, the Plan aims to facilitate a thriving economy with opportunities for growth and job creation for new and existing businesses.

We implemented innovative ways of aiding economic recovery from COVID-19, such as changing our alfresco dining policy. This made it easier for restaurants and cafés to provide alfresco dining options for our community, while allowing local businesses to take full advantage of the State Government's \$5 million Activating Alfresco Rebate Program.

IMPROVED FINANCIAL PERFORMANCE

The City's financial health continues to improve. The Department of Local Government has confirmed that our Financial Health Indicator (FHI) increased to 71 out of 100 in the 2020/21 financial year. At the time of writing, the City forecast a robust FHI of 74 for 2021/2022.

RATES RELIEF IN REAL TERMS

Council has simultaneously worked to reduce the financial burden on ratepayers. The 2021/22 Budget saw a rates increase of 1 per cent, following an average 1 per cent reduction in 2020/21, and a 1 per cent increase in 2019/20. All three budgets have delivered average rates movements that are either equal to or below inflation.

It is an honour and a privilege to serve as your Mayor. I would like to thank the City CEO, the City administration and my fellow Councillors for their tireless efforts. I look forward to continuing to work with our entire community to deliver great outcomes for this wonderful City.

Mayor Greg Milner
City of South Perth



MESSAGE FROM **THE CHIEF EXECUTIVE OFFICER**

In continuing uncertain times the support, commitment and adaptability of our people make the difference. I am grateful to have a supportive Council and the wider City of South Perth team who remain committed to the delivery of services to our community, providing much-needed support and connection points for all our residents but especially the vulnerable and those living alone.

The City of South Perth is a beautiful place to live, work and play, and our staff take great pride in maintaining and improving our City's beautiful spaces. In 2021-22 we invested time and resources into maintaining street appeal throughout our suburbs with tree planting, maintenance, and upgrades. Trees are a vital part of the City's urban forest strategy and with many trees being lost to development, the planting of over 1,000 trees this year helps us maintain a healthy urban forest for our community.

As part of our ongoing efforts to reduce costs and operate more efficiently, the City started using innovative camera technology to survey its roads, footpaths, and parks. Vehicles and quad bikes fitted with special cameras and sensors travelled across our streets and path network, and through our parks, identifying any changes. This method helps us improve community safety while enabling us to see real time damage and respond quickly, saving us time and reducing maintenance costs.

Providing good customer service is a focus of the City and one we take very seriously. 75 per cent of respondents from our Customer Satisfaction Survey were satisfied with the service they received by the City, with 72 per cent of interactions rated either good or excellent. We have implemented several new initiatives which will assist us in improving our customer service ratings.



To address residents' number one priority of reducing wait times to resolve queries, we launched customer requests on 1System this year. This is a quick and easy way for customers to tell us about a local issue, request a service or information, or provide feedback from any device, 24-7.

We also launched our new Customer Service Charter in 2021-22. It is focused on how we want our customers to feel when dealing with the City and outlines five core commitments. We want you to feel satisfied, heard, empowered, assured, and informed and have put this Charter in place with actionable behaviours so customers know what to expect when interacting with the City. For more information on our Customer Service Charter please visit the City's website.

Community consultation and planning for the City's future go hand in hand. We continue to work with the community and key stakeholders on projects that will benefit the City of South Perth, consulting on 13 projects in 2021-22 through a variety of means including surveys, interviews, community workshops, business breakfasts and online workshops.

The City of South Perth – from Council to our Executive Team and staff – remain committed to delivering on our vision of 'a City of active places and beautiful spaces', a task made easier by our residents, businesses and visitors sharing the journey with us.

Mike Bradford
Chief Executive Officer



OVERVIEW

OUR VISION

A city of active places and beautiful spaces. A connected community with easily accessible, vibrant neighbourhoods and a unique, sustainable natural environment.



OUR VALUES

Our values guide the way we work, interact and serve our community. They represent what our organisation stands for and they support a strong workplace culture.

We are:

- RESPECTFUL
- SUPPORTIVE
- UNIFIED
- ACCOUNTABLE



OUR FUTURE

The City is preparing for significant and sustained growth over the next decade. Population forecasts predict growth from 44,982 to 54,282 residents by 2031, with dwellings forecast to increase from 21,755 to 25,070.

The subsequent planning opportunities and challenges around this forecast growth are being met head-on by the City with a number of plans and strategies already developed and implemented. These will continue to evolve and be implemented over the next decade.



YOUR CITY OF SOUTH PERTH

Home to 44,982 residents from a range of ages and diverse cultural backgrounds, the City is predominantly residential.



MAIN CITY OPERATED FACILITIES

- Animal Care Facility
- Collier Park Golf Course and Collier Park Mini Golf
- Collier Park Village
- George Burnett Leisure Centre
- John McGrath Pavilion and Hall
- Manning Community Centre
- Operations Centre
- The Old Mill
- Ferry Tram
- South Perth Community Hall
- South Perth Civic Centre
- South Perth and Manning Libraries
- South Perth and Manning Senior Citizens Centres
- South Perth Recycling Centre



27.3%
Households with a mortgage

HOUSEHOLDS

- 20,885 dwellings
- \$1,350,000 median house price
- Medium and high-density housing 53.4 per cent
- 31.1 per cent Households renting



20.5%
non-English
speaking
backgrounds



Median age
35-39



48.77% males
51.23% Females



ECONOMY

- 4,795 local businesses
- 15,375 local jobs



COMMUNITY

- Population under 25 years of age 26.1 per cent
- Couples with children 24.3 per cent
- Unemployment 2.6 per cent
- Residents who live and work in the area 17.8 per cent
- Rate revenue \$38.90m
- 22.69 people per ha/population density



\$2006
Median weekly
household income

1Profile ID. 2021. City of South Perth Economic Profile Key Statistic

MAJOR ATTRACTIONS

- Mindeerup
- South Perth Foreshore
- Sir James Mitchell Park
- Swan and Canning Rivers
- Perth Zoo
- Collier Park Golf Course and Mini Golf
- Royal Perth Golf Club
- The Old Mill
- The Old Mill Theatre
- Ferry Tram and Heritage House
- Mends St, Angelo St and Preston St precincts





OUR STAKEHOLDERS

As a local authority, a wide range of organisations and individuals are impacted by what we do. We take this responsibility seriously and strive to understand and connect with our stakeholders in a variety of ways that suit their needs.

Collaborating with our stakeholders allows us to gain important feedback to inform decision-making, use local knowledge and cultural experiences to bring vibrancy, activity and economic benefit to our suburbs, advocate for and promote the City of South Perth locally, nationally and internationally.

Our stakeholders include our residents, ratepayers, businesses, visitors, tourists, schools, not-for-profit groups and organisations, special interest groups, educational institutes and government agencies.



STAKEHOLDER	WHY THE RELATIONSHIP IS IMPORTANT
City ratepayers and residents	<ul style="list-style-type: none"> • Our decisions impact their daily lives • Users of City programs, services and facilities • Provide feedback to inform decision-making • Local knowledge and cultural experience
Local businesses	<ul style="list-style-type: none"> • Provide employment, economic development and opportunities for the community • Local knowledge and cultural experience • Bring vibrancy and activity to our suburbs • Provide feedback to inform decision-making
Visitors and tourists	<ul style="list-style-type: none"> • Visit local attractions • Use City services and facilities • Bring economic benefit • Provide feedback to inform decision-making
Federal and State Government Departments/Agencies	<ul style="list-style-type: none"> • Provide funding opportunities • Input and direction in planning, legislation and policy • Joint delivery of projects • Make decisions on some planning matters
Neighbouring local governments	<ul style="list-style-type: none"> • Opportunity to work together for our communities
Resident and ratepayer action groups, special interest groups and community groups	<ul style="list-style-type: none"> • Insight into local knowledge and views • Capacity for engagement • Maximise delivery of sporting, community and social activities in the community • Provide feedback to inform decision-making
Volunteers	<ul style="list-style-type: none"> • Assist the City in the delivery of a range of programs and services
Partners	<ul style="list-style-type: none"> • Opportunity to work on joint projects, sharing ideas and costs • Provides specialist knowledge • Provide feedback to inform decision-making
Council advisory groups	<ul style="list-style-type: none"> • Specialist advice • Provide feedback to inform decision-making
Media	<ul style="list-style-type: none"> • Raise awareness and promote City projects and programs • Build reputation
City employees	<ul style="list-style-type: none"> • Working together to provide high quality services, facilities and programs for our community • Valuable skills, knowledge and labour to deliver activities and operations
Suppliers	<ul style="list-style-type: none"> • Provide the goods and services required to ensure we can deliver to our community
Not-for-profit community organisations	<ul style="list-style-type: none"> • Encourage community participation and connection • Provide services to our community • Use City facilities and services



OUR COUNCIL

MAYOR



Greg Milner
Current Term: 2019 – 2023

OUR MAYOR AND COUNCILLORS

The City of South Perth comprises four wards. Throughout the 2021/22 financial year eight councillors represented the City, with two Councillors representing each of the wards – Millpoint, Moresby, Manning and Como. The Mayor is elected to represent the entire district.

MILLPOINT WARD



Cr Ken Manolas
Current Term: 2019 – 2023

MORESBY WARD



Cr Stephen Russell
Current Term: 2019 – 2023

MANNING WARD



Deputy Mayor Blake D'Souza
Current Term: 2021 – 2025

COMO WARD



Cr Glenn Cridland
Current Term: 2021 – 2025



Cr Mary Choy
Current Term: 2021 – 2025



Cr Jennifer Nevard
Current Term: 2021 – 2025



Cr Andre Brender-A-Brandis
Current Term: 2019 – 2023



Cr Carl Celedin
Current Term: 2019 – 2023



COMMITTEES

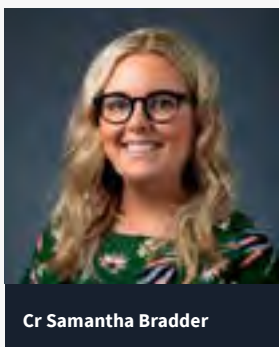
- Audit, Risk and Governance Committee
- CEO Evaluation Committee
- Property Committee

ELECTED MEMBER CONDUCT

Section 5.121 of the *Local Government Act 1995* requires a local government to maintain a register of complaints that results in an action under Section 5.110(6)(b) or (c) of the *Local Government Act 1995*.

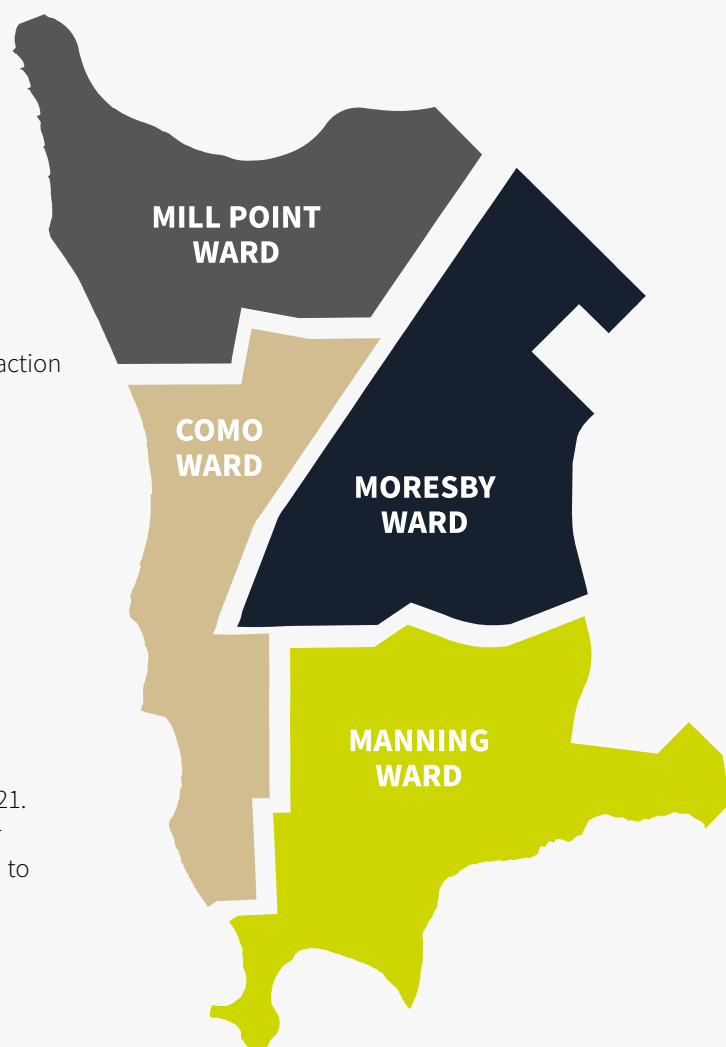
There was one complaint made under Section 5.121 of the *Local Government Act 1995* during the reporting period.

FORMER COUNCILLORS



Cr Samantha Bradder

Councillor Samantha Bradder was elected Councillor at an Extraordinary Council Meeting in 2020 with her term expiring in 2021. We would like to acknowledge Cr Bradder for her civic contribution to the City of South Perth.



FEES AND ALLOWANCES

The Salaries and Allowances Tribunal determines the fees, expenses and allowances to be paid or reimbursed to Elected Members to allow them to fulfill their duties.

The City is classified as a Band Two Local Government for the purposes of the *Local Government Act 1995*. Councillors are remunerated to the extent allowable as a Band Two Council in accordance with the Salaries and Allowances Tribunal determination.

Council has adopted policies which set out the entitlements available to Elected Members: P667 Elected Member Entitlements and P669 Elected Member Continuing Professional Development.

Details of Elected Members' Fees and Allowances is contained within the Annual Financial Report and on the City's website in accordance with the *Local Government Act 1995*.



COUNCIL MEETINGS

1 JULY 2021 – 15 OCTOBER 2021

	Ordinary Council Meetings (3)	Council Agenda Briefings (3)	Audit, Risk and Governance Committee Meetings (1)
Number of meetings	3	3	1
Mayor Greg Milner	3	3	1*
Cr Samantha Bradder	3	2	0
Cr André Brender-A-Brandis	3	3	1*
Cr Carl Celedin	3	3	1*
Cr Mary Choy	3	2	1*
Cr Glenn Cridland	3	3	0*
Cr Blake D'Souza	3	3	1*
Cr Ken Manolas	3	3	1*
Cr Stephen Russell	3	3	0

*denotes Committee members



16 OCTOBER 2021 – 30 JUNE 2022 (POST ELECTION)

	Ordinary Council Meetings (8)	Council Agenda Briefings (8)	Special Council Meetings (1)	Electors' General Meeting (1)	CEO Evaluation Committee Meetings (4)	Property Committee Meetings (2)	Audit, Risk and Governance Committee Meetings (3)
Number of meetings	8	8	1	1	4	2	3
Mayor Greg Milner	8	8	1	1	4*	2*	3*
Cr André Brender-A-Brandis	8	8	1	1	2*	2*	2*
Cr Carl Celedin	8	6	1	1	1	1*	1
Cr Mary Choy	8	7	1	1	3*	1*	3*
Cr Glenn Cridland	6	5	1	0	4*	1*	2*
Cr Blake D'Souza	8	8	1	1	4*	2*	3*
Cr Ken Manolas	8	8	1	1	4*	2*	3*
Cr Jennifer Nevard	8	8	1	1	3	2*	3*
Cr Stephen Russell	7	8	1	1	0	2*	3*

*denotes Committee members

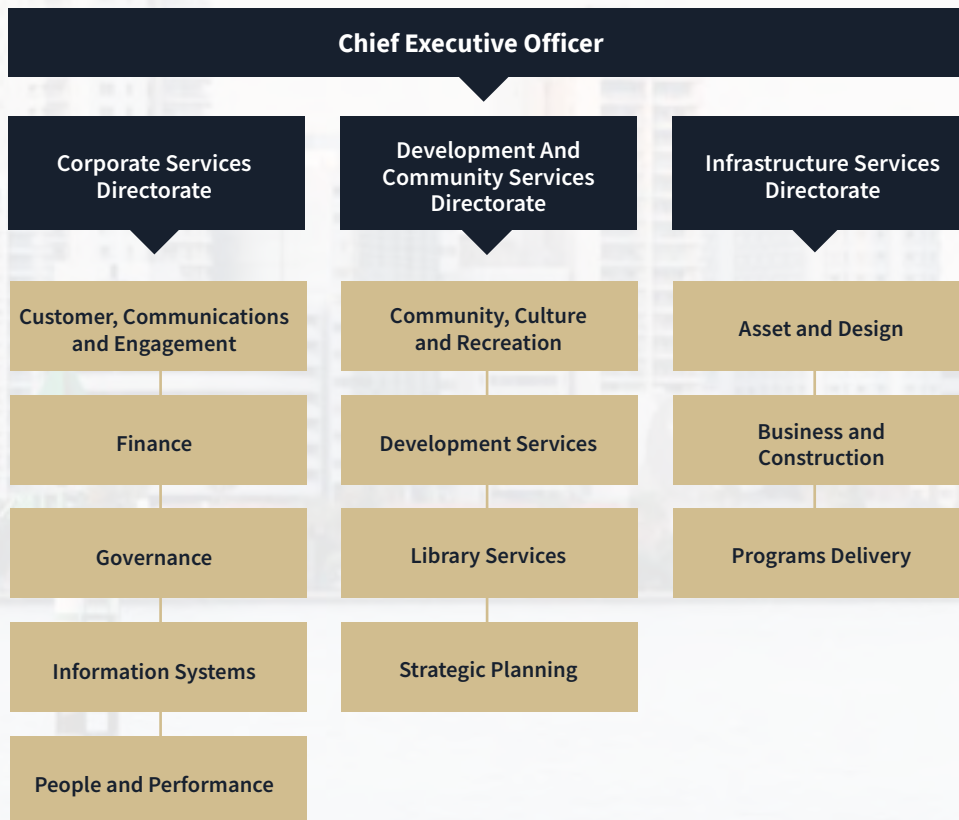


OUR ORGANISATION

The City prides itself on delivering excellent service to the community. We value the contribution of all employees and recognise that our workforce is one of our most valuable resources.

OUR ORGANISATIONAL STRUCTURE

Our administration is structured into three directorates and 12 business units that provide a range of community services, operations, facilities and internal functions across the City.





OUR EXECUTIVE MANAGEMENT TEAM



Chief Executive Officer

Mike Bradford

Commenced in 2021



Director Infrastructure Services

Mark Taylor

Commenced 2012



Director Development and Community Services

Vicki Lummer

Commenced 2009



Director Corporate Services

Garry Adams

Commenced 2021





WORKING AT THE CITY OF SOUTH PERTH

The City is committed to ensuring its workforce, as one of our most valuable resources, has the right skills and knowledge to deliver services that meet the community's current and future needs. Recognising this, we are committed to creating a values-driven, high performing culture where everyone is encouraged to thrive.

The City's Workforce Plan provides the workforce management and resource strategies necessary to deliver the objectives of the City's Strategic Community Plan and provides key focus areas to ensure the City's workforce can continue to deliver high quality community outcomes.



