

ANNUAL REPORT 2020 - 2021



bayswater.wa.gov.au



Acknowledgement of Country

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

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

Accessibility

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

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YOUR NEIGHBOURHOOD, YOUR COMMUNITY, YOUR HOME

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

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

We operate three libraries, three recreation centres and support over 200 local sporting clubs. We maintain 177 parks, ovals and open spaces, 105 play spaces, and manage a local road network that spans 360 kilometres.

Our community is multicultural and inclusive and nearly half of us were born overseas. We are the third most culturally and linguistically diverse local government area in Western Australia; and we proudly celebrate all who call the City home. More than a third of our households include a person living with a disability, and this is a driving force for making our City more accessible for all.





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

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

The City has more than 142 cafés, restaurants and bars; and we look forward to welcoming even more as infrastructure is built to support the development of the Bayswater train station. This station is set to become one of the busiest in Perth, and the

surrounding area will benefit from a revitalised and pedestrian friendly retail strip with dining options and office space.

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

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

BRINGING OUR COMMUNITY TOGETHER

The 2020/21 Financial Year has been one that has really brought our community together.

While the effects of the COVID-19 pandemic have lessened in Western Australia, we are still working through the recovery process and doing all we can to keep our families, neighbours and communities safe.

For us, this meant investing in our community and we have done this by funding major projects with our Local Economic and Social Stimulus Package and grant funding from other levels of government

We awarded almost \$55,000 in grants to community groups through the Community Events and Better Bayswater Grants; and supported more over 600 residents to become Australian citizens in 16 citizenship ceremonies.

Our focus on the environment remains strong and we are on track for City operations to be carbon neutral by 2040, with the installation of 120kW of solar panels to five community buildings; and more than



Dan Bull
Mayor
City of Bayswater



65,000 shrubs, tube stock and semi-mature trees were planted to increase our tree canopy, reduce the urban heat island effect and encourage biodiversity.

Our transition to FOGO has been an important step in combatting the issue of waste going to landfill. Approximately 3,000 tonnes of organic waste diverted from landfill in the first three months of FOGO implementation and the City is proud to have been one of the first local governments to make the transition.

We are also benefitting from state government investment in major infrastructure projects.

To manage the City's response to these, we created a Major Projects directorate to make sure the best interests of our community are represented; and as a Council, we have listened to our community and responded to the needs of local businesses affected by these works.



The City of Bayswater is our community and it is the people, the businesses, and the location that make it such a special place

We facilitated the 'Support Baysie Business' campaign to support businesses negatively affected by major construction works by the state government for the Bayswater Train Station upgrade. This campaign was designed to encourage people to continue to visit the Bayswater town centre and support local businesses.

The City of Bayswater is our community and it is the people, the businesses, and the location that make it such a special place. It has been an honour to represent you as your Mayor over the past year and I am proud of what we have delivered on your behalf and the sense of community we have created.

I look forward to what we will achieve in the future as we continue to build the City of Bayswater.

My thanks goes to the staff, management and executive leadership at the City for all of their hard work; and to my fellow Councillors for their dedication to our community.

A DIVERSE AND CONNECTED COMMUNITY


The City of Bayswater is in the midst of a period of strong growth and is well positioned to reap the benefits.

The past year has seen us invest significantly in the community and our Local Economic and Social Stimulus package has fast tracked four major projects and enabled us to start works on infrastructure, parks and community facilities.

This included major upgrades to the Morley Sport and Recreation Centre, the redevelopment of Maylands Waterland, significant upgrades to the Noranda Netball courts, and the refurbishment of Bayswater Waves.

Major state government infrastructure projects within our boundaries, including the Tonkin Gap project, Morley-Ellenbrook rail link, Forrestfield-Airport link, and the Bayswater Station upgrade, are also presenting opportunities for the City.

To ensure our local community benefits from these projects, Council agreed to the creation of a Major



Andrew Brien
CEO
City of Bayswater



Projects directorate to lead the City's response. This directorate coordinates the City's interactions with state projects and major City projects to ensure they are delivered in a timely and integrated way, leaving a quality legacy for the community.

Throughout this financial year, Council continued to respond to the COVID-19 crisis to minimise the impact on our community and staff. Our focus shifted to community recovery through additional capital expenditure; using reserve funds to bring forward projects and provide work for local contractors and suppliers; and developing and implementing recovery plans.

Community health and safety remained a priority, and we worked closely with the Western Australian Health department to establish a COVID testing clinic at The RISE following a positive case in the local community.



**...biodiverse urban
neighbourhoods, vibrant
town centres, a strong local
economy, and a diverse
and connected community**

We undertook a major review of the City's Strategic Community Plan, developed our first Emission Reduction and Renewable Energy Plan, created our inaugural Local Homelessness Strategy; and completed our first Reconciliation Action Plan.

All of these actions helping us achieve the vision the community has for our City - with biodiverse urban neighbourhoods, vibrant town centres, a strong local economy, and a diverse and connected community.

I extend my appreciation and recognition to the City's staff and management for their invaluable contribution; and for voting to forgo a scheduled pay increase in order to support our community during a very difficult time. Without the dedication of a professional, passionate and community-focused workforce, we would not have been able to achieve all we have over the past year.

I also acknowledge the dedication and effort of the Executive Leadership Team who have continued to support myself and Council to ensure that the community has been well serviced through what can only be described as a constantly changing and challenging time.

OUR ACHIEVEMENTS



OUR COMMUNITY

Helped 626 residents become Australian citizens with 16 citizenship ceremonies.

Registered volunteers contributed an incredible 5,000 hours of their time.

Completed our first Reflect Reconciliation Action Plan, and started work on the next plan, 'Innovate.'



NATURAL ENVIRONMENT

Installed 120kW of solar panels in five community buildings.

Undertook the 'Our Park, Our Place' project to revitalise Arbor Park in Morley.

Planted more than 65,000 shrubs, tube stock and semi-mature trees across the City.

Developed our first Emission Reduction and Renewable Energy Plan.

Approximately 3,000 tonnes of FOGO waste collected from March to June, all redirected from landfill.



BUILT ENVIRONMENT

Delivered \$31 million of capital works.

Seven play space redevelopments.



OUR LOCAL ECONOMY

Awarded a total of \$54,608 in grants to community groups through the Community Events and Better Bayswater Grants.

Finished the design for the \$4.1 million redevelopment of Maylands Waterland.



LEADERSHIP AND GOVERNANCE

Assisted the Department of Health to set up a local testing clinic after a positive COVID-19 case in the City's community.

Completed a review of the City's wards and representation.

The City also undertook a major review of the Strategic Community Plan. More information about the review can be found in Planning and Reporting on page 56.

OUR COUNCIL



Central Ward



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



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



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

North Ward



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



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



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

South Ward



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



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

West Ward



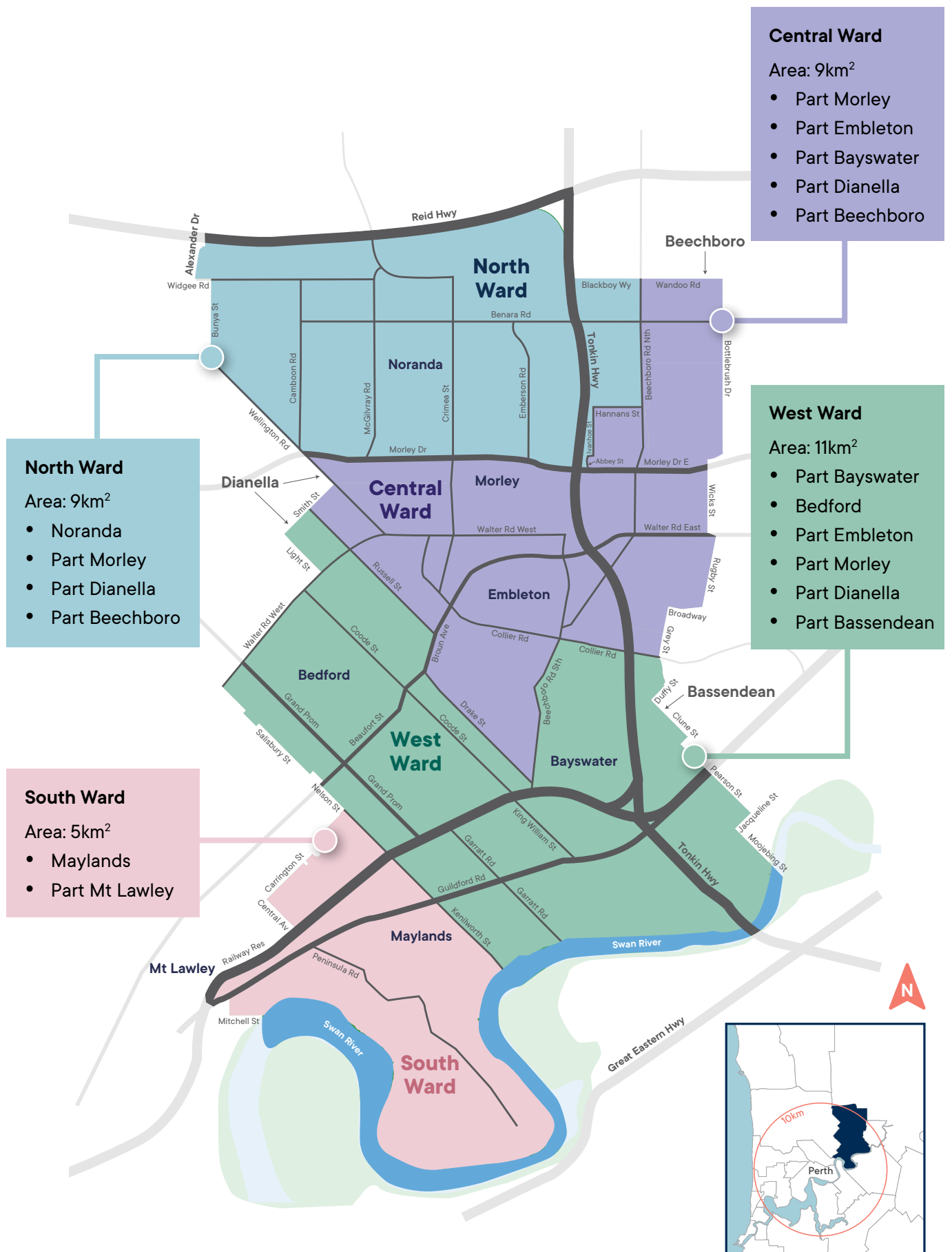
Mayor
Cr Dan Bull
Term expires 2023
dan.bull
@bayswater.wa.gov.au



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



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



Councillor attendance summary

	Number of meetings	Mayor Cr Dan Bull Elected 21/10/19	Deputy Mayor Cr Filomena Piffaretti Elected 21/10/17	Cr Barry McKenna Elected 21/10/17	Cr Steven Ostaszewskyj Elected 21/10/19
Council Meetings					
Ordinary Council Meeting	12	12	11	10	11
Special Council Meeting	2	2	2	2	2
Annual General Meeting	1	1	1	-	1
Committee Meetings					
Aged Care Asset Divestment Committee	5	5	-	-	-
Aged Care Governance Committee	5	5	-	-	-
Audit and Risk Management Committee	4	4	-	-	-
Budget Review and Expenditure Committee	6	6	3	4	6
Chief Executive Officer Review Committee	2	2	2	1	-
Community Access and Inclusion Advisory Committee*	4	-	-	-	1
Heritage Advisory Committee	2	2	-	-	-
Local Homelessness Advisory Committee	4	-	-	-	-
Policy Review and Development Committee	4	4	3	-	4
Reconciliation Advisory Committee	4	1	-	-	-
Skate and Bike Development Advisory Committee*	7	-	-	2	7

*Committee Chairperson is an external member



Committee Chairperson



Committee Member

Cr Sally Palmer	Cr Stephanie Gray	Cr Michelle Sutherland	Cr Catherine Ehrhardt	Cr Elli Petersen-Pik	Cr Lorna Clarke	Cr Giorgia Johnson
Elected 21/10/17	Elected 21/10/19	Elected 21/10/17	Elected 21/10/19	Elected 21/10/19	Elected 21/10/17	Elected 21/10/17

12	11	10	10	12	12	12
2	1	2	2	1	2	2
1	1	-	1	1	1	1

5	-	-	-	-	-	5
5	-	-	-	-	-	5
-	3	3	-	-	4	4
1	4	1	-	-	6	2
-	2	-	2	-	-	2
4	3	-	3	2	-	1
2	-	-	-	2	-	1
4	3	-	-	-	1	3
-	3	-	4	-	-	4
4	3	-	-	-	1	3
7	-	6	7	-	-	-

Representation on external committees

Bayswater Childcare Centre Association

- Cr Stephanie Gray
- Cr Sally Palmer
- Cr Michelle Sutherland

Bayswater State Emergency Service

- Cr Stephanie Gray
- Cr Sally Palmer

Eastern Metropolitan Regional Council

- Deputy Mayor Cr Filomena Piffaretti
- Cr Lorna Clarke
- Cr Giorgia Johnson

Eastern Regional Road Funding Committee

- Cr Sally Palmer
- Cr Steven Ostaszewskyj

Metro Inner-North Joint Development Assessment Panel

- Mayor Cr Dan Bull
- Deputy Mayor Cr Filomena Piffaretti
- Cr Catherine Ehrhardt

Local Emergency Management Committee

- Cr Stephanie Gray
- Cr Sally Palmer

Perth Airports Municipalities Group Inc.

- Deputy Mayor Cr Filomena Piffaretti
- Cr Michelle Sutherland

WALGA East Metro Zone Management

- Cr Catherine Ehrhardt
- Cr Stephanie Gray
- Cr Giorgia Johnson

WALGA State Council

- Cr Catherine Ehrhardt





RESPONSE AND RECOVERY



Council continued to respond to the COVID-19 crisis to minimise the impact on our community and staff.

In 2020/21, the focus turned to community recovery, through:

- Additional capital expenditure.
- Using reserve funds to bring forward projects and provide work for local contractors and suppliers, while also upgrading community facilities.
- Developing and implementing recovery plans to guide recovery actions.
- Creating the Major Projects directorate to lead major stimulus projects.
- Assisting the WA Department of Health set up a testing clinic at The RISE following a positive case in the local community.

Stimulating the local economy

In May 2020, Council adopted a \$5.09 million Local Economic and Social Stimulus package. The package fasttracked four major projects and works on infrastructure, parks and community facilities.

The 2020/21 budget enabled us to progress those four major projects, worth a total of \$11 million.

This included:

- \$5.5 million on major upgrades to the Morley Sport and Recreation Centre.
- \$2.5 million towards the redevelopment of Maylands Waterland.
- \$1.4 million for the replacement of the Noranda Netball Courts.
- \$1.6 million towards the refurbishment of the 25 metre pool and pool hall at Bayswater Waves.

Other initiatives included:

- \$31 million capital works program (almost a 50% increase from the previous year) to bring project works forward.
- Development of community, economic and infrastructure recovery plans to identify projects

that could be fast tracked. The plans were used to help allocate funding granted to the City as part of the Local Roads and Community Infrastructure Program.

- Supporting local business by ensuring the community grants program focused on initiatives that benefited the local economy. Events and programs were designed to increase community participation, reduce isolation and support local groups, artists and businesses.

Major projects

As part of the state's stimulus response to COVID-19, a number of major infrastructure projects are happening within the City of Bayswater. These include the Tonkin Highway Gap, Morley-Ellenbrook rail link, Forrestfield-Airport link, and the Bayswater Station upgrade.

To ensure the best outcomes for the local community, Council agreed to the creation of a Major Projects directorate to lead the City's response.

Responding to future challenges

We have learnt a lot during the crisis and have made practical changes to our operations so we can capitalise on opportunities and respond quickly and effectively.

Changes include:

- Introducing flexible working arrangements to enable a faster, more efficient response to lockdowns and restrictions.
- Starting to develop an IT strategy that will embed a reliable foundation for our work.
- Continuation of the Major Projects directorate into 2021/22.
- Moving into the second stage of the recovery plans; focusing on economic, infrastructure and community recovery.

WHAT WE DELIVERED FOR YOU





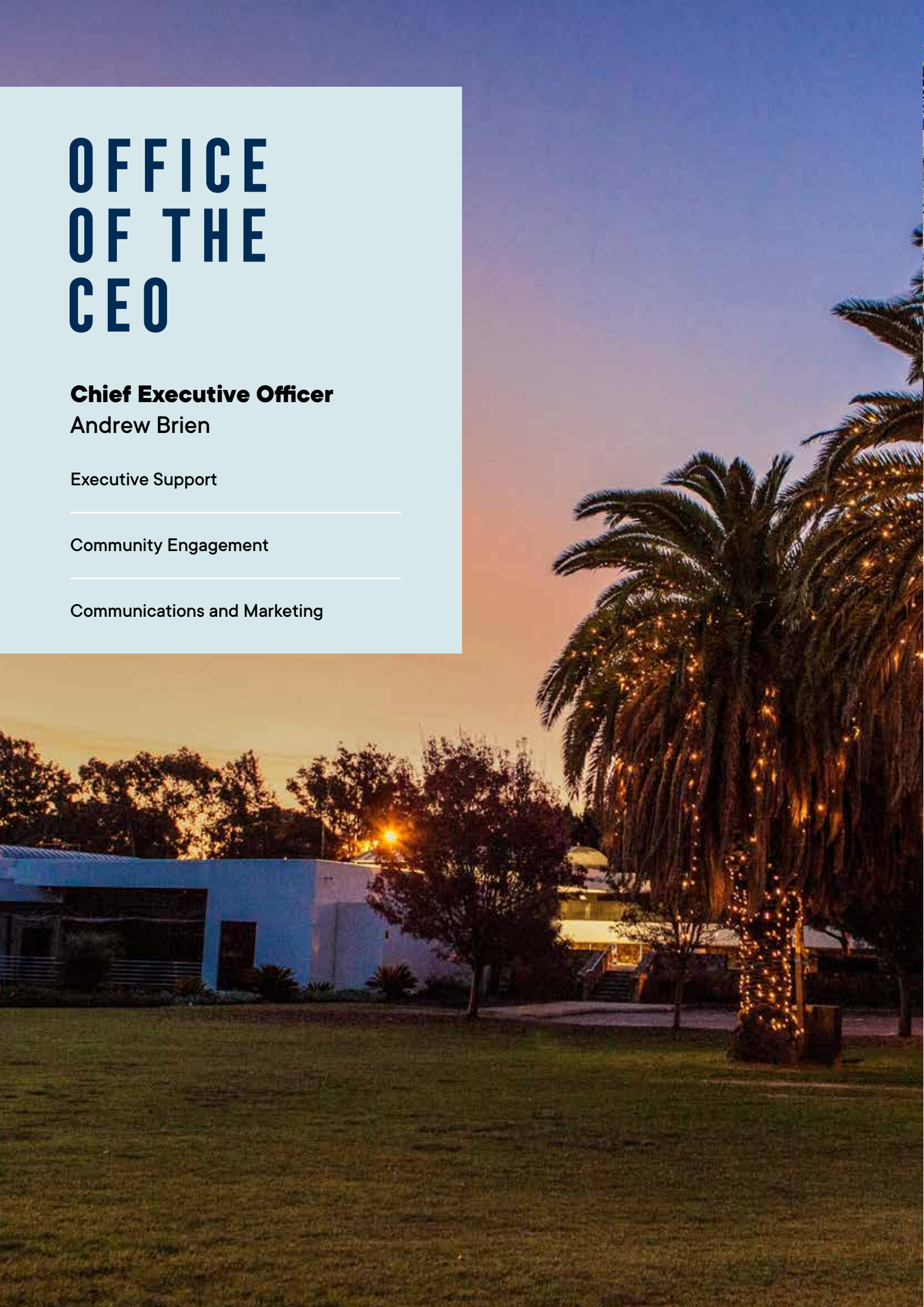
OFFICE OF THE CEO

Chief Executive Officer
Andrew Brien

Executive Support

Community Engagement

Communications and Marketing





Executive Support

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

Created the Major Projects directorate

As part of the State's stimulus response to COVID-19, a number of major infrastructure projects are happening within the City of Bayswater. These include the Tonkin Highway Gap, Morley-Ellenbrook rail link, Forrestfield-Airport link, and the Bayswater Station upgrade.

To ensure the best outcomes for the local community, Council agreed to the creation of a Major Projects directorate to lead the City's response.

