



2018-2019

# Annual Report

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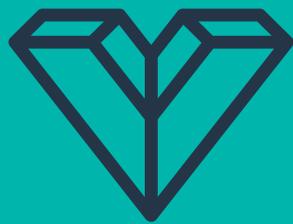
TOWN OF  
VICTORIA PARK

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**WE'RE OPEN  
VIC PARK**

## Who We Are

As one of Australia's fastest-growing metropolitan areas, the population is forecast to soar from today's 36,600 to 56,000 by 2036 and potentially 75,000 plus by 2050. The Town needs to get ready for this growth, expected economic development and increased service demand.

In recent years the area has transformed into a highly desirable inner-city location set apart by its multitude of offerings for residents. It's also a prime location for development given its proximity to the Perth CBD, access to the Swan River foreshore and entertainment precinct of Burswood Peninsula including Crown Perth, Optus Stadium and Belmont Park Racecourse, as well as significant public transport and education facilities with Curtin University and the Perth Airport nearby.

Billions of dollars are being invested to continue to turn the Town into Perth's premier place for entertainment and entrepreneurship. We will soon see more people living in mixed-use precincts, and the creation of transit-oriented developments to enrich a cosmopolitan, inner-city lifestyle that brings more energy and vibrancy to the area.

The Town of Victoria Park Council contributes to this with strong focus on activating spaces, social inclusion, and supporting local residents and businesses to connect and thrive. We aim to continue this and build a place to live, learn, visit and invest.



### POPULATION

—  
**36,601**  
estimated residents in 2018, with largest age group between 25-29 years

—  
**40%**  
of people born overseas, with largest non-English speaking percentage being born in India

### HOUSEHOLDS

—  
**56.1%**  
of dwellings are a separate house, while 47.8% are medium to high density

—  
**29%**  
of households have a lone person  
**20.4%**  
are couples with children  
**25.6%**  
are couples without children

### WORK LIFE

—  
**63%**  
of people work full time, while 35% work part-time and 17.8% do some form of voluntary work

—  
More residents worked in health care and social assistance than in any other industry (2016)

# Our vision

## FOR THE FUTURE

### THE TOWN OF VICTORIA PARK: A DYNAMIC PLACE FOR EVERYONE



We are Perth's most empowered and engaged community.



We are Perth's premier place for entertainment and entrepreneurship.



We lead in sustainability.



We put people first in urban design and safety.



We are inclusive and connected with a thriving community.



**Mayor Trevor Vaughan**

## Mayor's Message

### **A year of key achievements and compassion.**

The 2018–2019 year has been one concentrated on both looking back and focusing forward. With 2019 being our 25th anniversary year, we looked for ways to acknowledge and celebrate our history, while also reaching and celebrating some significant milestones for key projects that have been in the pipeline for some time, like the progress of G.O. Edwards Park and the completion of the John Macmillan Park upgrade.

In this year, we adopted our first 'Reflect' Reconciliation Action Plan drafted in consultation with the Town's Aboriginal Engagement Advisory Group. This outlines strategies to foster greater awareness and relationships between members of our wider community and Aboriginal people. Creating a shared vision and future for all our people is something I've long worked on as the Mayor and adopting this plan was a proud moment for Council.

Another largely influential document Council endorsed this year is the Urban Forest Strategy (UFS), which was developed collaboratively with an engaged community working group. This is one that stemmed from our community and proactive civic engagement with Council support. It will define our Town's future canopy cover. It also sets the bar for deliberative consultation achieving better outcomes.

The remainder of the year was then spent on developing the implementation plan with the dedicated working group. The priority of this for Council was also made clear, with our \$1m budget commitment for UFS initiatives in 2019–2020.

We officially welcomed the West Coast Eagles to Town continuing our long partnership, not just on the development and completion of their new building in Lathlain, but also on the Community Benefits Strategy, which they will deliver to bring extended value to our Town and broader community. The programs included for the first five years were recommended by a representative community panel. Implementing the strategy will mean our partners, the Eagles, Wirrpanda Foundation and Perth Football Club, can take a real hands-on approach to enhancing the fabric of our community into the future.

Lastly, I'd like to mention the unveiling of the Empty Arms – Broken Lives memorial sculptures. These were donated to the Town by the Association Representing Mothers Separated from their children by adoption (ARMS) through the Department of Social Services, in commemoration of the Forced Adoption apologies given by State and Federal parliaments. We unveiled them in their new location at Read Park on the sixth anniversary of the national apology – 21 March 2019.

# Mayor's Message

I'm proud these sculptures have found a permanent home in Vic Park as we continue to be a compassionate and inclusive community that celebrates our diversity with a caring nature. I acknowledge the Minister Hon. David Templeman for championing the recognition of forced adoption in WA and for donating them to the Town.

As you may know this is my last annual report message, as I enter retirement phase, after 16 years on Council and 12 years Mayor. I cannot express enough how truly challenging and enjoyable the journey has been. To be a part of the growth and prosperity of the Town over these years has been an honour.

I thank the many colleagues I have shared the Council Chambers with over the years and the many dedicated Town staff and wonderful community members who have played a role in supporting me and the Town's development.



**Mayor Trevor Vaughn**

**Anthony Vuleta**  
**Chief Executive Officer**

## CEO's Foreword

### **People, Performance, Partnerships.**

In our second year of reporting against a new Strategic Community Plan, the Town has begun to make some great progress toward our strategic outcomes under the pillars of sustainability in the areas of Social, Economic, Environmental and Civic Leadership.

The Administration's function to deliver on the objectives and decisions of Council has continued and grown significantly over the past year. We have achieved more strategic alignment, a more settled staff complement and a renewed focus on cross-functional service delivery following the restructure of 2017-2018. This financial year, we launched our performance dashboard to track organisational performance and become more accountable. We completed more post event and consultation surveys to better measure our community's levels of connectivity, engagement and overall experiences within the Town.





We've refreshed our brand identity and grown our digital presence with more visibility and creation of opportunities to be open, meaningfully engage and perform business transactions with the Town via online channels. This is particularly evident at our Leisure Centres with self-check-ins, swim school enrolments and payments all becoming available on the web.

We've grown our Governance and Strategy team to support Councillors better perform in their role and the Town to comply with legislative requirements, and in preparation for reforms under the Local Government Act Review due to be enacted.

Another big growth area this year has included Place Planning with a new team of place leaders who reach out to our community in their neighbourhoods, to listen to ideas and assist people in a concierge fashion, for more efficient navigation of our internal services when seeking any information or requesting services or support. This team also focuses on place activation and people-friendly urban design.

We have seen the emergence of Town business and community groups running their own events for community benefit and more Town Community Grants being awarded than ever before, as well as a series of successful business events, training sessions and marketing campaigns being delivered to support our local economy.

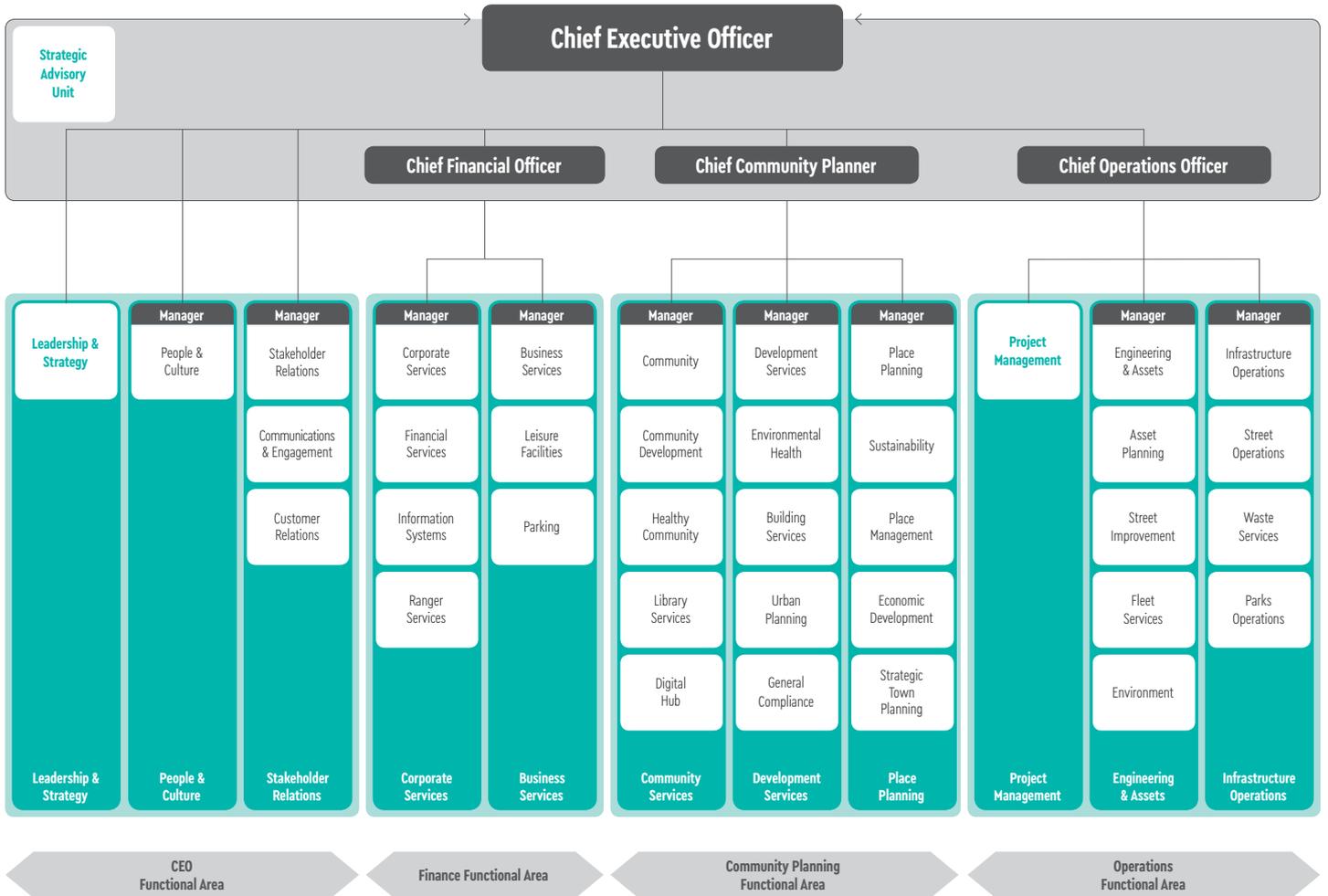
We introduced EasyPark, a mobile app for paid parking, to reduce the need for printing tickets and launched a parking trial to assess options for better parking management into the future.

Some significant master planning and concept designs have also come to fruition for key locations in the Town to set us up for our growing population, as well as successful advocacy wins with priorities adopted by Council in February.

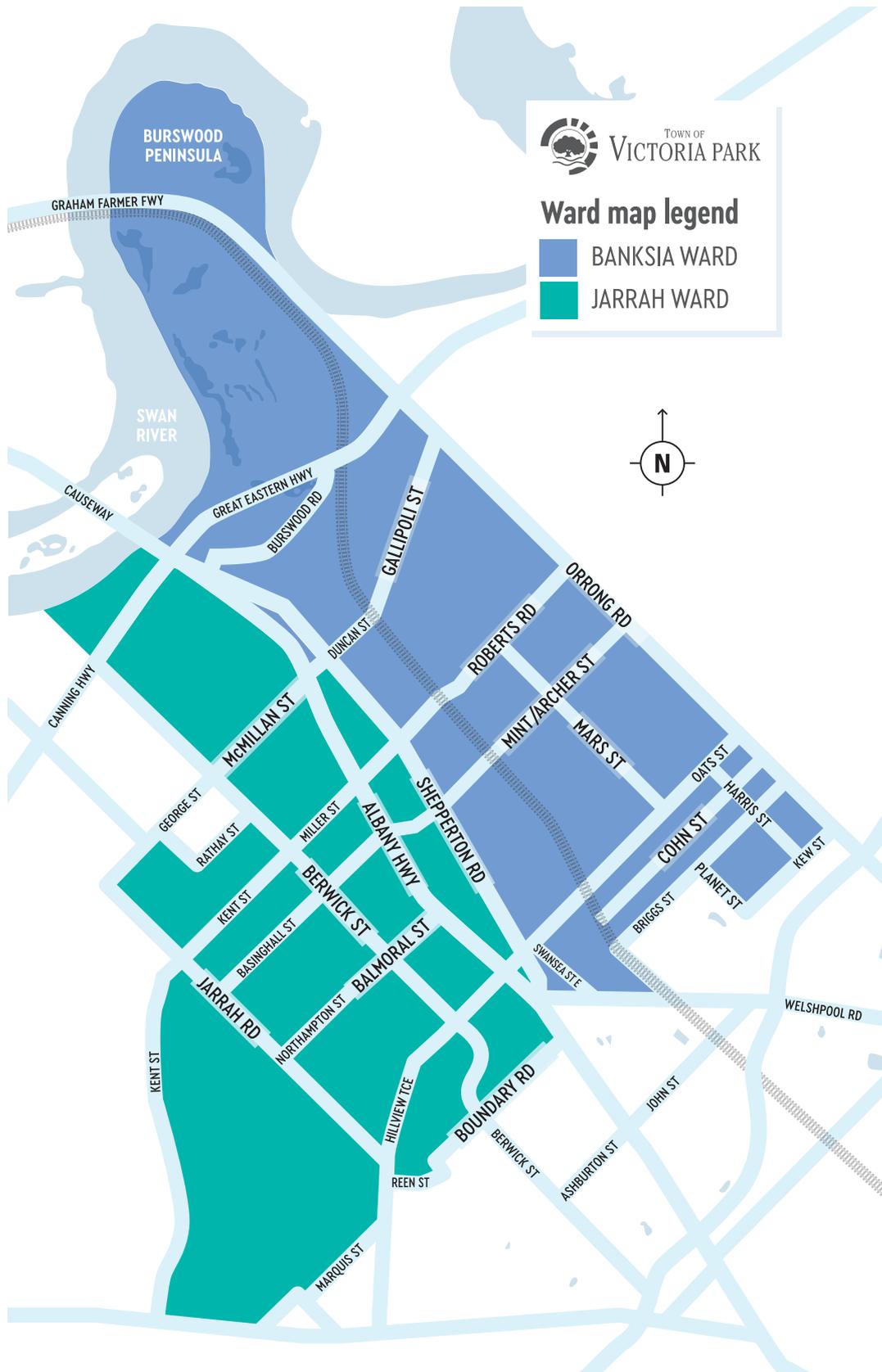
We also made some headway with our new regional partner the Shire of Morawa, with many staff exchanges and visits to each local government to share and learn from each other. Looking back, it's been a bumper year for laying the foundations to meet our vision and I thank all the Town's people and partners for their ongoing commitment and collaboration.