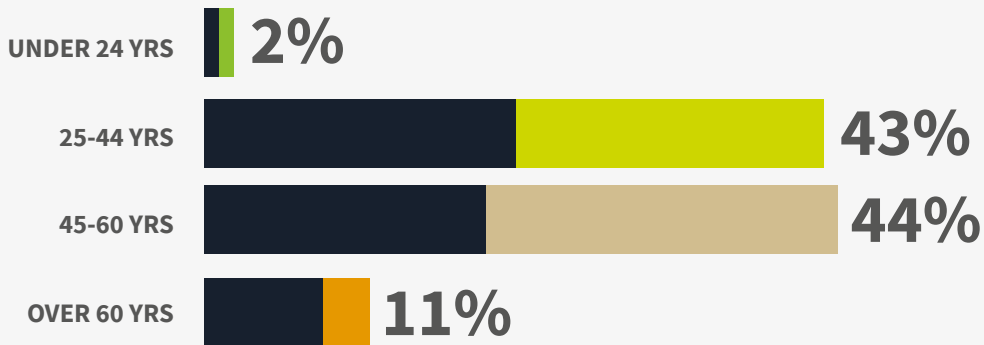


OUR PEOPLE

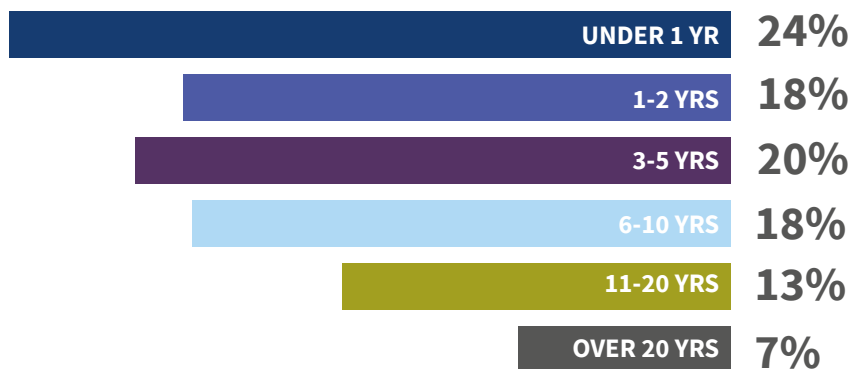
A SNAPSHOT OF THE CITY'S WORKPLACE PROFILE AS AT 31 MARCH 2022



GENERATIONAL HEADCOUNT



LENGTH OF SERVICE





HEALTH AND WELLBEING

The City recognises that good employee health and wellbeing boosts workforce resilience and leads to increased productivity and the achievement of organisational outcomes.

An annual Health and Wellness Program is delivered for our employees, supporting their physical and mental health, and providing a workplace environment and culture which supports healthy lifestyle choices. The program includes fitness and lifestyle challenges, regular nutrition awareness workshops, small group health and nutrition coaching, and preventative programs such as flu vaccinations, skin screening, ergonomic assessments and health assessments.

The City also facilitates regular ‘Lunch and Learn’ sessions on mental health including an annual ‘R U OK Day’ event and a seasonal ‘Looking after yourself in the Festive Season’ workshop.

The best measure of success is demonstrated through employee participation and positive feedback. The City recorded an 89.5 percent satisfaction rate with our Health and Wellness Program in the May 2022 Employee Health and Wellness Survey. Feedback received will be used to enhance the program in the coming years.

DISCLOSURE OF ANNUAL SALARIES

Regulation 19B of the *Local Government (Administration) Regulations 1996*, requires the Annual Report to contain information on the number of employees who receive an annual salary of \$130,000, or more, and the number of those employees with an annual salary that falls within each band of \$10,000 over \$130,000 per annum.

Salary Range	No. of Employees
\$130,000 - \$139,999	1
\$140,000 - \$149,999	9
\$150,000 - \$159,999	1
\$160,000 - \$169,999	1
\$170,000 - \$179,999	0
\$180,000 - \$189,999	0
\$190,000 - \$199,999	1
\$200,000 - \$209,999	2
\$210,000 - \$219,999	0
\$220,000 - \$229,999	0
\$230,000 - \$239,999	0
\$240,000 - \$249,999	0
\$250,000 - \$259,999	0
\$260,000 - \$269,999	1



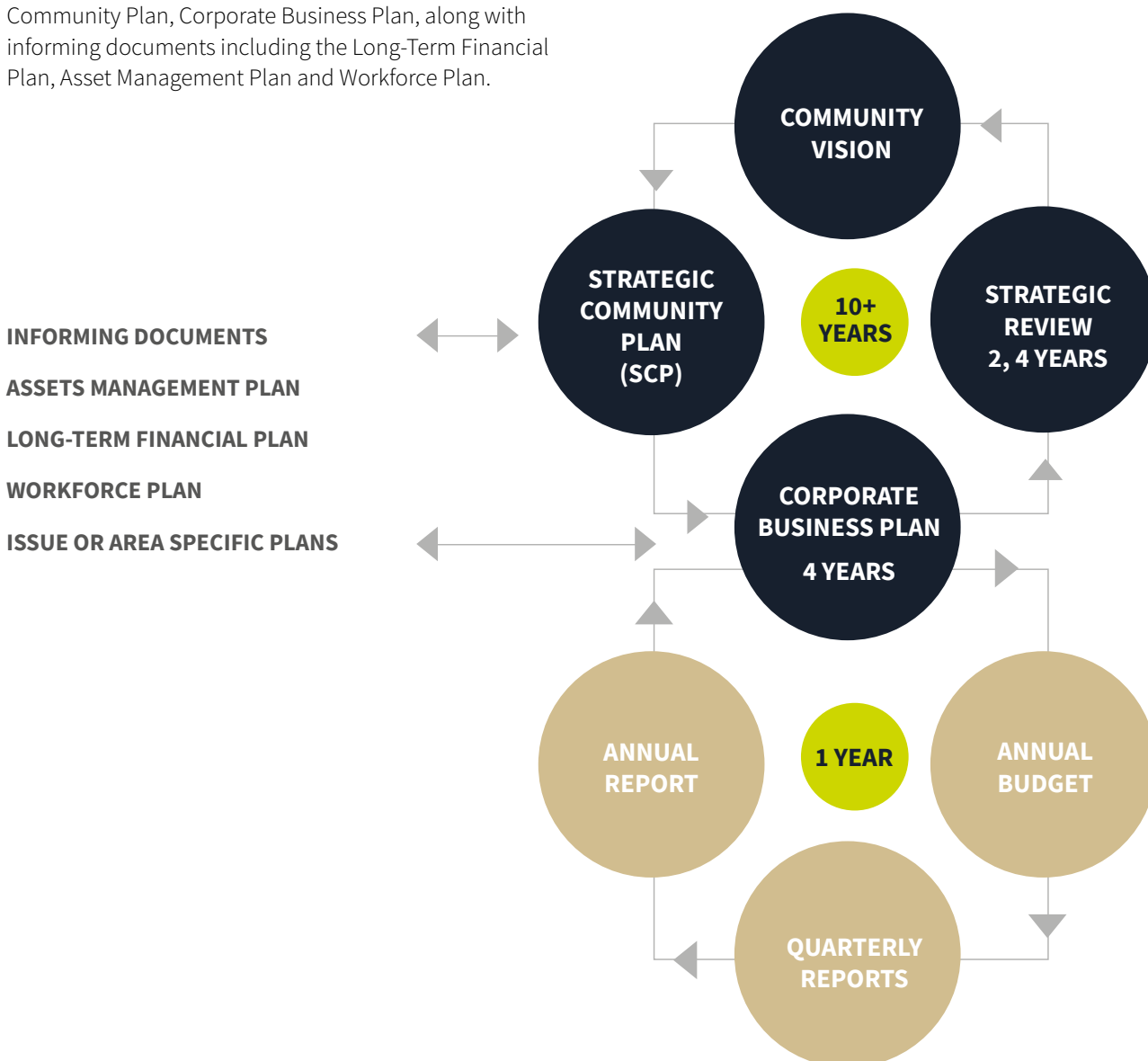


INTEGRATED PLANNING AND REPORTING

Integrated Planning and Reporting (IPR) provides local governments with a framework for translating community aspirations and priorities into operational objectives.

The core components of the IPR are the Strategic Community Plan, Corporate Business Plan, along with informing documents including the Long-Term Financial Plan, Asset Management Plan and Workforce Plan.

The diagram below depicts how the IPR is applied at the City of South Perth which is used to guide our planning processes to sustainably meet the needs of our community.





INTEGRATED PLANNING AND REPORTING

GUIDING PLANS

To achieve our vision, we must plan ahead. The City has several plans which help us work towards being a city of active places and beautiful spaces, a connected community with easily accessible, vibrant neighbourhoods and a unique, sustainable natural environment. These guiding plans can be found on our website under the Our Future tab.

CONTINUOUS IMPROVEMENT

We are continuing to see the benefits of the 1System project. This system allows us to fully integrate information from core areas, streamline systems and create a single source of truth at the City. This year saw the launch of the City's first 1System customer-facing module, the Customer Request Module, allowing our community to lodge and monitor the progress of Customer Requests via our website.

OUR PERFORMANCE

A quarterly reporting process provides transparency and accountability in the delivery of our community's priorities as identified in the Strategic Community Plan. The Corporate Business Plan sets out the specific actions, services and measures to deliver the strategies in the Strategic Community Plan.

KEY PERFORMANCE INDICATOR RESULTS

The City has Key Performance Indicators (KPIs) outlined in the Corporate Business Plan 2020-2024 that will assist us in successfully delivering the City's Strategic Community Plan 2021-2031.

Total: 62

Achieved: 51 (82%)

Not achieved: 11 (18%)

PROJECT RESULTS

There are 83 projects and activities outlined for delivery in the Corporate Business Plan 2020-2024.

Total: 83

Complete: 68 (82%)

On track: 7 (9%)

On hold: 6 (7%)

Still to be complete: 2 (2%)



SERVICE AREAS

**CUSTOMER, COMMUNICATIONS
AND ENGAGEMENT**

FINANCE

GOVERNANCE

INFORMATION SYSTEMS

PEOPLE AND PERFORMANCE

**COMMUNITY, CULTURE AND
RECREATION**

DEVELOPMENT SERVICES

LIBRARY SERVICES

STRATEGIC PLANNING

ASSETS AND DESIGN

BUSINESS AND CONSTRUCTION

PROGRAMS DELIVERY



CUSTOMER, COMMUNICATIONS AND ENGAGEMENT

STAKEHOLDER ENGAGEMENT | GRANTS | COMMUNICATIONS AND MARKETING | CUSTOMER SERVICE



825

new subscribers to
email newsletter

The Customer, Communications and Engagement team is responsible for providing high-level communication and customer service to our stakeholders and community.

The business unit also coordinates the City's marketing activities and seeks external funding to diversify revenue income for the City.

43,855 calls received

23,528 emails received

75% of customers felt satisfied with the customer service experience overall

5,735 receipts processed at the counter

48,136 requests created, 5,033 of these created directly online

630 customers gave feedback on their experience lodging a request with ease of lodgement rated 4.33 out of 5; and overall experience rated 3.89 out of 5

378 participants in face-to-face engagement activities

2,531 people completed a survey or feedback form online at Your Say South Perth

325,315 people visited the City's website, with 1.16m page views

10% increase in Instagram followers

\$4,451,618 in grant funding secured



18%

increase in
Facebook followers



FINANCE

FINANCIAL MANAGEMENT | RATING SERVICES | PROCUREMENT | STRATEGIC FINANCE

The Finance business unit is responsible for the management of the City's finances including revenue (e.g., rating services and underground power), treasury, insurance management, accounts payable/receivable, banking, procurement, financial reporting and strategic finance requirements.

During the year cash and investments were managed in accordance with policy and legislation.

\$13.13m service charge for the Collier and Manning Underground Power project was imposed with the first of five instalments levied on the rates notice

Rate revenue from 20,708 properties amounted to **\$38.90m**

6,497 payments made to creditors totalling \$73.37m



Invested

\$59.74m

of community funds structured to ensure the best possible return on investment

GOVERNANCE

GOVERNANCE ADMINISTRATION | RANGER SERVICES



484

new dog registrations

The City of South Perth is committed to ensuring it acts with integrity, transparency, and accountability in all interactions with its stakeholders. To facilitate this commitment, the Governance business unit develops and implements the best possible decision-making processes and structures at the City. The business unit also delivers governance, legal, council meetings and liaison, catering, and freedom of information requests.

This financial year the City received 10 requests for records under the Freedom of Information Act, processed with an average turnaround time of 33 days.

The City's Rangers are responsible for creating a safer community through the provision of services including parking, animal control, registration of dogs and cats, abandoned vehicles and fire hazard inspections.

169 lost dogs returned to their owners

2,815 requests for service from Rangers (abandoned vehicle complaints, vehicles impounded, illegal camping complaints, fire break inspections, litter investigations)




152

new cat registrations



INFORMATION SYSTEMS

ICT USER SUPPORT | NETWORK MANAGEMENT | INFORMATION SYSTEMS PROJECT MANAGEMENT | BUSINESS SYSTEMS | RECORDS MANAGEMENT



**Upgrade of
1System to
version 2021B**



The Information Systems business unit provides products and services allowing users within the City to access, store, transmit, understand and manage information. It also supplies the technology and business systems that mean we can deliver excellent, customer-focused service.

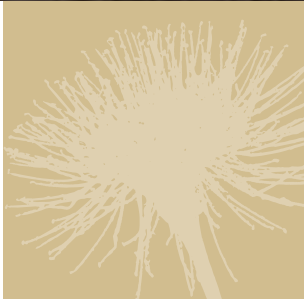
Implemented Microsoft Teams Calling Cloud Telephony System

Conducted organisation-wide cyber security awareness training sessions

Launched the 1System Customer Request System to improve customer self-service

Provided organisational information systems support that enabled staff to work from remote locations during periods of COVID lockdown and isolation


CCTV cameras at Mends St, Coode St and Karawara were connected to the City's data network





PEOPLE AND PERFORMANCE

HUMAN RESOURCES | EMPLOYEE RELATIONS | INDUSTRIAL RELATIONS | RECRUITMENT | LEARNING AND DEVELOPMENT
WORK HEALTH AND SAFETY | PAYROLL | ORGANISATIONAL PLANNING AND PERFORMANCE



Keeping our people safe and healthy is our priority. The People and Performance business unit is responsible for the development and delivery of the City's human resources, payroll, work health and safety systems for the employee lifecycle as well as, organisational planning and performance functions.

12 health and wellness programs provided

89.5% employee satisfaction rate (health and wellbeing survey 2021/22)

6 employees trained as mental health first aid officers

11 employees trained as work health and safety representatives



COMMUNITY, CULTURE AND RECREATION

RECREATION DEVELOPMENT | LEISURE PROGRAMS | COMMUNITY FACILITIES | ACCESS AND INCLUSION | ACTIVATION OF PUBLIC SPACES | COMMUNITY SAFETY | EMERGENCY MANAGEMENT | COMMUNITY FUNDING | EVENTS | PUBLIC ART | CULTURAL PROJECTS | PARTNERSHIPS | VOLUNTEER MANAGEMENT | YOUTH AND CHILDREN | SENIORS



The City’s Community, Culture and Recreation business unit manages the community’s usage of recreation facilities, parks and reserves, coordinates leisure programs, and delivers community development programs and services, community events, cultural development and public art throughout the City.

166 KidSport vouchers valued at \$24,900 were granted

Events included Australia Day Morning Ceremony, Sounds in the Park, Emerging Artist Award, NAIDOC Week, Seniors Week, Youth Week, Remembrance Day, Carols at Sunset, SouthSide Summer, Citizenship Ceremonies, Volunteer of the Year and Community Citizen of the Year - all run in-line with COVID-19 restrictions

George Burnett Leisure Centre attracted **4,082** bookings, 482 school term program participants and 365 school holiday program participants

13,091 bookings at City halls, 5,323 bookings at parks and reserves

Youth Plan and Reconciliation Action Plan endorsed

Implement a range of community safety, crime prevention, access and inclusion initiatives




\$95,081
in funding provided to
community groups and
sporting clubs

DEVELOPMENT SERVICES

DEVELOPMENT APPROVALS | BUILDING SERVICES | POOL INSPECTIONS | ENVIRONMENTAL HEALTH

Development Services is responsible for the provision of building, statutory planning and environmental health functions of the City. This includes inspecting public buildings and food premises and dealing with waste and health related requirements.

Noise complaints, pool barrier inspections, asbestos removal advice, mosquito management, along with a recreational river sampling program are handled by this business unit.

430 onsite business inspections conducted as required under the Food Act 2008

16 improvement notices issued for non-compliance with the Food Standards Code

8 helicopter mosquito larvicide treatments delivered

418 applications for development processed and 92 per cent approved



81

demolition permits



611

building permits issued

kids information books



LIBRARY SERVICES

SOUTH PERTH LIBRARY | MANNING LIBRARY | OLD MILL | FERRY TRAM | VOLUNTEERS | HERITAGE HOUSE



Our two libraries play a vital role in supporting the information, educational, cultural and recreational needs of our community. Located at the South Perth Civic Centre and Manning Community Hub, our libraries give members free access to ideas and information in a variety of formats and provide places where our community can connect.

The Library Services business unit manages and delivers an accessible community history service and maintains the City of South Perth Local History Collection. It also promotes and manages the Old Mill, one of Perth's best known and historic landmarks. The Ferry Tram is a favourite site for Storytimes and forms part of our Heritage Walking Tours.

1,134 new members at South Perth Library, **606** new members at Manning Library

105,148 visitors to South Perth Library

65,416 visitors to Manning Library

207,892 physical items borrowed from South Perth Library

90,623 physical items borrowed from Manning Library

63,752 digital items borrowed from both libraries

12,506 participants in children's programs, 2,913 participants in adult programs and 185 participants in local history activities

91% of attendees satisfied with our programs

3,068 visitors to the Old Mill and 622 tour participants



244,799
visits to the
library website



STRATEGIC PLANNING

STRATEGIC URBAN PLANNING | HERITAGE MANAGEMENT | LAND USE PLANNING | ECONOMIC DEVELOPMENT

The Strategic Planning business unit provides the strategic planning, land use planning and economic development framework for the City. This includes developing and undertaking reviews and updates of the Local Planning Scheme, policies and strategies.

South Perth Activity Centre Plan approved

Local Planning Scheme No. 7 endorsed for advertising

Economic Development Plan endorsed and Economic Development Officer appointed

Integrated Transport Plan adopted

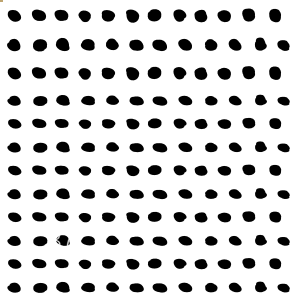


ASSETS AND DESIGN

ASSET MANAGEMENT | ENVIRONMENTAL MANAGEMENT | INFRASTRUCTURE DESIGN | INTEGRATED TRANSPORT PLANNING
DRAINAGE | TRAFFIC MANAGEMENT | PUBLIC OPEN SPACE | PUBLIC REALM PLANNING

The Assets and Design business unit is responsible for State and Federal Government infrastructure grant management and projects based on the Joint Bike Plan, the Integrated Drainage Catchment Management Plan, environmental strategies and the State Underground Power Program.