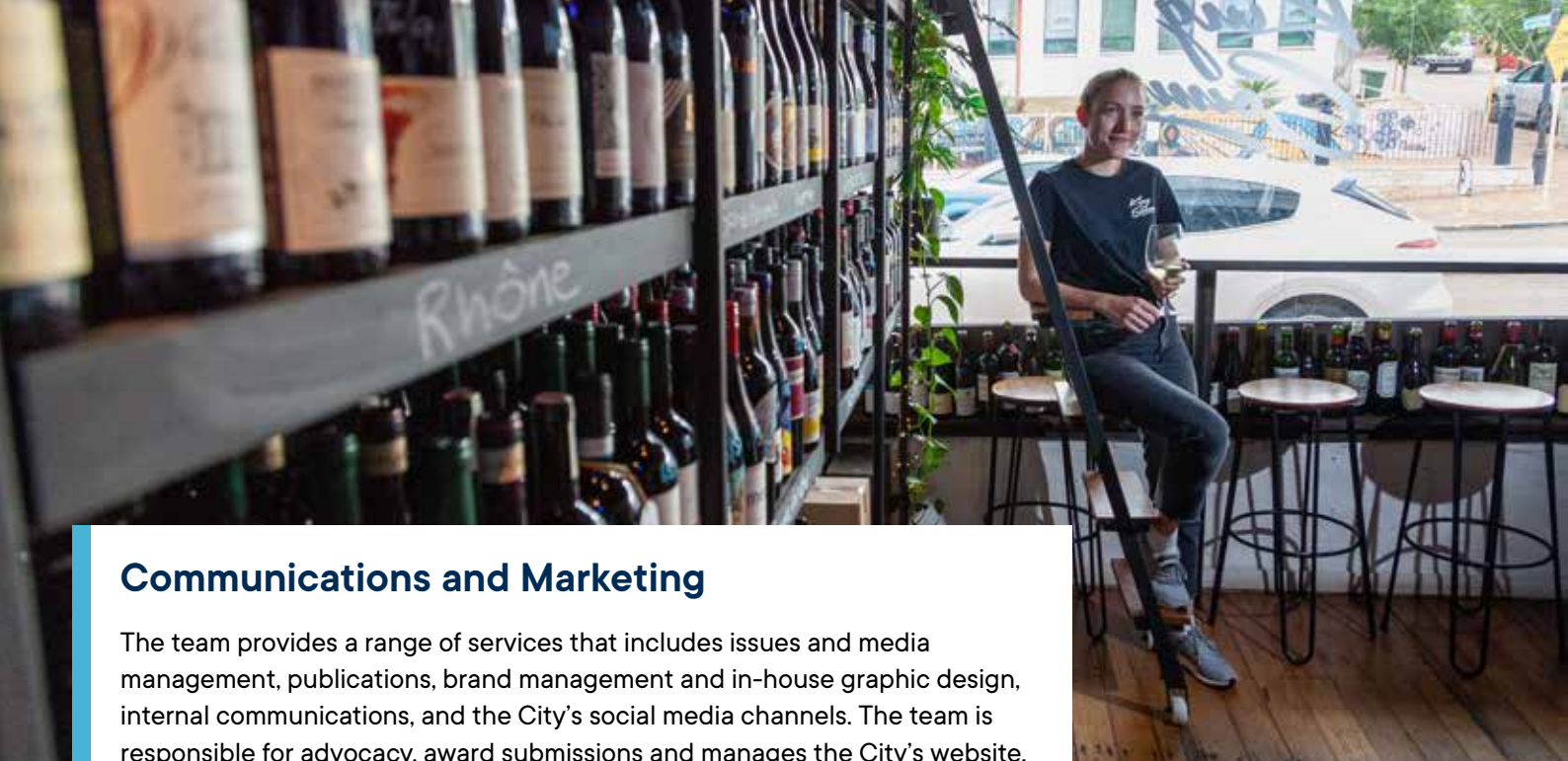
This directorate coordinates the City's interactions with major state projects and major City projects. They work to ensure these projects are delivered in a timely and integrated way, leaving a quality legacy for the community.

Investigated opportunities to simplify processes and reduce red tape

The City is dedicated to process improvement and continued to use the Promapp system to identify City processes that could be simplified. The City transitioned to a primarily working from home arrangement during the height of the COVID-19 pandemic. As a result, a number of efficiencies were identified, such as fully electronic purchase order and receipting. These processes have been retained and integrated as part of the business as usual finance processes.

Coordinated ongoing training programs for elected members

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



Communications and Marketing

The team provides a range of services that includes issues and media management, publications, brand management and in-house graphic design, internal communications, and the City's social media channels. The team is responsible for advocacy, award submissions and manages the City's website.

Main achievements

- Kept the community informed of the steps the City was taking to ensure community safety and support during the COVID-19 pandemic. This included the media, social media, facility signage, newsletters and e-newsletters, LinkedIn and the City's website.
- Facilitated the 'Support Baysie Business' campaign to support businesses negatively affected by major construction works for the Bayswater Train Station upgrade. This was in response to Council voting to allocate funds towards a short-term campaign to encourage people to continue to visit the Bayswater town centre and support local businesses.
- Published a comprehensive Written Style Guide to ensure consistency in written communications. The guide helps staff write in plain English and remove jargon from communications.
- Developed a Social Media Strategy to improve how the City engages with the community through social media. Since its adoption in July 2020, the City has seen improvement across all social media channels, showing that a people-centred approach has been very successful. As of 30 June 2021 the City has:
 - 14,391 followers on Facebook, up 30% from 2019/20
 - 3,908 followers on Instagram
 - 1,969 followers on LinkedIn.
- Developed a Strategic Communications Plan. The plan maintains focus on the City's strategic objectives, including managing the City of Bayswater's reputation, leveraging opportunities for investment in the City and supporting implementation of the Destination Marketing Strategy 2021-2025 in collaboration with the Strategic Planning and Place team.
- Began producing a fortnightly e-newsletter, which had over 1,500 subscribers as of 30 June 2021.
- Helped promote a range of events and programs, including Jazz in the Park, Perth Symphony Orchestra Concert, Carols by Candlelight, Movie in the Park, Aqua Skills, home composting and library programs.
- Supported the transition to Food and Other Garden Organics (FOGO) waste management with a range of informational and educational material. This included letters, fridge magnets, signage, bin stickers, social media coverage and promoting events.



Community Engagement

This team ensures the community has the opportunity to be involved with City projects, initiatives and Council decisions. They also educate, support and advise City employees in community engagement strategy, processes and activities. The team manages the City's online community engagement hub, Engage Bayswater, which includes an online panel of community volunteers.

Main achievements

- Carried out a review of the City's Community Engagement Policy and Strategy, with substantial input from the community, staff and Council. This included a survey in late 2020, which found 77% of respondents were satisfied with their experience of the City's community engagement practices.
- Completed community engagement to inform the review of the Strategic Community Plan. More information about the review can be found in Section 8: Planning and Reporting.
- Managed the Engage Bayswater online hub. Participation increased by 12% this year, with 45,600 visits. This exceeded the City's target.
- Supported the planning, implementation and analysis of several projects, including the enclosed dog exercise area at Riverside Gardens, relocation of Wotton Skate Park, several park redevelopments and the ward boundary review.

Plans for next year

- Participatory Budgeting will be held again in 2021/22.

Awards

- Australian Business Awards, ABA 100 Winner Community Contribution 2020 – Participatory Budgeting
- Bang the Table, People's Choice Award – Engage Bayswater

COMMUNITY AND DEVELOPMENT

Director

Des Abel

Development Approvals

Community Development

Rangers and Security

Environmental Health

Strategic Planning and Place

Library and Customer Services

Recreation





Development Approvals

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

Main achievements

- Federal, state and local government building stimulus packages have led to a significant increase in applications, including:
 - 45% increase in development applications
 - 32% increase in building related applications, including almost a 100% increase in demolition permit applications
 - 81% increase in subdivision applications
 - 24% increase in verge licence applications.
- The Design Review Panel reviewed 29 matters in 16 meetings; and four reviews by one member.
- The team assessed and reported six applications to the Joint Development Assessment Panel. This included a range of multi-storey mixed used developments incorporating apartments, offices and retail.
- The team responded to two appeals with the State Administrative Tribunal.

Statistics

Activity	Measure	2019/20 actual	2020/21 actual
Development applications	Received	649	944
	Determined within statutory timeframe	74%	79%
Building related permits	Received	1,119	1478
	Determined within statutory timeframe	100%	100%
Verge licence applications	Received	86	107
Subdivision referrals	Returned recommendations	122	221
Development compliance	Completed matters	213	275
Swimming pool inspections	One every four years	578	679



Community Development

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

Main achievements

- Provided a range of community programs and workshops, including 13 Upskillers sessions for 117 people.
- Delivered 11 free community events, despite the impact of COVID-19. Events included:
 - Art Awards Exhibition 2020
 - NAIDOC Week 2020
 - Carols by Candlelight
 - Jazz in the Park
 - Australia Day Community BBQ
 - Bayswater Community Concert with Perth Symphony Orchestra
 - Summer Markets.
- The City also helped 27 groups host their own events in the community.
- Supported the SES to celebrate the 50th anniversary of the Bayswater SES. On 22 May 2021, the SES exercised their Freedom of Entry into the City of Bayswater with a parade at the City's Civic Centre.
- Implemented the City's Reflect Reconciliation Action Plan 2019-2020 and developed the next plan in the series, the Innovate Reconciliation Action Plan 2021-2023. More information about the City's reconciliation commitments can be found in Section 8: Planning and Reporting.
- Developed the City's inaugural Local Homelessness Strategy 2021-2025, which was adopted by Council in June. The Local Homelessness Advisory Committee, homelessness service providers and subject matter experts supported the process.
- Supported 626 residents to become Australian citizens - almost double the amount from the previous year.
- Awarded \$54,608 to 12 community groups through the Community Events and Better Bayswater Grants. This supported local businesses and helped community groups host events and programs.
- Provided a dedicated program for older adults at Bayswater and Morley Community Centres. More than 800 members have access to activities and services including bingo, crafts, friendship groups, line dancing, computer classes, hairdressing, podiatry, and educational sessions.
- Continued to implement the Youth Action Plan 2019-21 (The Platform), and collaborated with Morley YMCA and local high schools to provide programs for young people.
- Continued to implement the City's Cultural Plan by working with local artists, creatives and groups.
- Continued to implement the City's first Age Friendly Strategy 2017-2021. This included 30 free upskilling sessions for people aged over 55 years and distributing more than 3,500 copies of the City's Directory for Older Adults. Consultation for the City's next Age Friendly Strategy 2021-2025 was completed.



- Supported volunteers, who contributed 5,000 hours of their time to helping others. Two new volunteer programs were established for Digital Mentors and Community Events.
- Raised awareness of significant days or weeks with support from local service providers, businesses, residents and funding bodies. These included:
 - Anti-Poverty Week, October, 2020
 - Mental Health Week, October 2020
 - 16 Days in WA to end violence against women, November 2020
 - International Day of People with Disability, December 2020
 - International Day of Women, March 2021
 - Harmony Week, March 2021
 - National Volunteer Week 2021
 - National Reconciliation Week, May 2021.

Plans for next year

- Implementing the City's first Local Homelessness Strategy
- Implementing the Innovate Reconciliation Action Plan
- Developing the City's second Age Friendly Strategy 2021-2025
- Continuing to expand the City's Purple Bench Project to raise awareness of domestic violence
- Completing a review of the Community Grants Program.

Awards

- 2020 WA Local Government Professionals Connecting Communities Award winner for the Age Friendly Ambassador program.

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neighbourhoods, vibrant
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Environmental Health

This team maintains public health standards in the community and provides health promotion activities as part of the City's Public Health and Wellbeing Plan 2019-2024. It inspects statutory premises including restaurants and aquatic facilities; and investigates health-related concerns such as dust and noise. The team maintains the City's Local Emergency Management arrangements, administers immunisations at clinics and schools, investigates contaminated sites, undertakes pest control, provides waste education and oversees waste compliance.

Main achievements

- Assisted the WA Department of Health to set up a COVID-19 testing clinic at The RISE after a positive case in the local community.
- Delivered a series of public health and wellbeing programs in collaboration with other teams and community organisations. These included:
 - Spring fitness program
 - Nutrition workshops
 - Rusty Ryders workshops
 - Healthy at Home workshop
 - Food Sensation for Parents workshop
 - Aqua Skills (over 55s) program
 - Mozzie Wise online workshop.
- Provided a series of waste education programs to support the Food Organics Garden Organics (FOGO) service. The programs were designed to minimise waste generation, increase recycling and reduce the amount of waste being sent to landfill.
- Held food safety seminars for local food businesses to improve food handling and hygiene skills.
- Assisted with the review of the City's *Waste Local Law 2000*.
- The City's Waste Plan was endorsed by the Department of Water & Environmental Regulation in January 2021. The City was one of the first local governments to have their Waste Plan endorsed. The plan will ensure the City responsibly and appropriately manages and reduces waste, as well as support behaviour change in the community.

- Over the past 12 months, a significant amount of work has been carried out by the City and the new site manager, Eastern Metropolitan Regional Council (EMRC), to rejuvenate the City's Waste Transfer Station. A number of initiatives have been introduced (like the polystyrene drop off), or are in the process of being rolled out (such as the household hazardous waste, aerosol and gas cylinder drop off).

Awards

- High commendation at the Injury Matters Awards for the 'Stay on Your Feet' program.

Statistics

Statutory inspections	2019/20	2020/21
Food businesses	1,205	1,222
Public buildings	71	80
Skin penetration premises*	77	43
Aquatic facilities (sampling)*	233	281
Total	1,586	1,626

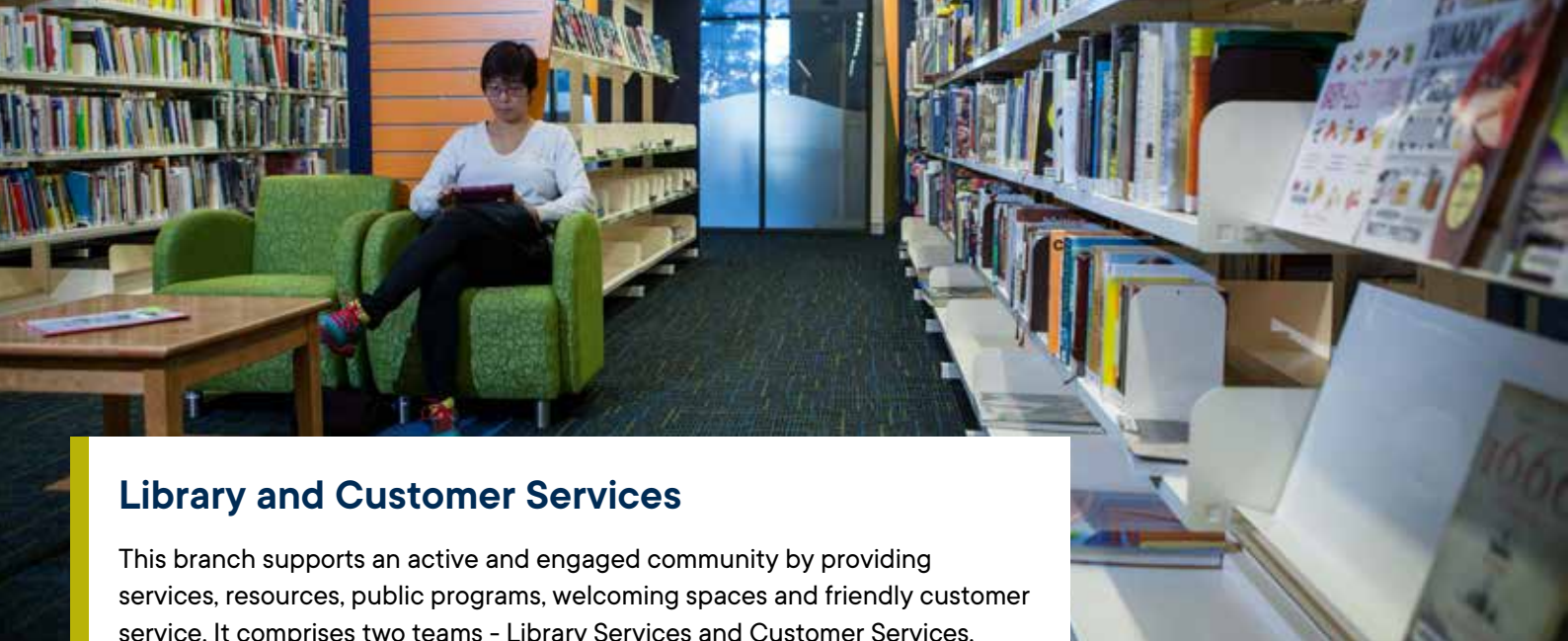
*Lower inspection numbers in 2019/20 and 2020/21 were due to closures related to COVID-19 restrictions



Investigations	2019/20	2020/21
Asbestos	163	62
Noise	210	372
Odour	30	22
Unauthorised discharge	21	67
Unkempt properties	78	15
Pest control	308	235
Total	1,729	1,826

Plans for next year

- Expand the amount and type of public health programs offered to residents, including:
 - Tailored program for culturally and linguistically diverse groups
 - Exercise program for at risk youth
 - Community based nutrition program
 - User-driven exercise program
 - New mums nutrition and exercise classes
 - School holiday health and wellbeing program
 - Outdoor exercise equipment and redeveloped parks promotion.



Library and Customer Services

This branch supports an active and engaged community by providing services, resources, public programs, welcoming spaces and friendly customer service. It comprises two teams - Library Services and Customer Services.

The Library Services team manages the operations of the City's three libraries - Bayswater, Maylands and Morley; online and virtual library services; and library outreach services.

The Customer Services team manages the Civic Centre's customer service, switchboard and cashier functions.

Main achievements

- Received grant funding from 'Be Connected' to host beginner computer courses - a monthly tech support group and one-on-one help sessions with volunteer Digital Mentors.
- Introduced the Bayswater Bilbies Reading Club - a reading rewards program for primary school aged children.
- Provided adult literacy and English language improvement programs through English conversation groups and LETS (Learning English through Storytime). Maylands Library began a female-only English group to cater for diverse communities.
- Introduced the Dungeon and Dragon workshops for young adults; and hosted guest speaker and author, Holden Shepherd.
- Provided Noongar Language and Culture Workshops for adults and children.
- Continued outreach services for those who cannot visit the libraries. This included providing homebound services, visits to aged care facilities; and opportunities for children and youth through outreach visits and library incursions.
- Established a pop-up study hub at Morley Library during the school exam period.
- Implemented a new online library catalogue. This intuitive and mobile responsive platform is popular with the community and use increased by 2,550 users in May-June 2021.
- Reviewed the City's Customer Service Charter to improve service delivery.
- Evaluated organisational requirements to enable telephone enquiries to be managed from any location (including working from home). The team continued to develop its knowledge base to become a one-stop customer contact centre.
- COVID-19 continued to impact the team. This included having to reduce or rethink some services to meet social distancing requirements and other restrictions. The team continues to adapt, providing more online services and focusing on knowledge management to ensure a consistently high standard of service.



Statistics

Libraries	2019/20	2020/21
Customer visits	220,700	199,824
Total loans	293,692	310,021
eLoans	36,693	38,942
Young Peoples Services		
Sessions	513	526
Attendance	13,786	16,505
Outreach		
Sessions	70	87
Attendance	1,535	1,948
Home deliveries to members	10,666	8,149
Public computer sessions	38,300	24,654
New members	3,030	3,015
Animal registrations	1,150	1,420
Tip passes	680	1,269
Rates payments	280	201

Customer Services	2019/20	2020/21
Customer visits	31,000	27,632
Average per week	596	532
Visitors signed in	2,191	3,355
Switchboard calls taken	70,160	70,383
Tip passes issued	8,170	8,016
Orders and requisitions	1,220	1,895
Number of payments	9,119	10,237
Rates payments		4,004
Animal registrations	1,350	1,309
Plan search requests	345	571

Plans for next year

- Participate in the Public Libraries Evaluation network to gather feedback on our facilities and Services.
- Develop a job help program to support the community in their workforce development.
- Introduce a Customer Service Induction Program for new staff.
- Continue to increase content in the Knowledge Management System.

Rangers and Security

The team mission is to provide a service that builds a strong sense of community safety and makes the City a welcoming place. This is achieved by providing 24/7 security patrols, patrolling vacant properties and conducting patrols of crime hotspot areas.

The team investigates offences and provides education, compliance and enforcement action in relation to a range of local law and state legislation offences. They monitor the City's CCTV network, play an important role during emergencies, and collaborate with stakeholders and community members to enhance community safety and crime prevention.