**Anthony Vuleta**  
Chief Executive Officer

# Organisational Structure 2018 – 2019



# Ward Map



# Your Councillors 2017 – 2019

## MAYOR



**Trevor Vaughan**

0447 374 528  
tvaughan@vicpark.wa.gov.au  
Term expires: Oct. 2019

## BANKSIA WARD



**Cr. Claire Anderson**

0416 199 745  
claire.anderson@y7mail.com  
Term expires: Oct. 2019



**Cr. Julian Jacobs**

0424 156 643  
julian.jacobs@stryker.com  
Term expires: Oct. 2019



**Cr. Ronhhda Potter**

0467 257 621  
ronhhdapotter@gmail.com  
Term expires: Oct. 2021



**Cr. Karen Vernon**

0407 448 336  
karen.vernon@icloud.com  
Term expires: Oct. 2021

## JARRAH WARD



**Cr. Jennifer  
Ammons Noble**

0452 405 841  
jammonsoble@  
vicpark.wa.gov.au  
Term expires: Oct. 2019



**Cr. Bronwyn Ife**

0419 942 944  
bronforvicpark@mail.com  
Term expires: Oct. 2021



**Cr. Brian Oliver**

0435 229 317  
boliver@vicpark.wa.gov.au  
Term expires: Oct. 2021



**Cr. Vicki Potter**

0433 704 140  
vicki.potter217@iinet.net.au  
Term expires: Oct. 2019

# Elected Members Meeting Attendance

## 1 July 2018 – 30 June 2019

Committee/ Council Meeting	Members	Ordinary Meetings Held	Ordinary Meetings Present	Special Meetings Held	Special Meetings Present
Council	Mayor Vaughan	11	9	3	3
	Cr Ammons Noble	11	10	4	4
	Cr Anderson	11	10	4	4
	Cr Jacobs	11	10	4	4
	Cr Oliver	11	10	4	4
	Cr V Potter	11	11	4	3
	Cr Ife	11	10	4	4
	Cr R Potter	11	8	4	3
	Cr Vernon	11	11	4	4
Briefing Session /	Mayor Vaughan	11	11	1	1
Agenda Briefing	Cr Ammons Noble	11	9	1	1
Forum	Cr Anderson	11	9	1	1
	Cr Jacobs	11	10	1	1
	Cr Oliver	11	10	1	1
	Cr V Potter	11	8	1	1
	Cr Ife	11	11	1	1
	Cr R Potter	11	11	1	1
	Cr Vernon	11	9	1	1

# Elected Members Meeting Attendance

## 1 July 2018 – 30 June 2019

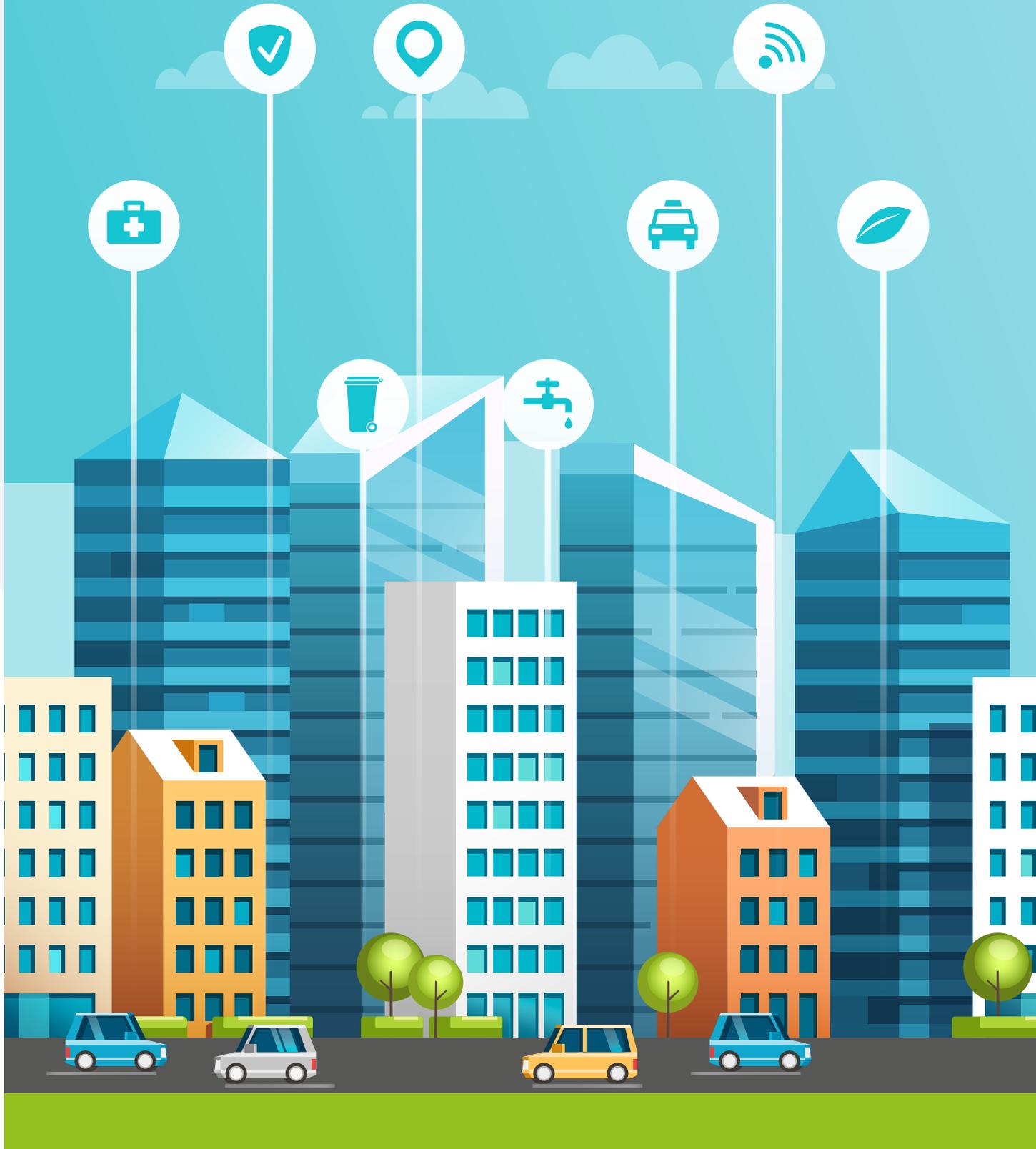
Committee/ Council Meeting	Members	Ordinary Meetings Held	Ordinary Meetings Present	Special Meetings Held	Special Meetings Present
Chief Executive	Mayor Vaughan	6	6	-	-
Officer	Cr Ammons Noble	6	4	-	-
Recruitment and Performance Review	Cr Jacobs	6	0	-	-
	Cr V Potter	6	3	-	-
	Cr Ife	6	5	-	-
	Cr Oliver (Alternate)	6	1	-	-
Community Development	Cr V Potter	7	5	-	-
	Cr Jacobs	7	5	-	-
	Cr R Potter	7	7	-	-
	Cr Ife	11	11	1	1
	Cr Anderson (Alternate)	11	9	1	1
Economic Development	Cr Vernon	7	5	-	-
	Cr Ammons Noble	7	5	-	-
	Cr Ife	7	4	-	-
	Cr Jacobs	7	3	-	-
	Cr Anderson (Alternate)	7	1	-	-
	Cr Oliver (Alternate)	7	2	-	-

## Elected Members Meeting Attendance 1 July 2018 – 30 June 2019

Committee/ Council Meeting	Members	Ordinary Meetings Held	Ordinary Meetings Present	Special Meetings Held	Special Meetings Present
Finance and Audit	Cr Ammons Noble	10	9	1	1
	Cr Anderson	10	8	1	0
	Cr Oliver	10	10	1	1
	Cr Vernon	10	8	1	1
	Cr Ife (Alternate)	10	1	1	1
	Cr R Potter (Alternate)	10	1	1	0
	Cr V Potter (Alternate)	10	1	1	0
Future Planning	Cr Anderson	8	6	1	1
	Cr Oliver	8	6	1	1
	Cr V Potter	8	6	1	1
	Cr R Potter	8	6	1	1
	Cr Ife (Alternate)	8	1	1	0
	Cr Vernon (Alternate)	8	1	1	0

**Note** – Alternate members only attend meetings when a member of the committee is absent.

# Year at a Glance



**Leisure, Library & Digital Services**

17,548 members using both Aqua and Leisure centres  
 580,000 total visits across both leisure centres  
 148,112 total visitors to the library  
 3,004 new library members  
 2,076 Discrete Digital literacy, hardware help sessions provided

**Customer Relations, Communication and Engagement**

131,715 phone calls answered by all Town contact centres  
 13,898 visits to the Town's administration centre  
 46 engagement sessions held  
 39,800 site visits, and 381 new registrations to Your Thoughts consultation hub  
 3 destination marketing campaigns delivered  
 1,235,141 total website page views

**Events**

41 individual events for Arts Season  
 9 civic events, 13 public events held  
 7 capacity building events supported  
 2 Seniors Week and 4 Disability Awareness Week events held  
 317 total bookings on active and passive reserves  
 4 business events delivered with estimated 330 attendees

**Parking & Rangers**

2,500 park patrols conducted  
 119 domestic animals returned or rehomed  
 383 abandoned vehicles removed within 7 days  
 1 million free parking tickets issued  
 21,000 parking infringement tickets issued  
 1,400 parking permits issued

**Building, Development & Assets**

392 development applications processed  
 563 building permits issued  
 67 demolition permits issued  
 985 building maintenance requests actioned  
 68 Town building condition audits and 23 building capital works projects completed

**Rates, Roads & Rubbish**

96.1% rates levied collected  
 41,134m<sup>2</sup> of road resurfaced  
 1.6kms of shared paths installed  
 60 people attended sustainability community events  
 20 people attended a WASTEless course

**Environment**

550 trees planted  
 300 tube stock of 10 WA native tree varieties given away  
 5 Tuart Trees planted at Berwick St entrance 1  
 7 Erythrinas planted at Somerset St  
 3 major park upgrades started or completed  
 59 registered Garage Sale Trail stalls with 1,625 people participating as a seller or shopper

**Internal Support Services**

126 communication plans developed  
 408 graphic design jobs completed  
 33 media releases issued  
 3,754 IT Helpdesk service requests resolved  
 252,243 documents registered into the Town's records management system (TRIM)  
 7 Freedom of Information applications processed  
 70 recruitment processes completed involving 2237 applications  
 78 new staff on boarded and 84 cessations processed  
 129 training and development courses coordinated for staff attendance  
 Live voting and live streaming of Council meetings introduced

# Strategic Outcomes Reporting

## Introduction

All local governments are required to produce a plan for the future under the *Local Government Act 1995*.

The Department of Local Government, Sports and Community's Integrated Planning and Reporting Framework and Guidelines, state the Strategic Community Plan is a long-term plan for the community it serves, which is reviewed every four years. It is the principal strategy and planning document that reflects the community's long-term aspirational vision, mission and priorities.