The following capital projects for design, including stakeholder and community engagement were completed:



Playgrounds at Bradshaw Conochie Reserve and Sir James Mitchell Park near Hurlingham Rd

Planned Safe Active Streets for Davilak Crs, Godwin Ave and Pether Rd

Stage one of remediation works at Neil McDougall Lake

Cycle paths along South Perth Foreshore including raised cycle crossings and a new path along South Perth Esplanade

Revitalised Waterford Triangle (Garvey St) Park in Waterford

Engaged with the community on Coode St Foreshore upgrades

Stormwater infrastructure at the corner of Ley St and Downey Drive

Enhanced 4ha of habitat on the Canning Foreshore and adjacent Elderfield wetlands and improved drainage infrastructure at Sandon Park

Bushfire Risk Management Plan endorsed

Oversaw the delivery of the State Underground Power Program



BUSINESS AND CONSTRUCTION

COLLIER PARK GOLF COURSE | WASTE | FLEET MANAGEMENT | CONSTRUCTION MANAGEMENT



The Business and Construction business unit manages the delivery of City’s capital works construction program, Collier Park Golf Course and the City of South Perth’s waste, recycling and fleet management services. This includes overseeing the acquisition, utilisation and management of the City’s vehicles and mechanical equipment.

Road rehabilitation projects covered 29,551m², with 4,824 tonnage of asphalt materials used.

The golf course is managed by an external golf course operator, with the City maintaining the greens, fairways, parklands and providing high level strategic management.

Waste management planning, waste collection and disposal services, and waste education programs are also delivered by this business unit.

CAPITAL PROJECTS:

- Raised cycle crossings at South Perth Foreshore
- Redmond Reserve stairs
- South Perth Esplanade path upgrade
- Bill Grayden Reserve floodlighting
- Challenger Reserve floodlighting
- Collier Park Golf Course weir rectification
- Black Swan Habitat
- Hurlingham Playground replacement
- Waterford Triangle (Garvey St Park)
- Various road rehabilitation projects



WASTE MANAGEMENT:

KERB SIDE COLLECTION (HOUSEHOLD BINS)

13,151 tonnes general household waste to landfill

3,040 tonnes recyclable materials diverted from landfill

784 tonnes contaminated recyclable materials

VERGE SIDE COLLECTION

654 tonnes general waste to landfill

157 tonnes recyclable materials diverted from landfill

662 tonnes verge side collected green waste recycled as mulch

RECYCLING CENTRE

428 tonnes general waste to landfill

454 tonnes recyclable materials diverted from landfill

741 tonnes green waste recycled as mulch

34,327 visitors to the Recycling Centre (14.9 per cent increase) on last year





PROGRAMS DELIVERY

PARKS | STREETSCAPES | NATURAL AREAS | BUILDINGS | ROADS | DRAINAGE NETWORKS



Presenting the City of South Perth’s parklands, sports fields, streetscapes and natural spaces as attractive, safe and enjoyable places to relax and to recreate is the responsibility of the Programs Delivery business unit.

The Works and Drainage group within Programs Delivery maintain the City’s street, path and drainage networks to ensure safe and efficient transport and pedestrian movement within the City. Drainage maintenance is critical to ensure streets and property infrastructure is protected from flooding. Works and Drainage also oversee the street sweeping program which assists in preventing litter and organic matter entering rivers and estuaries.

The Building Maintenance team is responsible for building management, minor building construction (renewals) and the maintenance of City buildings. The team oversees the implementation of cleaning services to all public buildings, including public toilets and also removes graffiti across the City.

Programs Delivery is also responsible for the City’s plant nursery in Como, one of the largest local government nurseries in metropolitan Perth which produces more than 450 different species of plants and 55 species of trees for projects throughout the City.

47,368 native plants planted in natural areas

533 street trees planted

412 trees planted in parks and reserves

120,000 plants raised in the City’s nursery



CITY ASSETS MAINTAINED

179 buildings and facilities
165ha of sports fields and parklands
156ha of irrigation and 64 irrigation bores
49 playgrounds
54 park shelters
1,667 items of furniture and lighting
18km of river edge (river walls and riverine environments), including 17 structures which comprise boat ramps, boardwalks and stairways
199km of streetscapes
23,205 street trees
199km of roads
53 off-street car parking locations
199 on-road car parking locations
282km of paths
115km of stormwater pipes, 5,894 structures and 43 sumps
449 pieces of street furniture

SWEEPING

Business districts – 125m³ of material removed (swept seven days per week)
Commercial districts – 78m³ of material removed (swept two days per week)
Residential streets – 190m³ of material removed (swept three times per year)
Carparks – 14m³ of material removed – (swept three times per year)
Paths – 54m³ of material removed (swept cycle paths, school frontages and small car parks)



23,205
street trees



199km
of streetscapes



OUR STRATEGIC DIRECTIONS

COMMUNITY

Our diverse community is inclusive, safe, connected and engaged.





HIGHLIGHTS

1.1 Culture and Community

COMMUNITY AND CIVIC EVENTS

The City facilitated a range of community and civic events including Australia Day Morning Ceremony, Sounds in the Park Concert, Emerging Artist Award, NAIDOC Week, Seniors Week, Youth Week, Remembrance Day, Carols at Sunset, SouthSide Summer and Citizenship Ceremonies.

CULTURAL PLAN

Feeling connected, having fun, sharing experiences and a sense of belonging is what culture is all about. Arts and culture have been found to play a significant role in the community with contributions to community vibrancy, social cohesion, capacity building and cultural identity and expression.

The City successfully completed the 2021/22 actions within its Cultural Plan, delivering a variety of events and cultural activities for the community. The City also commenced development of a public art masterplan that will be finalised next year.

COVID-19 COMMUNITY RECOVERY INITIATIVES

The COVID-19 pandemic is the most significant public health and economic challenge the City has faced. We have worked hard to protect the health, safety and wellbeing of our community during this crisis. In addition to relief plans in place by the State and Federal Government, the City continued to offer 'Local Community Response and Relief' to eligible applicants to facilitate and create opportunities for social, cultural, economic and physical activity in the City.

VOLUNTEERS

Volunteers are the glue of any community, playing a vital role in helping combat social isolation and loneliness, increasing social inclusion and community participation and helping build strong and resilient communities.

This year our volunteers assisted us with community events, program delivery, the South Perth Youth Network, the Old Mill, working with our seniors and providing guidance on our many reference and advisory groups.

In total, 86 volunteers dedicated 1,471 hours of service at the City's libraries, providing community services such as Justice of the Peace, the English as a Second Language Program, shelving and the Home Reader Service.

Our annual Thank You Celebration was held in December at the South Perth foreshore to show the deep gratitude the City has for the countless hours dedicated by our kind, community-spirited volunteers. The celebration is also where the City's Volunteer of the Year awards are presented.

SOUTH PERTH YOUNG WRITERS AWARD

The South Perth Young Writers Award (SPYWA) attracted 135 entries from Year 1 to Year 12 students who live or attend school in the City of South Perth. The entries demonstrated a high standard of capability and creativity showcasing the depth of talent we have in the City.

Winners of the City's 35th SPYWA were announced in July with the Christobel Mattingley Bronze Medallion, the highest accolade, being awarded to Isabelle Wilson.



1.2 Community Infrastructure

COMMUNITY RECREATION FACILITIES PLAN

The Plan provides a strategic framework that guides the planning, construction, maintenance and operation of community recreation infrastructure essential to deliver the City’s vision. The past year has seen multiple projects commenced and completed, with some still in progress.

Completed projects:

Playground upgrades – Children are happily playing and discovering the newly upgraded playground at Bradshaw Conochie Reserve which caters to a range of ages. The upgrade also included a shade structure, park benches and picnic tables, creating plenty of spaces to sit and enjoy this lovely reserve.

Community facility upgrades – Community facility upgrades were undertaken at South Perth Bridge Club, Manning Bowling Club, Como Bowling Club and Manning Community Centre.



Projects in progress:

Play Space Plan - was commenced during the year and included an audit of existing play spaces comprised of playgrounds, outdoor exercise equipment and outdoor sports courts. The aim of the Plan is to provide recommendations about proposed future play spaces and upgrades. The Play Space Plan will be implemented over a 10-year period, subject to approval of annual project funds and external funding.

Masterplanning - The Challenger Reserve Masterplan project was finalised during the year. Currently home to tennis, bowls and soccer clubs the reserve is popular with local residents for informal recreation purposes, with a cricket wicket recently added. The City also commenced a masterplanning project for the Hensman Park Precinct incorporating the tennis club, elementary school and park.

SPORTS OVAL FLOODLIGHT PLAN

New energy-efficient LED sports lighting was installed at Challenger Reserve and Bill Grayden Reserve to increase community participation in sport and recreation activities. The lighting upgrades were achieved through a combination of City funding, the State Government’s Community Sporting and Recreation Facilities Fund, the AFL and Trinity Aquinas Football Club.

STATE UNDERGROUND POWER PROGRAM

The State Underground Power Program is an initiative that replaces overhead power lines in established areas with underground power infrastructure. It complements the City’s vision to have all power lines underground to improve reliability and safety while enhancing the visual amenity and streetscapes within the City.

In 2021/22 works in the Collier project area were completed and the Manning project area is nearing completion. South Perth and Hurlingham project areas will commence in October 2022 and Kensington is currently in design phase.



10 YEAR CAPITAL PROGRAM

The City has developed a 10 Year Forward Works Program to inform the long-term financing of the City's operations and projects. In 2021/22 the development of a 5 + 5 Year Forward Works Program was complete, allowing more precise planning around the provision, use and development of the City's properties, assets and facilities.

CAPITAL PROJECTS DELIVERY

The Capital Works Program manages the renewal and upgrade of the City's properties, assets and facilities including buildings, roads, drainage, footpaths and parks.

In 2021/22 the program delivered 92 per cent of projects, with 8 per cent carried forward into the next financial year.

WATERFORD TRIANGLE PROJECT

As part of the Waterford Triangle Local Development Plan, several initiatives have been delivered to improve the area which is growing due to its proximity to Curtin University and the Manning Road transport corridor. A new laneway now provides improved access to allow for the development of new dwellings in the precinct facing Manning Road.

The transformation of Garvey St Park into a lively community space includes outdoor exercise equipment, table tennis, park furniture and a bird water station as well as a mass planting of 11,800 natives bringing greenery, providing food for native birds including the endangered Carnaby's Cockatoo.

Over 90 per cent of the project is being funded through an Australian Government Local Roads and Community Infrastructure Grant.

1.3 Community safety and health

COMMUNITY SAFETY AND CRIME PREVENTION PLAN

Safety of our residents and visitors is of utmost importance to the City. This year we partnered with WA Police and other stakeholders to implement a range of community safety programs and campaigns targeted at pedestrian, cyclist, motorist and home safety. The City also commenced the development of a new Community Safety and Crime Prevention Plan.

EMERGENCY MANAGEMENT

Our partnership continued with the City of Canning overseeing the facilitation of a Local Emergency Management Committee. This committee is responsible for controlling emergency management protocols in the City. The City also developed an Emergency Management handbook and commenced development of a Vulnerable People Plan. Relevant City staff attended Emergency Recovery and Storm Emergency Management training.

COMMUNITY DIRECTORY

In July 2021 the City launched My Community Directory to make it easier for residents to find and connect with local services and community organisations. The online directory is a free resource providing up-to-date information about sporting groups, clubs, health services and community groups. My Community Directory is also available as an app, making information easy to find whether you're at home or out and about.

CCTV INSTALLATION AND PATH LIGHT UPGRADES

Work continued to expand CCTV infrastructure and upgrade lighting at Karawara Greenways to improve visibility and enhance usage and general safety in the area. This is Stage 2 of the project, which was endorsed by the City's Community Safety Group in 2020. The final project will result in the installation of 12 new CCTV cameras and supporting infrastructure.



ECONOMY

A thriving City activated by attractions and opportunities that encourage investment and economic development.





HIGHLIGHTS

2.1 Local business

ECONOMIC DEVELOPMENT PLAN

The Economic Development Plan, endorsed by Council in September 2021, provides the framework to support businesses, grow local employment, boost tourism and attract new investment within the City over the next four years.

The City is working to make areas including Mends St, Waterford Plaza, Welwyn Ave and Preston St more active and vibrant, while a number of actions have been outlined to support businesses with fewer than 20 employees and improve tourism experiences along the foreshore, Peninsula and Mindeerup.

Two key employment areas – South Perth Peninsula and Technology Park – demonstrate high potential for economic growth and will benefit from specific actions in the Plan.

BUY LOCAL, SHOP LOCAL PROGRAM

The Buy Local, Shop Local Program continued to encourage our community to support local businesses during the recovery phase of the COVID-19 pandemic. The campaign expanded to include online support through social media platforms, with residents encouraged to post reviews, like, share and tag friends into their favourite local enterprises.

The City also ran a Buy Local Christmas Shopping Campaign and continued to maintain the Buy Local Business Directory on the City's website.

MILLERS POOL CAFÉ DEVELOPMENT

This is currently on hold as the City awaits an outcome from the Department of Planning, Lands and Heritage on the ground lease.



RAC AUTONOMOUS VEHICLE TRIAL (INTELLIBUS)

2,105 passengers jumped onboard the RAC Intellibus during the year to experience a unique glimpse into the future of autonomous (driverless) vehicles.

The 3.5km route helps passengers understand and move closer to readying Australia for a safe transition to automated vehicles and a future of safer, easier and cleaner mobility. The City's continued support of the trial is in partnership with RAC and the State Government.



2.2 Activated places

2022 AUSTRALIA DAY COMMUNITY EVENT

The City worked collaboratively with the City of Perth (who run Skyworks) to deliver this much-anticipated annual event.

A modified Australia Day event was delivered in line with COVID-19 restrictions, commencing with the Australia Day Morning Ceremony at Sir James Mitchell Park followed by the Great Aussie Breakfast. All-day entertainment was spaced across four zones along the foreshore, allowing everyone to enjoy the festivities at a safe distance.

CANNING BRIDGE ACTIVITY CENTRE PLAN

The Canning Bridge Activity Centre Plan aims to support development of the precinct with a mix of office, retail, residential, recreational and cultural uses, maximising opportunities offered by its unique transport hub location. Residents' feedback was invited and integrated into the Canning Bridge Design Review Panel Policy which will guide operations of the Canning Bridge Design Review Panel to ensure greater transparency.



NEIGHBOURHOOD PRECINCT PLANS

Neighbourhoods should be safe, vibrant hubs providing connection and economic opportunities for their residents.

Precinct-based neighbourhood plans are being considered as part of the Local Planning Scheme No. 7 and will aim to provide detailed guidance on how private and public realms can work together to deliver high quality neighbourhoods anchored by our neighbourhood centres.



MANNING LANEWAY

A vibrant new community space opened in Manning, marking completion of phase two of the City's award-winning Manning Hub project. Manning Laneway opens access between Welwyn Ave and Manning Hub allowing pedestrians to move freely between the shopping precinct and community facilities at the Hub.

The welcoming and colourful laneway includes locally made street furniture, energy efficient lighting, refreshed shopfronts, bike racks, upgraded garden beds and native plants, providing a calm space for residents and visitors to sit and relax.

SOUTH PERTH ACTIVITY CENTRE PLAN

The South Perth Activity Centre Plan and Amendment 61 set out the City's strategic vision and statutory planning requirements for development in the area between South Perth Peninsula, Richardson Park and Perth Zoo.

The Plan was approved by the Minister for Planning in December 2021 and is now being implemented.





ENVIRONMENT

Sustainable, liveable, diverse and welcoming neighbourhoods that respect and value the natural and built environment.





HIGHLIGHTS

3.1 Connected and accessible City

ACCESS AND INCLUSION PLAN

The City is committed to ensuring people of all abilities can enjoy the amenities and services in the area. The access and inclusion initiatives completed this year included installing ramps at community facilities, additional ACROD parking throughout the City and universally accessible toilet upgrades. We also made community events more accessible by providing Auslan interpreters and universally accessible facilities and coordinated an Inclusive Community Advisory Group.

We completed internal consultation for the next Access and Inclusion Plan (AIP) 2022-27 this year, which will provide support for people with disabilities; those from diverse backgrounds and people who are disadvantaged. Stakeholder and community engagement on the new AIP will commence in the next financial year with support from our Inclusive Community Advisory Group (ICAG).

PATHWAYS AND JOINT BIKE PLAN

Actions continued in 2021/22 to facilitate safe, efficient and reliable transport networks within the City.

Used by an average of 1,300 cyclists each day, the South Perth Foreshore is one of the state's most popular cycling routes. This year saw cycle path crossings installed at busy intersections along the foreshore to create safer journeys for all, providing clear right of way to cyclists where the bike path crosses Coode St, Douglas Ave and Witcomb Pl. The City is the first local government in Western Australia to implement the design.

An upgrade to the shared path between Queen St and Millers Pool was finalised, making the path safer for cyclists and pedestrians. The community were also engaged on a proposed bike link to create a safer route between Canning Bridge and Curtin University.

INTEGRATED TRANSPORT, ACCESS AND PARKING PLAN

Creating liveable and welcoming neighbourhoods is the key function of the Integrated Transport Plan, endorsed by Council in 2021/22.

Focusing on five key areas – active travel (walking and cycling), public transport, road transport, parking and public spaces, the Plan will create walkable neighbourhoods with a well-connected cycling network and coordinated, efficient public transport.

It was created after stakeholder and community engagement and will be the guiding document for the City for the next decade.



REDMOND STAIRS

Redmond Reserve in Salter Point forms part of a Bush Forever site which is home to many threatened species of plants and wildlife. It is a popular place to enjoy a peaceful walk and is close to the hearts of many in our community.

Work continued at the reserve in 2021/22 to showcase the ecological, cultural and recreational values of the area. New stairs including three viewing platforms have been installed to improve safety and access with revegetation of the bushland helping to prevent erosion and provide a food source for wildlife including cockatoos.



3.2 Sustainable built form

LOCAL PLANNING SCHEME NO. 7

The City is preparing for significant and sustained growth over the next decade with population forecasts expecting the City to grow by 20 per cent by 2031. The draft Local Planning Scheme No.7 (LPS 7) allows the City to plan and implement a sustainable local planning framework which can meet these needs.

Drafting of LPS 7 has commenced and will replace the existing Town Planning Scheme No.6. LPS 7 proposes changes to zones and densities of properties (also known as R-Codes) in parts of the City which have been identified as growth areas. Stakeholder and community engagement on LPS 7 is scheduled for August-November 2022.

LOCAL PLANNING STRATEGY

The City continued to implement recommendations outlined in the Local Planning Strategy in 2021/22, which guides the strategic direction for planning and development in the City for the next 15 years.

This included Council endorsement of an Integrated Transport Plan in September.

SUSTAINABLE AND ACCESSIBLE BUILDINGS

The City is committed to ensuring community facilities and buildings are accessible by all. This year the City continued to improve accessibility to public buildings by installing new access ramps, fitting universal access toilets and improving lighting.

Completed projects include the accessible ramp at McDougall Kindy, universal access toilet at South Perth Bridge Club and the concept design for the Comer and Coode St accessible and ambulant toilets. Construction has commenced on a universal toilet at Como Bowling Club while an upgrade to LED lighting for South Perth Library and South Perth Senior Citizens Centre were completed.

The City is partnering with Manning Tennis Club to provide new access to the club's facilities. This work includes path upgrades and widening of the unisex/ ambulant toilet doors which will allow future growth of the club's Wheelchair Tennis Program, making tennis more accessible.

Stage 1 of the Solar Renewable Energy Project saw additional solar panels installed at Civic Centre Administration, Civic Centre Library and Hall, Operations Centre and Manning Community Centre in 2021/22.





3.3 Enhanced environment and open spaces

MAINTAIN AND RESTORE NATURAL AREAS

Restoring and maintaining the beautiful natural areas of the City to ensure biodiversity of our ecosystem continued to be a priority for the City in 2021/22.