Main achievements

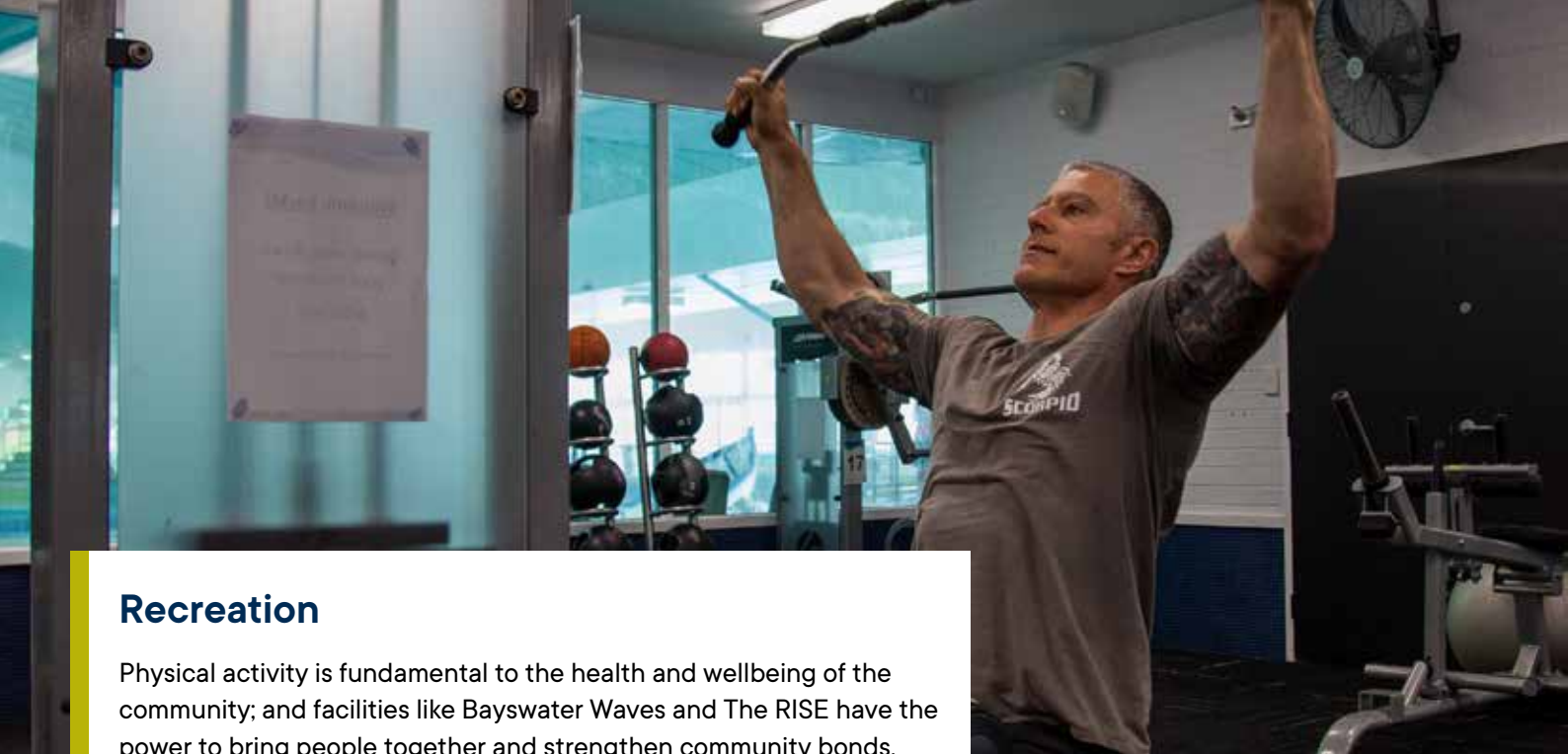
- Body cameras have been issued to a number of officers. This technology improves officer safety, enhances evidence gathering processes, and increases officer accountability.
- Refurbishment of the City's Dog Pound to ensure dogs are kept in conditions that maximise their welfare.
- Installation of a network of CCTV cameras in the carpark and toilet areas at AP Hinds Reserve and Riverside Gardens to improve community safety and reduce criminal activity. The City now has a network of over 250 CCTV cameras.
- Updated signage at 178 local parks and reserves to show on lead and off lead dog exercise areas.
- Worked with school principals and the community to resolve parking issues around schools.
- An 18% increase in animal registrations, and a 14% decrease in animal related reports. This is largely due to a community engagement program.
- A 24% decrease in requests for patrols, likely due to people being at home more due to COVID-19 restrictions. The 17% decrease in requests for CCTV footage from WA Police is likely to be the result of a reduction in crime during the pandemic.

Plans for next year

- Continue the campaign to increase animal registrations.
- Collaborate with the Civil Aviation Safety Authority to install signs at locations where drones are prohibited, due to the proximity of Perth Airport.
- Introduce a "Neat Street" ranger to focus on the removal of litter and items that are unsightly or dangerous.
- Continue to promote and carry out vacant premises patrols.
- Implement the City's Animal Welfare in Emergencies plan.







Recreation

Physical activity is fundamental to the health and wellbeing of the community; and facilities like Bayswater Waves and The RISE have the power to bring people together and strengthen community bonds.

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

Main achievements

- Managed COVID restrictions in line with government direction. The community appreciated our response and participation in many programs now exceeds pre-pandemic levels.
- Completed detailed design for the second last stage of the refurbishment of Bayswater Waves, with construction expected to begin in July 2021.
- Invited expressions of interest for the operational management of the Morley Sport and Recreation Club.
- Installed dry change cubicles to increase capacity and decrease waiting time for families and groups.
- Assisted the WA Department of Health to set up a COVID-19 testing clinic at The RISE.

Plans for next year

- Construction of stage one of the refurbishment of Bayswater Waves. This includes the 25 metre pool and surrounding area, waterslide reconfiguration, chlorine gas store room and outdoor change rooms.

- Bayswater Waves access and inclusion improvements, including accessible pathways and ramps, adult change facility and removable bariatric hoist.
- Detailed design of stage two refurbishment of Bayswater Waves, comprising all remaining works.
- Opening the redeveloped Maylands Waterland.

Awards

- Water Corporation Gold Waterwise Aquatic Centre Award for Bayswater Waves.

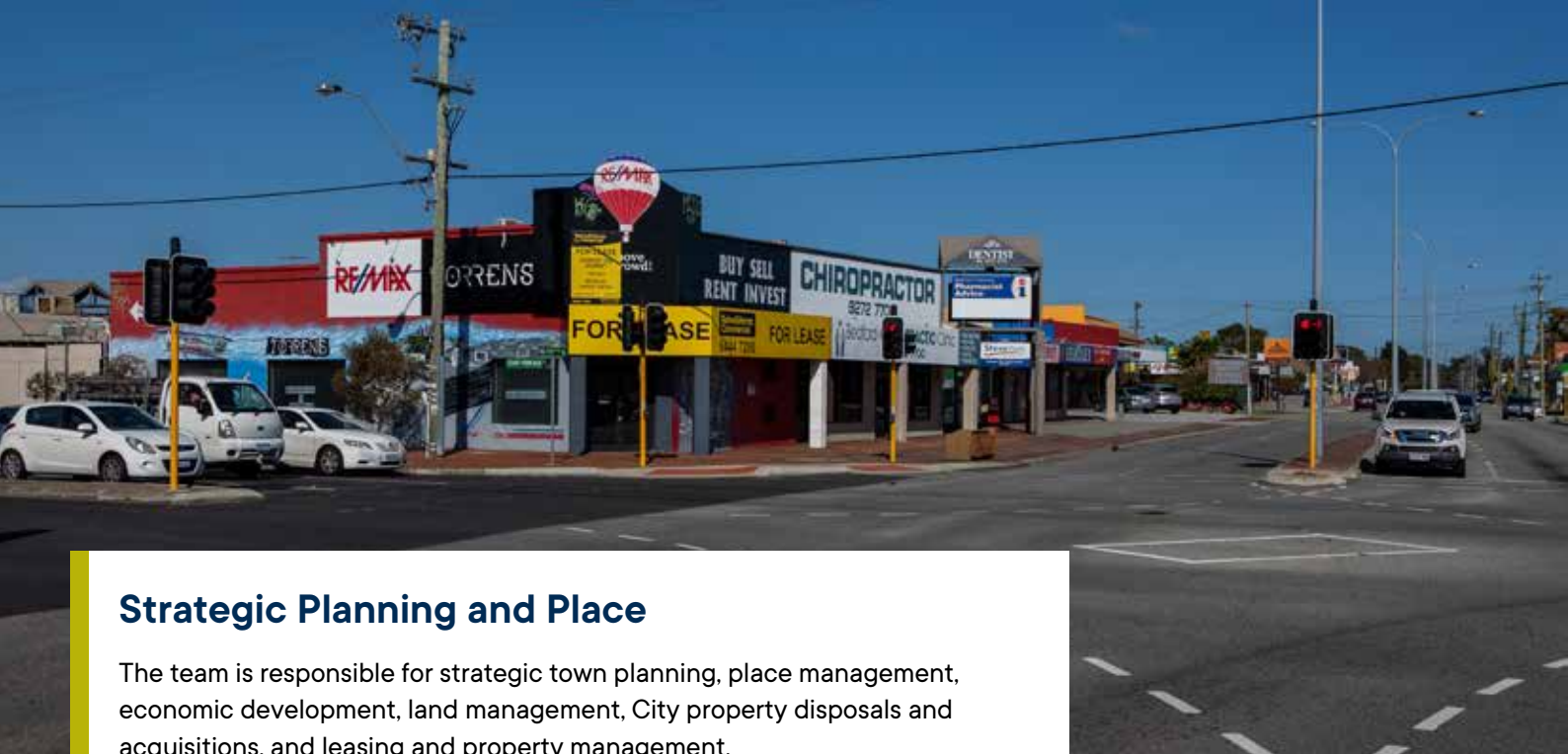


Participation rates

Service area	Measure	2019/20	2020/21
Bayswater Waves entries	Total visits	631,567	537,286
Bayswater Waves memberships	Member visits	226,021	180,465
Memberships – The RISE	Member visits	30,362	36,121
Swimming lessons	Peak enrolment	2,311	2,533
Social sports	Average number of teams	37	36
Junior programs	Total enrolments	1,344	1,432
Function & sports court	Total bookings	1,207	1,152

Despite a number of operational disruptions due to the COVID-19 pandemic, the Recreation team achieved the highest on-record participation for a number of programs, including health club memberships and Learn to Swim enrolments.

Service Area	Measure	2019/20	2020/21
Memberships - Waves	Total memberships	2,640	3,186
Personal training - Waves	Income	\$56,077	\$87,183
Memberships - RISE	Total memberships	647	672
Personal training - RISE	Income	\$33,348	\$57,944
Venue/facility hire - RISE	Income	\$179,551	\$222,180
Swimming lessons	Peak enrolment	2,311	2,533



Strategic Planning and Place

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

Main achievements

- Finished the Bedford North urban design project. Based on extensive community engagement, the design proposes a number of modifications and an amendment to the City's Town Planning Scheme No. 24 (TPS24).
- Initiated six amendments to TPS24 to allow more aged care facilities and shopping precincts, and to protect public open space.
- Hired an Economic Recovery Officer to implement the City's COVID-19 Economic Recovery Plan and engage with business to learn what types of workshops they would get the most benefit from.
- Reviewed, renewed or varied over 30 leases of City facilities.

Plans for next year

- Complete a feasibility study for the future use of the Maylands Brickworks site.
- Implement the Bert Wright Park concept plan.
- Implement improvements in Morley's Progress Street and Bishop Street precinct, in partnership with the RAC as part of their Reconnect WA grant program.
- Implement the Destination Marketing Strategies in the town centres.
- Host workshops with local businesses to help them recover from the impacts of COVID-19.



Bayswater Town Centre

- Worked with community groups and stakeholders to co-design a concept plan for Bert Wright Park. The plan incorporates a community garden, architectural shade structure, café, 30 new trees and improved accessibility.
- Collaborated with Baysie Rollers and Laneway Art Space to commission a mural on the laneway between Whatley Crescent and King William Street.
- Collaborated with the Bayswater Traders' Association to trial a program for painting the exterior of business affected by the train station redevelopment.
- Increased the number of parking bays in the Bayswater Town Centre and modified time restrictions.

Maylands Town Centre

- Collaborated with Creative Maylands to deliver the 'Hidden Laneways, Secret Gems' event (a collaborative night safari that explored laneways and generated ideas for their improvement). Improvements to Roxy Lane and Greenslade Lane have started, including lighting, garden beds, art and wayfinding signage.
- Worked with community groups to plan and start revitalising the public open space in front of The RISE. The improvements include festoon lighting, tree planting, shade umbrellas and a performance space.
- Completed improvements to Lyric Lane to establish the area as a permanent part-time entertainment space, including overhead lighting and a sound system to complement the new art and greening.

Morley Activity Centre

- Removed the seal fountain and street entry statues and redeveloped the roundabout with landscaping and pathways to improve pedestrian movement.
- Obtained grant funding from the RAC for improvements to the Progress Street and Bishop Street precinct to improve pedestrian movement, connectivity and encourage people to spend time in the activity centre.

Noranda Town Centre

- Completed design for a nature playground at the Noranda Nook Park. Construction is expected to be finished by the end of 2021.
- Received federal funding to create a pedestrian pathway between the Noranda Nook and the tennis and netball courts. Works are expected to be completed by the end of 2021.

CORPORATE AND STRATEGY

Director

Lorraine Driscoll

Financial Services

Governance and Organisational Strategy

Information Services

People, Culture and Safety

Strategic Projects





Financial Services

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

Main achievements

- Automated payments for bulk bills.
- Worked with the Project Services team to implement a project register and financial reporting tool that has improved executive oversight of the City's annual capital works program.
- Developed the Financial Hardship Policy to provide greater flexibility for payments on overdue accounts for ratepayers and residents experiencing financial hardship.
- Processed 17,528 invoices - an increase of 8% from the previous year.

Plans for next year

- Undertake a major review of the City's financial policies and procedures to re-evaluate and improve financial controls.



Governance and Organisational Strategy

The Governance, Organisational Strategy, and Information Management teams ensure the City meets legislative compliance and governance obligations, and support effective management of risk and information.

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

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

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

Main achievements

- Established a Governance Framework to ensure a clear understanding of responsibility and accountability across the organisation. The framework:
 - Establishes clear roles for the Council, CEO and employees
 - Includes financial, legal and ethical considerations
 - Develops a culture of best practice
 - Helps the City meet compliance requirements
 - Sets guidelines for processes
 - Provides an induction tool for new employees.
- In collaboration with other teams, completed a major review of the Strategic Community Plan. More information on the review can be found in Section 8: Planning and Reporting.
- Implemented new minutes and agenda software to improve processes for council and committee meetings.

- Carried out a review of the City's corporate reporting system used to monitor business projects for reporting to the Executive Leadership team and Council. A new system is being developed in-house with improvements to improve transparency and accountability.
- Implemented changes to reflect the first stage of the *Local Government Act 1995* review by the Western Australian State government.
- Completed reviews of the *Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law 2000*, and the *Waste Local Law 2000*.
- Completed a review of the City's wards and representation.

Plans for next year

- Complete the review of the Corporate Business Plan
- Undertake a review of the *Standing Orders Local Law 2018* and the *Keeping and Control of Cats Local Law 2016*



Information Services

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

Main achievements

- Supported systems to enable staff to work remotely during COVID-19 lockdowns.
- Worked with the Rangers and Security team to upgrade the City's closed-circuit television network.
- Upgraded City-owned buildings to the National Broadband Network (NBN).
- Improved the City's cyber security controls.
- Completed infrastructure upgrades.

Plans for next year

- Develop a Digital Strategy to inform a major review of the City's IT systems.



People, Culture and Safety

Responsible for all human resources activities including recruitment, performance management, training, workplace culture, payroll, employee relations and safety management.

Main achievements

- Implemented processes and systems to improve the management of staff training records and qualifications.
- Provided corporate training to staff, including emotional intelligence training for 170 employees, equal opportunity awareness, and workplace disability awareness training.
- Transitioned full time and part time staff to online performance reviews.
- Formed partnerships with diversity and inclusion stakeholders to diversify the workforce.
- Participated in an Access and Inclusion Index Assessment to determine a baseline to advance our disability confidence and develop a plan for the future.
- Provided a range of health and wellbeing initiatives for staff, including:
 - Skins checks, health assessments, a nutrition workshop and flu vaccinations
 - Raised money for RUOK? with the Baysie Bake Sale
 - Created a working group with a cross section of employees to develop a Health and Wellbeing Expo, scheduled for July 2021.

OSH performance

- The City maintained its focus on improving OSH performance. This includes developing a Risk Register to capture all potential risks and put measures in place to mitigate them.
- The number of incidents has continued to decline, with an 11.5% decrease from last year. 23% of the incidents were categorised as 'report only'.
- Near miss reporting has increased, demonstrating the City's proactive approach to safety and improving safety culture.

Awards

- Fit 4 Life Health and Well Being – Awarded silver recognition by Healthy Workplace WA.



Strategic Projects

This team manages projects to generate efficiencies and benefits for City operations, and oversees the City's procurement framework.

Main achievements

- Coordinated the review of the City's aged care assets, as required in the City's Corporate Business Plan 2019-2023.
- Coordinated the procurement of replacement software to improve minutes and agenda processes for council and committee meetings.
- Delivered operational efficiencies by improving the City's procurement practices.

WORKS AND INFRASTRUCTURE

Acting Director
George Rimpas

Asset and Mapping Services

Building Works

Engineering Works

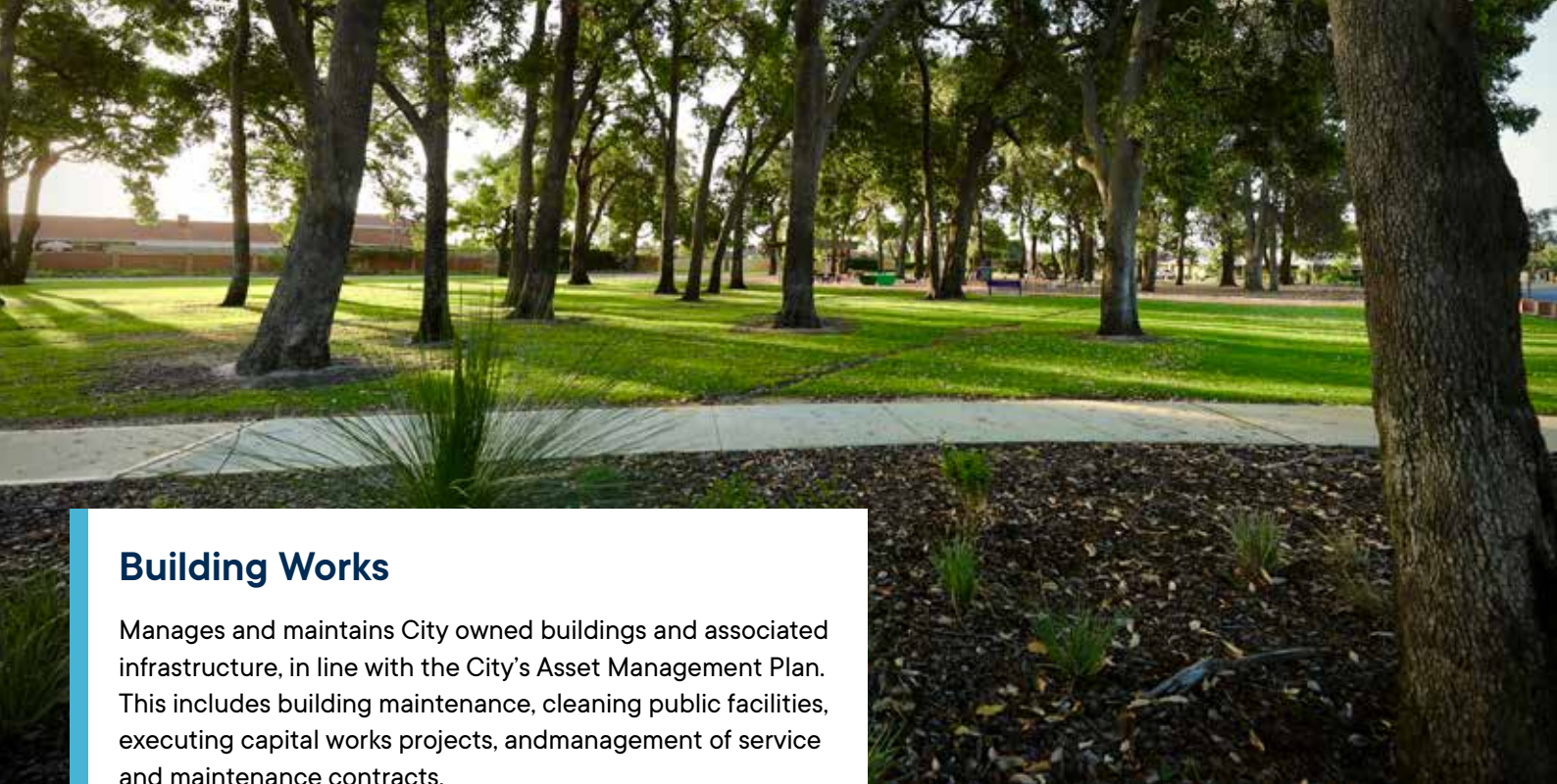
Engineering Services

Parks and Gardens

Project Services

Sustainability and Environment





Building Works

Manages and maintains City owned buildings and associated infrastructure, in line with the City's Asset Management Plan. This includes building maintenance, cleaning public facilities, executing capital works projects, and management of service and maintenance contracts.

Main achievements

- Managed the City's buildings and associated infrastructure; and supervised the service and maintenance contracts for ongoing upkeep and maintenance.
- Completion of significant capital works, including:
 - Security systems at various facilities.
 - Upgrades to the Animal Welfare Facility.
 - Renewal and repairs at Bayswater Waves.
 - Upgrades to Morley and Bayswater Community Centres.
 - Installation of accessible facilities and upgrades to existing change room facilities at the Maylands Sport and Recreation Club.