The Town of Victoria Park's current Strategic Community Plan was adopted in 2017 following an intensive community engagement project named Evolve, which saw almost 350 people attending 100 workshops and contributing 2,700 participant hours over 12 months.

This resulted in the Town's vision transitioning from living a vibrant life, to creating a dynamic place for everyone. In March 2019 this was enhanced with a refreshed brand identity and positioning statement 'We're Open Vic Park'.

In June 2019, Council endorsed some changes proposed to the Strategic Community Plan 2017–2032 resulting from a minor review, conducted in accordance with Section 5.56(1) of the Local Government Act 1995.

A major review of the Strategic Community Plan is due in 2021 with an intention to begin community engagement mid-2020.

The plan is used to define our short and long-term goals. Everything we do links back to the Strategic Community Plan and is focused on achieving its strategic outcomes.

The 2018–2019 Annual Report is the second to report on the strategic outcomes under the four identified sustainability pillars of: social, economic, environment and civic leadership.



# Strategic Outcomes: **Social**

**To promote sustainable, connected, safe and diverse places for everyone.**

## S1 – A healthy community

The principle behind this outcome is that good health is the cornerstone of a happy and connected community. Ultimately, we want to create a community with a range of affordable and accessible opportunities, for all residents and visitors to achieve and maintain good health and wellbeing.

### Leisure and Aqua Centres

The Town's Leisure facilities aim to provide and facilitate a wide range of sport, recreation and healthy lifestyle opportunities for the community through the delivery of strategic infrastructure, facility management and program delivery in a financially responsible manner.

Both centres went live with a new Facility Management Software system, LINKS, in November 2018. The Links software allows for online capabilities and self-check ins for members.

This allowed for our first online Learn to Swim enrolments to be launched in 2018-2019 which positively impacted service levels.

The annual Member Christmas Breakfast was held on Friday 21 December 2018. This event is free for members and costs casuals a gold coin donation for the Town's chosen charity. The breakfast gives the the Town an opportunity to give back to loyal members and was very well attended.

The cardiovascular equipment was upgraded at the Leisure Centre Health Club in February 2018. The suite of treadmills, stationary bikes and cross trainers offers members up-to-date technology including touch screens, Wifi connectivity, and Virtual Active programming to provide a new exercise experience.

**2,600**

members using both Aqua and Leisure centres

**580,000**

total visits across both centres

**124,441**

attendances to the Aqua and Leisure Health Club and Group Fitness classes

**225,976**

annual aquatic attendances

## Healthy Community

In year two of delivering on the Healthy Vic Park Plan, the Town rolled out several specific projects and programs to support this strategic outcome, including the following.

- Healthy Community term programs
- Mental Health Week Community Kindness initiative
- Smoke Free Leisurelife
- Healthy Community grants have been embedded into the Town's community grants program
- Revamping the community activity trailer to activity bundle now available for community hire
- Delivery of internal staff wellness program

We continue to partner with national, state and local organisations to assist with the delivery of services and healthy messaging.

These organisations include, but are not limited to: Act Belong Commit, LiveLighter, Australian Council on Smoking and Health, Heart Foundation, Foodbank, East Metropolitan Population Health Services, Injury Matters, Mission Australia, Helping Minds, Ngala, CONNECT Vic Park and the WA Primary Health Alliance.

**729**

activity sessions held with 5,896 total visits to programs over four school terms, focusing on physical activity, nutrition and mental health

**11**

health promotion e-newsletters delivered throughout the year to just over 2,000 subscribers

**52**

blender bike bookings with both internal and external hirers

**13**

seasonal bookings (senior and junior) providing traditional sporting opportunities for the local and wider community

## S2 – An informed and knowledgeable community

The principle behind this outcome is that people who have opportunities to learn and explore ideas are happier and more productive. This means providing options for people to access resources, knowledge and technology in a safe, nurturing environment.



**144,926**

items loaned

**17,548**

new members

**148,112**

total visitors

**247**

Children's Literacy and Learning opportunities were held with 11,307 attendees

**108**

Adult Literacy and Learning opportunities were held with 1,637 attendees

## Library

This year, the Town of Victoria Park Library introduced several new literacy and learning initiatives as follows.

- Introduction of an English as a Second Language (ESL) Reading Circle, which provided an opportunity for new migrants to improve their English literacy, vocabulary, reading and comprehension
- Learning English Through Storytime (LETS) to support migrant families for whom English is a second language
- Monthly Movie Club using the Kanopy movie streaming resource

With the aim to increase Aboriginal engagement and cultural diversity, additional opportunities included the below.

- Harmony Day – Noongar Language Wanjoo Songs – a Workshop for local students as well as the local community
- International Women's Day – African feminist Sisonke Msimang, storyteller and author, who spoke on gender inequality
- Boorloo Aboriginal Cultural Experience – traditional dancing and digeridoo

This year, the library more proactively measured the value and social impact of its literacy and learning opportunities using the Culture Counts survey tool. Using standardised questions, participants of our children's programs provided ratings as shown below.

- 85% agreed "It held my interest and attention"
- 90% agreed "I would come to something like this again"
- 75% agreed "I learnt something new"
- 88% agreed "It made me feel safe and welcome"
- 75% agreed "I did something I didn't know I was capable of"
- 95% agreed "It gave me greater respect for cultural diversity"

Participants of adult programs also provided feedback as shown.

- 87% agreed "It challenged me to think in a different way"
- 93% agreed "It helped me gain new insight and knowledge"
- 91% agreed "I learned something new"
- 89% agreed "It's important that it's happening here."
- 93% agreed "It gave me greater respect for cultural diversity"
- 91% agreed "It made me feel safe and welcome"

## History

The Local History Photographic Awards ceremony was held on 6 June 2019. Nineteen eligible photographs were entered across three categories. These are an invaluable addition to the local history collection.

Council approved to accept the donation of a set of memorial sculptures from the Association Representing Mothers Separated from their Children by Adoption Inc. (ARMS). The memorial commemorates the national and state forced adoption apologies, raises awareness and provides a reflective space. The sculptures were unveiled at a community event held on 21 March 2019 in Read Park.



## Digital Hub

The Town's Digital Hub offers free use of computers and access to the internet, so clients can experience first-hand digital life and see how being knowledgeable opens doors and improves their quality of life. Our volunteers assist in covering peak periods, 'walk-ins' and are responsive to community needs.

Our Discrete Digital help assisted in delivering sessions to the community on how to use Windows, Mac, Android, iOS operating systems, MS office, LibreOffice and Online Safety awareness.

The on the job exposure to our community members, volunteers and undertaking device repairs, this year assisted a trainee technician completing a TAFE certification course to achieve a successful academic outcome.

\$3,850 worth of grant funds was obtained from BeConnected to run seminars such as smart home and energy saving management for Victoria Park Library members.

Saturday Tech Savvy Classes are also part of Digital Literacy Program facilitated for Victoria Park Library members.

2,076

Discrete Digital literacy / hardware help sessions provided

8

BeConnected funded community seminars delivered

12

active volunteers, providing in excess of 2,500 hours of service, consistently assisted community members with digital literacy

20

Tech Savvy Classes run for the Library

## S3 – An empowered community with a sense of pride, safety and belonging

The principle behind this outcome is that people and community groups often have a more intuitive sense of what should happen in their community, especially when it comes to creating a sense of pride, safety and belonging. It means empowering them so the community can benefit.

8

Street Celebration events

16

Neighbourhood Get Together events

148

upgraded lights throughout St James, Burswood and East Victoria Park

## Safer Neighbourhoods

Street Meet 'n' Greet is a program where the Town provides funding to residents to host a local neighbourhood event. Residents implement a community-led and owned local neighbourhood event with their neighbours, to meet new neighbours, build social connections and resilience.

The two options are Street Celebration and Neighbourhood Get Together.

Street Celebration is a community event where the Town provides the community with road closures and assists neighbours to take ownership of the street

with a community-led event for the neighbourhood.

This year the Town facilitated eight events.

A Neighbourhood Get Together is a small event held at someone's home or on the front verge. Town funding is provided to facilitate the community-led events. This year 16 were held.

Another milestone for this financial year, included the completion of our Safer Communities Fund Lighting Upgrades, where 148 lights were upgraded in St James, Burswood and East Victoria Park.

# Youth, Families and Homelessness

This financial year the Town concentrated on building relationships with local service providers operating in the 'children and families' space in order to better understand the Town's place in supporting this sector. This led to the establishment of Family and Children Connect Vic Park, a group representing 19 organisations which raises awareness and connects families to local services and support. Further, the Town committed to facilitating and partnering with the activities of the Healthy Relationships Strategy Group, a regional domestic violence collective impact group.

Homelessness has been a key advocacy area for the Town this year. The Town has connected with the Supporting People with Basic Needs group to develop local actions and has additionally participated in not-for-profit and State Government forums, to advocate for a collective approach to ending homelessness in our region.

## Ranger Services

The Town's rangers are the frontline officers for the Town contributing directly to this aspect of the Town's mission and have regular interaction with the community on a daily basis.

Rangers ensure each of the Town's 90 parks and reserves are individually patrolled on a weekly basis, in an effort to minimise potential risk to users of the Town's public facilities.

Rangers continue to engage with community services to foster partnerships and strengthen relationships specifically with groups dealing with homelessness and with vulnerable individuals throughout the Town.

This year, 119 or 87.5% of all domestic pets found within the Town were either returned to their owner or rehomed with a new family.

Of the 436 vehicles reported as being abandoned, 383 or 80% were removed within seven days.

Finally, our Rangers regularly help local schools with morning drop off, by actively managing their 'kiss and ride' zones



## Seniors, Access and Inclusion

The main projects undertaken this year to support seniors, and access and inclusion outcomes, promoted opportunities for seniors and people with disability to participate and connect with their community.

The 55+ in the Park project supported by Department of Communities in collaboration with Connect Victoria Park, Harold Hawthorne Community Centre and SwanCare delivered a community directory for seniors, as well as four community events, a marquee at the Seniors Recreation Council of WA's 'Have a Go Day' and formation of a local seniors network.

Six Town community groups were involved in the Socially Inclusive Communities WA Mentoring Program partnership with Inclusion Solutions and supported by the Department of Communities.

Disability Awareness Week celebrations also supported by Department of Communities began with the International Day of People with Disability inaugural Flag Raising Ceremony and a Local Business Sundowner 'Meet the Experts' presentation by Workforce Diversity, followed by the Rebound WA Wheel Life program at local primary schools.

The Town held its first Access and Inclusion Advisory Group meetings over the year, with four meetings held that focused on:

- consultation, learning and advocacy for the NDIS
- community consultation for the State Disability Plan
- providing advice and commentary to improve the accessibility of Town facilities, assets and projects aligned to the Town's Disability Access and Inclusion Plan.

Town officers have experienced disability awareness through training, a wheelchair tour of our local café strip and participation at forums and workshops. The Town also contributed to the State Disability Plan via a community workshop using a Conversation Toolkit.

2

seniors events

3

Community Directory launch events

4

Disability Awareness Week events

4

Access and Inclusion Advisory Group meetings

6

community groups in the Socially Inclusive Communities WA Mentorship Program

### S4 – A place where all people have an awareness and appreciation of arts, culture and heritage

The principle behind this outcome is that the arts, culture, education and heritage are incredibly important in helping to reiterate, reinforce and create a sense of place and belonging.



## Arts Season

Arts Season 2019 further strengthened partnerships with artists, community groups and business owners. A wide range of events and workshops were held ranging from an art intervention, mini art festivals, paint battles, three new murals, Pecha Kucha, and creative workshops and exhibitions. Activated local venues were held to full capacity. On average it is estimated 5000 people attended the events over the month. Feedback was very positive, with Culture Count survey responses averaging ratings of 90% for questions relating to belonging, enthusiasm, insight, local impact and safety.

## International Women's Day

Through the engagement of a documentary film maker, the Town produced a video highlighting the assets and positive aspects of gender equality. Local people in the video were asked to explore what the Vic Park community is doing right and to share positive stories and ideas for women in the community. The video was published on a variety of the Town's digital media platforms.

## Reconciliation Week and NAIDOC Week

Through the Aboriginal Engagement Advisory Group, Reconciliation Week saw the Town's website updated with more local knowledge of Aboriginal information including the difference between 'Welcome to Country' and 'Acknowledgement of Country', as well as a standardised script for the use of 'Acknowledgement of Country' throughout the Town with correct local terminologies related to Whadjuk Noongar culture.

NAIDOC Week saw Noongar language being incrementally introduced to the community with banners and flags installed on Albany Highway and street side signage at the borders of the Town with Noongar phrases and their English translations.

The chalk art wall and Town building TV screens also displayed Noongar phrases and words.

## Community Events – Town delivered

The Town held nine civic events this year including Citizenship Ceremonies, Remembrance Day, Australia Day, ANZAC Day, and a Mayoral Function.