Elderfield Wetlands

The Elderfield Wetlands is home to at least 74 bird species in the Middle Canning foreshore. Restoration work on the wetlands continued this year including upgrades to drainage infrastructure at Sandon Park and path upgrades.

Funds secured from the Swan Canning River Recovery Project allowed us to raise 60,000 native seedlings at the plant nursery to help improve wetlands habitat. The seedlings are scheduled to be planted by local volunteers and community groups on National Tree Day in 2022.

Djirda Miya (Black Swan Habitat)

Black Swans are an icon on our rivers and make their homes around our City.

Jointly funded by the City and the Department of Biodiversity, Conservation and Attractions, the Black Swan Habitat is a major environmental project repairing damaged river walls and creating habitat for wildlife which was completed in 2022.

Djirda Miya Island (or 'home of the birds') as our traditional Whadjuk Noongar custodians refer to it,

comprises a sheltered island for birds to nest safely, two vegetated headlands and a beach area that will allow waterbirds to take off and land safely on windy days when the water is rough. It provides a retreat for bird watching, breeding and ecology and has already begun attracting local schools to help students learn about wildlife conservation.

11,000 native plants and 20 trees were grown at the City's nursery for the revegetation project. Djirda Miya pays homage to our history and will ensure its significance is passed on and understood by future generations.

Neil McDougall Lake works

The City is continuing to undertake environmentally sensitive works at Neil McDougall Lake to significantly improve the water quality, increase biodiversity and enhance the landscape and amenity value of the lake and surrounds.

Funded by the City with assistance from the Australian Government's Local Roads and Community Infrastructure Program, the upgrades are designed to provide a sustainable and long-term improvement in water quality resulting in the reduction of duckweed and blue-green algae blooms, by treating polluted storm water and improving lake circulation.

Works will include the creation of new biofilter wetland zones, installation of circulation pumps and pollutant traps.



3.3 Enhanced environment and open spaces

COLLIER PARK VILLAGE GROUNDS MANAGEMENT PLAN

Located in Como, Collier Park Village offers an independent living lifestyle for those over 55 years. The Collier Park Village Grounds Management Plan was initiated to maintain and enhance the natural environment within the Village and in synergy with the City's urban forest strategies.

Through review and development of the Plan during 2021/22 individual programs were identified and created for arborist works, rejuvenation focus areas, reticulation testing schedules and have now become integral in the operations of the Village.

TREE PLANTING PROGRAM

A dedicated tree planting program has seen the City's canopy cover remain consistent over the past 30 years despite a significant loss of trees on private land due to urban infill. We manage and monitor over 29,000 trees on bushland and foreshore reserves, street and road reserves and in parks throughout our seven suburbs.

Focus on enhancing the City's urban forest continued this year with the implementation of the Urban Forest Strategy and the revised Street Tree Plan. 533 street trees were planted, with an additional 412 trees planted in public open space after the City received a Local Government Urban Canopy Grant from Water Corporation and Western Australian Local Government Association.

PARK AND FORESHORE AMENITY

Improving the usability of our streetscapes, public open spaces and foreshores remains an ongoing commitment of the City of South Perth. In 2021/22 the City renewed park furniture at Collier and Comer Reserves, installed new exercise equipment at Morris Mundy Reserve, increased tree and vegetation cover in our public open spaces and established irrigation hydrozones in Garvey St Park.

SWAN AND CANNING RIVER FORESHORE MANAGEMENT

The Canning and Swan Rivers are Perth's two main waterways, attracting hundreds of thousands of residents and visitors each year. Programs enhancing public open space and restoring remnant vegetation on the Swan and Canning River foreshores were completed in 2021/22.

A draft design was developed to transform a drainage sump on Godwin Avenue into a more attractive and practical community space. The City plans to revegetate and revitalise stormwater sumps to improve water quality, wildlife habitat and provide a pleasant, natural setting for the community to enjoy.



3.4 Resource management and climate change

WASTE AND RESOURCE MANAGEMENT PLAN

The Waste and Resource Management Plan (WRMP) 2019-2024 outlines how we will achieve our waste management goals, aiming for a balance between accessibility, affordability and sustainability.

This year we achieved many waste management goals including:

- Educational videos developed for use of the recycling centre and public place waste bins
- 400 bikes donated through the City's partnership with Bikes for Humanity
- Investigated options for customising verge side waste collection
- Researched involvement in Containers for Change
- Disposable face mask recycling initiative implementation

CLIMATE MANAGEMENT PLAN

The Climate Management Plan (CMP) allows the City to manage the risks associated with climate change with finite resources available. This year the City implemented recommendations and actions from the CMP, completed the Draft Greenhouse Gas Reduction Plan and Flood Aware Be Prepared community awareness campaign.

Solar panels were equipped with digital devices this year, to monitor power use across the City's administration and depot facilities. The City is also investigating an additional Solar PV system and electric vehicle charging stations.

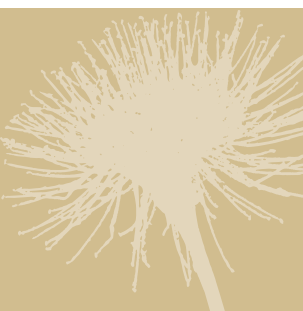


INTEGRATED DRAINAGE CATCHMENT MANAGEMENT PLAN

The Integrated Drainage Catchment Management Plan (IDCMP) assists the planning, maintenance and construction of drainage facilities.

It is critical in ensuring collection and disposal of stormwater, protecting built infrastructure and homes from flooding, and delivering stormwater to the river or other groundwater catchments.

In 2021/22 actions continued to be implemented from the Plan, with locations identified as having drainage issues added into the future capital works program.





LEADERSHIP

A local government that is receptive and proactive in meeting the needs of our community.





HIGHLIGHTS

4.1 Engaged community

RECREATION AND AQUATIC FACILITY

The City remains committed to the proposed Recreation and Aquatic Facility (RAF) and has continued to undertake necessary due diligence, planning and preparatory works for the project.

An Investment Business Case was submitted to the State Government in October 2021 outlining the social, economic and health benefits of State Government investment in the RAF project. Discussions with current and potential funding partners are ongoing.

MEMORANDUM OF UNDERSTANDING: CURTIN UNIVERSITY, CITY OF CANNING AND TOWN OF VICTORIA PARK

A new Memorandum of Understanding (MOU) is in place allowing all stakeholders the opportunity to benefit from the partnership to create diverse, engaging attractions to entice residents and visitors to explore bordering local governments and Curtin University.

We will continue to have open dialogue and meetings with Curtin University, City of Canning and Town of Victoria Park to progress strategic projects and share responsibilities for future developments and opportunities.

STAKEHOLDER ENGAGEMENT PARTICIPATION

Stakeholder Engagement is vital to improve community and stakeholder participation and ownership of projects within the City of South Perth. This year we developed, implemented and evaluated stakeholder engagement for a variety of projects, and updated the Stakeholder Engagement Guide and Toolkit.

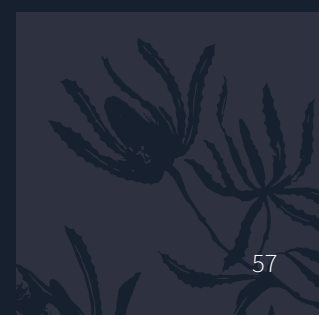


MEMORANDUM OF UNDERSTANDING: INNER CITY WORKING GROUP

We work with our inner-city neighbours at the Cities of Perth, Vincent, Subiaco and the Town of Victoria Park as part of our MOU that sees us collaborate on common strategic issues that exist across our local government boundaries. Continuation of the MOU was supported in 2021/22 with the Mayors and CEOs of the Inner-City Group meeting quarterly during the year.

Discussions included the Inner-City Transport and Infrastructure Advocacy Report, support for combined Expression of Interest for the eScooter share scheme led by the City of Perth and the second mentor program.

Working collaboratively as a group of neighbouring local governments enables stronger advocacy to elevate and empower the communities we represent.





4.1 Engaged community

PARTNERSHIPS

The City continues to work with key partners to make the City a great place to live, work and play. These important partnerships include Southcare, Moorditj Keila, RSPCA, Rotary Clubs and the RAC.



RECONCILIATION ACTION PLAN

Our Reconciliation Action Plan (RAP) outlines practical, meaningful and aspirational actions that drive the City's contribution to reconciliation both internally and in the community allowing us to strengthen relationships by showing respect and improving opportunities for Aboriginal people.

The City's Innovate Reconciliation Action Plan 2021-2023 was endorsed by Council in June 2021. Actions and deliverables within the four pillars of Relationships, Respect, Opportunities and Governance, have been identified and will be implemented over the next two years.

4.2 Advocacy

MENDS ST JETTY

The City of South Perth remains the strongest advocate for public infrastructure improvements within the City. Advocacy for a South Perth train station, ferry services and jetty upgrades continued this year through discussions with Transport Minister Saffioti with a prospectus completed and circulated to State and Federal Government representatives.

SOUTH PERTH FORESHORE RIVER WALL AND BLACK SWAN HABITAT

Advocacy for the City continued with a State Government grant through the Department of Biodiversity, Conservation and Attractions, for the development of the Black Swan Habitat. This significant environmental project has now won two awards at the Institute of Public Works Engineering Australasia (IPWEA) WA Excellence Awards, further demonstrating the importance of stakeholder relationships and advocacy in local government.





4.3 Good governance

1SYSTEM

The City continues to lead the way in Information Technology (IT) being the first local government in Western Australia to roll out major elements of the TechnologyOne Ci Anywhere solution, fully integrating and connecting information from core areas of the organisation to create a single source of truth.

Customer requests were launched as part of the 1 System Project this year, providing residents with 24-7 electronic access to report issues or raise requests on any device, at any time.

OUR COVID-19 RESPONSE

The City's COVID response continued with regular meetings throughout the year. Weekly updates were provided to the Executive Team while updated advice regarding vaccination availability, mandates, changes to lockdown rules and isolation requirements were provided to staff as necessary. We continued with hybrid (working from home/office) working arrangements to facilitate business continuity during the peak COVID spread period, with a phased return to work in May 2022.

Our Human Resources and Work Health and Safety team continued to monitor, implement and communicate to employees in line with Federal and State Government directions. Most business units have returned to pre-COVID working conditions in the workplace, with individual flexible working and work from home agreements approved in line with business requirements.

EXPANSION OF DATA SERVICES

The City continued its commitment to increase the fibre network in 2021/22, laying fibre during scheduled road and footpath works.

The fibre installation from Coode St to the Sir James Mitchell Park workshop on Douglas Ave was completed and connected to the City's data and voice network via TPG.

INFORMATION SERVICES

While the major project for 2021/22 was the replacement of the telephone and Contact Centre systems, rollout of the City's Enterprise Content Management (ECM) was also completed this year, ensuring the preservation of the City's record management. The City completed its upgrade of 1System, fully integrating and connecting information from core areas of the organisation. The 2021B upgrade was completed in 2021/22 providing the City with current configuration enhancements and new functionality while also ensuring we are up to date with the latest cyber security system protection.

ANNUAL BUDGET

Recognising that effective financial management and good stewardship of its assets are among the most important responsibilities that a local government performs for the community, Council adopted the 2022/23 Budget in June 2022.

The current economic climate created a challenging budgetary environment, with rapidly rising inflation forcing the City to pay more to deliver the same essential services and amenities that our community relies upon every day. For the current year to March, perth CPI was 7.6 per cent, whereas it was 1.0 per cent for the same period in preceding year.

Council approved a rates increase of 4.5 per cent, well below the prevailing perth CPI of 7.6 per cent. This marks the fourth consecutive budget where the City's rates movements have either been equal to or below Perth CPI, despite the impact of both COVID-19 and inflation.



4.3 Good governance

CUSTOMER SERVICE DELIVERY

The City maintains a strong commitment to effective customer service to our residents and community members. Every interaction we have with our community contributes to our vision for a city of active places and beautiful spaces by making a positive difference to our customers.

In 2021 we implemented a new Customer Service Charter which defines our commitment and the standard of service our customers can expect. We embody our charter each day to ensure you feel satisfied, heard, empowered, assured and informed.

In May 2022 an independent survey was conducted by Painted Dog Research to measure the City's recent performance. Using contact details captured through the City's Request Database, over 11,000 customers that had interacted with the City within the last 9 months were invited via email or text to take part in an online survey. The City's performance was rated highly by the majority of customers, with 75 per cent of customers satisfied with the overall experience provided by the City.

INTERNAL AND EXTERNAL AUDIT PROGRAMS

A new internal audit plan was adopted in 2021/22 with the City's internal auditor finalising audits of trust fund and reserves, customer services, leisure services and library services throughout the year.

The interim external audit commenced in late June 2022 and the final audit will be conducted in October 2022.

LIBRARY PLAN

The 5-year Library Plan is in draft phase with the Annual Library Survey and the Survey Evaluation Report providing feedback for incorporation into the document. 488 responses were received during the four-week survey period.

When complete the Library Plan will provide direction for library programs and services, ensuring library literacy and lifelong learning outcomes align to the City's strategic objectives

WORK HEALTH AND SAFETY MANAGEMENT

The City is committed to providing a safe environment where the health and wellbeing of our employees is nurtured. We maintained our status as a Gold Recognised Healthy Workplace with our Health and Wellness Program shortlisted for an Australian Institute Management award.

As well as a range of health and wellness initiatives implemented throughout the year the City also trained six mental health first aiders to support employees in a range of mental health matters across all City locations.

We continued to support our staff with a range of COVID-19 activities in line with Federal and State Government health directives while our strategic Work Health and Safety Program achieved some key milestones throughout 2021/22.



STAKEHOLDER ENGAGEMENT PROJECTS

Engaging with our stakeholders and community remains a priority in the development, implementation and evaluation of projects in the City. Stakeholder engagement on many projects occurred throughout 2021/22:

- Strategic Community Plan
- Library Survey
- Draft Local Planning Policy P362 Canning Bridge Design Review Panel
- Coode St Foreshore Project
- Public Art Masterplan
- Canning Bridge to Curtin Bike Link
- Hurlingham Playground expansion
- Access and Inclusion Plan
- Community Safety and Crime Prevention Plan
- Hensman Park Precinct Masterplan.

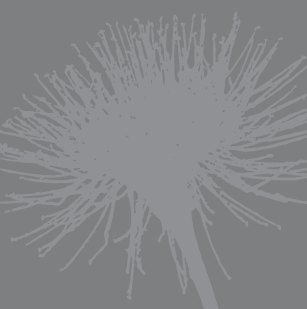
GRANT FUNDING

The City seeks external grant funding opportunities where appropriate and available, reducing reliance on rates and facilitating community and infrastructure projects to deliver community outcomes.

This year the City submitted 49 grant applications with a value of \$19,083,171.

- 13 still awaiting an outcome, totalling \$9,759,803
- 7 grant applications were unsuccessful, totalling \$321,960
- 44 grant applications were successful, totalling \$4,451,618





FINANCIAL REPORTS



ANNUAL FINANCIAL REPORT

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

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

Signed as authorisation of issue on the ^{29th} day of November 2022.



Mike Bradford
CHIEF EXECUTIVE OFFICER



INDEPENDENT AUDITORS REPORT



Auditor General

INDEPENDENT AUDITOR'S REPORT 2022 City of South Perth

To the Councillors of the City of South Perth

Opinion

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

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

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the City for the year ended 30 June 2022 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial report and my auditor's report.

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

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

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

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

The Chief Executive Officer of the City is responsible for:

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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


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

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

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

Matters relating to the electronic publication of the audited financial report

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



Sandra Labuschagne
Deputy Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
29 November 2022

STATEMENT OF COMPREHENSIVE INCOME BY NATURE AND TYPE

	Note	2021/22 Budget	2021/22 Actual	2020/21 Actual
REVENUE		\$	\$	\$
Rates revenue	23(a)	38,868,198	38,897,724	38,303,122
Fees and charges		17,077,287	18,647,938	17,407,404
Operating grants subsidies and contributions		1,591,734	2,927,636	1,632,007
Service Charges	30(a)(b)	13,595,570	13,133,286	-
Interest revenue	2(a)	684,491	679,908	856,835
Other revenue	2(a)	426,080	994,244	1,041,726
TOTAL REVENUE		72,243,360	75,280,736	59,241,094
EXPENSES				
Employee costs		(24,938,585)	(24,433,684)	(24,833,722)
Materials and contracts		(35,700,563)	(35,047,583)	(21,630,850)
Utility charges		(1,822,325)	(1,842,822)	(1,846,106)
Depreciation and amortisation	10(b)	(11,583,842)	(11,614,891)	(11,387,037)
Interest expenses	2(b)	(334,218)	(347,572)	(327,045)
Insurance expenses		(998,161)	(891,622)	(648,749)
Other expenditure	2(b)	(1,021,193)	(1,919,059)	(728,043)
TOTAL EXPENSES		(76,398,887)	(76,097,233)	(61,401,552)
TOTAL		(4,155,526)	(816,497)	(2,160,458)
Non-operating grants, subsidies and contributions		4,822,394	3,491,088	2,387,143
Profit/(Loss) on asset disposal	10(a)	165,902	(115,013)	(743,991)
Fair value adjustment to financial assets at fair value through profit or loss	5	-	9,992	6,464
Share of net profit of associates accounted for using the equity method	22	-	2,083	1,247
		4,988,296	3,388,150	1,650,863
NET RESULT		832,770	2,571,653	(509,595)
OTHER COMPREHENSIVE INCOME				
Changes on revaluation of non-current assets	13	-	-	-
TOTAL OTHER COMPREHENSIVE INCOME		-	-	-
TOTAL COMPREHENSIVE INCOME		832,770	2,571,653	(509,595)

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



STATEMENT OF FINANCIAL POSITION

	Note	2021/22 Actual	2020/21 Actual
CURRENT ASSETS		\$	\$
Cash and cash equivalents	3	17,854,396	24,133,645
Trade and other receivables	6(a)	6,926,702	3,826,300
Other financial assets	5(a)	41,848,680	33,256,763
Other current assets	7(a)	1,066,370	546,073
TOTAL CURRENT ASSETS		67,696,148	61,762,781
NON-CURRENT ASSETS			
Trade and other receivables	6(b)	7,912,937	609,565
Other financial assets	5(b)	470,272	509,287
Other non-current assets	7(b)	-	416,786
Investment in associate accounted for using the equity method	22	40,032	37,949
Property, plant and equipment	8(a)	370,877,697	371,121,797
Infrastructure	9(a)	353,112,227	355,731,449
Intangible assets	12	235,505	440,283
TOTAL NON-CURRENT ASSETS		732,648,670	728,867,116
TOTAL ASSETS		800,344,818	790,629,897
CURRENT LIABILITIES			
Trade and other payables	14	(6,556,700)	(7,213,682)
Leaseholder liability	15(a)	(25,404,757)	(26,124,645)
Borrowings	16(a)	(3,162,535)	(615,148)
Employee related provisions	17	(4,741,611)	(4,938,408)
Other liabilities	11	(280,684)	(7,118,322)
TOTAL CURRENT LIABILITIES		(40,146,287)	(46,010,205)
NON-CURRENT LIABILITIES			
Leaseholder liability	15(b)	(809,939)	(799,228)
Borrowings	16(a)	(13,251,730)	(5,868,657)
Employee related provisions	17	(658,643)	(545,244)
Other liabilities	11	(5,500,000)	-
TOTAL NON-CURRENT LIABILITIES		(20,220,312)	(7,213,129)
TOTAL LIABILITIES		(60,366,599)	(53,223,334)
NET ASSETS		739,978,219	737,406,563
EQUITY			
Retained surplus		132,604,920	132,892,710
Reserves - cash/financial asset backed	4	43,346,307	40,298,494
Revaluation surplus	13	564,026,992	564,215,359
TOTAL EQUITY		739,978,219	737,406,563