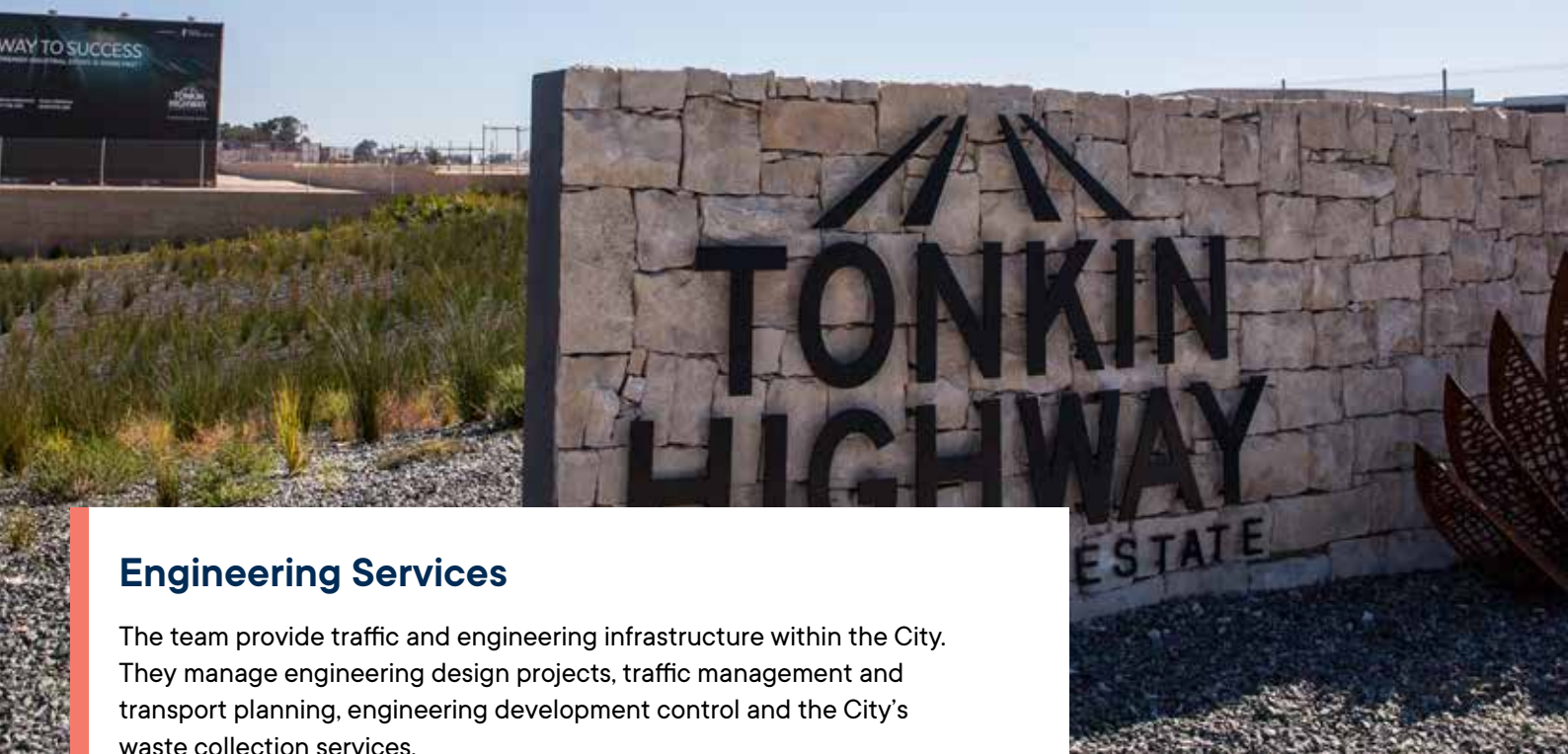
COVID-19 projects

- COVID-19 had a significant impact on the City's cleaning regimes and the team had to adapt to temporary closures of facilities and services provided by the City (such as barbeques, water fountains and fitness equipment) in order to comply with lockdown requirements.

- Completed a number of Local Economic and Social Stimulus package projects, including:
 - Storage compound at Bayswater SES.
 - Roof replacement and repairs at Morley Noranda Recreation Centre.
 - Replacement of various damaged paths across the City.
 - Repainting Hampton Park Scout Hall and Maylands Police Station.

Plans for next year

- Installation of an access ramp at The RISE.
- Installation of accessible toilet facilities and upgrades to existing toilet facilities at Riverside Gardens.
- Design of art studio facilities at Ellis House.



Engineering Services

The team provide traffic and engineering infrastructure within the City. They manage engineering design projects, traffic management and transport planning, engineering development control and the City's waste collection services.

Main achievements

- Worked with the state government on the Forrestfield Airport Link project, METRONET's Bayswater Train Station redevelopment, and the Tonkin Gap.
- Oversaw a number of developments:
 - Private subdivision, including green-titled residential developments such as the Clarkson Road subdivision.
 - Industrial subdivisions, including further subdivision within the Tonkin Highway Industrial Estate.
 - Mixed use of retail and residential apartments, including stage two of One Kennedy, and Foyle Road.
- Completed road and traffic improvement works:
 - Upgraded Benara Road and McGilvray Avenue in the Noranda town centre.
 - Construction of Eddins Close.
 - Implemented a 40km/hr speed limit in the Mount Lawley road network precinct.
- Continued to make improvements under the state government Blackspot Program and installed a roundabout at the East Street and Eighth Avenue intersection in Maylands.
- Completed a number of drainage improvement works:
 - Detailed design of Water Sensitive Urban Design infrastructure, including a raingarden at Maylands Tennis Club, which included working with the Engineering Works team to install the garden.
 - Improvements at the Bayswater Community Centre

Statistics

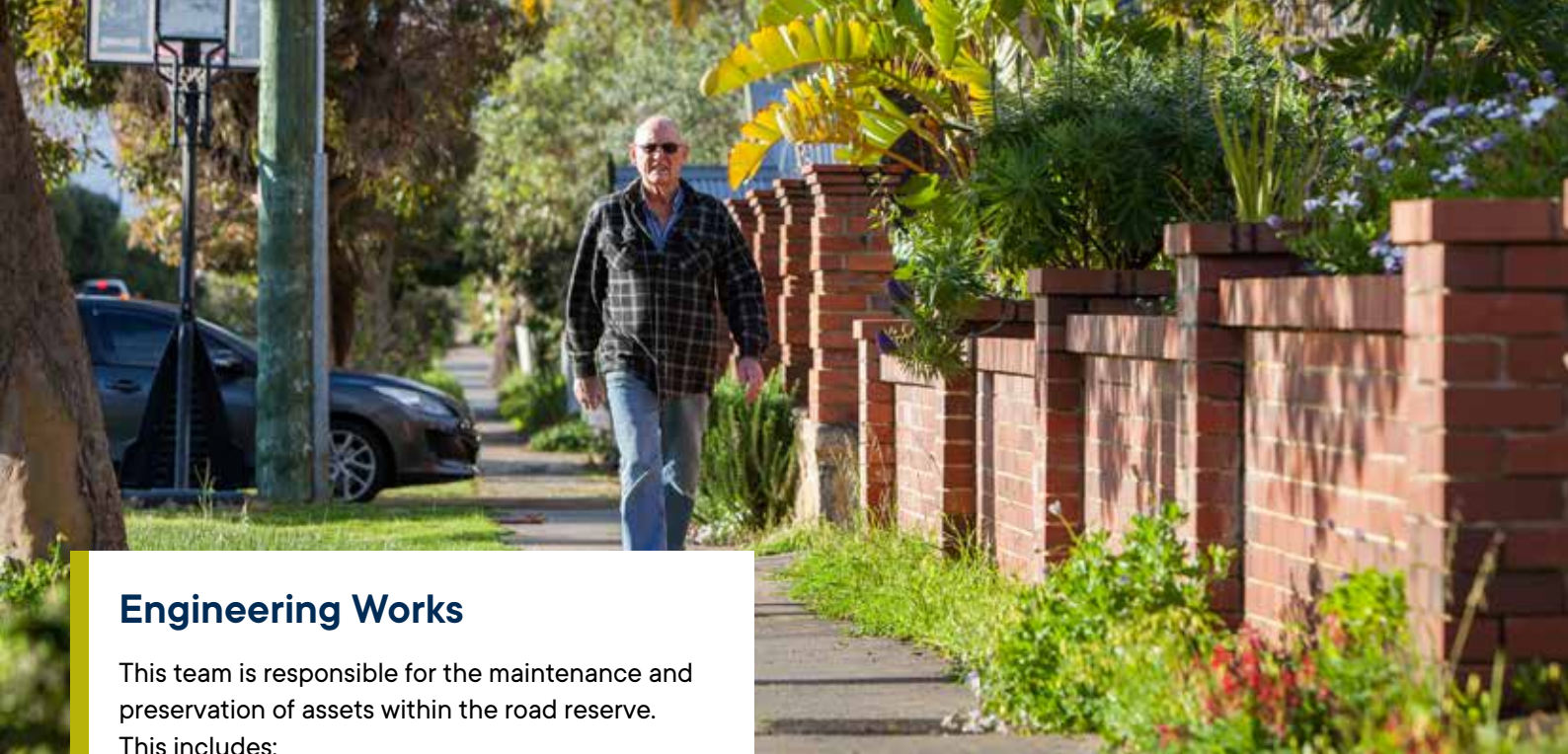
- 15,380 tonnes of general waste collected from 31,352 residential properties and 1,314 commercial properties
- 2,750 tonnes of FOGO collected from March to June, all redirected from landfill
- 9,659 tip passes issued to residents
- 48 tonnes of electronic waste collected

Plans for next year

- Undertake several Blackspot projects:
 - Coode Street and Sixth Avenue
 - Benara Road and Camboon Road
 - Coode Street and Catherine Street
- Design and support installation of a raingarden at Tourer Court in Maylands.

Photo page suggestions

- Detailed design of Water Sensitive Urban Design infrastructure, including a rain garden at Maylands Tennis Club.
- Upgrade of Benara Road and McGilvray Avenue at the Noranda Town Centre.
- East Street and Eighth Avenue, Maylands, intersection upgraded under the state government Blackspot Program.



Engineering Works

This team is responsible for the maintenance and preservation of assets within the road reserve.

This includes:

- 366 km of roads
- 357 km of footpaths
- 217 km of storm water drains
- 9,500 drainage pits
- 3,000 street signs
- 85 car parks
- Numerous right-of-ways and bus shelters on PTA routes.

Maintenance includes street sweeping, graffiti removal, and the installation of parking signs and associated line marking activities.

The team is also responsible for managing the City's vehicle fleet, plant and equipment.

Main achievements

- Resurfaced 36 roads, totalling 21.5km
- Constructed or reconstructed 15 footpaths, totalling 10.4km. Also repaired a number of paths identified in the annual footpath audit.
- Repairs and maintenance of streetlights, carpark and passive area lighting.
- Developed Council's Footpath Policy, which includes criteria for determining priorities for annual funding.
- Construction of several raingardens, and upgrade or replacement of drainage gully gates.

Plans for next year

- Resurfacing 30 roads
- Upgrade street lighting in the Morley town centre
- Public Bike Network Bike Plan review and design proposal for Drake Street - Bay View Street to Bayswater Train Station.



Parks and Gardens

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

Main achievements

- Carried out the City's annual planting program. The team started bringing the contract in-house, which will provide better control of the service and triple the number of trees planted without increasing the budget.
- Assisted with the upgrade of the Progress Street median island and roundabout, and the upgrade of McGilvray Road and Benara Road streetscape.
- Delivered whole-of-park upgrades to:
 - Alf Brooks Park
 - Belstead Reserve
 - Gus Weimer Park
 - Stanbury Reserve.
- Completed enhancement works to:
 - Nellie Tant Reserve
 - Water Vista Park
 - Battersea Reserve
 - Hawkins Reserve and
 - McKenzie Reserve.
- Installed six Purple Benches as part of the City's bench renewal program, in support of domestic violence awareness.
- Developed tree and garden planting guidelines for the City Parks and Gardens operations, which are now on the City's website.
- Developed irrigation specifications for the City to guide project's irrigation infrastructure.

- Hydrozoned a number of median strips:
 - Broun Avenue
 - Malaga Drive
 - John Smith Street
 - Parts of Grand Promenade.
- Painted three trees blue in support of the Blue Tree Project.
- Introduced POGO system, which uses satellite technology to analyse the efficiency and effectiveness of on ground performance of the City's irrigation systems to guide improvements.

Statistics

- 1,500 semi-mature trees were planted in the annual tree planting program
- 8,100 street trees have now been audited
- 345 green spaces and 40 hectares of arterial road verges and medians maintained
- 12,000m³ of mulch applied across the City
- 15,000 shrubs and groundcovers planted in the City.

Awards

- Frank Drago Reserve is being considered by FIFA as training ground for Women's Soccer World Cup.

Plans for next year

- Whole-of-park redevelopment to Wattle Park, Mahogany Reserve and Gibbney Reserve East.
- Enhancement works to Bert Wright Park.
- Continue with the Tree Planting Program and the Hydrozoning Program.



Project Services

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

Main achievements

- Completed seven play space redevelopments across the City, including redevelopments delayed by COVID-19. This involved installing accessible play equipment, exercise equipment, pathways, seating and shade at Gus Weimer Park and Stanbury Reserve; and Claughton Reserve play space now has the City's first fairy trail, which captured media attention from ABC Perth and Channel 9.
- Coordinated whole-of-park redevelopments at Belstead Reserve and Alf Brooks Park in conjunction with the local community, as part of the Local Economic and Social Stimulus package.
- Completed detailed design for the \$4.1 million redevelopment of Maylands Waterland.
- Started construction of two additional basketball courts at Morley Sport and Recreation Centre. The works also include toilets, changing room and storage.
- Installed accessible pathways at a number of reserves and play spaces to link play equipment, seating, community BBQ's and public toilets.
- Sports match and training lighting was installed at Pat O Hara Reserve in Morley to support the growth of the Perth Bayswater Rugby Union Club and facilitate participation in the WA Rugby's premier division.
- Formed the Skate Park Advisory Committee to advise Council, liaised with METRONET, and engaged with the community and stakeholders on possible locations for the new skate park. Completed concept planning and final engagement on location within Wotton Reserve.

- Completed the first phase of engagement for the development of the Community Recreation Plan.
- Completed the second phase of engagement to select a location for an enclosed dog exercise area at Riverside Gardens.

Statistics

- Over 700 people participated in the consultation for the relocation of Wotton Reserve Skate Park.
- Over 300 surveys were completed as part of the second phase of engagement for the enclosed dog exercise area at Riverside Gardens.
- Clubs and community members completed over 200 surveys as part of the first phase of engagement for the new Community Recreation Plan.
- There was an 82% increase in engagement letters sent to residents, and a 54% increase in the number of survey responses received.

Plans for next year

- Continue with the redevelopment of Maylands Waterland.
- Redevelop play space and community infrastructure at Gibbney, Mahogany and Wattle Reserves, and redevelop Wotton Reserve to include a skate and BMX youth hub.
- Complete the Community Recreation Plan.

Sustainability and Environment

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

Main achievements

- Installed solar photovoltaic systems at five community buildings, totalling 120kW (nearly double last year):
 - Bayswater Bowling Club – 26.6kW
 - Bayswater Morley Districts Cricket Club – 13.3kW
 - Morley Noranda Recreation Club – 39.9kW
 - Morley Windmills Soccer Club – 13.3kW
 - Les Hansman Community Centre – 26.6kW.
- Engaged a consultant to help develop an Emission Reduction and Renewable Energy Plan. This plan will help ensure the City is powered by 100% renewable energy by 2030 and carbon neutral by 2040.
- Completed the Environment and Liveability Framework, in partnership with Curtin University and a panel of local experts.
- Trialled the Waterwise Verge Program, which provided homeowners with a rebate of up to \$250 to transform their verge into a native waterwise verge.
- Financial support to Enviro House, helping them to deliver:
 - 'Native Plants to Residents' program on the City's behalf. This program increased to 8,000 plants, giving 800 households access to native plants at a highly subsidised price.
 - 32 events, with a total of 1,195 participants.
- Enviro House also supported the City in delivering 11 composting workshops and 2 gardening workshops.
- Undertook the 'Our Park, Our Place' project at Arbor Park, Morley. Obtained Lotterywest funding through Greening Australia and coordinated four community days. Finalised a concept design for the entire park, based on community feedback. Pathways have been installed and community planting undertaken. Approximately 4500m² of turf was replaced with mulch and native seedlings as a water saving initiative and to support biodiversity.
- Completion of the first river restoration project under the 10 year foreshore plan at Clarkson Reserve.
- Completed a nature play trail at Eric Singleton Bird Sanctuary and Riverside Gardens.
- Engaged contractors to complete 20 days of targeted fox control and 10 days of targeted feral cat control within Lightning Swamp Bushland.
- Started works as part of the 10 year management plan for Maylands Samphire Flats.
- Continued to work towards the goals set in the Urban Forest Strategy:
 - 1.6kg of seeds collected from 20 different locations of isolated endemic trees within the City.
 - Awarded \$53,663.32 for tree planting within Morley City Centre as part of the 2021/22 Local Government Urban Canopy Grant.
- Transitioned over 28,000 households and businesses to the FOGO three-bin system. The change was supported by an extensive communication and education program.

Statistics

- 120 kW of solar installed (versus 65kW in 2019-2020).
- 21 verges transformed into waterwise verges.
- Approximately 3,000 tonnes of organic waste diverted from landfill in the first three months of FOGO implementation.
- Over 50,000 tube stock planted in natural areas.
- 10 community planting days, with approximately 20,000 tube stock planted.

Awards

- Platinum status at the Waterwise Council Awards.

Plans for next year

- Start implementation of the Emission Reduction and Renewable Energy Plan.
- Develop a five year implementation plan for the Environment and Liveability Framework.
- Deliver more solar photovoltaic projects.
- Tranby House foreshore restoration works.
- Stage two of Arbor Park.
- Feredy drainage basin living wetlands conversion and Bowden Street compensating basin transformation.



MAJOR PROJECTS

Director

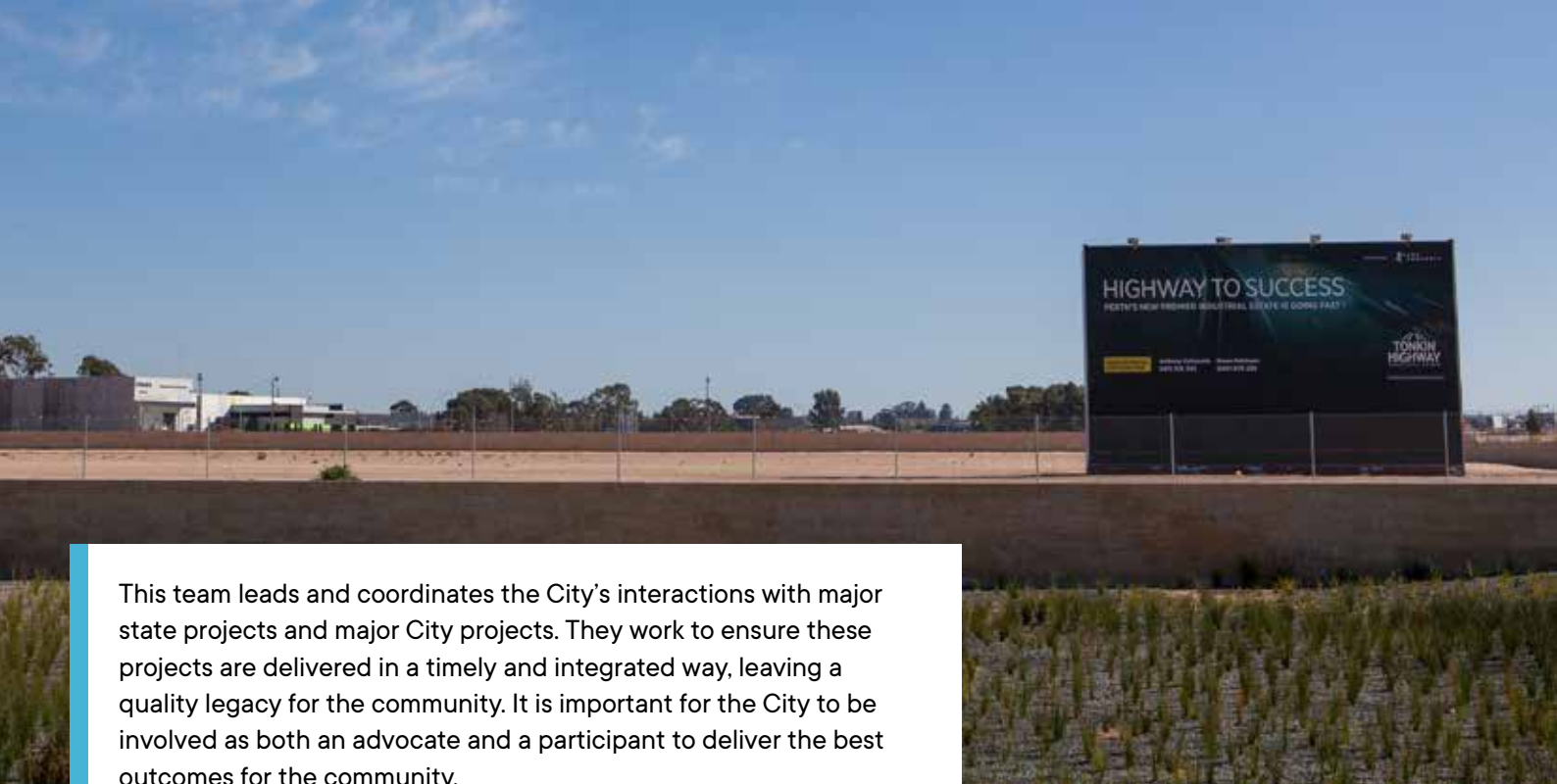
Doug Pearson

Bayswater Train Station Redevelopment

Tonkin Gap Project

Morley-Ellenbrook Line





This team leads and coordinates the City's interactions with major state projects and major City projects. They work to ensure these projects are delivered in a timely and integrated way, leaving a quality legacy for the community. It is important for the City to be involved as both an advocate and a participant to deliver the best outcomes for the community.

Main achievements

Bayswater Train Station Redevelopment

The \$253 million Bayswater Train Station Redevelopment continues and is expected to be completed in 2023. The station is an important METRONET precinct, connecting the Midland Line, Forrestfield-Airport Link and Morley Ellenbrook Line; giving people the option to travel to the airport, Swan Valley tourist region, the CBD and beyond, right through the heart of Bayswater.