Thirteen public events were held including our skill building Success Series workshops for local businesses and community groups, as well as the ever-popular Summer Street Party in December and free Twilight Trio community concerts in December, January and February hosted at local parks.

We approved 317 external bookings to be held on the Town's active and passive reserves. Bookings included:

- seasonal bookings for sport clubs
- private bookings and functions for individuals and companies
- personal training sessions
- Large scale events (Perth Four Wheel Drive Show, Perth Garden Festival and Equestrian in the Park).

Using Culture Counts to measure the impact and events focused experiences delivered for all participants, our community shared the following ratings.

- 84% agreed "It helped me feel part of the community"
- 89% agreed "It made me feel welcome"
- 88% agreed "It's important that it's happening here"
- 71% agreed "It helped me gain new insight or knowledge"
- 80% strongly agree with "I will speak positively about this event"

## Community Events – Town supported

Seven capacity building events were delivered with cross-functional collaboration between various service areas and the Town's events team.

### Summers Eve on Archer

The newly formed Archer Street Business and Resident Group ran the inaugural Summers Eve on Archer event in Carlisle. This was an extremely successful event supported by the Town via a \$5000 Community Grant and resources. A great example of the community making things happen with the support of the Town with around 2,500 attendees.

### West End Business and Community Association Event

With \$5000 in Town Place Grant funds and staff support, the West End Business and Community Association were assisted to deliver a community event to celebrate the west end of Albany Highway. This event was used as an opportunity to launch their action group and enrich the West End as a destination.

**41**  
individual events for Arts Season

**9**  
civic events

**13**  
public events

**7**  
capacity building events

**317**  
total bookings on active and passive reserves

**2**  
new business and community groups established



# Strategic Outcomes:

## Economic

**To promote sustainable, diverse, resilient and prosperous places for everyone.**

### EC1 – A desirable place for commerce and tourism that supports equity, diverse local employment and entrepreneurship

We want to be a desirable place to do business, attracting new businesses and retaining businesses already trading in the Town. Equity, diverse local employment and entrepreneurship are important priorities in achieving this outcome. This means ensuring the Town reduces red tape, empowers businesses and community groups to show entrepreneurship and provides a resource for business building and marketing skills development.

#### Economic Development Strategy

The Economic Development Strategy: Pathways to Growth 2018–2023 was endorsed in March 2019.

#### Curtin Ignition Business Sponsorship

The Town again offered two fully funded scholarships, open to businesses or residents within the Town to Curtin University's Ignition Program.

#### Business Events Schedule

The Town held four business events, with approximately 330 attendees across all of them.

- Breakfast with Ben Wyatt
- Drinks with the Experts
- The inaugural Vic Park Business Awards
- End of Financial Year Business sundowner

#### Business Training

The Town worked with training providers to bring over 20 business workshops and training sessions to the Town and local entrepreneurs. These included the following.

- How to Start a Food Business – a partnership between City of Canning, City of Belmont and the Town to provide an overview of how to start a food business in WA.

- Making More Informed Decisions – a workshop taking businesses through the free suite of .id data products, to help businesses make more informed, data driven decisions.

#### Economic Development Campaigns

The Town delivered three destination marketing campaigns.

- Eat, Ride 'n' Enjoy – celebrating local food and beverage businesses, capitalising on the opening of Optus Stadium ending paid media in July and continuing organic reach until December 2018. Forty-six businesses took part in the campaign.
- Christmas in the Park – designed to attract Christmas shoppers with a local window dressing competition where community voted for the best dressed shop. Nine businesses took part in the campaign.
- Feed the Fans – work toward a campaign to be held in July 2019, working with local businesses to offer discounts and special deals, capitalising on the visit of Manchester United soccer matches to be held in Perth, with 21,000 estimated regional, interstate and international visitors expected. Sixteen businesses will take part in the campaign.

## Collaborative working groups

- Representatives from the Town attended 100% of the Grow South East district meetings.
- The Town also worked with five inner-city local governments from March 2019 (named the Inner Perth Assembly) to create a range of proof of concept campaigns for collaborative metropolitan destination marketing. Under a market tested identity Visit Perth, the Town contributed to and cross-promoted attraction-based content.
- The Town worked extensively with key stakeholders on the Burswood Peninsula to create a new governance structure. This structure will provide a framework for long-term planning and to improve the delivery of projects where multiple stakeholders are affected. This group of stakeholders will be collectively known as the Burswood Peninsula Alliance and includes a steering committee and two project control groups.



## EC2 – A clean, safe and accessible place to visit

The principle behind this outcome is that people are more likely to visit and/or recommend a place that is clean, safe and accessible.

### Parking

Through effective parking management using clear signage, timed and paid parking controls, 1.5 million patrons were able to access limited parking resources, with one million free tickets issued across the Town.

Fourteen thousand patrons received infringements for not getting a parking ticket, and a further 2,000 patrons received infringements for an expired parking ticket. The remaining 5,000 infringements were issued for safety related parking issues, such as blocking a footpath.

The Town introduced EasyPark, a mobile parking application enabling patrons to claim their free parking ticket without getting a paper parking ticket from a ticket machine.



The Town also issued 1,400 parking permits and undertook additional patrols in the Burswood Peninsular, to manage parking during events at Optus Stadium.

Finally, in addition to conducting parking reviews of Hubert Street carpark, the area around Victoria Park Train Station and the area around Oats Street Train Station, the Town are conducting a parking trial in East Victoria Park to test existing controls and to identify options to enable improved access to the Town.



**509**

food premises and 95 public buildings inspected

## Environmental Health

### Food Premises Inspections

The Town's Environmental Health Services approved and inspected a total of 509 food premises. Three food premises operators were prosecuted due to *Food Act 2008* breaches. The Town uses prosecution as a last resort when all other options are unsuccessful.

### Public Buildings Inspections

Ninety-five public buildings were inspected. A notable addition to the public buildings in the Town is the new West Coast Eagles Administration, Training and Community Building which was assessed and approved.

### Aquatic Facilities Sampling

Five hundred and fifty samples were taken from aquatic facilities in the Town. Additional pools and spas at the new West Coast Eagles facility were added to the current aquatic facilities that are sampled by the Town's Environmental Health team.

### Public Events

One hundred and two public events were assessed and approved. New events and venues were trialled, including Belmont Park and Burswood Park. Matagarup Bridge was also opened with events held on the bridge. The Town has also seen an increase in large events held at Optus Stadium. Most events that were held in the Town attracted significant media attention.

### Customer Service requests

A total of 587 environmental health related customer service requests were received and resolved. The requests related to noise, food and pollution.

**550**

aquatic facilities samples tested

**102**

public events were assessed and approved

# Strategic Outcomes: **Environment**

**To promote sustainable, liveable, healthy and green places for everyone.**

**EN1 – Land use planning that puts people first in urban design, allows for different housing options for people with different housing needs and enhances the Town's character**

The principle behind this outcome is that as our population increases, people are to be considered first and foremost in development and urban design. This outcome also acknowledges that providing suitably designed and located housing at a variety of densities will be important in enabling diversity. Importantly, our goal will be to ensure that future development also enhances the Town's character.

## **ROW 52**

**(Old Spaces New Places #1)**

Creation of a public space in the heart of East Victoria Park through closing vehicle laneway ROW 52 (Right of Way), known as the "IGA Laneway" and revitalising the area. The design includes seating, shade structures, performance space, paving and green space plantings and was completed this year.

## **Etwell Street Local Centre**

**Revitalisation Plan (Old Spaces New Places #2)**

The Town completed a collaborative urban design process to create a revitalisation plan for the Etwell Street Local Centre. The engagement process involved four design workshops that brought together local residents, landowners, business owners, Town staff and Elected Members, to create a shared vision and plan.

## **Streets Ahead**

Provision of \$20,000 in Place Grants to the Vic Park Collective to run the Streets Ahead project involving community members in two workshops reimagining Albany Highway using physical scale models for the East Victoria Park and Victoria Park areas.

**2**

major public space designs

**1**

community led action plan

**1**

new parklet policy

## Burswood Station East

The Town has continued to make progress in the preparation of a detailed planning framework for the Burswood Station East Precinct. A review of infrastructure and funding issues was completed in late 2018 and a Scheme Amendment proposing to increase development intensity was initiated by Council in May 2019.

## Local Planning Strategy

The Draft Local Planning Strategy was endorsed by Council to progress to the Western Australian Planning Commission for consent to advertise it to the local community. The Town is in the process of undertaking amendments to the Local Planning Strategy as requested by the Department of Planning, Lands and Heritage before consent is granted to start advertising.

## Parklet Policy

The Town's Parklet Policy has been completed and is adopted by Council. The policy provides businesses with a pathway to construct and manage their own parklet.

## Development and Building Applications

Approval of developments means delivering high quality outcomes for occupants and the wider community.

Three hundred and ninety-two development applications were processed in 2018–2019 inclusive of some significant projects such as new buildings at Curtin University, Tower 6 at The Peninsula, and the first two residential towers within the Belmont Park Redevelopment.

In 2018–2019 the Town issued 563 building permits, 25 swimming pool and barrier permits, 67 demolitions and 23 sign licences.

In the second half of the financial year, the Town's Signs Local Law 2006 was repealed and replaced with Local Planning Policy 38 – Signs, which means that signs now require a building permit in lieu of a sign licence.

## Application of Design WA, Apartment Codes

The Design WA, Apartment Codes came into effect on 24 May 2019 and introduced a performance-based assessment for the development of apartments, and ultimately an improvement in the quality of apartments being built in WA. The standards contained in the codes have been applied by the Town to developments for several years. The Town is now undertaking a review of associated policies and procedures to ensure alignment.

## Review of Local Planning Policies

As part of the process of reviewing all of the Town's 37 Local Planning Policies, 12 Policies were formally revoked or amended in 2018–2019.

## Residential Character Study Review

In 2018–2019, community engagement was undertaken with owners and occupiers of land within the Study Area to determine their views on the importance of maintaining or protecting residential character, in order to inform a review of the planning policies that apply to the area. Three hundred and fifty-seven responses were received. Informed by community feedback, draft recommendations are now being prepared for further community engagement.



## EN2 – A safe, interconnected and well-maintained transport network that makes it easy for everyone to get around

This outcome recognises the importance of maintaining the Town's transport network. This will be particularly important as more people live in the Town.

### Pathways Program

This financial year the Town completed for the first time a whole of Town footpath condition audit of our footpath network, informing our five-year capital works and maintenance program.

The Town also began construction on 1.6kms of regionally important Principal Shared Paths (PSPs) on Rutland Avenue between Oats Street and Welshpool Road, and on Goodwood Parade between Great Eastern Highway and the Graham Farmer Freeway, supported by the Department of Transport.

We also constructed 300m of new footpath on Victoria Park Drive to facilitate the movement of crowds in relation to Optus Stadium events and for people who use the Burswood parklands.

### Roads and Transport

Resurfacing and reconstruction of 3.65km of roads continued to be undertaken around the Town. Some of the main projects included Oats Street, Mars Street to Planet Street, Rutland Avenue to Tuckett and Gloucester Streets and Cargill Street to Leonard Street.

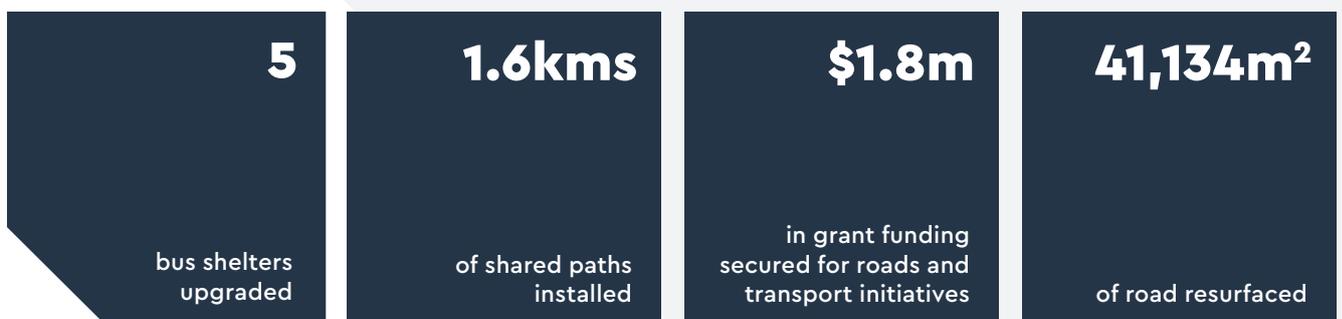
The total capital funding revenue received in 2018–2019 was just over \$1.8 million, which included grants from various State Government departments and programs including, Department of Transport, Metropolitan Regional Road Group, Black Spot and Roads to Recovery.