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



STATEMENT OF CHANGES IN EQUITY

	Note	Retained Surplus	Cash Backed Reserves	Revaluation Surplus	Total Equity
		\$	\$	\$	\$
Restated total equity at 1 July 2020		134,835,750	35,573,691	567,506,717	737,916,158
COMPREHENSIVE INCOME					
Net result for the period		(509,595)	-	-	(509,595)
TOTAL COMPREHENSIVE INCOME		(509,595)	-	-	(509,595)
Revaluation write back on disposals	13	3,291,358	-	(3,291,358)	-
		3,291,358	-	(3,291,358)	-
Transfers to Reserves	4(a)	(17,204,388)	17,204,388	-	-
Transfers from Reserves	4(a)	12,479,584	(12,479,584)	-	-
BALANCE at 30 June 2021		132,892,710	40,298,494	564,215,359	737,406,563
COMPREHENSIVE INCOME					
Net result for the period		2,571,653	-	-	2,571,653
TOTAL COMPREHENSIVE INCOME		2,571,653	-	-	2,571,653
Revaluation write back on disposals	13	188,368	-	(188,368)	-
		188,368	-	(188,368)	-
Transfers to Reserves	4(a)	(6,968,504)	6,968,504	-	-
Transfers from Reserves	4(a)	3,920,692	(3,920,692)	-	-
BALANCE as at 30 June 2022		132,604,920	43,346,307	564,026,992	739,978,219

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



STATEMENT OF CASH FLOWS BY NATURE AND TYPE

	Note	2021/22 Budget	2021/22 Actual	2020/21 Actual
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		38,953,207	38,635,580	38,772,115
Operating grants, subsidies and contributions		1,591,734	2,927,636	1,727,007
Fees and charges		16,993,287	18,728,878	17,795,246
Service Charges		3,052,418	3,156,915	-
Interest earnings		684,491	588,162	962,190
Goods and services tax		5,140,800	3,482,406	3,243,924
Other receipts		426,080	976,594	918,375
Total Receipts		66,842,017	68,496,171	63,418,857
Payments				
Employee costs		(24,868,949)	(24,451,953)	(25,036,916)
Materials and contracts		(35,968,021)	(35,755,332)	(19,090,284)
Utility charges		(1,822,325)	(1,842,822)	(1,846,106)
Interest expenses		(334,218)	(347,572)	(327,045)
Insurance expenses		(998,161)	(891,622)	(648,749)
Goods and services tax		(5,140,800)	(3,328,453)	(3,126,073)
Other payments		(1,021,193)	(914,610)	(728,043)
Total Payments		(70,153,666)	(67,532,364)	(50,803,216)
Net Cash Flow from Operating Activities	18	(3,311,649)	963,807	12,615,641
CASH FLOWS FROM INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		11,822,394	2,153,450	8,942,190
Proceeds from sale of plant & equipment	10(a)	348,500	402,236	3,614,928
Payments for purchase of property, plant & equipment	8(a)	(4,220,040)	(3,161,122)	(3,337,876)
Payments for construction of infrastructure	9(a)	(7,985,701)	(7,315,995)	(7,580,704)
Investments in term deposits		-	(168,846,885)	(139,395,979)
Matured term deposits		-	160,257,077	134,947,164
Net Cash Flow from Investing Activities		(34,847)	(16,511,239)	(2,810,277)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	16(b)	(615,148)	(615,148)	(971,713)
Collier Park Retirement Village net contribution		-	(709,177)	(983,138)
Self Supporting Loan Receipts		46,897	46,897	44,879
Proceeds from new borrowings		10,545,609	10,545,609	
Net Cash Flow from Financing Activities		9,977,358	9,268,181	(1,909,972)
Net Increase / (Decrease) in Cash Held		6,630,862	(6,279,251)	7,895,392
Cash and Cash Equivalents at Beginning of Year		8,504,058	24,133,645	16,238,253
Cash and Cash Equivalents at End of Year	18	15,134,920	17,854,396	24,133,645

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



RATES SETTING STATEMENT BY NATURE AND TYPE

	Note	2021/22 Budget	2021/22 Actual	2020/21 Actual
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	24(b)	3,691,484	7,646,978	4,087,606
		3,691,484	7,646,978	4,087,606
OPERATING REVENUE (excluding Rates)				
Fees and charges		17,077,287	18,647,938	17,407,404
Service charges	30(a)	13,595,570	13,133,286	-
Operating grants subsidies and contributions		1,591,734	2,927,636	1,632,007
Interest revenue		684,491	679,908	856,835
Other revenue		426,080	994,244	1,041,726
Total Operating Revenue (excluding Rates)		33,375,162	36,383,012	20,937,972
OPERATING EXPENDITURE				
Employee costs		(24,938,585)	(24,433,684)	(24,833,722)
Materials and contracts		(35,700,563)	(35,047,583)	(21,630,850)
Utility charges		(1,822,325)	(1,842,822)	(1,846,106)
Depreciation on non-current assets		(11,583,842)	(11,614,891)	(11,387,037)
Interest expenses		(334,218)	(347,572)	(327,045)
Insurance expenses		(998,161)	(891,622)	(648,749)
Other expense		(1,021,193)	(1,919,059)	(728,043)
Total Operating Expenditure		(76,398,886)	(76,097,232)	(61,401,552)
Non-cash amounts excluded from operating activities	24(a)	11,583,842	13,558,538	11,771,115
Amount attributable to Operating Activities		(27,748,397)	(18,508,704)	(24,604,860)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		4,822,394	3,491,088	2,387,143
Proceeds from disposal of assets	10(a)	348,500	402,236	3,614,928
Payments for purchase of property, plant & equipment	8(a)	(4,220,040)	(3,161,122)	(3,337,876)
Payments for construction of infrastructure	9(a)	(7,985,701)	(7,315,995)	(7,580,704)
Amount attributable to Investing Activities		(7,034,847)	(6,583,793)	(4,916,509)
FINANCING ACTIVITIES				
Loan principal repayments	16(b)	(615,148)	(615,148)	(971,713)
Proceeds from self supporting loans		46,897	46,897	44,879
Transfers to cash backed reserves (restricted assets)	4(a)	(14,332,140)	(6,968,504)	(17,204,388)
Transfers from cash backed reserves (restricted assets)	4(a)	3,812,980	3,920,692	12,479,584
Collier Park Retirement Village Leaseholder Contribution		-	(709,177)	(983,138)
Movement current unspent non-operating grants (restricted cash)		7,000,000	-	5,500,000
Underground Power		(10,543,152)	(9,952,756)	-
Proceeds from New Borrowings		10,545,609	10,545,609	-
Amount attributable to Financing Activities		(4,084,954)	(3,732,387)	(1,134,776)
Budgeted deficiency before general rates		(38,868,198)	(28,824,884)	(30,656,145)
Total amount raised from general rates	23(a)	38,868,198	38,897,724	38,303,122
Surplus after imposition of general rates	24(b)	-	10,072,840	7,646,978

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



NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

Initial Application of Accounting Standards

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

New Accounting Standards for Application in Future Years

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

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

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

Critical Accounting Estimates

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings and infrastructure
- estimated useful life of intangible asset

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.

As at the 30 June 2022, the City did not hold any Trust Funds.

2. REVENUE & EXPENSES

SIGNIFICANT ACCOUNTING POLICIES

Revenue Recognition

Recognition of revenue is dependent on the source of revenue and the associated terms and conditions associated with each source of revenue.

Revenue is recognised and measured at the fair value of the consideration received or receivable to the extent that the performance obligations under contracts have been satisfied and the revenue can be reliably measured. Contract receivables and contract liabilities are recognised at stages to reflect entitlements and obligations within the agreements. The following specific recognition criteria must also be met before revenue is recognised:

Fees and charges, excluding infringements, are recognised either on the date on which the services were provided, or over the period, based on the conditions as per the City's published Fees and Charges Schedule.

Interest revenue is recognised as interest and accrued using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate (EIR), which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Rental income is accounted for on a straight-line basis over the lease term.

Revenue from other services is generally recognised on the date the services are provided to the customer.

Rates revenue is recognised as income when the associated taxable event occurs (i.e. when the rate in the dollar is struck and the invoice is issued). Prepaid rates are a financial liability and not recorded as revenue until the associated taxable event occurs. Similarly, infringements are recognised as income when the associated transgression event occurs (i.e. when the infringement notice is issued).

For operating grants, subsidies and contribution, the City assessed funding agreements with grant providers to determine the accounting standard that is applicable to individual funding streams. Wherever applicable, revenue is recognised when the City satisfies sufficiently specific performance obligations. Contract receivables and contract liabilities are recognised at stages to reflect entitlements and obligations within the agreements. For funding agreements that do not contain sufficiently specific performance obligations, revenue is recognised when the City gains control of the funds.

Non-operating grants, subsidies and contributions are recognised as revenue when the City satisfies the obligations specified in the grant agreements. The City relies on percentage of completion confirmed by the project manager when evaluating the City's progress towards complete satisfaction of the obligation at the end of each reporting period.

Volunteer services are not recognised as revenue as the fair value of the services cannot be reliably estimated.

2(a). Revenue

	2021/22 Budget	2021/22 Actual	2020/21 Actual
	\$	\$	\$
Interest Revenue			
Municipal fund and other	119,059	123,082	154,235
Reserves fund	170,432	212,527	286,260
Rates instalment and penalty interest	395,000	344,300	416,340
Total	684,491	679,909	856,834
Other Revenue			
Miscellaneous Revenue (Including other recoveries)	350,680	870,428	911,142
Recovery - Utilities cost	75,400	55,809	76,794
Insurance Claims Received	-	68,008	53,790
Total	426,080	994,245	1,041,726

2(b). Expenses

	2021/22 Budget	2021/22 Actual	2020/21 Actual
	\$	\$	\$
Audit Remuneration			
Audit of Financial Report	68,000	62,100	66,600
Acquittal of certifications	-	4,452	2,000
Total	68,000	66,552	68,600
Interest Expenses			
Borrowings	334,218	347,572	327,045
Total	334,218	347,572	327,045
Other Expenditure			
Sundry Expenses	856,193	1,817,912	677,363
Impairment loss trade and other receivables	165,000	101,148	50,680
Total	1,021,193	1,919,059	728,043

3. CASH AND CASH EQUIVALENTS

	Note	2021/22 Actual	2020/21 Actual
Cash and Cash Equivalents		\$	\$
Cash at Bank / On Hand		241,425	3,380,323
At Call / Term Deposits (less than 3 months)		17,612,971	20,753,322
Total Cash and Cash Equivalents		17,854,396	24,133,645

Restricted Cash and Financial Assets

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	7,327,317	14,206,950
Financial assets at amortised cost	41,799,674	33,209,866
	49,126,991	47,416,816

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

Reserves - cash/financial asset backed	4	43,346,307	40,298,494
Obligations from transfers for non operating grants	11	5,780,684	7,118,322
Total Restricted Assets		49,126,991	47,416,816

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

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

Restricted 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/FINANCIAL ASSET BACKED

	2021/22 Budget	2021/22 Actual	2020/21 Actual
Reserves - Cash/Financial assets backed	\$	\$	\$
Collier Park Residents Offset Reserve	20,583,661	19,228,615	19,744,048
Waste Management Reserve	2,014,168	3,225,873	2,997,531
Reticulation & Pump Replacement Reserve	-	-	53,071
Employee Entitlement Reserve	4,969,636	4,741,611	4,938,408
Community Facilities Reserve	21,971,373	15,045,205	10,680,511
Underground Power Reserve	118,530	118,601	117,987
Parking Facilities Reserve	150,918	203,742	262,119
Collier Park Village Reserve	1,007,063	427,202	917,609
Riverwall Reserve	-	816	167,708
Public Art Reserve	370,342	354,642	419,504
Total Reserve Funds	51,185,691	43,346,307	40,298,494

4(a). Reserve Funds

	2021/22 Budget	2021/22 Actual	2020/21 Actual
Plant Replacement Reserve	\$	\$	\$
Balance at 1 July	-	-	212,163
Transfers in	-	-	1,285
Funds applied	-	-	(213,448)
Balance as at 30 June	-	-	-
Collier Park Residents Offset Reserve			
Balance at 1 July	20,493,718	19,744,048	20,330,325
Transfers in	2,189,943	1,950,330	1,301,575
Funds applied	(2,100,000)	(2,465,764)	(1,887,852)
Balance as at 30 June	20,583,661	19,228,614	19,744,048
Waste Management Reserve			
Balance at 1 July	2,399,044	2,997,531	7,231,475
Transfers in	24,614	315,971	1,107,490
Funds applied	(409,490)	(87,629)	(5,341,434)
Balance as at 30 June	2,014,168	3,225,873	2,997,531

ANNUAL FINANCIAL REPORT – NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

	2021/22 Budget	2021/22 Actual	2020/21 Actual
Reticulation and Pump Replacement Reserve	\$	\$	\$
Balance at 1 July	33,478	53,071	84,660
Transfers in	134	58	190
Funds applied	(33,612)	(53,128)	(31,779)
Balance as at 30 June	-	-	53,071
Information Technology Reserve			
Balance at 1 July	-	-	16,035
Transfers in	-	-	231
Funds applied	-	-	(16,266)
Balance as at 30 June	-	-	-
Employee Entitlements Reserve			
Balance at 1 July	4,900,000	4,938,408	405,092
Transfers in	69,636	(196,796)	4,900,792
Funds applied	-	-	(367,476)
Balance as at 30 June	4,969,636	4,741,611	4,938,408
Community Facilities Reserve			
Balance at 1 July	10,744,110	10,680,511	5,080,376
Transfers in	11,693,263	4,586,893	8,835,151
Funds applied	(466,000)	(222,199)	(3,235,016)
Balance as at 30 June	21,971,373	15,045,205	10,680,511
Underground Power Reserve			
Balance at 1 July	118,057	117,987	117,069
Transfers in	473	614	918
Funds applied	-	-	-
Balance as at 30 June	118,530	118,601	117,987
Parking Facility Reserve			
Balance at 1 July	249,916	262,119	254,369
Transfers in	1,002	1,374	7,750
Funds applied	(100,000)	(59,750)	-
Balance as at 30 June	150,918	203,742	262,119

	2021/22 Budget	2021/22 Actual	2020/21 Actual
Collier Park Village Reserve	\$	\$	\$
Balance at 1 July	1,229,384	917,609	1,370,018
Transfers in	351,557	306,996	209,681
Funds applied	(573,878)	(797,403)	(662,090)
Balance as at 30 June	1,007,063	427,202	917,609
Riverwall Reserve			
Balance at 1 July	120,000	167,708	180,306
Transfers in	-	816	668,342
Funds applied	(120,000)	(167,708)	(680,940)
Balance as at 30 June	-	816	167,708
Public Art Reserve			
Balance at 1 July	378,824	419,504	291,804
Transfers in	1,518	2,249	170,986
Funds applied	(10,000)	(67,110)	(43,286)
Balance as at 30 June	370,342	354,642	419,504
Total Cash Backed Reserves	51,185,691	43,346,307	40,298,494
Summary of Cash Backed Reserves			
Balance at 1 July	40,666,531	40,298,494	35,573,691
Transfers in	14,332,140	6,968,504	17,204,388
Funds applied	(3,812,980)	(3,920,692)	(12,479,584)
Balance as at 30 June	51,185,691	43,346,307	40,298,494

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves – cash/financial assets backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside are on the following pages.

Plant Replacement Reserve

This reserve is used to fund the balance of the purchase price of plant and equipment associated with City works (after trade-in, discounts and allowances). Funds in the reserve can be used to fund the City's short-term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

Collier Park Residents Offset Reserve

This reserve was established to partially cash back the loan liability due to residents on departing the village complex. The reserve is funded by the premium on the difference between the sale price of the units in the village to the ingoing resident and the amount of the refund to the departing resident. Funds in the reserve are maintained at an appropriate level to ensure that the draw of funds by departing residents in any given year is fully cash backed and available on demand. Funds in the reserve can be used to fund the City's short-term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

Waste Management Reserve

This reserve was established to provide for investment in new waste management initiatives as well as capital requirements funded by an annual allocation equal to the operating surplus/(deficit) from the waste operations. Funds in the reserve can be used to fund the City's short-term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

Reticulation and Pump Replacement Reserve

This reserve was established to provide funds for the replacement of reticulation and pumps at various parks and gardens. Funds in the reserve can be used to fund the City's short-term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

Information Technology Reserve

This reserve was established to finance the acquisition and enhancement of technology and digital service delivery initiatives. The municipal fund provides ongoing appropriations as and when needed. Funds in the reserve can be used to fund the City's short-term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

Employee Entitlements Reserve

This reserve was established to fund the current portion of the City's leave liability and is maintained by an annual contribution to ensure the current portion City employees leave entitlements are cash backed. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

Community Facilities Reserve

This reserve was established to accumulate funds including those from major strategic land sales for significant discretionary community facility projects in future years alleviating the impacts of intergenerational equity in funding major facilities. Funds in the reserve can be used to fund the City's short-term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

Underground Power Reserve

This reserve was established to accumulate funding to support the City's contribution to the undergrounding of existing overhead electrical cables within specified precincts in the City. Funds in the reserve can be used to fund the City's short-term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

Parking Facilities Reserve

This reserve is used to quarantine funds contributed by developers in lieu of providing parking facilities. Funds are used to provide parking facilities and associated infrastructure within the district as needs arise. Funds in the reserve can be used to fund the City's short-term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

Collier Park Village Reserve

This reserve accumulates the lease premium and refurbishment levy paid by ingoing residents of the retirement village as well as the operating result (adjusted for depreciation) for the Village each year. Capital purchases and refurbishment costs associated with this complex are funded from this reserve. In the event of an operating shortfall, the reserve is expected to subsidise the difference so that the facility's operations do not impose a financial burden upon the City's ratepayers. Funds in the reserve can be used to fund the City's short-term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

River Wall Reserve

This reserve was established to quarantine monies to be used to attract matching funding from state government with a view towards sharing financial responsibility for maintaining the River Walls. Funds in the reserve can be used to fund the City's short-term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

Public Art Reserve

This reserve was created to quarantine contributions obtained under the Public Art (Percent for Art) policy and to support the creation of public art pieces within City precincts. Funds in the reserve can be used to fund the City's short-term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

Reserve Fund Movements

All active reserves may have funds applied to projects or may be reimbursed from the Municipal Funds as determined by Council during the budget process.

The City's Long Term Financial Plan details funding plans for all major discretionary capital projects. These specified funding plans incorporate funding from sources including grants, land sale proceeds, municipal funds and cash backed reserves created specifically to support those projects.

Any change in the purpose of reserve funds is made in accordance with the *Local Government Act* and *Local Government Financial Management Regulations*.

All of the reserve accounts are supported by money held in financial institutions as per the amount shown as restricted cash in Note 3 in this financial report.