The new station will improve connections across the metropolitan rail network, allowing increased bus services to the station, improving cycling and pedestrian movements and creating a rail bridge and station that fits within and compliments the town centre.

Tonkin Gap Project

The \$290 million State Government Tonkin Gap Project started in 2020 and is expected to be completed in late 2023. This project is one of a number of improvements to transform Tonkin Highway by providing a high standard north-south transport link from Muchea to Mundijong. Within the City, this will eliminate the bottleneck on Tonkin Highway, improve traffic flow and efficiency, and facilitate improvements for cyclists and pedestrians.

Morley-Ellenbrook Line

Work has started on the \$233 million rail link to connect Ellenbrook to Bayswater Train Station. The new 21km rail line will include five new stations, including Morley and Noranda, and give residents greater access to public transport. The project will help decrease vehicle use by providing a seamless journey to the CBD, and provide opportunities for local businesses to grow.

Plans for next year

The City is faced with a considerable number of major state and local projects in coming years.

Projects slated for 2021/22 include:

- Morley Sport and Recreation Centre additional sports hall and basketball courts
- Maylands Waterland Redevelopment
- Bayswater Waves Refurbishment.

PLANNING AND REPORTING

Integrated Planning and Reporting

Local governments are required to plan for the future. Integrated planning and reporting gives local governments a framework for establishing the priorities and aspirations of their community, and linking this to financial capacity and service delivery.

This framework is required by all local government authorities to ensure the objectives delivered are based on a community-established vision for the future.

The City's integrated planning and reporting process includes the development of a:

- Strategic Community Plan that links the community's aspirations and vision with Council's strategies.
- Corporate Business Plan that integrates resourcing plans and specific Council plans with the Strategic Community Plan.
- The City has a number of supporting strategies and plans that document its financial, asset, and workforce considerations. This ensures we can achieve the priorities identified in the Strategic Community Plan.

Every four years we complete a major review of the Strategic Community Plan to ensure it remains relevant to the community. During 2020/21, we completed a major review and Council adopted the new Strategic Community Plan 2021-2031 in May 2021.

Strategic Community Plan 2021-2031

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

During 2020/21, we completed a major review of the SCP. The review began in early 2020, but was delayed by the COVID-19 pandemic.

The review process

The City completed a two phase engagement process in the second half of 2019/20. This included engaging with Council, residents and ratepayers, community groups, local businesses and internal stakeholders.

In the first phase, we wanted to find out what being part of the Bayswater community meant to people. A number of engagement methods were used, including hardcopy and online postcards, an online ideas board, social medial and pop-up stalls across the City.

In the second phase, we wanted to find out what the community wanted us to do over the next ten years to improve the City of Bayswater. To do this, we developed a comprehensive 'Conversation Kit' that encouraged residents to contribute as a household; and hosted on-line and in-person workshops with advisory groups and the community.

All work together to achieve the community's vision.

**10
YEAR**

**Strategic
Community Plan**
The community's
vision and priorities.

**4
YEAR**

**Corporate
Business Plan**
How the City will
work towards the
vision.

Long Term Financial Plan

The financial projections
for the City (10+ years).

**1
YEAR**

Annual Budget
City's budget
for the year.

Annual Report

A detailed report on City's
performance for the
previous year.

Community Reporting

Regular, accessible reporting
to the community on how
the City is working towards
the community's vision.



With the information gathered from the engagement process, a plan was drafted in consultation with Council and advertised for public comment. Comments were then analysed and incorporated into the plan before it was presented to Council for adoption in May.

Over 500 community members contributed to the review, and approximately 2,800 people visited the review page on the City's Engage Bayswater website.

What changed?

The new SCP is based on four themes - Community, Environment and Liveability, Vibrancy, and an underpinning theme of Leadership and Governance. Each pillar has a set of goals that link to 17 strategies. The SCP also identifies infrastructure projects in the coming years.

The cycle for future reviews has been adjusted to better align with Council elections, so each new Council can review the SCP at the start of its term. It will also better align with informing strategies, including the Long-Term Financial Plan.

The full Strategic Community Plan 2021-2031 is available at **bayswater.wa.gov.au**.

Corporate Business Plan

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

Now the new SCP is has been completed, the CBP is being prepared. The new Corporate Business Plan 2021-2025 is expected to be presented to Council in the first half of 2021/22, in line with the revised Long-Term Financial Plan.



Disability Access and Inclusion Plan

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

Achievements

- An Easy English version of the City's Access and Inclusion Plan 2020-2024 was created and published in hardcopy and online.
- The City agreed to a target of 5% of the workforce having a disclosed disability by 2025.
- Facilities at Hinds Reserve have been upgraded to connect pathways and ACROD parking bays.
- Two audio loop systems were installed in July 2020 to provide accessible community engagement for people with hearing impairments.
- Four new footpaths were installed in Noranda to provide better access for people with a disability.
- A lift was installed at Bayswater Library in August 2020, making the upper level of the library accessible to all.
- The City is one of 11 local government authorities awarded the Inclusion Solutions - Building Inclusive Communities WA project valued at \$26,000. Together with Inclusion Solutions, the City started this educational program in April 2021 and it will continue until November 2021.

Reconciliation

The City supports the Uluru Statement from the Heart adopted in 2017. This was officially endorsed by Council in 2018. We believe recognition of this statement is a national priority.

The City's first Reconciliation Action Plan (RAP), the Reflect RAP 2019-2020 was adopted in September 2019. It paved the way for the City's reconciliation journey to work towards creating an inclusive and respectful environment, in which the cultures of our First Peoples are acknowledged, shared and celebrated.

Achievements

- The City's first official flag raising ceremony was hosted to mark the commencement of National Reconciliation Week 2021.
- Free Noongar language and cultural sessions delivered by a Noongar Language and Cultural Specialist at the Maylands library.
- Free community Noongar weaving workshops delivered with Noongar artists during NAIDOC Week 2020.
- Developed an informational video about the cultural history of Lightning Swamp Bushland with local Ballardong, Wudjuk Nyungar representative Barry McGuire, and Kangeang/Bibblemun woman Belinda Cox.
- City of Bayswater Citizenship Ceremonies now include a Welcome to Country by local Whadjuk Noongar representatives.
- Undertook community consultation in November 2020 and January 2021 to inform the development of the next RAP in the series, referred to as the Innovate RAP.

Following the implementation of the City's first Reconciliation Action Plan (RAP) - the Reflect RAP 2019-2020, the City has recently developed the Innovate RAP 2021-2023. The Innovate RAP details actions for the City to complete over a two year period to cement its commitment to reconciliation, through relationships, respect, opportunities and governance.

Other strategies

Local Homelessness Strategy 2021-2025

This year, the City developed its inaugural Local Homelessness Strategy 2021-2025. The process was supported by a Local Homelessness Advisory Committee, homelessness service providers and subject matter experts, and was adopted by Council in June 2021.

The strategy sets out 38 actions within four themes that will be completed by the City over a four year period. The strategy is closely aligned with the Department of Communities' 10 year strategy 'All Paths Lead to a Home.'

Age Friendly Strategy 2017-2021

The City is nearing completion its first Age Friendly Strategy 2017-2021. Consultation for the City's second Age Friendly Strategy 2021-2025 was completed in April and May 2021, with more than 800 comments received about how the City can improve its age friendliness over the next four years.

Cultural Plan

A number of projects and initiatives were delivered this year, including:

- A collaboration with Creative Maylands to commission a mural by Blank Walls on Lyric Lane.
- The annual City of Bayswater Art Awards, with more than 400 entries (a new record).
- A collaboration with the Centre for Stories to deliver the Writer in Residence Program with the support of local businesses.
- A collaboration with local artist Floeur Alder to deliver Djilba: A Moment in Time at Eric Singleton Sanctuary.
- A collaboration with WA Ballet to host an open day at their facility, with four free community workshops.
- A collaboration with Somedae Pictures to bring The Spirit of Happiness production to the City. This was a short movie about Suzanne Dickenson, who was part of the stolen generation.

Community Recreation Plan

The City is developing a Community Recreation Plan to guide the future of sport and recreation facilities across the City. The first phase of engagement was completed this year, with over 200 surveys completed by clubs and community members.

The Project Services team is developing the plan, and aim to complete it in 2021/22.

Environment and Liveability Framework

The Environment and Liveability Framework has been completed. The framework was developed in partnership with Curtin University and a panel of local experts. The framework sets the strategic direction for the City's built and natural environment for the next 25 years and is ready for discussion with Council.

A five year implementation plan will be developed in 2021/22.

Public Health and Wellbeing Plan 2019-2024

This year, the City provided a series of public health and wellbeing programs, including:

- Spring fitness program
- Nutrition workshops
- Rusty Ryders workshops
- Healthy at Home workshop
- Food Sensation for Parents workshop
- Aqua Skill, (over 55s) program
- Mozzie Wise online workshop.

Disclosures

Register of complaints and minor breaches

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

- Number of complaints 2020/21: nil
- Action taken during 2020/21: nil
- Amounts order to be paid by a person against whom a complaint was made: nil
- Remuneration and other costs associated with Standards Panels: nil.

Disclosure of annual remuneration

Regulation 19B in the Local Government (Administration) Regulations 1996 requires that the annual report for a financial year beginning on or after 1 July 2020 must contain the following –

(a) the number of employees of the local government entitled to an annual salary of \$130 000 or more”;

(b) the number of employees of the local government entitled to an annual salary that falls within each band of \$10 000 over \$130 000.

Remuneration package (\$)	Number of employees
130,000 - 140,000	7
140,000 - 150,000	10
150,000 - 160,000	3
200,000 - 210,000	1
210,000 - 220,000	3
290,000 - 300,000	1

Total remuneration* provided to the CEO: \$294,250

* Remuneration includes vehicle and other allowances.

General information

Freedom of Information

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

During 2020/21, the City received 15 access applications, a decrease of six from the previous year. A total of \$450 was levied for processing applications.

The Act requires all applications be responded to within 45 calendar days. The City's average processing time for 2020/21 was 17 days.

Recordkeeping

The City's Information Management team manages the records of the City in accordance with the legal requirements of the State Records Act 2000 and the City's Recordkeeping Plan.



Staff learn how to use the City's document management system as part of their induction. They are also informed of the legal responsibilities of all staff to achieve compliance. The team periodically refreshes staff and offers ongoing assistance to ensure people are up to date on all record keeping requirements. During this financial year, 113,244 documents were registered in the City's document management system, ECM. This is an increase of nearly 14% from 2019/20.

Local law reviews

The City completed a review of the *Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law 2000*. The new *Activities in Thoroughfares and Public Places and Trading Local Law 2020* was adopted by Council in February 2021 and gazetted in April 2021.

The City completed a review of the *Waste Local Law 2000*. The new *Waste Local Law 2020* was adopted by Council in November 2020 and gazetted in January 2021.

The *Standing Orders Local Law 2018* and the *Keeping and Control of Cats Local Law 2016* are up for review in 2021/22.

Statutory registers

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

National Competition Policy

The Competition Principles Agreement (CPA) is a contractual agreement between the Australian Federal

Government and all state and territory governments. The CPA aims to ensure all public enterprises operate in a transparent manner and in the best interests of the public. Under the CPA, public enterprises are required to review their operations to ensure they do not have a competitive advantage or disadvantage due to their public status.

Competitive Neutrality under the CPA

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

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

- Domestic waste collection including recycling, green waste and park litterbins has been contracted to Cleanaway.
- Management of the Morley Sport and Recreation Centre has been contracted to the YMCA, but is being reviewed through a tender process.
- Management of the Embleton Public Golf Course and the Maylands Peninsula Public Golf Course has been contracted to Golf Oracle Pty Ltd.
- The operational management of the residential aged care facilities including the City of Bayswater Hostel; Carramar Hostel; and the independent living units, Salisbury Retreat and Noranda Retreat facilities has been contracted to Juniper Aged Care.

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2021

City of Bayswater Financial Report for the Year Ended 30 June 2021

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

Statement by Chief Executive Officer

The attached financial report of the City of Bayswater for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the City of Bayswater at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 29th day of August 2022



JEREMY EDWARDS
CHIEF EXECUTIVE OFFICER



City of Bayswater
Statement of Comprehensive Income
by Nature or Type
for the year ended 30 June 2021

	Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Rates	32(a)	49,706,869	49,074,989	48,906,912
Operating grants, subsidies and contributions	2(a)	2,998,290	9,822,008	6,878,223
Fees and charges	2(a)	22,201,768	18,017,799	20,540,317
Interest earnings	2(a)	890,724	1,283,095	1,498,126
Other revenue	2(a)	1,136,807	1,725,054	1,018,682
		<u>76,934,458</u>	<u>79,922,945</u>	<u>78,842,260</u>
Expenses				
Employee costs		(34,063,045)	(32,105,030)	(32,284,753)
Materials and contracts		(29,242,119)	(30,683,301)	(25,387,262)
Utility charges		(3,509,739)	(3,381,265)	(3,287,784)
Depreciation on non-current assets	11(b)	(11,495,001)	(11,253,872)	(11,050,536)
Interest expenses	2(b)	(2,906)	(3,037)	(1,849)
Insurance expenses		(892,892)	(956,252)	(777,339)
Other expenditure	2(b)	(674,091)	(8,963,390)	(619,413)
		<u>(79,879,793)</u>	<u>(87,346,147)</u>	<u>(73,408,936)</u>
		(2,945,335)	(7,423,202)	5,433,324
Discontinued operations	42	853,443	0	1,013,065
Non-operating grants, subsidies and contributions	2(a)	5,147,025	5,810,926	1,607,382
Profit on asset disposals	11(a)	88,826	60,075	1,147
(Loss) on asset disposals	11(a)	(551,353)	(392,052)	(275,575)
Fair value adjustments to financial assets at fair value through profit or loss		6,464	0	2,882
Fair value adjustments to investment property	15	0	0	(101,000)
Share of net profit/(loss) of associates accounted for using the equity method	29	1,642,591	0	(2,438,930)
		<u>7,186,996</u>	<u>5,478,949</u>	<u>(191,029)</u>
Net result for the period		4,241,661	(1,944,253)	5,242,295
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	14	8,627,368	0	(18,547,920)
Total other comprehensive income for the period		8,627,368	0	(18,547,920)
Total comprehensive income for the period		12,869,029	(1,944,253)	(13,305,625)

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



City of Bayswater
Statement of Comprehensive Income
By Program
for the year ended 30 June 2021

	Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Governance		364,030	119,810	235,154
General purpose funding		53,096,704	51,259,722	53,104,325
Law, order, public safety		522,839	334,620	408,038
Health		301,753	288,202	357,099
Education and welfare		232,017	199,963	215,397
Housing		380,494	10,235,725	390,299
Community amenities		13,080,674	12,340,392	16,411,620
Recreation and culture		7,498,687	3,632,838	6,321,600
Transport		718,174	797,913	712,238
Economic services		592,523	597,189	436,421
Other property and services		146,563	116,571	250,069
		76,934,458	79,922,945	78,842,260
Expenses				
Governance		(6,387,827)	(6,189,640)	(6,220,517)
General purpose funding		(749,478)	(839,335)	(995,442)
Law, order, public safety		(3,405,140)	(3,338,805)	(3,079,384)
Health		(1,912,227)	(1,862,068)	(2,415,128)
Education and welfare		(1,814,570)	(2,104,891)	(1,816,240)
Housing		(105,752)	(9,070,773)	(94,298)
Community amenities		(18,450,604)	(18,079,431)	(15,859,052)
Recreation and culture		(29,351,132)	(28,076,213)	(26,074,987)
Transport		(16,206,308)	(16,122,305)	(15,543,803)
Economic services		(1,227,012)	(1,403,274)	(1,130,964)
Other property and services		(266,837)	(256,375)	(177,272)
		(79,876,887)	(87,343,110)	(73,407,087)
Finance Costs				
Recreation and culture	2(b)	(2,906)	(3,037)	(1,849)
		(2,906)	(3,037)	(1,849)
		(2,945,335)	(7,423,202)	5,433,324
Discontinued operations	42	853,443	0	1,013,065
Non-operating grants, subsidies and contributions	2(a)	5,147,025	5,810,926	1,607,382
Profit on disposal of assets	11(a)	88,826	60,075	1,147
(Loss) on disposal of assets	11(a)	(551,353)	(392,052)	(275,575)
Fair value adjustments to financial assets at fair value through profit or loss		6,464	0	2,882
Fair value adjustments to investment property	15	0	0	(101,000)
Share of net profit/(loss) of associates accounted for using the equity method	29	1,642,591	0	(2,438,930)
		7,186,996	5,478,949	(191,029)
Net result for the period		4,241,661	(1,944,253)	5,242,295
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	14	8,627,368	0	(18,547,920)
Total other comprehensive income for the period		8,627,368	0	(18,547,920)
Total comprehensive income for the period		12,869,029	(1,944,253)	(13,305,625)

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



City of Bayswater
Statement of Financial Position
for the year ended 30 June 2021

	Note	2021 \$	Restated ¹ 2020 \$	Restated ¹ 2019 \$
Current Assets				
Cash and cash equivalents	3	9,655,305	19,486,335	19,569,417
Trade and other receivables	6	4,481,026	3,973,725	3,456,221
Other financial assets	5(a)	75,548,702	65,115,185	59,067,902
Inventories	7	149,661	161,739	141,945
Other assets	8	3,211,289	654,217	1,508,293
Total Current Assets		93,045,983	89,391,201	83,743,778
Non-Current Assets				
Trade and other receivables	6	2,552,591	2,155,921	2,567,976
Other financial assets	5(b)	185,847	184,488	186,390
Other assets	8	35,932,067	35,289,812	34,769,034
Investment in associate	29	33,869,872	33,926,600	36,365,530
Property, plant and equipment	9	454,928,519	452,621,034	484,079,136
Infrastructure	10	212,977,261	199,362,500	199,823,408
Investment property	15	8,099,000	8,099,000	7,370,000
Intangible assets	13	667,406	812,146	0
Right-of-use assets	12	95,139	146,209	0
Total Non-Current Assets		749,307,702	732,597,710	765,161,474
Total Assets		842,353,685	821,988,911	848,905,252
Current Liabilities				
Trade and other payables	16	12,715,921	9,197,620	7,119,187
Aged Persons Homes liabilities	17	20,923,512	21,280,324	23,381,081
Contract and grant liabilities	18	4,449,864	472,006	0
Deferred lease liability	19	32,969	32,969	0
Lease liabilities	20(a)	35,037	50,216	0
Borrowings	21(a)	5,106	4,785	4,484
Employee related provisions	22	6,998,095	6,457,539	6,288,760
Total Current Liabilities		45,160,504	37,495,459	36,793,512
Non-Current Liabilities				
Lease liabilities	20(a)	61,287	96,354	0
Deferred lease liability	19	3,156,752	3,189,720	3,243,501
Borrowings	21(a)	1,329	6,435	11,219
Employee related provisions	22	323,664	419,823	353,362
Total Non-Current Liabilities		3,543,032	3,712,332	3,608,082
Total Liabilities		48,703,536	41,207,791	40,401,594
Net Assets		793,650,149	780,781,120	808,503,658
Equity				
Retained surplus		251,378,117	239,031,167	249,116,759
Reserves – cash/financial asset backed	4	39,560,227	46,017,037	43,082,828
Revaluation surplus	14	502,711,805	495,732,916	516,304,071
Total Equity		793,650,149	780,781,120	808,503,658

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

¹ Comparative figures have been restated for a prior period error. Refer to Note 37.