### Bus Stop Infrastructure

Bus stops and shelters continued to be improved to meet current access and inclusion standards in partnership with the Public Transport Authority. A total of five shelters were upgraded in 2018–2019.

### Lathlain Traffic Management Works

Traffic calming devices were installed along Gallipoli Street, Goddard Street, Saleham Street and McCartney Crescent as part of a staged Lathlain Traffic Management Plan. The plan will be reviewed this year following community feedback to ensure it is meeting expectations.



## EN3 – A place with sustainable, safe and convenient transport options for everyone

The principle behind this outcome is that the more people walking, cycling, using public transport and other sustainable modes of transport the better from a social, economic and environmental point of view.

### Vic Park Drive Concept Design

The Town delivered a landscape concept design for Victoria Park Drive including a footpath and street tree planting to improve accessibility and the pedestrian experience.

### Curtin Regional Transport Working Group

The Town assisted the establishment and coordination of the Curtin Regional Transport Working Group comprising the Town of Victoria Park, Curtin University, City of Canning, City of South Perth and the City of Belmont.

### METRONET Working Group

The Town established an internal METRONET working group to advocate and inform planning for the various METRONET projects around stations and level crossings within the Town of Victoria Park and regionally with neighbouring Local Governments.

### Inner City Transport and Infrastructure Working Group

The Town assisted in establishing and chairing the Inner-City Transport and Infrastructure Working Group to collaborate with other inner-city councils on key urban transport and infrastructure projects.

### Trackless Tram Consortium

The Town continues to participate in a joint study into Trackless Trams (technology and preferred route) led by Curtin University and including the City of Perth, City of Canning, City of Vincent, City of Stirling and Department of Transport.

1

major street re-design

4

key partnerships in critical transport working groups



## EN4 – A clean place where everyone knows the value of waste, water and energy

This outcome acknowledges the importance of the collection and disposal of waste. The principle behind this outcome is to focus on educating people to reduce the amount of waste they are creating and to recycle their waste more responsibly.

The Town's Strategic Waste Management Plan (SWMP) was endorsed by Council in 2018 and updated in 2019 to ensure new developments in areas such as organic and green waste processing and the container deposit scheme introduced by the State Government, have been appropriately captured. Various actions have been implemented as a result including:

- the achievement of Gold Waterwise Council status through the waste minimisation actions undertaken by the Town
- the 2018 Garage Sale Trail – a national second-hand reuse and waste reduction program
- two community events on climate change science and adaptation, and sustainability for seniors
- the delivery of a WASTEless course, providing tools and resources to tackle various aspects of waste and create behaviour change
- scenario planning for the long-term future of waste management
- investigation of a three-bin system (including a separate bin for organic waste)
- audits for waste and recycling bins to better understand our waste
- waste education programs delivered to schools
- preparation of a waste and recycling guide.

**59**

registered Garage Sale Trail stalls with 1,625 people participating as a seller or shopper

**60**

people attended sustainability community events

**20**

people attended a WASTEless course



## EN5 – Appropriate and sustainable facilities for everyone that are well built, well maintained and well managed

The principle behind this outcome is that our financial resources are limited and that sustainability of the community's assets over the long term is important. It means the Town's facilities will need to be appropriately constructed and maintained and more energy and water efficient.

### Strategic Asset Management Plans

The Town now has a stronger focus on Asset Management and has completed Strategic Asset Management Plans for the Leisure and Aqua centres, Library and the Administration building which will inform our 15-year funding needs. A service needs analysis is now taking place to inform the future strategic direction of these facilities.

### Maintenance works

This year, reactive maintenance requests received have reduced by around six per month as a result of the implementation of a proactive building maintenance inspection process.

Refurbishment or maintenance works completed this financial year include the upgrade of the Taylor Reserve toilets, the renewal of the Leisurelife Centre change rooms, toilet and gym air-conditioning, and Library and Administration building lighting upgrades using LED lights, which have reduced power costs by 9%.

### Rangers & Parking Accommodation

Council properties at 6 and 8 Kent Street were reconstructed to accommodate the Parking and Rangers teams to be more central to the public. The Parking team was previously leasing a property, paying \$90,000pa.

### Higgins Park Recreational Needs Assessment

We undertook a needs assessment project for Higgins Park involving communication with relevant community groups and stakeholders to understand the contemporary and predicted future needs of each group, and to ensure Town facilities are meeting these needs in an efficient, sustainable manner.

**985**

building maintenance requests actioned

**68**

building condition audits completed

**23**

building capital works projects completed

**97%**

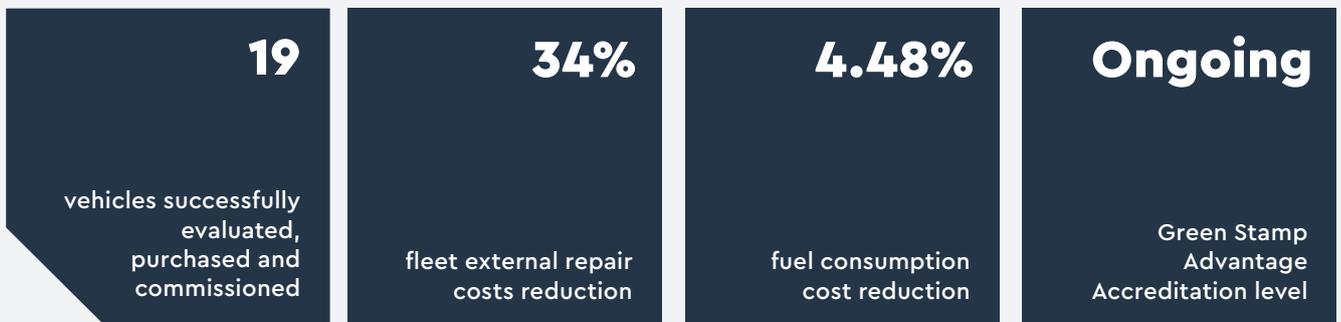
of building maintenance requests were closed within set timeframes

## Fleet Services

There has been a further 5.17% reduction in the number of light fleet from 58 to 55 vehicles, as council cars were disposed of, without a replacement for new staff. There has been a further reduction in the external mechanical operating expenditure, due mainly to the higher level of in-house staff capability, despite the increased frequency of breakdown of major plants, such as the road sweeper due to their high usage rate. A new road sweeper has been designed and specified to suit the requirements of the Town and ordered.

Fleet Services has again achieved the Green Stamp Advantage Accreditation this year for continuously working on improving environmental outcomes, achieving a high level of environmental protection initiatives implemented in the workshop and the depot in general.

As part of the Town's move towards an environmentally sustainable local government, five new electric bikes have been purchased and distributed amongst the Town's Administration building and out-centres. The bikes are available for staff to use as an alternate "green" vehicle option.



## EN6 – Appropriate, inviting and sustainable green spaces for everyone that are well maintained and well managed

The principle behind this outcome is that the Town's parks, reserves, bushland areas and river foreshore will be more and more important as its population increases. It means they will need to be more energy and water efficient, looked after properly and well used.

### Edward Millen Park Master Plan

The Town developed a master plan to capture the community's aspirations for this significant green space. Multiple consultation techniques and a collaborative design process was undertaken that included three workshops with a 25-member community reference group and 94 participants engaged online. The process delivered some clearer, community desired outcomes for the park's future which will aim to balance the retention of heritage landscaping, open lawn space and

tranquillity, with improved access, natural play spaces, picnic areas and a central event space.

### Higgins Master Plan Business Case

A business case was endorsed to develop a master plan for Higgins Park in 2018–2019 based upon the findings from the Recreational Needs Assessment project. This master plan will guide increased efficiency and sustainability of active and passive recreation to optimise this community asset.

## G.O. Edwards Park

Stage 1 of the G.O. Edwards Park redevelopment was completed with upgrades including a new playground, adventure play, drainage swales, path network, landscaping and parks infrastructure. Design is now underway for stages 2 and 3 picnic area and gazebo upgrades.

## McCallum /Taylor river wall upgrades

Approvals were finalised to begin work on the failing river wall at McCallum Taylor Reserve. Work started and will continue into the new financial year to replace the wall with a new planted revetment, involving rock edges and mass planting with local indigenous species.

## Public Open Space Strategy

A first draft of the Town's Public Open Space Strategy has been completed summarising the data review and outcomes of the community engagement program. Community engagement included an online survey, pop up information booths and a workshops series.

Forty-seven people completed the online survey and 24 participants took part in the workshops. The information gathered across all engagement activities, but specifically the workshop series crafted the vision and objectives of the strategy. The information also directly informed the key outcomes of the strategy.



## EN7 – Increased vegetation and tree canopy

The principle behind this outcome is to recognise that both public and private land pressures on our urban environment are increasingly apparent, and the rate of urban deforestation across Perth has been rapid with a loss of tree canopy having both a direct and indirect impact upon the quality of health and amenity enjoyed by residents.

### Urban Forest Strategy

Completion of the community-led Urban Forest Strategy with endorsement by Council occurred in September 2018.

Formation of the Transition to Implementation Advisory Group and development of the draft Implementation Action Plan was largely completed this financial year, with public comment, endorsement and recruitment of a dedicated UFS senior place leader, due early in the next financial year.

The Urban Forest Strategy quick wins projects included planting of trees (and removing concrete) in the median at the Berwick Street entrance to the Town and the planting of shade providing street trees on the key pedestrian connection of Somerset Street.

### Free Tree Giveaway

A tree giveaway was held on 2 June 2019, with 300 free trees given out to the community on a first come-first serve basis, with households eligible for up to three trees each.

### Archer Street and Albany Highway Planter Scheme

Delivery of 24 planter boxes on Archer Street in Carlisle and 68 Planter boxes on Albany Highway in Victoria Park to increase vegetation in activity centres.

**550**

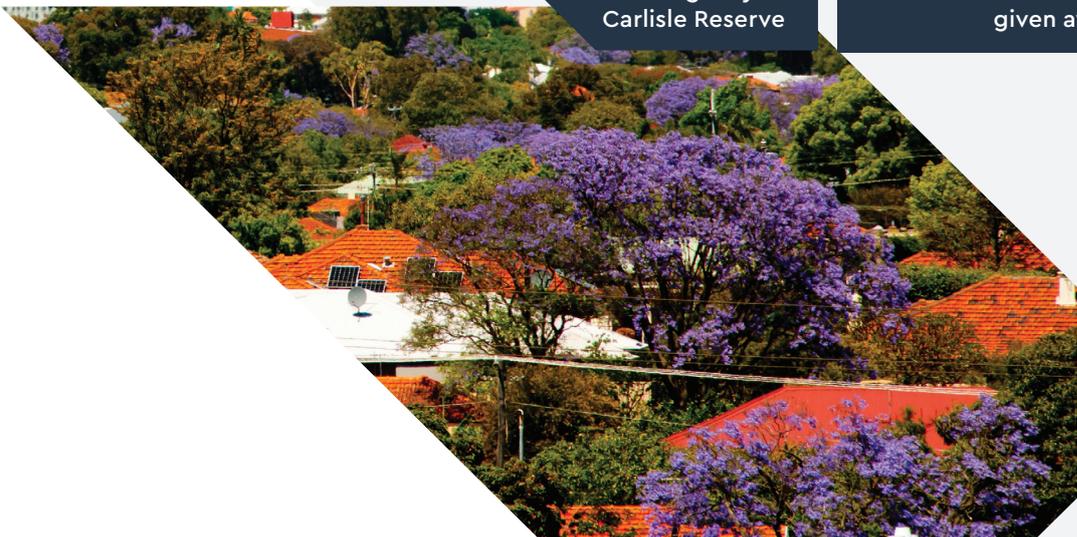
trees planted on Community Tree Planting day at Carlisle Reserve

**300**

tube stock of 10 WA native tree varieties given away

**5**

Tuart trees planted at Berwick St entrance  
17 Erythrinas planted at Somerset St



# Strategic Outcomes: **Civic Leadership**

**To show leadership by communicating with, empowering and supporting people in the community.**

## **CL1 – Everyone receives appropriate information in the most efficient and effective way for them**

This outcome recognises the importance the Town places on continuing to reach all its audiences, and that these people receive information in various ways, at different times, with relevant content in formats that are accessible and easy to understand.

### **Digital Focus**

Over the past year the Town has placed a stronger focus on new and innovative ways to communicate via digital channels. Increased use of online channels has manifested in a variety of ways such as development of web sub-sites, introduction of online forms, videos and animations, digital advertising and the development of a social media strategy and guidelines.

### **Advocacy Priorities**

In early 2019 the Town developed an internal framework to provide guidance around the way we approach advocacy. This then informed the development of advocacy priorities adopted by Council in March 2019, to be reviewed annually. These will be given strategic focus and concentrated advocacy effort with better-planned approaches for each project to secure financial support and influence social policy.

Through these priorities, we aim to deliver transformational projects and effect social change for broad community benefit. Advocacy priorities adopted for 2019 were Edward Millen House, the Urban Forest Strategy, Oats Street Train Station level crossings and Homelessness.