5. OTHER FINANCIAL ASSETS

	2021/22 Actual	2020/21 Actual
(a) Current Assets	\$	\$
Financial assets at amortised cost	41,848,680	33,256,763
	41,848,680	33,256,763
Other financial assets at amortised cost		
Term Deposits (longer than 3 months)	41,799,674	33,209,866
Self Supporting Loans	49,006	46,897
	41,848,680	33,256,763
(b) Non-Current Assets		
Financial assets at amortised cost	275,763	324,770
Financial assets at fair value through profit/(loss)	194,509	184,517
	470,272	509,287
Financial assets at amortised cost		
Self Supporting Loans	275,763	324,770
	275,763	324,770
Financial assets at fair value through profit/(loss)		
Local Government House Trust*	194,509	184,517
	194,509	184,517
Total Other Financial Assets	42,318,953	33,766,050
* Movement in Local Government House Trust (10 units)		
Opening Balance	184,517	178,053
Adjustment for the current year	9,992	6,464
Balance as at 30 June	194,509	184,517

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 cash flows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 27 (h)) due to the observable market rates.

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

Financial Assets at Fair Value through Profit and Loss

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

- 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 25.

6. TRADE AND OTHER RECEIVABLES

	2021/22 Actual	2020/21 Actual
(a)Current	\$	\$
Rates receivable	2,421,273	2,141,674
Sundry debtors	1,164,556	861,905
Pensioner rebate receivable	56,469	34,321
Underground power	2,663,935	8,391
ESL Debtor	301,197	247,163
Infringement Debtor	472,596	528,810
GST receivable from ATO	262,201	416,154
Allowance for impairment of receivables	(415,525)	(412,119)
Total Current	6,926,702	3,826,300
(b)Non-Current		
Pensioner rebate receivable	526,446	526,318
Underground Power	7,303,757	-
ESL Pensioner postpone	82,734	83,247
Total Non-Current	7,912,937	609,565
Total Trade and Other Receivables	14,839,638	4,435,865

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 25.

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 cash flows 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.

7. OTHER ASSETS

	2021/22 Actual	2020/21 Actual
(a)Current	\$	\$
Accrued - Interest revenue reserves	83,798	30,746
Accrued - Interest revenue general	44,094	5,399
Accrued - Other revenue	359,130	341,480
Prepayments	579,348	168,448
Total Current Assets	1,066,370	546,073
(b)Non-Current		
Other non-current assets	-	416,786
Total Non-Current	-	416,786
Total Other Assets	1,066,370	962,859

SIGNIFICANT ACCOUNTING POLICIES

Other Current Assets

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

8. PROPERTY, PLANT AND EQUIPMENT

8(a). Movements in Carrying Amounts

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

		Land	Buildings	Artwork	Technology	Furniture & Fittings	Mobile Plant	Plant & Equipment	Work in Progress	TOTAL
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1st July 2020		270,173,000	97,618,296	1,472,633	375,612	31,372	2,554,628	1,074,224	1,641,966	374,941,733
Additions		-	1,460,128	65,453	119,713	-	1,134,359	16,538	541,684	3,337,876
Disposals	10(a)	(3,960,000)	-	-	-	-	(137,140)	-	-	(4,097,140)
Transfer (from)/ to		-	687,657	-	287,253	-	-	355,137	(1,330,047)	-
Work in Progress Transfer to Operations		-	-	-	-	-	-	-	(263,255)	(263,255)
Depreciation (expense)	10(b)	-	(2,042,875)	(34,863)	(155,424)	(11,022)	(464,839)	(88,393)	-	(2,797,417)
Carrying Amount at 30th June 2021		266,213,000	97,723,206	1,503,223	627,154	20,350	3,087,008	1,357,506	590,348	371,121,797
Comprises:										
Gross carrying amount		266,213,000	132,731,232	1,589,546	2,162,589	494,039	8,014,104	1,915,158	590,348	413,710,017
Accumulated Depreciation		-	(35,008,026)	(86,322)	(1,535,435)	(473,689)	(4,927,096)	(557,652)	-	(42,588,220)
Carrying Amount at 30th June 2021		266,213,000	97,723,206	1,503,223	627,154	20,350	3,087,008	1,357,506	590,348	371,121,797
Carrying Amount at 30th June 2021		266,213,000	97,723,206	1,503,223	627,154	20,350	3,087,008	1,357,506	590,348	371,121,797
Additions		-	1,284,577	124,661	16,540	-	772,359	254,409	708,573	3,161,122
Disposals	10(a)	-	-	-	-	-	(319,373)	-	-	(319,373)
Transfer (from)/ to		-	343,355	86,572	-	-	116,019	-	(545,946)	-
Work in Progress Transfer to Operations		-	-	-	-	-	-	-	(240,577)	(240,577)
Depreciation (expense)	10(b)	-	(2,062,589)	(38,743)	(127,921)	(5,372)	(504,233)	(106,412)	-	(2,845,271)
Carrying Amount at 30th June 2022		266,213,000	97,288,550	1,675,713	515,773	14,978	3,151,780	1,505,503	512,398	370,877,697
Comprises:										
Gross carrying amount		266,213,000	134,359,166	1,800,777	2,179,128	494,040	8,016,830	2,169,568	512,398	415,744,908
Accumulated Depreciation		-	(37,070,616)	(125,064)	(1,663,355)	(479,062)	(4,865,050)	(664,065)	-	(44,867,211)
Carrying Amount at 30th June 2022		266,213,000	97,288,550	1,675,713	515,773	14,978	3,151,780	1,505,503	512,398	370,877,697

8(b). Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land - Freehold land	2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2018	Comparable sales / Price per square metre
Buildings	3	Cost approach using depreciated replacement cost adjusted for estimates of residential value, useful life, condition and pattern of consumption	Independent registered valuer	June 2018	Construction costs and current condition, residual value, remaining useful life and pattern of consumption assessments inputs
Artwork	2	Market approach using estimated value expected to be realised adjusted for condition and comparability	Independent registered valuer	June 2018	Comparison to recent sales of Artwork with similar characteristics

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 property, plant or equipment using level 2 or level 3 inputs.

There were no transfers in or out of Level 3 during the year.

Refer to Note 8 (a) for the reconciliation of the opening to closing balances of Level 3 assets.

Refer to Note 8 (a) for the fair value movements during the reporting period.

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9. INFRASTRUCTURE

9(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 Footpaths	Infrastructure Drainage	Infrastructure Parks & Ovals	Infrastructure Foreshore	Infrastructure Other	Work in Progress	Infrastructure TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1st July 2020	183,911,375	44,347,582	28,978,474	73,306,253	15,420,631	9,632,567	1,380,204	356,977,086
Additions	1,746,381	443,228	198,955	2,545,125	66,297	111,165	2,469,552	7,580,704
Disposals	10(a) -	(73,405)	(1,067)	(12,544)	-	(174,763)	-	(261,779)
Transfer (from)/ to	39,064	57,854	241	650,050	19,643	4,815	(771,667)	-
Work in Progress Transfer to Operations	-	-	-	-	-	-	(179,719)	(179,719)
Depreciation (expense)	10(b) (4,170,700)	(1,136,689)	(681,408)	(1,473,630)	(591,450)	(330,965)	-	(8,384,842)
Carrying Amount at 30th June 2021	181,526,120	43,638,569	28,495,195	75,015,254	14,915,121	9,242,820	2,898,370	355,731,449
Comprises:								
Gross carrying amount	289,691,211	66,836,191	67,265,563	87,092,437	30,377,343	17,973,930	2,898,370	562,135,045
Accumulated Depreciation	(108,165,091)	(23,197,622)	(38,770,368)	(12,077,183)	(15,462,222)	(8,731,109)	-	(206,403,596)
Carrying Amount at 30th June 2021	181,526,120	43,638,569	28,495,195	75,015,254	14,915,121	9,242,820	2,898,370	355,731,449
Carrying Amount at 30th June 2021	181,526,120	43,638,569	28,495,195	75,015,254	14,915,121	9,242,820	2,898,370	355,731,449
Additions	2,300,138	747,104	244,553	2,329,256	710,630	231,916	752,395	7,315,995
Disposals	10(a) -	(84,596)	(191)	(113,089)	-	-	-	(197,876)
Transfer (from)/ to	175,962	22,785	-	341,719	192,247	-	(732,713)	-
Work in Progress Transfer to Operations	-	-	-	-	-	-	(1,172,500)	(1,172,500)
Depreciation (expense)	10(b) (4,205,634)	(1,139,816)	(685,962)	(1,615,048)	(589,557)	(328,824)	-	(8,564,841)
Carrying Amount at 30th June 2022	179,796,586	43,184,046	28,053,595	75,958,092	15,228,441	9,145,912	1,745,552	353,112,227
Comprises:								
Gross carrying amount	292,167,311	67,412,846	67,509,501	89,464,533	31,280,220	18,205,846	1,745,552	567,785,811
Accumulated Depreciation	(112,370,725)	(24,228,800)	(39,455,906)	(13,506,441)	(16,051,779)	(9,059,934)	-	(214,673,584)
Carrying Amount at 30th June 2022	179,796,586	43,184,046	28,053,595	75,958,092	15,228,441	9,145,912	1,745,552	353,112,227

9(b). Fair Value Measurement

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	3	Cost approach using current replacement costs	Management valuation	June 2019	Construction costs and current condition, residual value, remaining useful life and pattern of consumption assessments inputs
Infrastructure - Drains	3	Cost approach using current replacement costs	Management valuation	June 2019	Construction costs and current condition, residual value, remaining useful life and pattern of consumption assessments inputs
Infrastructure - Paths	3	Cost approach using current replacement costs	Management valuation	June 2019	Construction costs and current condition, residual value, remaining useful life and pattern of consumption assessments inputs
Infrastructure - Parks	3	Cost approach using current replacement costs	Management valuation	June 2019	Construction costs and current condition, residual value, remaining useful life and pattern of consumption assessments inputs
Infrastructure - Street Furniture	3	Cost approach using current replacement costs	Management valuation	June 2019	Construction costs and current condition, residual value, remaining useful life and pattern of consumption assessments inputs
Infrastructure - Foreshore Assets	3	Cost approach using current replacement costs	Management valuation	June 2019	Construction costs and current condition, residual value, remaining useful life and pattern of consumption assessments inputs
Infrastructure - Car Parking	3	Cost approach using current replacement costs	Management valuation	June 2019	Construction costs and current condition, residual value, remaining useful life and pattern of consumption assessments inputs

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

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

There were no transfers in or out of Level 3 during the year.

Refer to Note 9 (a) for the reconciliation of the opening to closing balances of Level 3 assets.

Refer to Note 9 (a) for the fair value movements during the reporting period.

10. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed Assets

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, 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 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.

The City's leased assets at 30 June 2021 were immaterial and therefore no right-of-use assets and associated liability were recognised as required by *AASB 16 Leases*.

Revaluation

The fair value of land, buildings, artwork and infrastructure are determined at least once every five years in accordance with the regulatory framework, or when Council is of the opinion that the fair value of an asset is materially different from its carrying amount. At the end of each period the carrying amount for each asset class is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulations*.

Regulation 17A (2)(a) requires the following non-financial assets to be shown at fair value;

- land and buildings that are classified as property, plant and equipment;
- infrastructure and
- vested improvements that the City controls.

Plant and equipment and right-of-use assets (other than vested improvements as per *Regulation 17A (2)(a)*) are shown at cost.

Where acquired at no cost the assets initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

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

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Vested improvements

The Local Government (Financial Management) Regulations 1996 take precedence over Australian Accounting Standards. See Note 1 for more information.

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10(a). Disposal of Assets

The following assets were disposed of during the year:

	2021/22				2021/22				2020/21			
	Budget	2021/22	2021/22	2021/22	Actual	2021/22	2021/22	2021/22	Actual	2020/21	2020/21	2020/21
	Net Book	Budget	Budget	Budget	Net Book	Actual	Actual	Actual	Net Book	Actual	Actual	Actual
	Value	Sale	Profit	Loss	Value	Sale	Profit	Loss	Value	Sale	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Mobile Plant	182,598	348,500	165,902	-	319,373	399,146	147,656	(67,883)	137,140	382,928	256,940	(11,152)
Parks and Ovals	-	-	-	-	113,089	-	-	(113,089)	12,544	-	-	(12,544)
Land	-	-	-	-	-	-	-	-	3,960,000	3,220,000	-	(740,000)
Car Parking	-	-	-	-	-	-	-	-	150,861	-	-	(150,861)
Computer Equipment	-	-	-	-	-	-	-	-	-	12,000	12,000	-
Footpaths	-	-	-	-	84,596	-	-	(84,596)	73,405	-	-	(73,405)
Drains	-	-	-	-	191	-	-	(191)	1,067	-	-	(1,067)
Street Furniture	-	-	-	-	-	-	-	-	23,902	-	-	(23,902)
Plant and Equipment	-	-	-	-	-	3,090	3,090	-	-	-	-	-
Total	182,598	348,500	165,902	-	517,249	402,236	150,746	(265,759)	4,358,919	3,614,928	268,940	(1,012,931)

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	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Total Profit/(Loss)
Other Properties and Services	\$	\$	\$	\$	\$
Parks and Ovals	113,089	-	-	(113,089)	(113,089)
General Purpose Funding					
Mobile Plant	57,311	78,638	21,325	-	21,325
Law, Order and Public Safety					
Mobile Plant	22,728	69,776	47,048	-	47,048
Housing					
Mobile Plant	4,185	17,079	12,894	-	12,894
Community amenities					
Mobile Plant	149,779	136,256	9,352	(22,872)	(13,520)
Recreation & Culture					
Mobile Plant	4,820	31,776	26,955	-	26,955
Transport					
Mobile Plant	80,550	65,621	30,082	(45,011)	(14,929)
Drains	191	-	-	(191)	(191)
Pathways	84,596	-	-	(84,596)	(84,596)
Recreation & Culture					
Plant and Equipment	-	3,090	3,090	-	3,090
Total	517,249	402,236	150,746	(265,759)	(115,013)

10(b). Depreciation and Amortisation

Asset/Category	Note	2021/22 Budget	2021/22 Actual	2020/21 Actual
		\$	\$	\$
Property, Plant & Equipment	8(a)			
Artworks		29,241	38,743	34,863
Buildings		2,071,108	2,062,589	2,042,875
Information Technology		127,537	127,921	155,424
Furniture and Fittings		5,472	5,372	11,022
Mobile Plant		497,901	504,233	464,839
Plant and Equipment		114,551	106,412	88,393
Infrastructure	9(a)			
Infrastructure - Roads		4,211,630	4,205,634	4,170,700
Infrastructure - Footpaths		1,147,970	1,139,816	1,136,689
Infrastructure - Drainage		685,181	685,962	681,408
Infrastructure - Parks & Ovals		1,551,498	1,615,048	1,473,630
Infrastructure - Foreshore		597,467	589,557	591,450
Infrastructure - Other		339,497	328,824	330,965
Intangible Assets	12	204,789	204,778	204,779
Total Depreciation		11,583,842	11,614,891	11,387,037

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

Land and work in progress are not depreciated. The depreciable amount of all other fixed assets are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

Depreciation on Revaluation

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

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

(b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

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

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

Amortisation is included within Depreciation in the Statement of Comprehensive Income and in the note above.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Depreciation Rates

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

Artworks	50 years
Buildings (based on components)	15 - 200 years
Plant and Equipment	10 - 25 years
Furniture and Fittings	10 - 20 years
Technological Equipment (includes optic fibre)	3 - 25 years
Mobile Plant	3 - 10 years
Infrastructure - Roads	20 - 100 years
Infrastructure - Drains	up to 100 years
Infrastructure - Paths (dependent on path type)	30 - 65 years
Infrastructure - Street Furniture	20 - 30 years
Infrastructure - Parks Equipment (Based on components)	10 - 50 years
Infrastructure - Car Parking (Based on components)	25-100 years
Foreshore Assets	up to 80 years
Intangible Assets	10 years

11. OTHER LIABILITIES

	2021/22 Actual	2020/21 Actual
Current	\$	\$
Capital grant/contributions liabilities	280,684	7,118,322
Non Current		
Capital grant/contributions liabilities	5,500,000	-
Total Other Liabilities	5,780,684	7,118,322
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	7,118,322	465,834
Additions	183,381	6,984,913
Revenue from contracts with customers included as a contract liability at the start of the period	(1,521,019)	(332,425)
	5,780,684	7,118,322
Performance obligations from transfers for non-operating grants to be recognised as revenue in accordance with the following time bands:		
	2021/22 Actual	2020/21 Actual
	\$	\$
Less than 1 year	280,684	2,018,322
1 to 2 years	5,500,000	5,100,000
	5,780,684	7,118,322

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.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

Grant liabilities represent the City's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

Grant liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 27(h)) due to the unobservable inputs, including own credit risk.

12. INTANGIBLE ASSETS

Computer Software

	Note	2021/22 Actual	2020/21 Actual
Non-Current		\$	\$
Computer Software value		1,373,816	1,373,816
Less: Accumulated amortisation		(1,138,311)	(933,533)
		235,505	440,283

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

Balance at 1 July		440,283	645,062
Amortisation	10(b)	(204,778)	(204,779)
Carrying amount at 30 June		235,505	440,283
Total Intangible Assets		235,505	440,283

SIGNIFICANT ACCOUNTING POLICIES

Computer Software

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

- it is technically feasible to complete the software so that it will be available for use;
- management intends to complete the software and use or sell it;
- there is an ability to use or sell the software;
- it can be demonstrated how the software will generate probable future economic benefits;

- adequate technical, financial and other resources to complete the development and to use or sell the software are available; and

- the expenditure attributable to the software during its development can be reliably measured.

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

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

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13. REVALUATION SURPLUS

Asset Class/Category	2021/22 Opening Balance	2021/22 Revaluation Increment/ (Decrement)	2021/22 Revaluation Increment Prior Year Error	2021/22 Transfer to/from Retained Surplus	2021/22 Closing Balance	2020/21 Opening Balance	2020/21 Revaluation Increment Reduce with Prior Year Error	2020/21 Transfer to Retained Surplus	2020/21 Closing Balance
Land	\$ 209,992,377	\$ -	\$ -	\$ -	\$ 209,992,377	\$ 213,116,078	\$ -	\$ (3,123,701)	\$ 209,992,377
Artworks	916,635	-	-	-	916,635	916,635	-	-	916,635
Buildings	42,970,680	-	-	-	42,970,680	42,970,680	-	-	42,970,680
Infrastructure - Roads Network	187,134,156	-	-	-	187,134,156	186,717,370	416,786	-	187,134,156
Infrastructure - Path Network	35,557,417	-	-	(79,652)	35,477,765	35,557,417	-	-	35,557,417
Infrastructure - Drainage	18,422,922	-	-	(131)	18,422,791	18,422,922	-	-	18,422,922
Infrastructure - Street Furniture	791,944	-	-	-	791,944	791,944	-	-	791,944
Infrastructure - Parks Assets	45,616,155	-	-	(108,584)	45,507,571	45,620,876	-	(4,721)	45,616,155
Infrastructure - Foreshore Assets	14,533,775	-	-	-	14,533,775	14,533,775	-	-	14,533,775
Infrastructure - Car Parking	8,279,300	-	-	-	8,279,300	8,442,236	-	(162,936)	8,279,300
Total Revaluation	564,215,359	-	-	(188,368)	564,026,992	567,089,931	416,786	(3,291,358)	564,215,359

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

14. TRADE AND OTHER PAYABLES

	2021/22 Actual	2020/21 Actual
Current	\$	\$
Accounts payable	3,038,247	4,156,442
Income in advance including prepaid rates	722,993	720,440
Accrued employee expenses	241,619	176,490
Bond payables	2,419,408	2,018,343
Other payables	134,433	141,967
Total current	6,556,700	7,213,682
Total Trade and Other Payables	6,556,700	7,213,682

SIGNIFICANT ACCOUNTING POLICIES

Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid Rates

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

15. LEASEHOLDER LIABILITY

	2021/22 Actual	2020/21 Actual
(a)Current	\$	\$
Refundable leaseholder liability	25,167,966	25,883,503
Non refundable - Ingoing payment - Collier Park Village	236,791	241,142
Total current	25,404,757	26,124,645
(b)Non-Current		
Non refundable - Ingoing payment - Collier Park Village	809,939	799,228
Total non-current	809,939	799,228
Total Leaseholder Liability	26,214,696	26,923,873

SIGNIFICANT ACCOUNTING POLICIES

Leaseholder Liabilities

The City disclose the liability for monies to be refunded to outgoing residents of the Collier Park Village in the primary financial statements at their nominal values, which are more meaningful, objective and useful disclosure to users of the financial statements – including the residents of the Collier Park Village for the following reasons:

- The liability to each individual resident of the Retirement Complex has no defined term – and is subject to change according to the state of health of each individual resident.
- There is therefore considerable subjectivity in determining the likely due dates for repayment of refundable monies to departing residents.
- The aggregate liability is partially ‘cash backed’ by quarantined Reserve Funds rather than being represented by unspecified assets.
- All transactions relating to leasehold obligations in the village, whether incoming or outgoing are transacted through the related cash backed reserve funds.