City of Bayswater
Statement of Changes in Equity
for the year ended 30 June 2021

		Reserves Cash/ Financial Asset Backed	Revaluation Surplus	Total Equity
Note	Retained Surplus			
	\$	\$	\$	\$
Balance as at 30 June 2019	249,116,759	43,082,828	516,304,071	808,503,658
Initial application	(1,936,914)	0	0	(1,936,914)
Change in accounting policy	(10,605,500)	0	(1,874,500)	(12,480,000)
Restated total equity as at 1 July 2019	236,574,345	43,082,828	514,429,571	794,086,744
Comprehensive income				
Net result for the period (restated)	5,242,295	0	0	5,242,295
Other comprehensive income	14 0	0	(18,547,920)	(18,547,920)
Total comprehensive income	5,242,295	0	(18,547,920)	(13,305,625)
Disposal writeback	14 148,736	0	(148,736)	0
Transfers from reserves	4 1,994,613	(1,994,613)	0	0
Transfers to reserves	4 (4,928,822)	4,928,822	0	0
Balance as at 30 June 2020	239,031,167	46,017,037	495,732,916	780,781,120
Comprehensive income				
Net result for the period	4,241,661	0	0	4,241,661
Other comprehensive income	14 0	0	8,627,368	8,627,368
Total comprehensive income	4,241,661	0	8,627,368	12,869,029
Disposal writeback	14 1,648,479	0	(1,648,479)	0
Transfers from reserves	4 9,546,365	(9,546,365)	0	0
Transfers to reserves	4 (3,089,555)	3,089,555	0	0
Balance as at 30 June 2021	251,378,117	39,560,227	502,711,805	793,650,149

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

City of Bayswater

Statement of Cash Flows for the year ended 30 June 2021

	Note	2021 Actual \$	2021 Budget \$	Restated ¹ 2020 Actual \$
Cash Flows from Operating Activities				
Receipts				
Rates		49,441,958	48,650,000	48,283,937
Operating grants, subsidies and contributions		3,943,466	10,032,736	6,587,641
Fees and charges		21,821,275	18,017,799	20,180,067
Interest received		890,724	1,283,095	1,498,126
Goods and services tax received		3,519,111	3,250,000	2,975,650
Other revenue		1,711,833	1,725,054	1,018,682
		81,328,367	82,958,684	80,544,103
Payments				
Employee costs		(33,613,479)	(32,105,030)	(32,049,513)
Materials and contracts		(29,106,338)	(30,583,301)	(25,687,307)
Utility charges		(3,509,739)	(3,381,265)	(3,287,784)
Interest expenses		(2,906)	(3,037)	(1,849)
Insurance paid		(892,892)	(956,252)	(777,339)
Goods and services tax paid		(3,659,299)	(3,620,000)	(3,011,009)
Other expenditure		(674,091)	(8,963,390)	(619,413)
		(71,458,744)	(79,612,275)	(65,434,214)
Discontinued Operations		853,443	0	1,013,065
Net cash provided by (used in) operating activities	23	10,723,066	3,346,409	16,122,954
Cash Flows from Investing Activities				
Payments for financial assets at amortised cost		(10,433,197)	0	(6,046,982)
Payments for assets held for sale		(295,755)	0	(520,778)
Payments for purchase of property, plant & equipment	9(a)	(9,117,138)	(15,016,582)	(5,262,907)
Payments for construction of infrastructure	10(a)	(11,164,257)	(15,228,272)	(5,950,860)
Payments for intangible assets	13	(195,908)	(442,598)	(407,396)
Non-operating grants, subsidies and contributions		8,550,652	5,810,926	1,607,382
Proceeds from financial assets at amortised cost - self-supporting loans		4,785	4,785	4,483
Proceeds from sale of property, plant & equipment	11(a)	2,157,078	520,000	390,893
Net cash provided by (used in) investment activities		(20,493,740)	(24,351,741)	(16,186,165)
Cash Flows from Financing Activities				
Repayment of borrowings	21(b)	(4,785)	(4,785)	(4,483)
Payments for principal portion of lease liabilities	20(b)	(55,571)	0	(15,388)
Net cash provided by (used in) financing activities		(60,356)	(4,785)	(19,871)
Net increase (decrease) in cash held		(9,831,030)	(21,010,117)	(83,082)
Cash at beginning of year		19,486,335	81,565,515	19,569,417
Cash and cash equivalents at the end of the year	23	9,655,305	60,555,398	19,486,335

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

¹ Comparative figures have been restated for a prior period error. Refer to Note 37.

City of Bayswater

Rate Setting Statement

for the year ended 30 June 2021

	Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operating Activities				
Net current assets at start of financial year - surplus/(deficit)	33 (b)	14,872,705	9,370,740	11,192,222
		14,872,705	9,370,740	11,192,222
Revenue from operating activities (excluding rates)				
Governance		364,030	119,810	235,154
General purpose funding		3,389,835	2,184,733	4,197,413
Law, order, public safety		522,839	334,620	408,038
Health		301,753	288,202	357,099
Education and welfare		232,017	199,963	215,397
Housing		380,494	10,235,725	390,299
Community amenities		13,138,954	12,340,392	16,411,620
Recreation and culture		7,498,687	3,632,838	6,321,600
Transport		718,174	857,988	712,238
Economic services		592,523	597,189	436,421
Other property and services		1,826,164	116,571	254,098
		28,965,470	30,908,031	29,939,377
Expenditure from operating activities				
Governance		(6,387,827)	(6,189,640)	(6,220,517)
General purpose funding		(749,478)	(839,335)	(995,442)
Law, order, public safety		(3,405,140)	(3,338,805)	(3,079,384)
Health		(1,912,227)	(1,862,068)	(2,415,128)
Education and welfare		(1,814,570)	(2,104,891)	(1,816,240)
Housing		(105,752)	(9,070,773)	(195,298)
Community amenities		(18,687,214)	(18,079,431)	(15,859,052)
Recreation and culture		(29,467,986)	(28,079,250)	(26,085,926)
Transport		(16,207,532)	(16,514,357)	(15,559,803)
Economic services		(1,227,012)	(1,403,274)	(1,130,964)
Other property and services		(466,408)	(256,375)	(2,866,687)
		(80,431,146)	(87,738,199)	(76,224,441)
Discontinued Operations	42	853,443	0	1,013,065
Non-cash amounts excluded from operating activities	33(a)	10,795,962	11,335,849	13,138,834
Amount attributable to operating activities		(24,943,566)	(36,123,579)	(20,940,943)
Investing Activities				
Non-operating grants, subsidies and contributions	2(a)	5,147,025	5,810,926	1,607,382
Proceeds from disposal of assets	11(a)	2,157,078	520,000	390,893
Proceeds from financial assets at amortised cost - self-supporting loans		4,785	4,785	4,483
Purchase of property, plant and equipment	9(a)	(9,117,138)	(15,016,582)	(5,262,908)
Purchase and construction of infrastructure	10(a)	(11,164,257)	(15,228,272)	(5,950,860)
Purchase of assets held for sale	8	(295,755)	0	(520,778)
Payments for intangible assets	13	(195,908)	(442,598)	(407,396)
Amount attributable to investing activities		(13,464,170)	(24,351,741)	(10,139,184)
Financing Activities				
Repayment of borrowings	21(b)	(4,785)	(4,785)	(4,483)
Payments for principal portion of lease liabilities	20(b)	(55,571)	0	(15,388)
Transfers to reserves (restricted assets)	4	(3,089,555)	(1,864,964)	(4,928,822)
Transfers from reserves (restricted assets)	4	9,546,365	16,115,318	1,994,613
Amount attributable to financing activities		6,396,454	14,245,569	(2,954,080)
Surplus/(deficit) before imposition of general rates		(32,011,282)	(46,229,751)	(34,034,207)
Total amount raised from general rates	32(a)	49,706,869	49,074,989	48,906,912
Surplus/(deficit) after imposition of general rates	33(b)	17,695,587	2,845,238	14,872,705

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

City of Bayswater

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City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

1. Basis of Preparation

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

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 38 to these financial statements.

Initial Application of Accounting Standards

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

These were:

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

The adoption of these standards had no material impact on the financial report.

New Accounting Standards for Application in Future Years

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

- AASB 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*

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 effect the application of policies and reported amounts of assets and liabilities, income and expenses.

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

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2021

2. Revenue and Expenses

Revenue Recognition Policy

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

Revenue Category	Nature of Goods and Services	Timing of revenue recognition from 1 July 2019
Rates	<ul style="list-style-type: none"> General Rates 	When rates notice is issued.
Grants, subsidies or contributions	<ul style="list-style-type: none"> Community events, minor facilities, research, design, planning evaluation and services. General appropriations and contributions with no reciprocal commitment. 	<p>Income from grants that are enforceable and with sufficiently specific performance obligations is recognised when the City satisfies its obligations in the grant agreement.</p> <p>Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when the City has an unconditional right to receive cash which usually coincides with receipt of cash.</p>
Non-operating grants, subsidies and contributions	<ul style="list-style-type: none"> Construction or acquisition of recognisable non-financial assets to be controlled by the local government. 	Capital grants are recognised as income when the City satisfies its obligations in the grant agreement.
Fees and charges	<ul style="list-style-type: none"> Building, planning, development and animal management, having the same nature as a licence regardless of naming. Compliance safety check. Regulatory food, health and safety. Kerbside collection service. Waste treatment, recycling and disposal service at disposal sites. Gym and pool memberships. Library fees, reinstatements and private works. Fines issued for breaches of local laws. 	At a point in time (or over a relatively short period of time) when the services have been provided and payments are received.
Other Revenue	<ul style="list-style-type: none"> Commissions on art sales and vending machines. Insurance claims and other reimbursements. 	At a point in time when the goods have been transferred and payments are received, or upon receipt of funds.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

2. Revenue and Expenses (Continued)

(a) Grant revenue

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

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operating grants, subsidies and contributions			
Governance	5,522	2,860	2,882
General purpose funding	2,268,709	1,156,986	2,376,400
Law, order, public safety	84,187	65,970	46,220
Health	50,161	79,010	100,052
Education and welfare	17,540	1,000	1,000
Housing	0	7,953,593	0
Community amenities	294,140	83,251	3,982,016
Recreation and culture	37,373	23,000	78,458
Transport	174,436	278,713	232,910
Economic services	2,037	122,860	1,276
Other property and services	64,185	54,765	57,009
	2,998,290	9,822,008	6,878,223
Non-operating grants, subsidies and contributions			
Governance	0	5,000	360
Law, order, public safety	0	0	231,106
Community amenities	188,380	66,420	393,727
Recreation and culture	3,228,396	3,926,334	93,281
Transport	1,730,249	1,813,172	888,908
	5,147,025	5,810,926	1,607,382
Total grants, subsidies and contributions	8,145,315	15,632,934	8,485,605
Fees and charges			
Governance	61,912	36,950	37,671
General purpose funding	46,000	27,720	150,994
Law, order, public safety	438,405	248,650	342,258
Health	227,057	209,192	257,002
Education and welfare	72,736	59,672	82,759
Housing	380,494	675,162	390,249
Community amenities	12,626,815	12,235,641	12,373,433
Recreation and culture	7,237,668	3,601,835	5,923,624
Transport	527,398	453,200	459,472
Economic services	581,288	469,329	428,474
Other property and services	1,995	448	94,381
	22,201,768	18,017,799	20,540,317

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

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

2. Revenue and Expenses (Continued)

(a) Grant revenue (Continued)

Significant Accounting Policies

Grants, subsidies and contributions

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

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

Fees and Charges

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

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

2. Revenue and Expenses (Continued)

(a) Revenue (Continued)

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Contracts with customers and transfers for recognisable non-financial assets			
<i>Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the City was recognised during the year for the following nature or types of goods or services:</i>			
Operating grants, subsidies and contributions	2,998,290	9,822,008	6,878,223
Fees and charges	22,201,768	18,017,799	20,540,317
Other revenue	1,136,807	1,725,054	1,018,682
Non-operating grants, subsidies and contributions	5,147,025	5,810,926	1,607,382
	31,483,890	35,375,787	30,044,604

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

Revenue from contracts with customers included as a contract liability at the start of the period	76,472	0	133,630
Revenue from contracts with customers recognised during the year	26,260,393	29,564,861	28,437,222
Revenue from transfers intended for acquiring or constructing recognisable non-financial assets held as a liability at the start of the period	395,534	0	866,408
Revenue from transfers intended for acquiring or constructing recognisable non-financial assets during the year	4,751,491	5,810,926	607,344
	31,483,890	35,375,787	30,044,604

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

Trade and other receivables from contracts with customers	1,074,222	0	1,062,144
Contract liabilities from contracts with customers	(70,508)	0	(76,472)
Grant liabilities from transfers for recognisable non-financial assets	(3,804,330)	0	(395,534)

- Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.
- Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.
- Consideration from contracts with customers is included in the transaction price.
- Performance obligations in relation to contract liabilities from transfers for recognisable non-financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

2. Revenue and Expenses (Continued)

(a) Revenue (Continued)

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Revenue from statutory requirements			
<i>Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:</i>			
General rates	49,706,869	49,074,989	48,906,912
	49,706,869	49,074,989	48,906,912
Other revenue			
Reimbursements and recoveries	777,201	389,749	809,312
Aged Persons Homes	0	1,304,598	0
Other	359,606	30,707	209,370
	1,136,807	1,725,054	1,018,682
Interest earnings			
Financial assets at amortised cost - self-supporting loans	609	696	1,010
Interest on reserve funds	186,563	430,719	456,199
Rates instalment and penalty interest (refer Note 32(b))	471,861	329,500	389,655
Other interest earnings	231,691	522,180	651,262
	890,724	1,283,095	1,498,126

Significant Accounting Policies

Interest Earnings

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

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

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2021

2. Revenue and Expenses (Continued)

(b) Expenses

	Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
Auditors remuneration				
Audit of the Annual Financial Report		60,000	61,350	50,000
Internal Audit		56,370	35,000	15,800
Audit of Grants, Deferred Rates, Prudential Compliance etc.		0	9,363	11,300
		116,370	105,713	77,100
Interest expenses (finance costs)				
Borrowings	21(b)	623	696	1,010
Lease liabilities	20(b)	2,283	2,341	839
		2,906	3,037	1,849
Other expenditure				
Sundry expenses		674,091	8,963,390	619,413
		674,091	8,963,390	619,413

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

3. Cash and Cash Equivalents

	Note	2021	Restated 2020
		\$	\$
Cash at bank and on hand		7,109,726	7,482,483
Term deposits		2,545,579	12,003,852
Total cash and cash equivalents		9,655,305	19,486,335

Restrictions

The following class of assets has restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Financial assets at amortised cost		43,435,065	46,489,043
		43,435,065	46,489,043

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

Reserves – cash/financial asset backed	4	39,560,227	46,017,037
Contract liabilities from contracts with customers	18	70,508	76,472
Grants for transfers for recognisable non-financial assets	18	3,804,330	395,534
Total restricted assets		43,435,065	46,489,043

Significant Accounting Policies

Cash and Cash Equivalents

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

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.

2020/21			2019/20				
Budget	Budget	Budget	Actual	Actual	Actual	Transfer	Actual
Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Between Reserves	Closing Balance
\$	\$	\$	\$	\$	\$	\$	\$
1,360,011	(1,404,415)	14,637,708	15,595,609	273,545	(201,353)	0	15,667,801
206,826	0	2,885,005	2,629,367	48,987	0	0	2,678,354
182	0	10,420	10,063	179	0	0	10,242
2,438	(22,500)	139,419	156,759	2,794	0	0	159,553
3,573	(579,812)	204,270	86,724	704,455	(13,140)	0	778,039
168	(160,000)	9,632	659,389	11,273	0	(501,122)	169,540
2,504	(31,600)	143,196	670,397	11,461	0	(509,488)	172,370
0	0	0	0	0	0	0	0
8,446	(1,028,700)	482,979	1,971,399	33,981	(438,301)	0	1,567,079
761	(110,400)	43,590	596,219	10,193	0	(453,114)	153,298
46,163	(5,359,062)	2,639,572	0	7,594	(714,067)	7,948,450	7,241,977
21,594	0	1,234,739	1,192,439	21,252	0	0	1,213,691
82	(80,000)	4,752	329,457	5,632	0	(250,381)	84,708
501	0	28,660	27,678	493	0	0	28,171
24,823	(304,000)	1,419,403	1,088,932	610,411	0	0	1,699,343
50,030	(849,312)	1,638	392,454	408,826	0	0	801,280
6,277	(150,000)	288,501	458,350	8,039	(36,805)	0	429,584
39,713	(2,900,000)	2,270,823	5,043,531	89,885	0	0	5,133,416
27,779	0	1,588,404	1,533,988	27,339	0	0	1,561,327
13,593	(530,321)	777,187	3,994,987	1,253,841	(121,189)	(3,864,579)	1,263,060

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

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

	2020/21				2020/21				2019/20				
	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance	Budget Opening Balance	Budget Transfer to	Budget Transfer (from)	Budget Closing Balance	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Transfer Between Reserves	Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(u) Maylands Lakes	4,683	33	0	4,716	4,681	82	0	4,763	128,306	1,377	(125,000)	0	4,683
(v) Maylands Waterland	425,513	3,003	0	428,516	425,322	7,572	0	432,894	59,622	365,891	0	0	425,513
(w) Morley City Centre	606,845	4,262	(70,000)	541,107	606,572	9,018	(70,000)	545,590	596,219	10,626	0	0	606,845
(x) Morley Sport and Recreation Centre	521,506	3,642	(23,439)	501,709	521,257	9,279	(30,000)	500,536	596,219	10,258	(84,971)	0	521,506
(y) Noranda Netball Courts	615,126	4,183	(550,000)	69,309	614,850	1,153	(550,000)	66,003	0	615,126	0	0	615,126
(z) Plant and Works Equipment	128,497	248	(126,000)	2,745	128,439	42	(126,000)	2,481	202,054	307,250	0	(380,807)	128,497
(aa) Playground and Parks	437,157	2,870	(378,037)	61,980	436,960	568	(405,000)	32,528	1,700,231	29,067	0	(1,292,141)	437,157
(ab) River Restoration	129,599	870	0	130,469	334,030	3,810	(120,000)	217,840	363,202	6,397	(240,000)	0	129,599
(ac) Roads and Drainage	131,923	933	(120,000)	12,856	131,863	212	(120,000)	12,075	513,086	8,772	0	(389,935)	131,923
(ad) Senior Citizens Buildings	91,979	629	(67,105)	25,503	91,937	105	(86,000)	6,042	357,731	6,116	0	(271,868)	91,979
(ae) Strategic Land Acquisition	11,846	83	0	11,929	11,840	212	0	12,052	46,073	788	0	(35,015)	11,846
(af) Streetscapes	698,329	4,785	(314,125)	388,989	683,065	3,258	(500,000)	186,323	705,293	12,434	(19,398)	0	698,329
(ag) Sustainable Environment	172,926	1,221	(96,847)	77,300	167,615	483	(140,436)	27,662	170,282	3,033	(389)	0	172,926
(ah) The RISE	606,845	4,177	(236,816)	374,206	606,572	2,649	(457,760)	151,461	596,219	10,626	0	0	606,845
(ai) Workers Compensation	621,430	4,386	0	625,816	621,151	11,057	0	632,208	610,549	10,881	0	0	621,430
	46,017,037	3,089,555	(9,546,365)	39,560,227	45,890,710	1,864,964	(16,115,318)	31,640,356	43,082,828	4,928,822	(1,994,613)	0	46,017,037

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

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

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

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

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

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

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

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

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

* There are no closing balances for Bus Shelters, Crimea park and Surrounds and FOGO – (Waste Services) Reserves.

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2021

5. Other Financial Assets

	2021	Restated 2020
	\$	\$
(a) Current assets		
Financial assets at amortised cost	75,548,702	65,115,185
	75,548,702	65,115,185
Other financial assets at amortised cost		
Term deposits	75,543,596	65,110,400
Self-supporting loans	5,106	4,785
	75,548,702	65,115,185
(b) Non-current assets		
Financial assets at amortised cost	1,330	6,435
Financial assets at fair value through profit and loss	184,517	178,053
	185,847	184,488
Financial assets at amortised cost		
Self supporting loans	1,330	6,435
	1,330	6,435
Financial assets at fair value through profit and loss		
Units in Local Government House Trust	184,517	178,053
	184,517	178,053

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 21(b) as self-supporting loans.

Significant Accounting Policies

Other financial assets at amortised cost

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

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

Financial assets at fair value through profit and loss

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

- Debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- Equity investments which the City has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 34.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

6. Trade and Other Receivables

	2021	2020
	\$	\$
Current		
Rates receivable	2,693,927	2,327,435
Trade and other receivables	1,074,222	1,062,144
GST receivable	712,877	584,146
	4,481,026	3,973,725
Non-current		
Pensioner's rates and ESL deferred	794,163	750,073
Other receivables	206,496	201,441
Deferred lease receivables - Mertome	1,551,932	1,204,407
	2,552,591	2,155,921

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 34.

Classification and subsequent measurement

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

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

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

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

7. Inventories

	2021	2020
	\$	\$
Current		
Inventories	149,661	161,739
	149,661	161,739

The following movements in inventories occurred during the year:

Carrying amount at beginning of period	161,739	141,945
Additions/(deductions) to inventories	(12,078)	19,794
Carrying amount at end of period	149,661	161,739

Significant Accounting Policies

General

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

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

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

8. Other Assets

	2021	2020
	\$	\$
Current		
Prepayments	89,458	96,385
Accrued income	3,121,831	557,832
	3,211,289	654,217
Non-current		
Prepayments	346,500	0
Assets held for sale	35,585,567	35,289,812
	35,932,067	35,289,812

Land and buildings classified as held for sale

Assets held for sale consist of aged care assets which the City is currently working toward divesting from. Refer to Note 42 - Discontinued Operations.

Significant Accounting Policies

Other Current Assets

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

Non-Current Assets Held for Sale

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

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

The fair value of land and buildings was determined using the sales comparison approach using comparable properties in the area. This is a level 2 measurement as per the fair value hierarchy set out in Note 9(b).