### **Brand Refresh**

In March 2019 the Town welcomed a new visual identity to better reflect an updated identity for Vic Park – a dynamic place for everyone. In the Town's 25th year and after a mass consultation process (Evolve) to develop the Strategic Community Plan 2017–2032, it was timely to create a new look and feel for the organisation that better reflected the vision. The result was 'We're Open Vic Park', a new brand positioning statement and style to complement the Town's official logo.

### **25th Anniversary Support**

The Town launched celebrations of its 25th Anniversary at the Twilight Trios concert in February 2019 and called on the community to contribute ideas on ways to acknowledge and celebrate the milestone throughout the year. Promotional support to this and other programed events and activities has ensured the celebratory theme is carried through.

126

communication plans developed

33

media releases issued

408

graphic design jobs completed

477,439

visits to the website homepage

1,235,141

total website page views

## Intranet and Councillor Portal

The Town procured a new intranet and councillor portal which launched in June 2019. The new platforms allow improved communication and collaboration between staff and councillors respectively, which in turn assists us to find information and service external customers more efficiently.

## Website

The Town's website has continued to evolve with the use of sub sites and online forms with a focus on user experience. Internal web champions received training on the use of forms and understanding user experience when developing or reviewing content. The following pages reflect the websites most visited pages.

- Home
- Aqualife
- Swim school
- Jobs listing
- Kerbside collection
- Leisure centres
- Leisurelife
- Contact us
- Library
- Pools and lane availability

## Social

With an increased focus on digital communication, the Town's social media channels recorded the following statistics for the financial year ended 30 June 2019.

Channel	Followers	Increase	Impressions
Facebook	11180	19%	1835497
Instagram	3777	17%	n/a
LinkedIn	2515	66%	56114
Twitter	2749	4%	329733

## Publications

- e-VIBE corporate e-newsletter produced monthly. Subscribers to this decreased by 173 over the year due to the list being cleaned for invalid mail addresses. The average open rate monthly was around 26% (which is in line with the government average being 26.2%) with an average click-through rate of 19% representing a 7% increase on last year.
- Five other e-newsletters published monthly for Town service areas and projects.
- VIBE magazine produced and delivered to all households quarterly
- Annual Report 2017-2018 produced
- Reconciliation and Action Plan produced

## Major Campaigns

- Christmas in the Park – Shop front window competition
- Vic Park Business Awards – Inaugural event recognising businesses around Vic Park – Hall of Fame inductee John Hughes
- Summer Street Party – Vic Park's flagship annual community event
- Twilight Trios – Community concert series presented around the Town
- Feed the Fans – Promotion of local businesses, capitalising on Manchester United Football Club visit to Optus Stadium.

## CL2 – A community that is authentically engaged and informed in a timely manner

This outcome recognises the importance the Town places on continuing to ensure the community is authentically engaged and informed under its Public Participation Policy.

### New Initiatives

Part of the Town's internal re-structure allowed for Community Engagement to become a core function with a permanent position being created. This position focused on embedding engagement throughout the organisation, more meaningful and targeted engagement and a review of current processes and policies. Some of our biggest outcomes are listed below.

- GEN 3 and 6 policy reviews with an engagement matrix and case studies.
- Online consultation hub Your Thoughts monthly e-newsletter was launched. This publication is sent out to all Your Thoughts registered users on a monthly basis to inform them of project updates and opportunities to be involved.
- Workshop satisfaction reporting completed monthly. Participants of workshops, focus groups and information sessions are asked to complete an evaluation form after each session. Feedback received is used to improve our processes.
- The Community Sounding Board (CSB) was established. A letter drop was sent to all households along with further communication tactics to promote the membership. The CSB enables the community to receive tailored information on consultations which matter most to them, based on demographic information they provide.

### Top Engagement Projects

- A total of sixty projects were launched within the year. The top five projects based on participant satisfaction were:
- Community Benefits Strategy deliberative approach (community panel)
- Etwell Street Rejuvenation project design reference group
- Edward Millen Reserve design reference group and engagement
- John Mactivation broad engagement
- Old Places New Spaces – ROW52 Laneway

### Engagement Sessions

Forty-six engagement sessions (workshops, pop-ups and information sessions) were held over 10 months of the year. This is an average of four per month. Note, no engagement is usually held over the December - January period.



## CL3 – Well thought out and managed projects that are delivered successfully

This outcome acknowledges the importance of ensuring the projects the Town implements are the right ones that allow time for them to be planned properly and are ultimately delivering what they are meant to deliver.

### Lathlain Precinct Redevelopment Project

The Lathlain Precinct Redevelopment Project (LPRP) is a parent project to eight zoned child projects. Progress on active projects during the financial year are outlined below.

- Zone 3 West Coast Eagles Administration and Training Facility achieved practical completion on 4 June with the issue of the Occupancy Permit for development. The Town worked with the Eagles to mitigate development work impacts on the surrounding community and facilitated third-party funding from the State Government to the West Coast Eagles for infrastructure works within their development.
- Zone 2, and Zone 2X, Community Activity, included the preparation of detailed design and specification documents for Tender, the open tendering of the works, contract tender evaluation, selection, and contract negotiation, and site hand-over for works beginning at contract execution, in June 2019.
- Zone 7 development for improved parking on the Lathlain Park side of McCartney Crescent, was tendered for detailed design, design documented for works tender, open tendered, evaluated, and contracted. These works are being integrated with the Zone 2 works.
- Zone 1 Community and Perth Football Club Redevelopment received an undertaking from the Federal Government for grant funding in the amount of \$4 million. Effort on the part of the Perth Football Club Board and executive has been ongoing with regular interaction between them, Town officers and elected members.

### Community Benefits Strategy

The 2018 – 2019 financial year saw the Community Benefits Strategy progress from concept phase through to detailed design of programs that will be delivered to the community for the first five years (2019 to 2024).

Listening to the community has been a key ingredient in developing the Community Benefits Strategy to ensure community members not only understood the benefits of the strategy, and our unique partnership with the West Coast Eagles, Wirrpanda Foundation

and Perth Football Club, but also had the opportunity to contribute to it. As such, an extensive community engagement process was delivered between October 2018 and May 2019. This included broad consultation through avenues such as online forums and pop up events as well as the Town's first Community Panel. The panel involved a random selection of Town of Victoria Park residents who represented a variety of ages, genders and ethnicities. Members were also recruited based on the suburb where they reside, relationship status and housing arrangements. The Community Panel worked through a structured process which resulted in the prioritisation and recommendations to the project partners on which four programs should be the focus of the Community Benefits Strategy for the first five years.

The programs endorsed include:

- Youth Engagement Program
- Healthy Relationships Awareness
- Supporting Local Community Organisations
- Recreational Groups and Sports Club Development.

In addition to these community-defined benefit programs, the partnership will also bring other community benefits, including the use of the new amenities and facilities at Mineral Resources Park in Lathlain. The 2019–2020 financial year will see the official launch of the strategy and start of program delivery to the community.



## John Mactivation Project

The Town delivered significant upgrades to the southern end of John MacMillan Park to create a cohesive space that provides multiple passive and active recreational opportunities to a broad cross section of the community, including shaded picnic areas, play spaces, basketball, table tennis, public art, event space and amphitheatre.

## CL4 – Appropriate information management that is easily accessible, accurate and reliable

This outcome ensures information technology allows the Town to do what it needs to do and that records are documented

### Agenda and Minutes System

The Town introduced a new DocAssembler system to provide both elected members and Town employees with collaborative access to Council agendas and minutes.

### Desktop Renewals

IT has reduced the desktop computer replacement turnaround from two weeks to less than one hour.

### Information Management Framework

75% of all information management policies, standards and plans have been created, ready for endorsement.

### Leisure Facilities Management System

The Links leisure system is now live and servicing community members across both Town leisure centres.

### Parking and Rangers Relocation of ICT Services

These two teams have been successfully relocated into a newly refurbished office with less than one day downtime impacted.



# CL5 – Innovative, empowered and responsible organisational culture with the right people in the right jobs

The principle behind this outcome is that people are the most important resource the Town has in being able to achieve the vision, mission and other strategic outcomes in this plan.

## Recruitment and Selection

The Town reviewed its recruitment procedures to ensure greater accountability for verification of employee identity and credentials. In addition, it has developed procedures to ensure the ongoing monitoring of the status of its existing employees.

## Leadership Development

In 2018 the Town focused its training and development program on leadership development for its senior officers.

The first stage of this program was the development of a range of core competencies that identified the preferred behaviours of its leaders. This was followed by the running of development centre workshops to determine individual alignment to these competencies.

Based on the findings, the Town is now presenting a range of competency modules for its leaders aimed at developing their leadership skills for better service delivery within the Town.

## Staff Engagement Survey

The Town carried out its biennial staff survey in April 2019. The findings of the survey have shown staff have a high level of engagement with the Town (78%), and a high level of satisfaction working for the Town (84%).

The survey has also identified areas for the Town to improve, and work is currently being carried out to enhance the Town's career development procedures, recognition procedures and internal communication strategies.

These initiatives are being included in the Town's Workforce Plan which is currently under review as part of the Integrated Performance and Reporting Framework.

## Enterprise Agreement 2019

Work began on the development of a new enterprise agreement for the Town and its employees.

## Occupational Safety and Health

The most significant outcome to note from the past financial year is the continual lessening of incidents occurring across the organisation. The Town has had its lowest amount of injuries reported for five years.

Hazard reports received have fallen after our concentrated effort two years ago to encourage staff

to report and learn about how the reporting process is carried out, however evidence points to a more proactive and positive approach to eliminating hazards immediately, thereby negating the requirement to report. Regular staff safety meetings, 'toolbox talks' and information sessions are a notable contributing factor to continuously improving a safety culture.

## Emergency Management

Last year saw a significant push from our combined Local Emergency Management Committee (LEMC) to carry out Emergency Management training for many elected members, senior staff and officers. This training culminated with one of the largest and most successful desk top exercises ever held in the metropolitan area. This exercise was complemented with further training in our designated evacuation centres, as well as further Local Recovery Coordinator training for relevant senior staff. The Local Emergency Management Arrangements (LEMA) and Local Recovery Plan have also been under review with the final draft due next financial year.



# CL6 – Finances are managed appropriately, sustainably and transparently for the benefit of the community

The principle behind this outcome is that employees and elected members acknowledge the responsibility associated with spending and managing public money, and for revenue diversification strategies to be explored to lessen reliance on rates.

## Financial Services

Emailing of debtor invoices was implemented successfully at the beginning of the 2018–2019 financial year. This process has increased efficiencies within the accounts receivable area and reduced paper usage. The automation of the accounts payable invoice payment process is currently in its final stages and is expected to go live in November 2019. The automation is expected to improve internal controls, reduce data entry errors and reduce duplication of work within the accounts payable process.

The Town also completed monthly training sessions to new and existing staff to improve knowledge and accountability and conducted internal audits to monitor compliance with internal controls and legislative requirements.

We began our initial planning process for the comprehensive revaluation of all non-current assets which would be completed in 2019–2020. Information obtained from the comprehensive revaluation will be used to complete the data input into the new Asset Management software which is scheduled to be purchased early in the 2019–2020 financial year.

## Land Optimisation Strategy

The Land Asset Optimisation Strategy is a priority for the Town which aims to deliver revenue diversification and generation whilst enabling redevelopment proposals. The strategy also allows the Town to achieve greater economic resilience for the benefit of all ratepayers into the future.

A variety of other land assets are being investigated and de-risked to unlock opportunities aimed at delivering additional revenue and potential triple bottom line outcomes for the Town.

Some key outcomes delivered this financial year are outlined below.

## Strategic Property Acquisition

A property located at 707-709 Albany Highway was successfully acquired by the Town. This land asset adjoins the Town's largest consolidated land ownership. This acquisition will provide critical access to Albany Highway and allow for multiple options to be considered during future planning and design.

## Edward Millen Redevelopment

During 2018–2019 the Land Asset Optimisation Strategy delivered a number of business cases for consideration by Council. The Edward Millen Redevelopment project reached a significant milestone with a Business Case being received and a preferred option endorsed by Council. The project also successfully advocated for Federal Funding achieving a \$4 million election promise from the successfully elected Morrison Liberal Government. This funding will allow significant heritage restoration and structural conservation works to be undertaken allowing further capital investment to deliver a heritage adaptive re-use redevelopment.

## Croquet Club Relocation

The Croquet Club Business Case for relocation to Higgins Park was endorsed by Council with a tender currently underway to accommodate the Croquet and Tennis Club on Higgins Park. This will allow a further business case to be delivered for 31 Rushton Street, Burswood allowing options to be considered by Council for this strategic land asset.