The leaseholder liability represents the City’s obligation to repay the unit lease purchase price (less the deposit premium and refurbishment levy) paid by the residents of the Collier Park Village upon individual leaseholders relinquishing their leases. As the City does not have a right to defer settlement of the refund for more than one year upon a lease being relinquished, the entire liability is required to be disclosed as a Current Liability.

Notwithstanding this, the City recognises that only a portion of the leases for units within the complex will be relinquished in the next twelve months. Whilst there is some subjectivity in establishing the rate of turnover in tenancies and the quantum of payments to individual leaseholders in different stages of the complex, the City establishes a historical rolling five-year average of the number of vacated units and then applies that percentage (7.1%) to the overall leaseholder liability to determine the anticipated obligation likely to become due in the next twelve months.

Ingoing Payment

The City offers incoming residents to the Collier Park Retirement Village the option of a lease for life or a 12-month rental agreement. Residents choosing to take up the lease for life option must pay the City an Ingoing Payment (management fee) for the right to occupy the Premises. The legal basis for occupancy of the Premises is as non-owner lessee. The City recognises the Ingoing Payment as a liability in terms of an operating lease and recognises income on a systematic basis over the expected occupancy term. The occupancy term is determined based on historical average periods of occupation.

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16. INFORMATION ON BORROWINGS

16(a). Borrowings

	2021/22 Actual	2020/21 Actual
	\$	\$
Current	3,162,535	615,148
Non-Current	13,251,730	5,868,657
Total Borrowings	16,414,265	6,483,805

16(b). Repayments on Borrowings

Purpose	Institution	Interest Rate	Budget Principal 1st July 2021	2021/22 New Loan	2021/22 Budget Principal Repayments	2021/22 Budget Interest Charges	Budget Principal Outstanding 30 June 2022	Actual Balance 1st July 2021	2021/22 New Loan	2021/22 Actual Principal Repayments	2021/22 Actual Interest Charges	Actual Total Repayments 30 June 2022	Balance 30 June 2022	Current	Non Current	Actual Balance 1st July 2020	2020/21 Actual Principal Repayments	2020/21 Actual Interest Charges	Balance 30 June 2021
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture																			
227 - Collier Park Golf Course	WATC*	4.97%	2,079,401	-	355,488	109,513	1,723,913	2,079,401	-	355,488	109,513	465,001	1,723,913	373,564	1,350,349	2,417,689	338,287	112,522	2,079,402
Total Golf Course Loans			2,079,401	-	355,488	109,513	1,723,913	2,079,401	-	355,488	109,513	465,001	1,723,913	373,564	1,350,349	2,417,689	338,287	112,522	2,079,402
225 A - Municipal Works	WATC*	5.48%	-	-	-	-	-	-	-	-	-	-	-	-	-	252,663	252,663	7,563	-
225 B - Municipal Works	WATC*	4.02%	-	-	-	-	-	-	-	-	-	-	-	-	-	129,834	129,834	2,844	-
231 - Municipal Works	WATC*	3.21%	4,032,737	-	212,763	140,626	3,819,974	4,032,737	-	212,763	153,869	366,632	3,819,974	219,694	3,600,280	4,238,786	206,050	133,051	4,032,736
Economic Services																			
Collier UGP	WATC*	2.98%	-	5,216,602	-	26,083	5,216,602	-	5,216,602	-	33,466	-	5,329,007	1,273,568	4,055,440	-	-	-	-
Manning UGP	WATC*	2.98%	-	5,329,007	-	26,645	5,329,007	-	5,329,007	-	32,760	-	5,216,602	1,246,704	3,969,898	-	-	-	-
Total City Loans			4,032,737	10,545,609	212,763	193,354	14,365,583	4,032,737	10,545,609	212,763	220,095	366,632	14,365,583	2,739,965	11,625,618	4,621,283	588,547	143,458	4,032,736
Self Supporting Loans **																			
Recreation and Culture																			
228 - South Perth Bowling Club	WATC*	4.65%	43,113	-	5,820	2,191	37,294	43,114	-	5,820	2,174	7,994	37,294	6,095	31,199	48,670	5,557	2,167	43,113
229 - South Perth Bowling Club	WATC*	4.42%	265,879	-	34,589	25,575	231,290	265,879	-	34,589	12,863	47,452	231,290	36,143	195,146	298,980	33,101	12,671	265,879
230 - South Perth Bowling Club	WATC*	4.22%	62,675	-	6,489	3,586	56,186	62,675	-	6,489	2,927	9,415	56,186	6,768	49,418	68,896	6,221	2,788	62,675
Total Self Supporting Loans	WATC*		371,667	-	46,897	31,352	324,770	371,667	-	46,897	17,964	64,861	324,770	49,006	275,763	416,546	44,879	17,626	371,667
Total Loans			6,483,805	10,545,609	615,148	334,219	16,414,266	6,483,805	10,545,609	615,148	347,572	896,494	16,414,266	3,162,535	13,251,730	7,455,519	971,713	273,607	6,483,806

* Western Australia Treasury Corporation

** Self supporting loans are financed by payments from third parties. These are shown in Note 5 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

16(c). New Borrowings

	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount Used		Total Interest & Charges	Actual Balance
					2021/22 Actual	2021/22 Budget	2021/22 Actual	2021/22 Budget		
Particulars/Purpose				%	\$	\$	\$	\$	\$	\$
Collier UGP	WATC	Debenture	4	2.98%	5,216,602	5,216,602	5,216,602	5,216,602	343,438	-
Manning UGP	WATC	Debenture	4	2.98%	5,329,007	5,329,007	5,329,007	5,329,008	336,194	-

16(d). Unspent Borrowings

The city currently does not have unspent borrowing.

16(e). Undrawn Credit Facilities

	2021/22 Actual	2020/21 Actual
Undrawn Credit Facilities	\$	\$
Credit card limit	40,000	40,000
Credit card balance at balance date	(21,577)	(11,401)
Total amount of credit unused	18,423	28,599

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.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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 25.

17. EMPLOYEE RELATED PROVISIONS

	Provision for Annual Leave	Provision for Long Service Leave	Total
Opening Balances as at 1 July 2021	\$	\$	\$
Current Provisions	2,614,381	2,324,027	4,938,408
Non-Current Provisions	-	545,244	545,244
Total Employee Provisions 1 July 2021	2,614,381	2,869,271	5,483,652
Additional provision	1,752,333	156,931	1,909,264
Amounts used	(1,920,186)	(173,485)	(2,093,671)
Increase in the discounted amount arising because of time and the effect of any change in the discounted rate	60,192	40,818	101,010
Balance at 30 June 2022	2,506,720	2,893,535	5,400,254
Comprises			
Current Provisions	2,506,720	2,234,892	4,741,611
Non-Current Provisions	-	658,643	658,643
Balance at 30 June 2022	2,506,720	2,893,535	5,400,254

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

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2021/22 Actual	2020/21 Actual
Amounts are expected to be settled on the following basis:	\$	\$
Less than 12 months after the reporting date	2,078,464	2,116,632
More than 12 months from the reporting date	3,351,579	3,379,669
Expected reimbursements from other WA LG	(29,789)	(12,649)
Total Employee Provisions	5,400,254	5,483,652

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

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

Short-term Employee Benefits

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

Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

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

Other Long-term Employee Benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations.

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

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

Provisions

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

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

18. 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:

	2021/22 Budget	2021/22 Actual	2020/21 Actual
Reconciliation of Cash	\$	\$	\$
Cash at Bank / On Hand	4,615,760	241,425	3,380,323
Cash Equivalents at call/term deposits (less than 3 months)	10,519,160	17,612,971	20,753,322
Cash and Cash Equivalents	15,134,920	17,854,396	24,133,645

Reconciliation of Net Result to Net Cash Provided by Operating Activities

Net result	832,770	2,571,653	(509,595)
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Non-cash flows in Net result:

Depreciation and amortisation	11,583,842	11,614,891	11,387,037
(Profit)/Loss on Sale of Assets	(165,902)	115,013	743,991
Share of profit of Associates accounted for using the equity	-	(2,083)	(1,247)
Adjustment to Financial Assets at Fair Value through profit and loss	-	(9,992)	(6,464)
Work in Progress Expensed	-	1,413,078	442,981

Non-operating items:

Non operating grants, subsidies and contribution	(11,822,394)	(3,491,088)	(2,387,143)
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Changes in Operating Assets and Liabilities during Year

(Increase)/decrease in current receivables	(10,542,143)	(3,100,402)	499,360
(Increase)/decrease in prepayments	-	5,886	88,857
(Increase)/decrease in accrued income	-	(109,397)	(93,265)
Increase/(Decrease) in current payables	6,732,542	(1,118,195)	1,010,873
Increase/(Decrease) in income in advance	-	2,553	226,683
Increase/(Decrease) in accrued expenses	-	65,129	926,810
Increase/(Decrease) in current provisions	69,636	(196,796)	101,546
Increase/(Decrease) in other payables	-	(7,534)	(142,151)
Increase/(Decrease) in bond payables	-	401,065	386,270
(Increase)/Decrease in non current receivables	-	(7,303,372)	(13,480)
Increase/(Decrease) in non current provisions	-	113,399	(45,422)
Net cash from operating activities	(3,311,649)	963,807	12,615,641

19. CONTINGENT LIABILITIES

The City has a contingent liability for Workers Compensation Insurance of \$126,864 for the 2021/22 fund year, the estimates are determined by LGIS based on conservative assessment of available information, there is a high probability that final outcomes maybe significantly less than the estimate.

20. COMMITMENTS

20(a). Capital Commitments

	2021/22 Actual	2020/21 Actual
Contracted for:	\$	\$
not later than one year	1,631,037	2,242,670
Total Capital Commitments	1,631,037	2,242,670

The City has contracted for items of capital expenditure that were not recognised as liabilities in the statement of financial position at reporting date but are detailed as capital commitments because they are the subject of an irrevocable commitment for the goods or services as at reporting date.

20(b). Operating Commitments

	2021/22 Actual	2020/21 Actual
Contracted for:	\$	\$
not later than one year	7,490,076	13,182,011
Total Operating Commitments	7,490,076	13,182,011

The City has entered into a funding agreement with Western Power for the provision of underground electricity in South Perth/Hurlingham, as part of the State Underground Power Program (SUPP). The infrastructure is not City owned but Western Power owned. Payments in terms of the funding agreement fall due in the 2022/2023 financial year. Expenditure are detailed as operating commitments because they are the subject of an irrevocable commitment for the 2022/23 financial year at the reporting date.

21. RELATED PARTY TRANSACTIONS

21(a). Elected Members Remuneration and Expenditure (Key Management Personnel)

	2021/22 Budget	2021/22 Actual	2020/21 Actual
Elected Members Remuneration (Short term benefit)	\$	\$	\$
The following fees, expenses and allowances were paid to council members and/or the Mayor			
Elected member Mayor Greg Milner			
Mayor's annual allowance	63,354	63,354	63,354
Meeting attendance fees	31,149	31,149	31,149
Other expenses	-	329	143
Annual allowance for ICT expenses	3,500	2,845	2,845
	98,003	97,677	97,491
Elected member Deputy Mayor Blake D'Souza			
Deputy Mayor's annual allowance	15,838	15,795	15,838
Meeting attendance fees	23,230	23,230	23,230
Other expenses	-	-	349
Annual allowance for ICT expenses	3,500	3,282	3,282
	42,568	42,307	42,699
Elected member Cr Glen Cridland			
Meeting attendance fees	23,230	23,230	23,230
Annual allowance for ICT expenses	3,500	3,282	3,282
	26,730	26,512	26,512
Elected member Cr Ken Manolas			
Meeting attendance fees	23,230	23,230	23,230
Annual allowance for ICT expenses	3,500	3,282	3,282
	26,730	26,512	26,512
Elected member Cr Andre Brender-A-Brandis			
Meeting attendance fees	23,230	23,230	23,230
Annual allowance for ICT expenses	3,500	3,282	3,282
	26,730	26,512	26,512
Elected member Cr Carl Celedin			
Meeting attendance fees	23,230	23,230	23,230
Annual allowance for ICT expenses	3,500	3,282	3,282
	26,730	26,512	26,512

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	2021/22 Budget	2021/22 Actual	2020/21 Actual
	\$	\$	\$
Elected member Cr Mary Choy			
Meeting attendance fees	23,230	23,230	23,230
Annual allowance for ICT expenses	3,500	3,282	3,282
	26,730	26,512	26,512
Elected member Cr Stephen Russell			
Meeting attendance fees	23,230	23,230	23,230
Other expenses	-	-	55
Annual allowance for ICT expenses	3,500	3,282	3,282
	26,730	26,512	26,567
Elected member Cr Jennifer Nevard - October 2021			
Meeting attendance fees	16,413	16,413	-
Annual allowance for ICT expenses	2,319	2,319	-
	18,732	18,732	-
Retired members:			
Elected member Cr Samantha Bradder - October 2021			
Meeting attendance fees	6,818	6,818	23,230
Annual allowance for ICT expenses	1,181	963	3,282
	7,999	7,781	26,512
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
	327,682	325,569	325,829
Mayor's annual allowance	63,354	63,354	63,354
Deputy Mayor's annual allowance	15,839	15,795	15,838
Meeting attendance fees	216,989	216,990	216,989
Other expenses	-	329	547
Annual allowance for ICT expenses	31,500	29,101	29,101
	327,682	325,569	325,829
Other Elected Members Expenditure			
Insurance	41,854	41,208	38,050
Training and Conferences	22,500	3,987	5,065
Election Expenses	150,000	110,844	-
Subscriptions	47,000	46,181	46,347
Depreciation	46,178	46,177	64,915
Other Elected Member's expenditure	47,011	23,195	13,880
	354,543	271,591	168,257
Total Elected Member's expenditure	682,225	597,161	494,086

21(b). Senior Officers Remuneration (Key Management Personnel)

	2021/22	2020/21
	Actual	Actual
Senior Officer Remuneration (KMP) Disclosure	\$	\$
The total of remuneration paid to KMP of the City during the year are as follows:		
Short-term employee benefits	831,987	870,953
Post-employment benefits	118,803	115,434
Other long-term benefits	102,623	99,722
Council member costs	21(a) 597,161	494,086
	1,650,574	1,580,195

SIGNIFICANT ACCOUNTING POLICIES

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 cost of the City's superannuation contributions made during the year.

Other Long-term Benefits

This represents benefits not expected to be wholly settled within 12 months of the reporting period.

Council member costs

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

21(c). 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 senior officer and elected member, are considered key management personnel. There are no other related parties.

ii. **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.

iii. **Associates accounted for under the equity method**

The City has an interest in the Rivers Regional Council, which is accounted for in these financial statements using the equity method. For details of interests held in Associates, refer to Note 22.

The City's interest in the Rivers Regional Council is based on the tonnes of waste delivered during the previous financial year, which is included in the financial statements. The percentage interest for year on year tonnage contributions (from the Cities of Armadale, Gosnells, Mandurah, South Perth and the Shires of Serpentine Jarrahdale and Murray) was 11% representing an interest of \$40,032 (2021: 11% and \$37,949). The total contribution paid to Rivers Regional Council during the year were \$37,202 (2021: \$43,097).

iv. **Related Parties accounted for under the equity method**

The City has an ownership interest in the Local Government House Trust, which is included in the financial statements, comprising of 10 units. This ownership interest represents 1.61% and \$194,509 (2021: 1.61% and \$184,517), refer to Note 5.

Transactions with related parties

Transactions between the City and related parties in the ordinary course of business are undertaken at arm's length, and are no more favourable than those available to other parties and have been identified to be transactions an ordinary citizen would undertake with the City. These Ordinary Citizen Transactions have been determined to be immaterial in nature and are excluded from related party disclosure.

22. INVESTMENT IN ASSOCIATE

	2021/22 Actual	2020/21 Actual
Equity share in Associates - Rivers Regional Council	\$	\$
Opening Balance (11% share of Net Assets of \$344,995)	37,949	36,703
Adjustment for the current period	2,083	1,247
Balance as at 30 June (11% of Net Assets of \$347,581)	40,032	37,949

SIGNIFICANT ACCOUNTING POLICIES

Investment in Associates

An associate is an entity over which the City has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying 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, the City's share of the profit or loss of the associate is included in the City's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the City's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the City and the associate are eliminated to the extent of the City's interest in the associate. When the City's share of losses in an associate equals or exceeds its interest in the associate, the City discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the City will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

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23. RATING INFORMATION

23(a). Rates

RATE TYPE	Rate in	Number of Properties	2021/22 Rateable Value	2021/22 Actual Rate Revenue	2021/22 Actual Interim Rates	2021/22 Total Revenue	2021/22 Budget Rate Revenue	2021/22 Budget Interim Rates	2021/22 Budget Total Rates	2020/21 Actual
	\$		\$	\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate										
Gross rental valuations										
Residential	0.077836	16,869	388,453,722	30,529,380	-	30,529,380	30,518,459	-	30,518,459	29,936,189
Interim rates		-	-	-	168,605	168,605	-	150,000	150,000	322,873
Commercial	0.077836	689	64,021,716	5,037,139	-	5,037,139	5,037,139	-	5,037,139	4,933,834
Sub Totals		17,558	452,475,438	35,566,519	168,605	35,735,124	35,555,598	150,000	35,705,598	35,192,896
Minimum										
Minimum payment										
Gross rental valuations										
Residential	1,004	3,071	34,287,887	3,083,284	-	3,083,284	3,083,284	-	3,083,284	3,031,700
Commercial	1,004	79	871,778	79,316	-	79,316	79,316	-	79,316	78,526
Sub Totals		3,150	35,159,665	3,162,600	-	3,162,600	3,162,600	-	3,162,600	3,110,226
		20,708	487,635,103	38,729,119	168,605	38,897,724	38,718,198	150,000	38,868,198	38,303,122
Discounts/concessions						-			-	-
Total amount raised from general rates						38,897,724			38,868,198	38,303,122
Total Rates						38,897,724			38,868,198	38,303,122

23(b). Interest Charges and Instalments

The following instalment options were available to ratepayers for the payment of rates and services charges:

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
Option One				
Single Full Payment	7 September 2021	0.00	0.0%	0.0%
Option Two				
First Instalment	7 September 2021	0.00	0.0%	0.0%
Second Instalment	9 November 2021	10.00	5.5%	7.0%
Option Three				
First Instalment	7 September 2021	0.00	0.0%	0.0%
Second Instalment	9 November 2021	10.00	5.5%	7.0%
Third Instalment	11 January 2022	10.00	5.5%	7.0%
Fourth Instalment	15 March 2022	10.00	5.5%	7.0%

The City does not offer any discounts, incentives, concession and write-off schemes.