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

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

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

	Land	Buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Work-in- progress	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	316,769,499	144,787,688	461,557,187	3,690,793	6,351,155	0	471,599,135
Additions	264,550	2,044,745	2,309,295	905,265	1,958,755	89,593	5,262,908
(Disposals)	(16,000)	(103,967)	(119,967)	0	(545,354)	0	(665,321)
Revaluation increments / (decrements) transferred to revaluation surplus	(11,688,349)	(6,859,570)	(18,547,919)	0	0	0	(18,547,919)
Depreciation (expense)	0	(2,737,907)	(2,737,907)	(1,186,491)	(468,183)	0	(4,392,581)
Transfers	0	0	0	(635,188)	0	0	(635,188)
Balance at 30 June 2020	305,329,700	137,130,989	442,460,689	2,774,379	7,296,373	89,593	452,621,034
Comprises:							
Gross balance amount at 30 June 2020	305,329,700	188,413,569	493,743,269	7,192,278	7,744,093	89,593	508,769,233
Accumulated depreciation at 30 June 2020	0	(51,282,580)	(51,282,580)	(4,417,899)	(447,720)	0	(56,148,199)
Balance at 30 June 2020	305,329,700	137,130,989	442,460,689	2,774,379	7,296,373	89,593	452,621,034
Additions	0	3,022,854	3,022,854	1,415,156	1,633,433	3,045,695	9,117,138
(Disposals)	(1,512,720)	(3,045)	(1,515,765)	(1,969)	(755,103)	0	(2,272,837)
Depreciation (expense)	0	(2,733,930)	(2,733,930)	(1,179,075)	(623,811)	0	(4,536,816)
Transfers	0	60,502	60,502	29,091	0	(89,593)	0
Balance at 30 June 2021	303,816,980	137,477,370	441,294,350	3,037,582	7,550,892	3,045,695	454,928,519
Comprises:							
Gross balance amount at 30 June 2021	303,816,980	191,191,425	495,008,405	8,622,724	8,542,196	3,045,695	515,219,020
Accumulated depreciation at 30 June 2021	0	(53,714,055)	(53,714,055)	(5,585,142)	(991,304)	0	(60,290,501)
Balance at 30 June 2021	303,816,980	137,477,370	441,294,350	3,037,582	7,550,892	3,045,695	454,928,519

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2021

9. Property, Plant and Equipment (continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2020	Price per metre
Buildings	2 & 3	Market approach using recent observable data for similar properties e.g. residential properties and cost approach using depreciated replacement cost	Independent registered valuer	June 2020	Price per metre (Level 2) Construction cost based on current tender and market rates (Level 2) residual values and critical life assessments (Level 3)

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

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

(ii) Cost

Furniture and equipment	Not applicable	Cost	Not applicable	Not applicable
Plant and equipment	Not applicable	Cost	Not applicable	Not applicable

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

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2021

10. Infrastructure

(a) Movements in Balances

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

	Roads	Drainage	Footpaths	Park development	Other infrastructure	Total infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	108,363,185	40,829,109	29,571,602	17,210,182	3,849,330	199,823,408
Additions	2,156,436	105,122	902,542	2,485,084	301,676	5,950,860
Depreciation (expense)	(3,529,754)	(332,842)	(601,130)	(1,470,080)	(477,962)	(6,411,768)
Balance at 30 June 2020	106,989,867	40,601,389	29,873,014	18,225,186	3,673,044	199,362,500
Comprises:						
Gross balance at 30 June 2020	195,715,730	54,621,618	41,615,866	52,078,553	8,753,920	352,785,687
Accumulated depreciation at 30 June 2020	(88,725,863)	(14,020,229)	(11,742,852)	(33,853,367)	(5,080,876)	(153,423,187)
Balance at 30 June 2020	106,989,867	40,601,389	29,873,014	18,225,186	3,673,044	199,362,500
Additions	2,977,505	321,015	1,502,896	5,521,568	841,273	11,164,257
(Disposals)	0	0	(771)	(109,387)	(236,610)	(346,768)
Revaluation increments / (decrements) transferred to revaluation surplus	2,739,282	5,169,592	1,208,103	0	241,437	9,358,414
Depreciation (expense)	(3,603,310)	(330,554)	(617,120)	(1,519,116)	(491,042)	(6,561,142)
Balance at 30 June 2021	109,103,344	45,761,442	31,966,122	22,118,251	4,028,102	212,977,261
Comprises:						
Gross balance at 30 June 2021	201,528,786	61,141,754	45,054,713	49,582,231	8,974,215	366,281,699
Accumulated depreciation at 30 June 2021	(92,425,442)	(15,380,312)	(13,088,591)	(27,463,980)	(4,946,113)	(153,304,438)
Balance at 30 June 2021	109,103,344	45,761,442	31,966,122	22,118,251	4,028,102	212,977,261

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2021

10. Infrastructure (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Roads	3	Cost approach using depreciated replacement cost	Management valuation	June 2021	Construction cost based on current tender and market rates (Level 2), residual values and critical life assessments (Level 3)
Drainage	3	Cost approach using depreciated replacement cost	Management valuation	June 2021	Construction cost based on current tender and market rates (Level 2), residual values and critical life assessments (Level 3)
Footpaths	3	Cost approach using depreciated replacement cost	Management valuation	June 2021	Construction cost based on current tender and market rates (Level 2), residual values and critical life assessments (Level 3)
Park development	3	Cost approach using depreciated replacement cost	Management valuation	June 2021	Construction cost based on current tender and market rates (Level 2), residual values and critical life assessments (Level 3)
Other infrastructure	3	Cost approach using depreciated replacement cost	Management valuation	June 2021	Construction cost based on current tender and market rates (Level 2), residual values and critical life assessments (Level 3)

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

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

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

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

11. Fixed Assets

Significant Accounting Policies

Fixed Assets

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

Initial Recognition and Measurement Between Mandatory Revaluation Dates

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

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

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

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

Revaluation

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

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

11. Fixed Assets (Continued)

Australian Accounting Standards - Inconsistency

Revaluation (Continued)

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

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under roads from 1 July 2019

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

Vested improvements from 1 July 2019

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

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

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2021

11. Fixed Assets (Continued)

(a) Disposals of Assets

	2021		2021		2021		2021		2021		2021		2020		2020		2020		2020	
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	Net Book	Sale	Proceeds	Profit	Loss	Loss	Net Book	Sale	Proceeds	Profit	Loss	Loss	Net Book	Sale	Proceeds	Profit	Profit	Loss	Loss	Loss
	Value						Value						Value							
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	1,512,720	1,571,000	58,280	0	0	0	0	0	0	0	0	0	16,000	0	0	0	0	(16,000)	0	0
Buildings	3,045	0	0	0	(3,045)	0	0	0	0	0	0	0	103,967	0	0	0	0	(103,967)	0	0
Furniture and equipment	1,969	0	0	0	(1,969)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Plant and equipment	755,103	586,078	30,546	(199,571)	0	0	851,977	520,000	60,075	(392,052)	0	0	545,354	390,893	1,147	(155,608)	0	0	0	0
Footpaths	771	0	0	0	(771)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Park development	109,387	0	0	0	(109,387)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other infrastructure	236,610	0	0	0	(236,610)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2,619,605	2,157,078	88,826	(551,353)	0	0	851,977	520,000	60,075	(392,052)	0	0	665,321	390,893	1,147	(275,575)	0	0	0	0

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

11. Fixed Assets (Continued)

(a) Disposals of Assets (Continued)

The following assets were disposed of during the year:

Plant and Equipment	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$
Governance				
Plant and Equipment	37,365	36,781	0	(584)
Law, order, public safety				
Plant and Equipment	93,064	84,335	0	(8,729)
Health				
Plant and Equipment	40,955	14,727	0	(26,228)
Community amenities				
Land	1,512,720	1,571,000	58,280	0
Other infrastructure	236,610	0	0	(236,610)
Recreation and culture				
Furniture and Equipment	1,516	0	0	(1,516)
Park Development	109,387	0	0	(109,387)
Building	3,045	0	0	(3,045)
Plant and Equipment	71,196	61,250	0	(9,946)
Transport				
Furniture and Equipment	453	0	0	(453)
Footpaths	771	0	0	(771)
Economic services				
Plant and Equipment	89,975	88,881	0	(1,094)
Other property and services				
Plant and Equipment	422,548	300,104	30,546	(152,990)
	2,619,605	2,157,078	88,826	(551,353)

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

11. Fixed Assets (Continued)

(b) Depreciation and Amortisation

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Buildings	2,733,930	2,696,170	2,737,907
Furniture and equipment	1,179,075	865,958	1,186,491
Plant and equipment	623,811	476,235	468,183
Roads	3,603,310	4,000,000	3,529,754
Drainage	330,554	360,000	332,842
Footpaths	617,120	600,000	601,130
Park development	1,519,116	1,700,000	1,470,080
Other infrastructure	491,042	500,000	477,962
Right-of-use assets - plant and equipment	56,395	55,509	15,749
Intangible assets - computer software	340,648	0	230,438
	11,495,001	11,253,872	11,050,536

Significant Accounting Policies

Depreciation

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

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

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

Depreciation Rates

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

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

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

11. Fixed Assets (Continued)

(b) Depreciation and Amortisation (Continued)

Significant Accounting Policies

Depreciation on revaluation

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

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

Amortisation

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

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

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

12. Leases

Right-of-Use Assets

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

Balance at 1 July 2019

Depreciation (expense)

Balance at 30 June 2020

Additions

Depreciation (expense)

Balance at 30 June 2021

Right-of-use assets - plant and equipment	Right-of-use assets Total
\$	\$
161,958	161,958
(15,749)	(15,749)
146,209	146,209
5,325	5,325
(56,395)	(56,395)
95,139	95,139

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

	2021 Actual	2020 Actual
	\$	\$
Depreciation expense on lease liabilities	(56,395)	(15,749)
Interest expense on lease liabilities	(2,283)	(839)
Short-term lease payments recognised as expense	(75,204)	(126,392)
Low-value asset lease payments recognised as expense	(55,486)	(101,957)
Total amount recognised in the statement of comprehensive income	(189,368)	(244,937)

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

Significant Accounting Policies

Leases

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

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

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

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

Right-of-use assets - valuation

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

Refer to Note 11 for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

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

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2021

13. Intangible Assets

Computer Software

	2021 Actual \$	2020 Actual \$
Non-current		
Computer software	1,393,316	1,197,408
Less: accumulated amortisation	(725,910)	(385,262)
	667,406	812,146

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

Carrying amount at beginning of period	812,146	0
Reclassification	0	635,188
Additions	195,908	407,396
Amortisation expense	(340,648)	(230,438)
Carrying amount at end of period	667,406	812,146

Significant Accounting Policies

Computer software

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

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

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

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

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2021

14. Revaluation Surplus

	2021					
	2021 Opening Balance	2021 Change in Accounting Policy	2021 Adjusted Carrying Amount	2021 Revaluation Increment/ (Decrement)	2021 Disposal Write-back	Total Movement on Revaluation
	\$	\$	\$	\$	\$	\$
Land	304,817,368	0	0	0	(1,512,720)	(1,512,720)
Buildings	93,529,529	0	0	0	(52,182)	(52,182)
Furniture and equipment	1,355,268	0	0	0	(1,694)	(1,694)
Plant and equipment	136,985	0	0	0	(81,883)	(81,883)
Roads	50,626,820	0	0	2,739,282	0	2,739,282
Drainage	15,432,101	0	0	5,169,592	0	5,169,592
Footpaths	17,731,077	0	0	1,208,103	0	1,208,103
Other infrastructure	4,431,811	0	0	241,437	0	241,437
Eastern Metropolitan Regional Council	7,671,957	0	0	(731,046)	0	(731,046)
	495,732,916	0	0	8,627,368	(1,648,479)	6,978,889
						502,711,805
2020						
	2020 Opening Balance	2020 Change in Accounting Policy	2020 Adjusted Carrying amount	2020 Revaluation Increment/ (Decrement)	2020 Disposal Write-back	Total Movement on Revaluation
	\$	\$	\$	\$	\$	\$
Land	318,395,217	(1,874,500)	316,520,717	(11,688,349)	(15,000)	(11,703,349)
Buildings	100,494,912	0	100,494,912	(6,859,570)	(105,813)	(6,965,383)
Furniture and equipment	1,355,268	0	1,355,268	0	0	0
Plant and equipment	164,908	0	164,908	0	(27,923)	(27,923)
Roads	50,626,820	0	50,626,820	0	0	0
Drainage	15,432,101	0	15,432,101	0	0	0
Footpaths	17,731,077	0	17,731,077	0	0	0
Other infrastructure	4,431,811	0	4,431,811	0	0	0
Eastern Metropolitan Regional Council	7,671,957	0	7,671,957	0	0	0
	516,304,071	(1,874,500)	514,429,571	(18,547,919)	(148,736)	(18,696,655)
						495,732,916

14. Revaluation Surplus (Continued)

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.

Vested land is no longer required to be recognised. Land under golf courses, showgrounds, racecourses or any sporting or recreational facility of State or regional significance should no longer be recognised.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

15. Investment Property

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Non-current assets - at fair value			
Carrying balance at 1 July	8,099,000	0	7,370,000
Reclassified as an investment property	0	0	830,000
Net gain/(loss) from fair value adjustment	0	0	(101,000)
Closing balance at 30 June	8,099,000	0	8,099,000

Long term land lease

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

	2021	2020
	\$	\$
Payable:		
No later than five years	0	0
Later than five years but not later than fifteen years	315,000	315,000
Later than fifteen years but not later than forty years	10,500,000	10,500,000
Later than forty years but not later than seventy years	12,600,000	12,600,000
Later than seventy years	11,760,000	11,760,000
	35,175,000	35,175,000

Significant Accounting Policies

Investment properties

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

Fair value of investment properties

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

Refer to Note 42 - Discontinued Operations.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

16. Trade and Other Payables

	2021	2020
	\$	\$
Current		
Sundry creditors	8,783,841	5,725,188
Prepaid rates	1,176,032	1,030,361
ATO liabilities	70,185	81,642
Prepaid revenue	2,685,863	2,360,429
	<u>12,715,921</u>	<u>9,197,620</u>

Significant Accounting Policies

Trade and other payables

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

The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

Prepaid rates

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

17. Aged Persons Homes Liabilities

	2021	2020
	\$	\$
Trade creditors	873,312	73,890
Refundable contributions	20,050,200	21,206,434
	<u>20,923,512</u>	<u>21,280,324</u>

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

Refer to Note 42 - Discontinued Operations.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

18. Contract and Grant Liabilities

	2021	2020
	\$	\$
Current		
Contract liabilities	70,508	76,472
Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	3,804,330	395,534
Cash in Lieu - Public Open Space	575,026	0
	4,449,864	472,006

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

Significant Accounting Policies

Contract Liabilities

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

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.

Grant Liabilities

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

19. Deferred Lease Liability

	2021	2020
	\$	\$
Current	32,969	32,969
Non-Current	3,156,752	3,189,720
	3,189,721	3,222,689

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2021

20. Lease Liabilities

(a) Lease Liabilities

	2021	2020
	\$	\$
Current	35,037	50,216
Non-current	61,287	96,354
	96,324	146,570

(b) Movements in Carrying Amounts

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term
Recreation and culture				
Gym Equipment - The RISE	E6N0159775	MAIA Financial	1.5%	1 year
Gym Equipment - Waves	E6N0162821	MAIA Financial	1.8%	4 years
Gym Equipment - Waves	E6N0162841	MAIA Financial	2.1%	4 years

2020/21 Actual

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

2020/21 Budget

Purpose	Lease Principal 1 July 2020	New Leases	Lease Principal Repayments	Lease Principal Outstanding 30 June 2021	Lease Interest Repayments
	\$	\$	\$	\$	\$
Recreation and culture					
Gym Equipment - The RISE	15,915	0	(15,915)	0	(119)
Gym Equipment - Waves	23,985	0	(6,699)	17,286	(354)
Gym Equipment - Waves	106,669	0	(32,895)	73,774	(1,868)
	146,569	0	(55,509)	91,060	(2,341)

2019/20 Actual

Purpose	Lease Principal 1 July 2019	New Leases	Lease Principal Repayments	Lease Principal Outstanding 30 June 2020	Lease Interest Repayments
	\$	\$	\$	\$	\$
Recreation and culture					
Gym Equipment - The RISE	0	21,181	(5,265)	15,916	(60)
Gym Equipment - Waves	0	27,290	(3,305)	23,985	(222)
Gym Equipment - Waves	0	113,487	(6,818)	106,669	(557)
	0	161,958	(15,388)	146,570	(839)

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

21. Information on Borrowings

(a) Borrowings

	2021	2020
	\$	\$
Current	5,106	4,785
Non-current	1,329	6,435
	6,435	11,220

(b) Repayments - Borrowings

	Loan Number	Institution	Interest Rate		
Particulars					
Recreation and culture					
Football West	214	Treasury *	6.45%		
2020/21 Actual					
	Principal 1 July 2020	New Loans	Principal repayments	Interest repayments 30 June 2021	Principal outstanding 30 June 2021
Particulars					
	\$	\$	\$	\$	\$
Recreation and culture					
Football West	11,220	0	(4,785)	(623)	6,435
	11,220	0	(4,785)	(623)	6,435
2020/21 Budget					
	Principal 1 July 2020	New Loans 30 June 2021	Principal repayments 30 June 2021	Interest repayments 30 June 2021	Principal outstanding 30 June 2021
Particulars					
	\$	\$	\$	\$	\$
Recreation and culture					
Football West	11,219	0	(4,785)	(696)	6,434
	11,219	0	(4,785)	(696)	6,434
2019/20 Actual					
	Principal 1 July 2019	New Loans 30 June 2020	Principal repayments 30 June 2020	Interest repayments 30 June 2020	Principal outstanding 30 June 2020
Particulars					
	\$	\$	\$	\$	\$
Recreation and culture					
Football West	15,703	0	(4,483)	(1,010)	11,220
	15,703	0	(4,483)	(1,010)	11,220

* WA 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.

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2021

21. Information on Borrowings (Continued)

(c) Undrawn Borrowing Facilities

	2021	2020
	\$	\$
Credit Standby Arrangements		
Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	50,000	40,000
Credit card balance at balance date	(10,604)	(9,501)
Total amount of credit unused	39,396	30,499
 Loan facilities		
Loan facilities - current	5,106	4,785
Loan facilities - non-current	1,329	6,435
Total facilities in use at balance date	6,435	11,220
 Unused loan facilities at balance date	NIL	NIL

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 34.

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2021

22. Employee Related Provisions

	Provision for Annual Leave \$	Provision for Sick Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2020				
Current provisions	2,745,857	760,734	2,950,948	6,457,539
Non-current provisions	0	0	419,823	419,823
	2,745,857	760,734	3,370,771	6,877,362
Additional provision	343,367	(5,169)	106,199	444,397
Balance at 30 June 2021	3,089,224	755,565	3,476,970	7,321,759
Comprises				
Current	3,089,224	755,565	3,153,306	6,998,095
Non-current	0	0	323,664	323,664
	3,089,224	755,565	3,476,970	7,321,759
	2021	2020		
Amounts are expected to be settled on the following basis:	\$	\$		
Less than 12 months after the reporting date	3,639,009	3,551,646		
More than 12 months from reporting date	3,549,077	3,193,173		
Expected reimbursements from other WA local governments	133,673	132,543		
	7,321,759	6,877,362		

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

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

22. Employee Related Provisions (Continued)

Significant Accounting Policies

Employee Benefits

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

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period and on government bonds that have maturity dates that approximate the terms of the obligations. Any re-measurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

Provisions

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

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

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2021

23. 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 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Cash and cash equivalents	9,655,305	60,555,398	19,486,335

Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net result	4,241,661	(1,944,253)	5,242,295
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(6,464)	0	(2,882)
Adjustments to fair value of investment property	0	0	101,000
Depreciation on non-current assets	11,495,001	11,253,872	11,050,536
(Profit)/loss on sale of asset	462,527	331,977	274,428
Share of profits of associates	(1,642,591)	0	2,438,930
Changes in assets and liabilities:			
(Increase)/decrease in receivables	64,302	(750,000)	(935,449)
(Increase)/decrease in other assets	(2,903,572)	0	854,076
(Increase)/decrease in inventories	12,078	20,000	(19,794)
Increase/(decrease) in payables	3,161,489	285,011	(980,012)
Increase/(decrease) in employee provisions	449,566	0	235,240
Increase/(decrease) in other provisions	(5,169)	0	0
Increase/(decrease) in contract and grant liabilities	3,944,890	(39,272)	(528,032)
Non-operating grants, subsidies and contributions	(8,550,652)	(5,810,926)	(1,607,382)
Net cash from operating activities	10,723,066	3,346,409	16,122,954

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

24. Total Assets Classified by Function and Activity

	2021	2020
	\$	\$
Governance	1,615,561	816,809
General purpose funding	3,518,381	3,144,545
Law, order, public safety	3,103,625	1,046,956
Health	924,567	268,915
Education and welfare	9,852,478	260,336
Housing	77,925,492	76,837,239
Community amenities	354,983,642	349,721,176
Recreation and culture	149,750,040	158,236,242
Transport	141,646,448	137,044,676
Economic services	331,976	386,181
Other property and services	41,743,087	40,170,356
Unallocated	56,958,388	54,055,480
	842,353,685	821,988,911

25. Contingent Liabilities

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

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

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2021

26. Capital Commitments

	2021	2020
	\$	\$
Capital Expenditure Commitments		
Contracted for:		
- capital expenditure projects	8,374,776	1,751,194
	8,374,776	1,751,194

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2021

27. Elected Members Remuneration

Elected Members Remuneration

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Elected member Cr D Bull			
Mayor's annual allowance	89,753	89,753	89,753
Meeting attendance fees	47,516	47,516	47,516
Telecommunication allowance	3,400	3,400	3,400
Travelling expenses	0	125	0
	140,669	140,794	140,669
Elected member Cr F Piffaretti			
Deputy Mayor's annual allowance	22,438	22,438	15,553
Meeting attendance fees	31,678	31,678	31,678
Telecommunication allowance	3,400	3,400	3,400
Travelling expenses	171	125	176
	57,687	57,641	50,807
Elected member Cr B McKenna			
Meeting attendance fees	31,678	31,678	31,678
Telecommunication allowance	3,400	3,400	3,400
Travelling expenses	0	125	0
	35,078	35,203	35,078
Elected member Cr S Palmer			
Meeting attendance fees	31,678	31,678	31,678
Telecommunication allowance	3,400	3,400	3,400
Travelling expenses	0	125	0
	35,078	35,203	35,078
Elected member Cr C Ehrhardt			
Meeting attendance fees	31,678	31,678	31,678
Telecommunication allowance	3,400	3,400	3,400
Travelling expenses	0	125	0
	35,078	35,203	35,078
Elected member Cr S Gray			
Meeting attendance fees	31,678	31,678	31,678
Telecommunication allowance	3,400	3,400	3,400
Travelling expenses	0	125	0
	35,078	35,203	35,078
Elected member Cr L Clarke			
Meeting attendance fees	31,678	31,678	31,678
Telecommunication allowance	3,400	3,400	3,400
Travelling expenses	0	125	0
	35,078	35,203	35,078

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2021

27. Elected Members Remuneration (Continued)

Elected Members Remuneration

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Elected member Cr G Johnson			
Meeting attendance fees	31,678	31,678	31,678
Telecommunication allowance	3,400	3,400	3,400
Travelling expenses	0	125	0
	35,078	35,203	35,078
Elected member Cr E Petersen-Pik			
Meeting attendance fees	31,678	31,678	31,678
Telecommunication allowance	3,400	3,400	3,400
Travelling expenses	0	125	0
	35,078	35,203	35,078
Elected member Cr M Sutherland			
Meeting attendance fees	31,678	31,678	31,678
Telecommunication allowance	3,400	3,400	3,400
Travelling expenses	0	125	0
	35,078	35,203	35,078
Elected member Cr S Ostaszewsk			
Meeting attendance fees	31,678	31,678	21,958
Telecommunication allowance	3,400	3,400	2,356
Travelling expenses	0	125	0
	35,078	35,203	24,314
Elected member Cr C Cornish			
Deputy Mayor's annual allowance	0	0	6,823
Meeting attendance fees	0	0	9,633
Telecommunication allowance	0	0	1,035
Travelling expenses	0	125	0
	0	125	17,491
	514,058	515,387	513,905
The following fees, expenses and allowances were paid to council members and/or the Mayor.			
Mayor's allowance	89,753	89,753	89,753
Deputy Mayor's allowance	22,438	22,438	22,376
Meeting attendance fees	364,296	364,296	364,209
Telecommunication allowance	37,400	37,400	37,391
Travelling expenses	171	1,500	176
	514,058	515,387	513,905

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

28. Related Party Transactions

Key Management Personnel (KMP) Compensation Disclosure

	2021 Actual	2020 Actual
	\$	\$
The total of remuneration paid to KMP of the City during the year are as follows:		
Short-term employee benefits	1,070,892	838,696
Post-employment benefits	119,311	77,206
Other long-term benefits	22,481	21,431
Termination benefits	157,758	0
	1,370,442	937,333

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Transactions with Related Parties

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

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

Related Parties

The City's main related parties are as follows:

Key Management Personnel

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

Other Related Parties

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

Entities Subject to Significant Influence by the City

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

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

Joint Venture Entities Accounted for Under the Proportionate Consolidation Method

The City has a share in Eastern Metropolitan Regional Council (EMRC). The interest in the joint venture entity is accounted for in these financial statements using the proportionate consolidation method of accounting. For details of interests held in joint venture entities, please refer to note 29.