**83%**

of planned Internal audits completed

**100%**

of planned internal training conducted

**100%**

of compliance with required statutory reporting

**96.1%**

rates collected

## CL7 – People have positive exchanges with the Town that inspires confidence in the information and the service provided

The principle behind this outcome revolves around the Town recognising all its employees play a part in delivering excellent service and building relationships with residents, customers, community groups and other stakeholders.

The Town continued to achieve its primary outcome by focusing its efforts on implementing and maintaining its Customer Charter service standards and behaviours. We continued measuring community satisfaction with a view that 'what gets measured gets done'.

Customer surveying at point of service completion has continued to give the community the opportunity to give real-time feedback on levels of service satisfaction. When engaging with the Town regarding any of over 100 types of service requests (from reporting abandoned vehicles through to collecting waste) whether this is via telephone, in person, email, social media or through reporting forms on our website, our Customer Request Management System (CRMS) sends a survey asking for your feedback at the point of request closure.

The visitor management system also continued being used across all centres of the Town. The kiosks allow visitors and guests to sign in and notify their host that they have arrived. This system also assists with emergency management, keeping an up-to-date and accurate list of people on site.

More transactions also became possible to do online transactions via our web forms, including temporary food permit applications and wheelie bin replacement or repair requests.

In October 2018 the Town celebrated International Customer Service Week to recognise our frontline teams with a series of contact centre morning teas and our Administration, Leisure and Library staff hosting other staff and councillors at customer service contact centres to experience the frontline first-hand, which led to this initiative being an ongoing opportunity for sharing cross-functional customer experiences.

A review of the Town's Customer Service Delivery Policy continued with further development of supporting practices and procedures including complaints guidelines, and quality review processes. To assist with these, service champions from across the organisation came together to establish an internal customer service network. This group provided integral intelligence and feedback on the policy review and began to identify further common issues, feedback themes and develop solutions to also begin developing the Town's first Customer Service Strategy, with the aim of endorsement of this by Council in the next financial year.

**86.5%**

of people who contacted the Town's Customer Relations Team stated they were confident in the information provided

**84.4%**

of customers surveyed spoke positively of their interactions with the Town via our Net Promoter Score kiosks

**86.7%**

of calls to the Administration Contact Centre were answered within 20 seconds

**13,898**

visits to the Town's Admin Centre

**131,715**

total phone calls received at the Town's Admin Centre

**35,260**

phone calls to Leisurelife

**38,429**

phone calls to Aqualife

**13,178**

phone calls to the Depot

**10,580**

phone calls to the Library

## CL8 – Visionary civic leadership with sound and accountable governance that reflects objective decision making

This principle acknowledges the importance of visionary leadership, sound and accountable governance and objective decision-making.

Key outcomes delivered toward to this strategic objective are listed below.

- Accountability and Decision-Making Framework adopted
- Introduction of the Agenda Briefing Forum and Public Participation Time where the public can interchangeably ask questions and make statements
- Live voting implemented at public Council meetings
- Policy to conduct live-streaming of Council meetings adopted
- Minor review of the Strategic Community Plan completed
- Submission for phase two of the Local Government Act Reform
- Adoption of the Policy Management and Development Policy
- Adoption of the Provision of Information and Service – Elected Member's Policy
- Improvement to access and follow up Council decisions through Council Decisions Register



## CL9 – Appropriate devolution of decision making and service provision to an empowered community

The principle behind this outcome is acceptance that in the future it will be entirely reasonable for individuals and/or community groups in the Town to be more capable of assisting or leading the provision of services, implementing projects or making decisions. This means the Town will need to be increasingly sophisticated about the strengths and opportunities that exist in the community.

In the previous financial year, the Town appointed independent committee members to its Committees of Council. In the first half of this financial year, the Town had four committees: Finance and Audit, Economic Development, Community Development and Future Planning. After a review of its committee structure in March 2019, the number of committees has been reduced to just the one Audit Committee.

A new approach was initiated with monthly Concept Forums where concepts and proposal presentations are given to the whole Council for strategic direction, before reporting to future council agenda briefing and ordinary council meetings.

A devolution strategy was also scoped in 2018–2019 however, no other progress was made.

### Case Study – Community Benefits Strategy Deliberative Panel

The development of a Community Benefits Strategy is one of the commitments made via a partnership between the Town and the West Coast Eagles as part of the redevelopment of Lathlain Oval.

The aims of the Community Benefits Strategy were to deliver lifelong learning opportunities, empower local community members, improve local amenities, foster leaders, and encourage collaboration.

This partnership is an innovative way to use the individual strengths of all project partners (including the Town, the Eagles, the Wirrpanda Foundation and Perth Football Club) for the benefit of the whole Town of Victoria Park community.

With this project identified as one of high risk, high public interest and whole community impact, the Town opted to run a deliberative process with community members to help inform the development of this strategy.

A deliberative process involved the recruitment of a stratified representative and randomly sampled group of community members. The panel worked through a structured process aiming to become more aware of the content and make a series of recommendations on programs to be delivered as part of the strategy for the first five years – maximising the value delivered to the community.

A series of 16 program options were collaboratively drafted by the project partners and presented to the broad community for initial feedback and to prioritise the list, which worked to shortlist the top seven programs.

Over the duration of the engagement, the Town's Your Thoughts page was visited 814 times with a maximum visitors per day of 99 and a total of 77 engaged participants.

### Key findings

- Aligning to the Town's Strategic Community Plan outcomes in the areas of social, economic, environment and leadership, social outcome had the highest number of votes as to where the community benefits strategy should be focused
- Leadership, mentoring and sporting club development was of high importance
- Strong emphasis on youth at risk and disadvantaged children
- Safety and crime prevention is also of high importance

## Community Panel experience

The success of the stratified sampling process lied with bringing together 30 community members from all walks of life, from each of the Town's suburbs, with a range of ages and diverse backgrounds, who had never met or engaged with the Town before.

They were presented with the broad community engagement findings and asked to focus on what programs of the options put before them represented the best value for the whole community. The process went over two separate days and an online consultation period just for the group. The panel's final recommended programs for inclusion were:

- Supporting Local Not-For-Profits
- Domestic Violence Awareness and Prevention Advocacy
- Club Sport Development
- Positive Youth Adolescence Engagement.

Through the process of the panel deliberations, the project partners heard from a representative sample of the community, the panellist were proud to be part of the process and felt the Town was authentic in their engagement, and felt a sense of achievement and ownership in the decision making process, with the ability to make recommendations. The attendance by the project partners and elected members on the final day was well received.

## CL10 – Legislative responsibilities are resourced and managed appropriately, diligently and equitably

The principle behind this outcome is to recognise that the majority of the Town's responsibilities are legislative. The Town is responsible for the administration and where required, application and enforcement of a number of laws.

Key outcomes delivered toward to this strategic objective are listed below.

- Completion of Compliance Audit Return
- Full review of the delegated authority register conducted
- Annual review of the policy manual
- Adoption of Dogs Local Law 2019 and Meeting Procedures Local Law 2019
- Conducted Regulation 17 review of Local Government (Audit) Regulations on Legislative Compliance and Internal Controls
- Review of the Finance and Audit Committee to the 'Audit Committee'





# **WE'RE OPEN VIC PARK**



# Statutory Reporting

## Competition Principles Agreement – National Competition Policy

In 1995 the Council of Australian Governments entered into a number of agreements, collectively known as the National Competition Policy. Local government is affected mainly where it operates significant business activities which compete, or could compete, with private sector businesses. Local government will also be affected where local laws unnecessarily affect competition.

The Town is therefore required to comply with certain policies contained within the National Competition Policy Statement and report on progress in connection with Competitive Neutrality Principles. The Competition Principles Agreement (CPA) is a contractual agreement between the Federal Government and all State and Territory governments. Local government is committed to the CPA through the State Governments' involvement. The focus of the CPA is to ensure all public enterprises operate in a transparent manner in the best public interest. This requires public enterprises to review their operations to ensure they do not have a competitive advantage or disadvantage resulting from their status as public enterprises.

To ensure compliance with the CPA, local governments are required to include in their annual reports, certain particulars in relation to CPA. The Town supports the concept of the CPA and in this regard the following particulars are reported.

### Competitive Neutrality

It is the Town's responsibility to determine whether it is engaged in 'significant business activities' within the context of its operations and therefore whether it is required to apply the competitive neutrality principles. Local government is only required to implement the above principles to the extent that the benefits to be realised from implementation, outweigh the costs in respect to individual business activities exceeding an annual income of \$500,000.

Within these criteria the Town identified its Aqua and Leisure centres as business activities. The public benefit tests for these activities revealed that competitive advantages and disadvantages existed in each of these two facilities and it was beneficial to the local community to continue the operational subsidies to enable the services to be maintained in the future.

At present no activities undertaken by the Town have been classified as either a Public Trading Enterprise or a Public Financial Enterprise by the Australian Bureau of Statistics. During the reporting period the Town did not receive any allegations of non-compliance with the principles of Competitive Neutrality.

### Structural Reform of Public Monies

The Town does not operate any Public Monopolies within the CPA definition and accordingly there is no reporting requirement. The Town did not privatise any activities during 2018–2019.

### Local Laws

The Town of Victoria Park has the following local laws.

- *Activities on Thoroughfares and Training in Thoroughfares and Public Places Local Law 2000*
- *Dog Local Law 2018*
- *Fencing Local Law 2000*
- *Health Local Law 2003*
- *Local Government Property Local Law 2000*
- *Meeting Procedures Local Law 2019*
- *Parking and Parking Facilities Local Law 2008*
- *Rutland Avenue Street Alignment Local Law 1997*

The Town additionally has three repeal local laws from 1999, 2000 and 2019.

During the 2018 – 2019 reporting period the Town:

- adopted the *Dog Local Law 2018* which repealed and replaced the *Dog Local Law 2000*
- adopted the *Repeal Local Law 2019* which repealed the *Signs Local Law 2006*
- adopted the *Meeting Procedures Local Law 2018* which repealed and replaced the *Standing Orders Local Law 2011*
- began consultation on the *Amendment (Dogs) Local Law 2019* for the purpose of amending the *Dog Local Law 2018*.

## Local Government (Rules of Conduct) Regulations 2007

These regulations require the reporting of various offences by elected members, as prescribed by the Regulations. Elected members must comply with their obligations under the *Local Government Act 1995* (the Act) and subsidiary legislation. Complaints about elected member conduct are to be made to the Complaints Officer who, in accordance with section 5.120 of the Act, must be a designated senior employee. The Town's Complaints Officer is the Chief Executive Officer. For the 2018–2019 financial year, no complaints were received.

## Public Interest Disclosure

In accordance with the requirements of the *Public Interest Disclosure Act 2003* (the PID Act), the Town has established procedures to facilitate the making of disclosures under the PID Act. These procedures set out the processes in place in respect to protected disclosures generally, to protect people from reprisals for making protected disclosures, and to provide guidance on investigations. In the 2018–2019 financial year, no public interest disclosures were made.

## Compliance Audit Return

All local governments are required to carry out an annual compliance audit for the period 1 January to 31 December. The return includes a range of compliance categories to be met by the local government body. The Town's 2018 Compliance Audit Return was presented to Council on 19 February 2019. In all areas, the Town was compliant in the 2018 Audit. A certified copy of the Compliance Audit Return was submitted to the Director General of the Department of Local Government and Communities on 12 March 2019.

## Register of financial interests for elected members and senior employees

The requirements of the *Local Government Act 1995* (the Act) in reporting the financial interests of elected members and senior employees were complied with. This register was implemented on 1 July 1997 in accordance with the requirements of the Act. It is held in the Chief Executive Officer's office and is available for viewing by the public, as well as being posted on the Town's website for the public to access digitally.

In accordance with the Act, elected members and designated employees must disclose a gift and/or contributions to travel, worth more than \$50 but not more than \$300 to the Chief Executive Officer within 10 days of having received the gift. A gift valued at more than \$300 is a prohibited gift, including multiple gifts or contributions from the same donor where the total value is over \$300.

## Governance Framework

The Town has in place a Governance Framework endorsed by Council to ensure the services and facilities provided are by proper and democratic government, to the stakeholders who have an interest in the region, including residents, commercial and retail business, those people who work within the district, and local, national and international visitors.

Governance is an important concept and impacts on all sectors of the community. The practice of good governance is increasingly seen as critical for ensuring:

- the organisation meets legal and ethical compliance
- decisions are made in the interests of all stakeholders
- the organisation behaves as a good corporate citizen.

## Risk Management

The Council currently has a Risk Management Framework under which it operates. All elected members and employees of the Town have a role in risk management, from the identification of risks, setting risk appetites to implementing risk treatments.

The Town's Risk Management Framework is required to be reviewed for appropriateness and effectiveness at least every three years. The next review is due to be presented to Council in November 2019.

## Information Management

In line with Section 19 of the *State Records Act 2000*, local governments are required to have a Record Keeping Plan approved by the State Records Commission. The plan applies to employees, elected members and contractors.