	2021/22 Budget	2021/22 Actual	2020/21 Actual
	\$	\$	\$
Instalment plan admin charge revenue	135,000	134,560	133,618
Instalment plan interest earned	170,000	135,176	165,602
Unpaid rates and interest earned	200,000	201,439	250,737
Total	505,000	471,175	549,957

24. RATE SETTING STATEMENT INFORMATION

24(a). Non-cash amounts excluded from operating activities

	Note	2021/22 Budget (30 June 2022 Carried Forward)	2021/22 (30 June 2022 Carried Forward)	2020/21 (30 June 2021 Carried Forward)
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 36</i>				
Adjustments to operating activities				
Movement: in Retention (non-current)		-	-	-
Movement: in pensioner deferred rates (non-current)		-	(385)	13,481
Movement: in employee benefit provisions (non-current)		-	(113,399)	45,422
Movement: in Work In Progress (expense)		-	(1,413,078)	(442,981)
Movement: in Prepayment (non-current)		-	(416,786)	-
Add: Depreciation on non-current assets	10(b)	(11,583,842)	(11,614,891)	(11,387,037)
Non cash amounts excluded from operating activities		(11,583,842)	(13,558,538)	(11,771,115)

24(b). Surplus/(deficit) after imposition of general rates

	Note	2021/22 Budget (30 June 2022 Carried Forward)	2021/22 (30 June 2022 Carried Forward)	2020/21 (30 June 2021 Carried Forward)
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 36</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserves - cash/financial asset backed	4	(51,185,691)	(43,346,307)	(40,298,494)
Less: Financial assets at amortised cost - self supporting loans	5(a)	(46,897)	(49,006)	(46,897)
Add: Current liabilities not expected to be cleared at end of year				
current portion of borrowings	16(a)	3,181,725	3,162,535	615,148
current portion of lease holder liabilities	15(a)	27,694,633	25,167,966	25,883,503
current unspent grants, and reimbursement held in reserve		12,500,000	-	5,500,000
current portion of underground power		(2,719,114)	(2,648,999)	-
current portion of ingoing payment	15(a)	-	236,791	241,142
Total adjustments to net current assets		(10,575,344)	(17,477,020)	(8,105,598)
Net current assets used in the Rate Setting Statement				
Total current assets		63,711,452	67,696,148	61,762,781
Less: Total current liabilities		(53,136,108)	(40,146,288)	(46,010,205)
Less: Total adjustments to net current assets		(10,575,344)	(17,477,020)	(8,105,598)
Total net current assets used in the Rate Setting Statement		-	10,072,840	7,646,978

25. 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.

The City held the following financial instruments at balance date:

	2021/22 Carrying Value	2020/21 Carrying Value
Financial Assets	\$	\$
Cash and Cash equivalents	17,854,396	24,133,645
Financial Assets measured at amortised cost	57,150,024	38,395,023
Financial Assets measured at fair value through profit and loss	194,509	184,517
Total Financial Assets	75,198,929	62,713,185
Financial Liabilities		
Financial Liabilities measured at amortised cost	47,415,938	38,860,550
Total Financial Liabilities	47,415,938	38,860,550

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 area under policies approved by the Council.

The Finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

25(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. The City does not have an overdraft facility.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the City to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest-bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents 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
30 June 2022		\$	\$	\$	\$
Cash at Bank/On Hand	0.01%	241,425	-	237,485	3,940
At Call/Term Deposits (less than 3 months)	0.86%	17,612,971	17,218,077	394,894	-
Financial assets at amortised cost - term deposits	1.63%	41,799,674	41,799,674	-	-
Total		59,654,070	59,017,751	632,379	3,940
30 June 2021					
Cash at Bank/On Hand	0.02%	3,380,323	-	3,375,633	4,690
At Call/Term Deposits (less than 3 months)	0.24%	20,753,322	16,053,260	4,700,062	-
Financial assets at amortised cost - term deposits	0.42%	33,209,866	33,209,866	-	-
Total		57,343,511	49,263,126	8,075,695	4,690

Sensitivity

As most of the City's Cash and Cash Equivalents are invested in short term deposits with fixed interest rates the City's exposure is limited only to those deposits that are at call with variable interest rates. These deposits are minimal and are available only for a short duration of time before being used to meet the City's day to day obligations. This coupled with the current low interest rates mean the City's risk exposure is very minimal.

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

	2022	2021
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	6,324	80,757

*Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs.

The City manages this risk by borrowing long terms and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The City does not consider there to be any interest rate risk in relation to borrowings.

Details of interest rates applicable to each borrowing can be found at Note 16.

25(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, that is the risk that the debts may not be repaid. The City manages this risk by monitoring outstanding debt and employing debt recovery policies.

Credit risk on rates and annual charges is minimised by the ability of the City to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The City is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourage payment. The City adopted policy P697 Financial Hardship Assistance as a mechanism to assist those willing but unable to pay their rates when it falls due.

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

No expected credit loss was forecast for rates receivable as penalty interest applies to unpaid rates and properties associated with unpaid rates may be disposed to recover unpaid rates.

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

	Current	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
	\$	\$	\$	\$	\$	\$
30 June 2022						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Gross carrying amount	11,080,883	479,712	505,301	406,433	883,482	13,355,811
Loss allowance	-	-	-	-	-	-
30 June 2021						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Gross carrying amount	1,242,403	507,147	407,776	341,814	541,974	3,041,114
Loss allowance	-	-	-	-	-	-

The rates receivable consist of below accounts :

- Rates receivable
- Pensioner rebate receivable
- Underground power
- ESL Debtor

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

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
	\$	\$	\$	\$	\$
30 June 2022					
Sundry receivables and infringements					
Expected credit loss	1.60%	1.50%	1.81%	60.33%	25.38%
Gross carrying amount	790,431	105,489	78,453	662,779	1,637,152
Loss allowance	12,656	1,578	1,417	399,874	415,525
30 June 2021					
Sundry receivables and infringements					
Expected credit loss	0.20%	5.32%	0.00%	76.87%	29.63%
Gross carrying amount	763,479	33,768	61,644	531,825	1,390,715
Loss allowance	1,530	1,799	-	408,790	412,119

The loss allowances for Sundry debtors and infringements as at 30 June reconcile to the opening loss allowances as follows:

	Sundry debtors		Infringements	
	2022 Actual	2021 Actual	2022 Actual	2021 Actual
	\$	\$	\$	\$
Opening loss allowance as at 1 July	33,066	17,783	379,052	396,141
Increase/(decrease) in loss allowance recognised in profit or loss during the year	63,435	15,283	37,713	35,397
Receivables written off during the year as uncollectible	-	-	(97,741)	(52,486)
Unused amount reversed	-	-	-	-
Closing loss allowance at 30 June	96,501	33,066	319,024	379,052

25(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.

Financial assets utilised to minimise the City’s liquidity risk are term deposits (disclosed in Notes 3 and 5). The maturity profiles of these term deposits are planned for and scheduled taking into account the City’s expectation of cash inflows generated from trade and other receivables. Thereby ensuring adequate liquidity is maintained to meet the City’s payment obligations as and when they fall due. Payment terms can be extended if required.

The contractual undiscounted cash flows of the City’s financial liabilities 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 within 1 to 5 years	Due after 5 years	Total contractual cash flows	Carrying values
30 June 2022	\$	\$	\$	\$	\$
Payables	5,833,707	-	-	5,833,707	5,833,707
Borrowings	3,746,292	11,719,470	3,199,039	18,664,801	16,414,265
Refundable leaseholder liability	25,167,966	-	-	25,167,966	25,167,966
Total	34,747,965	11,719,470	3,199,039	49,666,474	47,415,938
30 June 2021					
Payables	6,493,242	-	-	6,493,242	6,493,242
Borrowings	896,621	3,544,995	3,734,502	8,176,118	6,483,805
Refundable leaseholder liability	25,883,503	-	-	25,883,503	25,883,503
Total	33,273,366	3,544,995	3,734,502	40,552,862	38,860,550

26. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There have been no significant events after the reporting period that are required to be included in the 2021/22 Annual Financial Report.

27. OTHER SIGNIFICANT ACCOUNTING POLICIES

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.

c) Rounding off Figures

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

d) Comparative Figures

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

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

e) Budget Comparative Figures

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

f) Superannuation

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

g) Fair Value of Assets and Liabilities

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

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

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

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

h) 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.

OTHER SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

i) Valuation Techniques

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

Market Approach

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

Income Approach

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

Cost Approach

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

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

j) Impairment of Assets

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

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

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

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

k) Allocation of Corporate Costs

Allocation of corporate costs using Activity Based Costing principles has been included in this financial report. This allocation of costs has a neutral impact upon the overall operating result of the City but results in a more accurate reflection of the costs of providing specific services by incorporating an allocation for corporate services provided to service areas.

ANNUAL FINANCIAL REPORT – NOTES TO THE FINANCIAL STATEMENTS
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28. FUNCTION AND ACTIVITY

28(a). Income and Expenses

	2021/22 Budget	2021/22 Actual	2020/21 Actual
Income Excluding Grants, subsidies and contribution	\$	\$	\$
General Purpose Funding	39,724,075	39,792,025	39,247,023
Governance	70,000	105,170	174,810
Law, Order, Public Safety	178,500	215,115	229,432
Health	97,000	115,567	70,492
Housing	1,914,235	2,063,065	2,062,175
Community Amenities	7,750,514	8,097,009	7,897,938
Recreation & Culture	5,354,732	6,117,009	5,713,234
Transport	1,553,000	1,882,444	1,413,400
Economic Services	13,979,570	13,936,267	755,109
Other Property and Services	30,000	29,430	45,476
	70,651,627	72,353,099	57,609,088
Grants and subsidies and contributions			
Recreation & Culture	4,117,389	2,918,906	1,330,188
Transport	1,355,905	1,889,591	1,768,098
General Purpose Funding	930,834	1,283,690	895,327
Other Property and Services	5,000	315,092	13,357
Health	5,000	9,072	12,180
Community Amenities	-	2,373	-
	6,414,128	6,418,724	4,019,150
Total Income	77,065,755	78,771,823	61,628,237
Expenses			
General Purpose Funding	293,896	284,971	197,178
Governance	4,682,866	4,828,973	4,579,042
Law, Order, Public Safety	1,277,817	1,143,691	1,006,944
Health	792,881	728,800	796,554
Education and Welfare	673,352	729,802	693,525
Housing	2,940,611	2,818,669	2,877,293
Community Amenities	13,141,102	13,673,245	12,882,718
Recreation & Culture	20,557,811	20,670,271	21,432,740
Transport	17,034,770	16,683,304	16,805,518
Economic Services	14,611,227	14,027,045	780,602
Other Property and Services	226,653	611,399	85,717
Total Expenses	76,232,985	76,200,170	62,137,832
Net Result for the period	832,770	2,571,653	(509,595)

28(b). Fees and Charges

	2021/22 Budget	2021/22 Actual	2020/21 Actual
	\$	\$	\$
General Purpose Funding	276,000	334,690	298,388
Governance	-	459	-
Law, Order, Public Safety	170,500	204,372	217,703
Health	27,000	48,742	31,289
Housing	1,736,455	1,853,003	1,812,327
Community Amenities	7,704,900	7,833,991	7,725,501
Recreation & Culture	5,249,432	5,886,922	5,430,135
Transport	1,533,000	1,835,779	1,384,020
Economic Services	380,000	649,980	508,041
	17,077,287	18,647,938	17,407,404

28(c). Total Assets

	2021/22 Actual	2020/21 Actual
	\$	\$
General Purpose Funding	78,377,340	66,825,084
Governance	27,046,281	27,155,465
Law, Order and Public Safety	1,632,058	1,405,714
Education and Welfare	2,440,101	2,473,402
Welfare	8,547,779	8,583,603
Housing	23,551,112	23,567,622
Community Amenities	17,900,010	17,817,739
Recreation and Culture	251,256,889	251,487,005
Transport	307,871,720	310,476,239
Economic Services	129,254	113,599
Other Property and Services	81,592,274	80,724,425
Total Assets	800,344,818	790,629,897

29. ACTIVITIES/PROGRAMS

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

OBJECTIVE

ACTIVITIES

GOVERNANCE

To provide a decision-making process for the efficient allocation of scarce resources.

The programme reflects the statutory element of local government operations including Council Member support, community consultation and involvement, statutory reporting, compliance and accountability.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

This programme embraces parking management, animal control, fire prevention and Safer Cities.

HEALTH

To provide an operational framework for environmental and community health.

The health programme includes food premises inspections pest control, environmental health administration, and operation and maintenance of the buildings and grounds of child health centres.

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth.

The education programme includes the maintenance of pre-school facilities including the operating costs for utilities, building maintenance and grounds maintenance for each of these facilities.

The welfare programme includes the operation and maintenance of the buildings and grounds of senior citizens' centres located at Manning and South Perth which represent the major components of this programme.

Also included are staff costs for coordinators at the centre and other voluntary services.

HOUSING

To provide and maintain elderly residents housing.

The largest single component of this programme is the operation and maintenance of the Collier Park Retirement Village. This includes all operating costs for the facilities and the revenue streams arising from residents' fees.

COMMUNITY AMENITIES

To provide services required by the community.

This programme includes household rubbish collection services, recycling collections and operation of the waste transfer station. The other major component of the Community Amenities programme is administration of the town planning scheme and orderly planning of the district.

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS (CONTINUED)

OBJECTIVE

ACTIVITIES

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.

This programme includes operation and maintenance of our halls and recreation centre. The operation of two libraries and a local studies facility falls within this programme which also includes the maintenance and upkeep of sporting and passive reserves, sporting pavilions and public facilities. Another major component of the revenue stream for this programme is the operation of a 27-hole golf course at Collier Park. The City of South Perth community events forms part of the Recreation & Culture programme as do activities associated with supporting community and cultural organisations.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

The transport programme includes the maintenance and rehabilitation of roads, drainage works, paths, parking facilities streetscape and verge maintenance as well as maintenance of traffic devices and traffic signs and expenses relating to street lighting.

ECONOMIC SERVICES

To help promote the local government and its economic wellbeing.

This programme includes building control, pool inspections and the operation of the City's plant nursery.

OTHER PROPERTY AND SERVICES

To monitor and control operating accounts.

This programme includes public works overheads and operation of the City's fleet and plant services.

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30. SERVICE CHARGE

30(a). Manning and Collier Charges

Service Charges	Amount of Charge	2021/22 Actual Revenue Raised	2021/22 Actual Charges Applied to Costs	2021/22 Actual Charges Set Aside to Reserve	2021/22 Actual Reserve Applied to Cost	2021/22 Budget Revenue	2021/22 Budget Charges Applied to Costs	2021/22 Budget Charges Set Aside to Reserve	2021/22 Budget Reserve Applied to Cost	2021/22 Total Actual Revenue
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Underground Power Manning	Note 30 (b)	6,594,754	6,594,754	-	-	6,855,155	6,855,155	-	-	6,594,754
Subtotal		6,594,754	6,594,754	-	-	6,855,155	6,855,155	-	-	6,594,754

Service Charges		2021/22 Actual Revenue Raised	2021/22 Actual Charges Applied to Costs	2021/22 Actual Charges Set Aside to Reserve	2021/22 Actual Reserve Applied to Cost	2021/22 Budget Revenue	2021/22 Budget Charges Applied to Costs	2021/22 Budget Charges Set Aside to Reserve	2021/22 Budget Reserve Applied to Cost	2021/22 Total Actual Revenue
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Underground Power Collier	Note 30 (b)	6,538,532	6,538,532	-	-	6,740,415	6,740,415	-	-	6,538,532
Subtotal		6,538,532	6,538,532	-	-	6,740,415	6,740,415	-	-	6,538,532
Total		13,133,286	13,133,286	-	-	13,595,570	13,595,570	-	-	13,133,286

Nature of the Service Charge	Objects of the Charge	Reasons for the Charge	Area/Properties Charge Imposed
Underground Power	To apply a user charge on those receiving the benefit	To fund the costs associated with the removal of power lines and installation underground power	All owners within the designated underground power installation

30(b). Manning and Collier network charge per unit/dwelling

Manning - Network Charge per unit/dwelling	2021/22 Actual Charges
	\$
Residential/Commercial GRV < \$13,000	3,800
Residential/Commercial GRV \$13,001 - \$21,000	5,040
Residential/Commercial GRV > \$21,000	6,365
Other^ - Large	19,095

^Larger properties that are not held or used as Residential or Commercial properties fall under "Other - Large"

Note - If the property is sold the outstanding network charge is recovered at property settlement.

Manning - Connection Fee per unit/dwelling

*Connection Fee Between \$0 - \$750

*Where connections between the front of the property and the meter box are already wholly or partially underground, this charge will be discounted according to the type of existing connection.

Note - If the property is sold the outstanding connection fee is recovered at property settlement.

Collier - Network Charge per unit/dwelling	2021/22 Actual Charges
	\$
Residential/Commercial GRV < \$13,000	4,050
Residential/Commercial GRV \$13,001 - \$21,000	5,450
Residential/Commercial GRV > \$21,000	6,915
Other^ - Large	20,745

^Larger properties that are not held or used as Residential or Commercial properties fall under "Other - Large"

Note - If the property is sold the outstanding network charge is recovered at property settlement.

Collier - Connection Fee per unit/dwelling

*Connection Fee Between \$0 - \$750

*Where connections between the front of the property and the meter box are already wholly or partially underground, this charge will be discounted according to the type of existing connection.

Note - If the property is sold the outstanding connection fee is recovered at property settlement.

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USEFUL CONTACTS

Civic Centre

9474 0777

Cnr Sandgate St & South Tce,
South Perth WA 6151

Fax 9474 2425

enquiries@southperth.wa.gov.au

southperth.wa.gov.au

Recycling Centre

9474 0970

Hayman Rd & Thelma St, Como
enquiries@southperth.wa.gov.au

Animal Care Facility

9474 0777

199 Thelma St, Como

Ferry Tram

9474 0777

Windsor Park, Cnr Mends St &
Mill Point Rd, South Perth
enquiries@southperth.wa.gov.au

George Burnett Leisure Centre

9474 0855

Manning Rd, Karawara
leisurecentre@southperth.wa.gov.au

South Perth Library

9474 0800

Cnr Sandgate St & South Tce, South Perth
southperthlib@southperth.wa.gov.au

Manning Library

9474 0822

2 Conochie Cres, Manning
manninglib@southperth.wa.gov.au

Old Mill

9367 5788

Melville Pl, South Perth
oldmill@southperth.wa.gov.au

South Perth Senior Citizens

9367 9880

53 Coode St, South Perth
spsc@bigpond.com

Manning Senior Citizens

9450 6273

3 Downey Dr (off Ley St), Manning
manningseniors@bigpond.com

Graffiti Hotline 1800 007 774

Collier Park Golf Course

9484 1666

Hayman Rd, Como
collierparkgolf.com.au

Collier Park Village

9313 0200

16 Morrison St, Como