There were no other material transactions with related parties during 2020/21.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

29. Investment in Associates

The City has a share in Eastern Metropolitan Regional Council (EMRC). The estimated equity share for 2020/21 is 18.23% (2019/20: 18.40%). The EMRC, comprises of six member councils, is primarily concerned with refuse removal and provision of safety services.

The principal place of business:
226 Great Eastern Highway, Belmont WA 6104

	2021	2020
	\$	\$
Carrying amount of investment in associates		
Current assets	16,681,167	16,471,305
Non-current assets	21,044,522	20,298,593
Total assets	37,725,689	36,769,898
Current liabilities	2,632,845	1,476,314
Non-current liabilities	1,222,972	1,366,984
Total liabilities	3,855,817	2,843,298
Net assets	33,869,872	33,926,600
Net increase/(decrease) in share of associate entity's net assets	(56,728)	(2,438,930)
- Share of associates profit/(loss) from ordinary activities	1,642,591	(1,728,037)
- Share of associates other comprehensive income arising during the period	(731,046)	218,850
- Dividend distributions to member councils	(968,273)	(929,743)
- Share of associates total comprehensive income arising during the period	(56,728)	(2,438,930)
Balance at 1 July	33,926,600	36,365,530
- Share of associates total comprehensive income arising during the period	(56,728)	(2,438,930)
Balance at 30 June	33,869,872	33,926,600

Significant Accounting Policies

Investment in Associates

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

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

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

30. Major Land Transactions

(a) Details

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

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

On 1 April 2019, Hall & Prior (Fresh Fields Management (Mertome Village) Pty Ltd) entered into a long-term lease with a maximum term of 99 years with the City and acquired the business and assets associated with Mertome Village. Refer to Note 42 - Discontinued Operations.

(b) Current year transactions

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Fees and Charges			
Lease income	380,494	0	390,249
Reimbursements	0	0	11,491
	380,494	0	401,740
Other expenditure			
Loss on disposal adjustment	0	0	30,000
Other	0	0	7,270
	0	0	37,270
Comprehensive income			
Loss on revaluation	0	0	101,000
	0	0	101,000

(c) Expected future cash flows

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

(d) Assets and liabilities

	2021	2020
	\$	\$
Trade Receivable		
Deferred lease asset - non-current	1,551,932	1,204,407
	1,551,932	1,204,407
Other financial liabilities		
Deferred lease premiums - current	32,969	32,969
Deferred lease premiums - non-current	3,156,752	3,189,720
	3,189,721	3,222,689

31. Trading Undertakings and Major Trading Undertakings

There was no trading undertaking conducted during the financial year ended 30 June 2021.

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2021

32. Rating Information

(a) Rates

Rate Type	Number of Properties	2020/21 Actual			2020/21 Budget			2019/20 Actual Total
		Rate in \$	Rateable Value	Rate Revenue	Interim Rates	Total Revenue	Rate Revenue	Total Revenue
General rate								
Gross rental valuations								
General GRV	21,807	0.08311	532,390,535	44,246,977	852,556	45,099,533	44,246,977	44,517,342
Sub-Total	21,807		532,390,535	44,246,977	852,556	45,099,533	44,246,977	44,517,342
Minimum payment		Minimum \$						
Gross rental valuations								
General GRV	10,507	1.105	120,205,569	11,610,235	0	11,610,235	11,610,235	4,389,570
Sub-Total	10,507		120,205,569	11,610,235	0	11,610,235	11,610,235	4,389,570
Discounts/concessions (Note 32(b))	32,314		652,596,104	55,857,212	852,556	56,709,768	55,857,212	48,906,912
Total amount raised from general rate						49,706,869		48,906,912
								0
								49,074,989

Significant Accounting Policies Rates

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

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer.

Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the City recognises revenue for the prepaid rates that have not been refunded.

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2021

32. Rating Information (Continued)

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

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Discount *	Discount *	2021 Actual	2021 Budget	2020 Actual
		%	\$	\$	\$	\$
General GRV - Annual Levy	Concession	Varies	Varies	6,863,029	6,865,171	0
General GRV - Interim Levy - Minimum Rate	Concession	N/A	87	0	10,000	0
General GRV - Interim Levy - Non-Minimum Rate	Concession	17.6%	Varies	139,870	10,000	0
Total discounts/concessions (Note 32(a))				7,002,899	6,885,171	0

Rate or Fee and Charge to which the Waiver or Concession is Granted

Objects of the Waiver or Concession
General GRV - Annual & Interim Levies
State Government advised no council rates will increase due to the COVID-19 Pandemic. City of Bayswater introduced a COVID-19 Concession to ensure all rate levies were no higher than 2019/2020.

* on a pro-rata basis

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2021

32. Rating Information (Continued)

(c) Interest Charges and Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
Option One				
Single full payment	21/08/2020	0.00	0.00	8.00
Option Two				
First instalment	21/08/2020	0.00	5.50	8.00
Second instalment	23/10/2020	0.00	5.50	8.00
Option Three				
First instalment	21/08/2020	0.00	5.50	8.00
Second instalment	23/10/2020	0.00	5.50	8.00
Third instalment	08/01/2021	0.00	5.50	8.00
Fourth instalment	12/03/2021	0.00	5.50	8.00

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Interest on unpaid rates	233,267	131,500	185,384
Interest on instalment plan	238,594	198,000	204,271
Charges on instalment plan	0	0	122,423
	471,861	329,500	512,078

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2021

33. Rate Setting Statement Information

		2020/21	2020/21	2019/20
		Budget		
		(30 June 2021	(30 June 2021	(30 June 2020
		Carried	Carried	Carried
Note	Forward)	Forward)	Forward)	Forward)
	\$	\$	\$	\$

(a) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with Financial Management Regulation 32.

Adjustments to operating activities

(Profit) on asset disposals	11(a)	(88,826)	(60,075)	(1,147)
Movement in liabilities associated with restricted cash		391,513	0	(317,914)
Less: Fair value adjustments to financial assets at fair value through profit and loss		(6,464)	0	(2,882)
Less: Share of net profit of associates and joint ventures accounted for using the equity method		(1,642,591)	0	2,438,930
Movement in investment property	15	0	0	(729,000)
Movement in non-current assets		230,209	0	416,839
Movement in non-current leave provisions		(96,159)	(250,000)	66,461
Movement in non-current liabilities		(38,074)	0	(58,564)
Loss on disposal of assets	11(a)	551,353	392,052	275,575
Add: Depreciation on non-current assets	11(b)	11,495,001	11,253,872	11,050,536
Non cash amounts excluded from operating activities		10,795,962	11,335,849	13,138,834

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

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with Financial Management Regulation 32 to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Reserves – cash/financial asset backed	4	(39,560,227)	(31,640,356)	(46,017,037)
Less: Financial assets at amortised cost - self supporting loans	5(a)	(5,106)	0	(4,785)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	21(a)	5,106	0	4,785
- Aged Persons Homes		7,762,952	7,000,000	7,382,457
- Current portion of lease liabilities	20(a)	35,037	0	50,216
- Employee benefit provisions		1,572,346	0	1,561,327
Total adjustments to net current assets		(30,189,892)	(24,640,356)	(37,023,037)

Net current assets used in the Rate Setting Statement

Total current assets		93,045,983	66,725,398	89,391,201
Less: Total current liabilities		(45,160,504)	(39,239,804)	(37,495,459)
Less: Total adjustments to net current assets		(30,189,892)	(24,640,356)	(37,023,037)
Net current assets used in the Rate Setting Statement		17,695,587	2,845,238	14,872,705

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

34. Financial Risk Management

(a) Interest Rate Risk

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

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

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

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

(a) Interest Rate Risk

Cash and Cash Equivalents

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

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the City to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts or held as cash. Carrying amounts of cash and cash equivalents at 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held, disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2021					
Cash and cash equivalents	0.56%	9,655,305	2,545,579	7,097,376	12,350
Financial assets at amortised cost - term deposits	0.66%	75,543,596	75,543,596	0	0
2020					
Cash and cash equivalents	1.60%	19,486,335	12,003,852	7,469,033	13,450
Financial assets at amortised cost	1.75%	65,110,400	65,110,400	0	0

Sensitivity

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

	2021	2020
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	70,974	74,690

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs. The City does not consider there to be any interest rate risk in relation to borrowings as they are immaterial and supported by the corresponding receivable (self-supporting loan). Details of interest rates applicable to each borrowing may be found at Note 21(b).

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

34. Financial Risk Management (Continued)

(b) Credit Risk

Trade and Other Receivables

The City's major receivables comprise annual rates charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The City manages this risk by monitoring outstanding debt and employing debt recovery policies.

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

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

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

The loss allowance for the financial year was deemed insignificant, therefore no loss allowance was recognised. No expected credit loss was forecast on 1 July 2020 or 30 June 2021 for rates receivable as penalty interest applies to unpaid rates, and properties associated with unpaid rates may be disposed of to recover unpaid rates.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2021					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	1,582,449	617,569	493,909	0	2,693,927

30 June 2020					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	1,546,724	516,279	175,296	89,136	2,327,435

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2021					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	540,934	151,512	20,449	361,327	1,074,222

30 June 2020					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	626,999	23,032	14,327	397,786	1,062,144

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

34. Financial Risk Management (Continued)

(c) Liquidity Risk

Payables and Borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
2021	\$	\$	\$	\$	\$
Payables	12,715,921	0	0	12,715,921	12,715,921
Aged Persons Homes liabilities	20,923,512	0	0	20,923,512	20,923,512
Borrowings	5,399	1,351	0	6,750	6,435
Contract liabilities	70,508	0	0	70,508	70,508
Grant liabilities	3,804,330	0	0	3,804,330	3,804,330
Cash in lieu - public open space	575,026	0	0	575,026	575,026
Lease liabilities	36,554	62,206	0	98,760	96,324
Deferred lease liability	32,969	164,843	2,991,909	3,189,721	3,189,721
	38,164,219	228,400	2,991,909	41,384,528	41,381,777
2020					
Payables	9,197,620	0	0	9,197,620	9,197,620
Aged Persons Homes liabilities	21,280,324	0	0	21,280,324	21,280,324
Borrowings	5,394	6,750	0	12,144	11,220
Contract liabilities	76,472	0	0	76,472	76,472
Grant Liabilities	395,534	0	0	395,534	395,534
Lease liabilities	52,529	98,760	0	151,289	146,570
Deferred lease liability	32,969	164,843	3,024,877	3,222,689	3,222,689
	31,040,842	270,353	3,024,877	34,336,072	34,330,429

35. Events Occurring After the End of the Reporting Period

No events after the reporting date were identified by management that would significantly affect the operations of the City or the financial results of the City.

36. Initial Application of Australian Accounting Standards

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

- AASB 1059: Service Concession Arrangements: Grantors**

Service concession assets are those assets where a third party operator constructs assets for the City, upgrades existing assets of the City to operate and maintain the assets to provide a public service, for a specified period of time.

The City has considered the requirements of AASB 1059 – Service Concession Arrangement, and confirms that the City has no existing arrangements that fall within the scope of this standard.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

37. Correction of error

Balances relating to the 2020 comparative year have been amended due to the correction of a prior period error. This error has been adjusted as shown and 2020 and 2019 figures were restated and included as 'restated' columns in the Statement of Financial Position.

In accordance with AASB 107.7, term deposits due to mature within 3 months of their acquisition date are considered to be cash. There were \$65,110,400 (2019: \$59,063,418) of these term deposits which had maturities exceeding 3 months and should have been classified as other financial assets (Note 5).

Statement of Financial Position (Extract)	2020			2019		
	30 June	Increase/ (Decrease)	30 June (Restated)	30 June	Increase/ (Decrease)	30 June (Restated)
	\$	\$	\$	\$	\$	\$
Cash and Equivalents	84,596,735	(65,110,400)	19,486,335	78,632,835	(59,063,418)	19,569,417
Other Financial Assets	4,785	65,110,400	65,115,185	4,484	59,063,418	59,067,902
Total current assets	89,391,201	0	89,391,201	83,743,778	0	83,743,778
Total assets	821,988,911	0	821,988,911	848,905,252	0	848,905,252
Net assets	780,781,120	0	780,781,120	808,503,658	0	808,503,658
Retained earnings	239,031,167	0	239,031,167	243,466,759	0	243,466,759
Total equity	780,781,120	0	780,781,120	808,503,658	0	808,503,658

38. Trust Funds

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

	1 July 2020	Amounts Received	Amounts Paid	30 June 2021
	\$	\$	\$	\$
Building Service Levy	30,463	336,605	(280,793)	86,275
Cash in Lieu - Art	163,461	235,212	0	398,673
Cash in Lieu - Car Parking	495,126	3,257	(13,872)	484,511
Cash in Lieu - Public Open Space	4,305,154	56,414	(1,256,474)	3,105,094
Construction Training Fund *	(1,269)	171,755	(141,137)	29,349
TPS 17	124,107	817	0	124,924
Unclaimed money	59,289	12,359	(969)	70,679
Bonds	0	13,044	(13,044)	0
JDAP	0	31,075	(31,075)	0
Trust - Other	999	0	0	999
Scholarship	25,000	163	0	25,163
	5,202,330	860,701	(1,737,364)	4,325,667

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

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

39. Other Significant Accounting Policies

(a) Goods and services tax (GST)

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

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

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

(b) Current and non-current classification

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

(c) Rounding off figures

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

(d) Comparative figures

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

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

(e) Budget comparative figures

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

(f) Superannuation

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

(g) Fair value of assets and liabilities

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

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

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

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

39. Other Significant Accounting Policies (Continued)

g) Fair value of assets and liabilities (continued)

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

h) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

39. Other Significant Accounting Policies (Continued)

i) Impairment of assets

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

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

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

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient 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.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

40. Activities/Programs

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

Program Name and Objectives

Governance

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

General Purpose Funding

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

Law, Order and Public Safety

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

Health

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

Education and Welfare

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

Housing

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

Community Amenities

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

Recreation and Culture

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

Transport

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

Economic Services

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

Other Property and Services

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

City of Bayswater

Notes to and forming part of the Financial Report
for the year ended 30 June 2021

41. Financial Ratios

	2021 Actual *	2020 Actual	2019 Actual
Current ratio	1.27	1.21	1.13
Asset consumption ratio	0.63	0.62	0.66
Asset renewal funding ratio **	N/A	N/A	N/A
Asset sustainability ratio	1.78	1.05	1.04
Debt service cover ratio	181.39	629.57	2,602.83
Operating surplus ratio	(0.02)	0.04	0.04
Own source revenue coverage ratio	0.94	0.94	0.99

The above ratios are calculated as follows:

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

* Amounts relating to discontinued operations have been excluded because aged care is no longer part of the continuing operations of the City which is evidenced by its intention to sell these businesses. Please refer to Note 42 - Discontinued Operations.

** The asset renewal funding ratio is not available as the Long-term Financial Plan has not been formally adopted by the Council. Therefore, the data cannot be taken into account during the audit process.

City of Bayswater

Notes to and forming part of the Financial Report for the year ended 30 June 2021

42. Discontinued Operations

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

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

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

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

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

	2021	2020
	\$	\$
Income Statement		
Operating income	9,952,194	10,169,944
Operating expenditure	(9,098,751)	(9,126,879)
	853,443	1,043,065
(Loss) on asset disposals	0	(30,000)
	853,443	1,013,065

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

Financial Position*

Assets	35,585,567	35,289,812
Liabilities	20,923,512	21,280,324
	14,662,055	14,009,488

* The cash and cash equivalents and financial assets (\$31.66m, 2019/20 \$31.92m) and investment properties (\$8.1m, 2019/20 \$8.1m) will remain with the Council following divestment. Consequently, these assets are excluded from held for sale assets.

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

Cash Flows

Net cash inflows from operating activities	853,443	1,013,065
Net cash inflow/(outflows) from discontinued operations	853,443	1,013,065

Significant Accounting Policies

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

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



Auditor General

INDEPENDENT AUDITOR'S REPORT

2021

City of Bayswater

To the Councillors of the City of Bayswater

Report on the audit of the annual financial report

Opinion

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

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

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

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the City for the year ended 30 June 2021 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 section below. I am independent of the City in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

I draw attention to Note 37 to the financial statements, which states that the amounts reported in the previously issued 30 June 2020 Annual Financial Report have been restated and disclosed as comparatives in this Annual Financial Report. My opinion is not modified in respect of this matter.

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

The Chief Executive Officer (CEO) of the City is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for 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 and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the City.

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

Auditor's responsibility for the audit of the financial report

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.

Report on other legal and regulatory requirements

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

- (i) The following material matters indicating non-compliance with Part 6 of the Act, the Regulations or applicable financial controls of any other relevant written law were identified during the course of my audit:
 - a) More employees than necessary have the ability to change rates, fees and charges within the City's finance and revenue systems. As the City does not have a process to review price changes, there is an increased risk that unauthorised price changes will not be detected. In addition, controls over revenue collected at the City's recreational facilities were deficient as a large number of users could issue refunds, there was no independent review of refunds issued and end of day reconciliations were not consistently reviewed.
 - b) There were instances where there was no evidence to demonstrate that changes made to supplier details, such as bank account details, were independently reviewed and authorised prior to the change being made. This increases the risk of unauthorised changes to key financial information, although our audit sampling did not identify any.

- c) Important reconciliations, including the bank reconciliation, were not completed and independently reviewed progressively throughout the year. This significantly increases the risk that the City will not promptly identify and resolve errors and irregularities, including fraud.
 - d) From a sample of changes to employee pay rates, we identified instances where changes to employee pay rates made in the system were not reviewed by an independent officer. This increases the risk of incorrect or inappropriate pay changes, although our sampling did not identify any.
 - e) We identified significant weaknesses in the City's general computer controls. The weaknesses could result in a potential security exposure such as unauthorised access to information and an increased risk of information loss. The weaknesses exposed the network to increased vulnerabilities which could undermine the integrity of data across all systems, including the financial system.
 - f) The City has not reported the Asset Renewal Funding Ratio for the past 3 years, as planned capital renewals and required expenditure were not estimated in the long-term financial plan and asset management plan respectively for those years as required by the Local Government (Financial Management) Regulations 1996.
- (ii) All required information and explanations were obtained by me.
 - (iii) All audit procedures were satisfactorily completed.
 - (iv) In my opinion, the Asset Consumption Ratio included in the financial report was supported by verifiable information and reasonable assumptions.

Other information

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the City of Bayswater for the year ended 30 June 2021 included on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.



Caroline Spencer
Auditor General for Western Australia
Perth, Western Australia
2 September 2022



City of
Bayswater

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