The Record Keeping Plan is the primary means of providing evidence of compliance with the Act and the implementation of best practice record keeping in the organisation. In line with Section 17 of the Act, the Town and staff are legally required to comply with the actions listed in the plan.

The Town is committed to the management of records in accordance with legislative requirements and best practice. The Town's Record Keeping Plan was approved by the State Records Commission in March 2017. The Town is required to review the Record Keeping Plan in 2022.

The Town's records management platform allows for the secure centralised storage of records created and received by the Town. The number of records captured in the system during 2018–2019 was 252,243.

A comprehensive electronic records management training program was delivered with a total of 66 staff attending. These training sessions comprised of 43 one-to-one training sessions and 16 refresher training sessions. The program ensures employees are aware of their roles and responsibilities with regard to their compliance with the Town's Record Keeping Plan.

Records management training covers the following key areas.

- Record keeping inductions – focusing on the Town's record keeping processes
- Record keeping system training – focusing on the management of records through TRIM
- Record awareness training – focusing on the Town's obligations under the State Records Act 2000

## Freedom of Information

In accordance with the *Freedom of Information Act 1992* (FOI) a total seven applications were processed during the year. The average processing time was 39 days which is within the regulated timeframe.

The Town's Information Statement outlines the Freedom of Information process and lists the types of documents available inside and outside of Freedom of Information.

## Disability Access and Inclusion

Since 1995 it has been a requirement under the *Disability Services Act 1993* that all public authorities prepare and implement a Disability Access and Inclusion Plan (DAIP) to improve access to their services for people with disability. The Act further requires public authorities to lodge an annual DAIP Progress Report to the Department of Communities and provide details of activities in Annual Reports. Some of the projects and activities rolled out in 2018–2019 that progressed the delivery of DAIP strategies include:

- Socially Inclusive Mentoring Program
- Disability Awareness Week celebrations:
  - > International Day of People with an inaugural Disability Flag Raising Ceremony
  - > Local Business Sundowner 'Meet the Experts' Workforce Diversity
  - > Rebound WA Wheel Life program at local primary schools
- Inaugural Access and Inclusion Advisory Group with four meetings held that focused on: consultation, learning and advocacy for the NDIS; community consultation for the State Disability Plan; and providing advice and commentary to improve the accessibility of Town facilities, assets and projects aligned to the DAIP
- Community Kindness Project - Kindness is Free - Pass it on
- Vic Park Business Awards
- Community Grants Program supporting the Carson Street School Summer Holiday Recreational and Respite Care program
- Edge Employment Disability Diversity in the Workforce forum and the Green Skills Inc. Wildlife Experience for People with Disability
- 'Walking the Same Path' philosophy has generated upgrading the Administration Centre creating an accessible pathway to Council Chambers, Function Room and CEO's office.
- Town officers have experienced disability awareness through training, a wheelchair tour of the local café strip and participation at forums and workshops.
- Town video output contains embedded closed captioning, rather than social platform-based transcripts or captions

## Employee Remuneration

### Determination of the Salaries and Allowances Tribunal – CEO Remuneration

The Salaries and Allowances Tribunal (the Tribunal) is an independent statutory authority empowered with the responsibility of determining, amongst other matters, the total remuneration payment range of the Chief Executive Officer.

This is set out in Section 7A of the Salaries and Allowances Act 1975, which requires the Tribunal, at intervals of not more than 12 months, to 'inquire into and determine, the amount of remuneration, or the minimum and maximum amounts of remuneration, to be paid or provided to chief executive officers of local governments'.

The Tribunal has, for the period 1 July 2018 to 30 June 2019, determined the Town of Victoria Park to be a Band 2 local government for the purposes of determining the total remuneration payable to the Chief Executive Officer. The total remuneration payment range, as determined by the Tribunal, is to be between \$204,455 and \$316,586.

For the purposes of disclosure, the following table shows the breakdown of the remuneration package for the Chief Executive Officer as at 30 June 2019. At no time during the financial year did the total remuneration package fall outside the range determined by the Tribunal.

Defined Benefit	As at 30 June 2019
Cash Salary	\$268,165
Packed Benefits	\$43,151
<b>Total Package</b>	<b>\$311,316</b>

### Employees with a salary greater than \$100,000

The table below is prepared in accordance with Section 19B of the Local Government (Administration) Regulations 1996. This section requires that the Town of Victoria Park reports in bands of \$10,000, the number of employees entitled to an annual salary of \$100,000 or more at 30 June 2019.

Salary Band	2019	2018	2017
\$100,000 – \$109,000	5	5	6
\$110,000 – \$119,000			
\$120,000 – \$129,000	2	3	
\$130,000 – \$139,000	12	10	9
\$140,000 – \$149,000			
\$150,000 – \$159,000			
\$160,000 – \$169,000			
\$170,000 – \$179,000			3
\$180,000 – \$189,000	3	3	
\$190,000 – \$199,000			
\$200,000 – \$209,000			
\$210,000 – \$219,000			
\$220,000 – \$229,000			
\$230,000 – \$239,000			
\$240,000 – \$249,000			
\$250,000 – \$259,000			
\$260,000 – \$269,000	1	1	1

## Financial Assistance 2018 – 2019

### Grants

To	Amount
Bladder and Bowel Health Australia Inc.	\$1,231.00
Carson Street School	\$3,000.00
Community Forum Victoria Park	\$5,100.00
Community Forum Victoria Park	\$500.00
Conservation Volunteers Australia	\$5,000.00
Edge Employment Solutions	\$992.53
Green Skills Inc.	\$2,920.00
Helmuth Stockmann – Victoria Park Community Garden	\$400.00
India Society of WA Inc.	\$5,000.00
Lionheart Camp for Kids	\$3,000.00
Perth Folk and Roots Club and Victoria Park Centre for the Arts	\$5,000.00
Redeemed Care Incorporated	\$10,000.00
St Mary's Outreach Inc.	\$7,039.44
Sports Challenge Australia	\$9,500.00
Town of Victoria Park Brass	\$5,000.00
Urban Forest Strategy Working Group	\$1,100.00
Vic Park Collective – Vic Park Flix	\$4,196.00
Vic Park Collective – Streets Ahead Action Plan	\$20,000.00
Victoria Park Branch of Country Women's Assoc. of WA	\$500.00
Harold Hawthorne Community Centre	\$3,300.00
<b>TOTAL</b>	<b>\$72,778.97</b>



## Donations

To	Amount
Individual Donation – Sport Baseball – Australian Little League Championships	\$200.00
Individual Donation – Sport Australian Cross Country Championships	\$200.00
Individual Donation – Sport Swimming Nationals Schools Championships	\$200.00
Individual Donation – Sport Ice Hockey Nationals	\$200.00
Individual Donation – Sport 2018 Interstate School Sport WA Golf 17's	\$200.00
Individual Donation – Sport National Junior Championships (Table tennis)	\$200.00
Individual Donation – Sport Volley Championship – 15 year and under	\$200.00
Individual Donation – Sport Junior Championship Table Tennis	\$200.00
Individual Donation – Sport Australian Irish Dancing	\$200.00
Individual Donation – Sport National Tennis Championships	\$200.00
Individual Donation – Sport Australian Gaelic Football Championships	\$200.00
Individual Donation – Sport Fencing Championship	\$200.00
Individual Donation – Sport Dancesport Championships	\$200.00
Individual Donation – Sport Basketball Championships (Three recipients from the Town)	\$499.98
Individual Donation – Sport Trans-Tasman Test Series – Junior Squash	\$300.00
Individual Donation – Sport Australian Athletics Championships	\$200.00
Individual Donation – Sport Australian Hockey Championships	\$200.00
Individual Donation – Sport 2019 U15 National Hockey Championships	\$200.00
Individual Donation – Sport National Swimming Championships	\$200.00
Individual Donation – Sport Australian Gymnastics Championships	\$200.00
Individual Donation – Sport National Tennis Championships	\$200.00
Individual Donation – Sport 27 <sup>th</sup> International Athletics Championships Malaysia	\$300.00

Individual Donation – Sport 2019 World Kung Fu Wushu Championships	\$300.00
Individual Donation – Youth Leadership – Leadership camp (Two recipients from the Town)	\$110.00
Individual Donation – Youth Leadership – Ukrainian Youth National Leadership Camp (Two recipients from the Town)	\$600.00
Individual Donation – Youth Leadership – Ship of World Youth Leaders (Two recipients from the Town)	\$600.00
Community Donation Harold Hawthorne Community Centre – Anzac Ceremony	\$500.00
Community Donation Victoria Park RSL & Community Centre – Anzac Eve Service	\$250.00
Community Donation SwanCare – Bentley Park Show	\$500.00
School Donation – Development Perth Individual Montessori College	\$350.00
School Donation – Development East Victoria Park Primary School	\$300.00
School Donation – Welfare Carson Street School – x 2 students	\$400.00
School Donation – Welfare East Victoria Park Education Support Centre x 2 students	\$400.00
School Donation – Welfare East Victoria Park Primary School x 2 students	\$400.00
<b>TOTAL</b>	<b>\$9,609.98</b>

## Fee Waivers

To	Amount
Perth Garden Festival	\$33,000.00
Victoria Park Farmers Market	\$4,784.00
Equestrian in the Park	\$16,400.00
West End Business Association	\$92.00
Chung Wah Festival	\$1,134.00
RSPCA Million Paws Walk	\$2,005.00
Royal Life Saving	\$770.00
Junior Sport and Recreation Clubs	Approx. \$202,828.00 (OCM resolution (2000) to waiver all fees for Junior Clubs).

## Sponsorship

To	Amount
Cinema & Cultura Latino – Sponsorship for Cine Vivo – Perth Independent Latino Film Festival	\$5,000.00
Movies by Burswood – Telethon Community Cinemas – 23 November 2018 to 27 April 2019	\$15,000.00
Pride Western Australia – PrideFest	\$5,000.00
WA Apartment Advocacy – Display the Tiny House	\$5,000.00
Town Team Movement Ltd – Town Team Movement Conference	\$7,500.00
Southcare – Engaging Young Leaders on Aged Care and Community Boards Program	\$4,545.45
<b>Total Cash Sponsorship</b>	<b>\$42,045.54</b>

## Operating Subsidies

To	Amount
Harold Hawthorne Community Centre	\$118,000 (ex GST)
Victoria Park Centre of Art	\$100,000 (ex GST)
Connect Victoria Park (the Village Hub)	\$50,000 (ex GST)
Perth Football Club	\$50,000 (ex GST)
Vic Park Croquet Club	\$15,000 (ex GST)
<b>Total</b>	<b>\$333,000</b>

## Operating Subsidies Reporting

The Town provides operating subsidies to not-for-profit organisations to support the delivery of services over a long-term period, which enhance the quality of life, social health and wellbeing of the community, aligned to the Social Outcomes of the Town's Strategic Community Plan.

Throughout 2018–2019 the Town supported Connect Victoria Park, Harold Hawthorne Community Centre and Victoria Park Centre for the Arts to measure outcomes of the services and programs delivered. By supporting the three not-for-profit organisations with tools to measure outcomes, the organisations can demonstrate the social value delivered to the community, in return for the Operating Subsidy, along with using the data gathered to apply for alternative funding sources and grants.

A mixed method approach to measuring outcomes has been used, including impact stories, quality of life indicators and surveys which capture how people feel. The Town provides the funding recipients with four survey questions for participant rating, which align to the Town's SCP Social Outcomes. The questions are:

- Local Impact: It's important that it is happening here
- Safe: It made me feel safe and welcome
- Belonging: It helped me feel part of the community
- Connection: It helped me to feel connected to people in the community

The following is a snapshot of the outputs and outcomes delivered by subsidy recipients. Additional information will be available on their websites.

### Active inclusion of seniors

The World Health Organisation's Global Age-Friendly Cities: A Guide, recognises the importance of Active Aging through optimising opportunities for health, social participation and security in order to enhance one's quality of life as people age. Aligned to the Town's social outcome areas, the Town provides operating subsidies to Connect Victoria Park-Village Hub, and Harold Hawthorne Community Centre which both support the active inclusion of seniors within the life of the community.

#### *Harold Hawthorne Community Centre*

- **S1 – A Healthy Community**
- **S2 – An Informed and Knowledgeable Community**
- **S3 – An empowered community with a sense of pride, safety and belonging**

In 2018–2019 the operating subsidy contributed towards the capacity of Harold Hawthorne Community Centre (HHCC) to deliver a range of programs and services which created a sense of belonging, safety, and pride, whilst also improving social health and wellbeing of senior community members. Throughout 2018–2019 HHCC provided quarterly progress reports to the Manager Community, and to the Community Development Committee prior to its disbandment. The following is an overview of some of the programs and initiatives delivered in 2018–2019.

- **Meals at Harry's Dinner:** Harry's Dinner is open to the general community during the week and provides affordable and nutritious meals. With over 15,272 meals served in 2018–2019, creating a sense of belonging and breaking down social isolation was achieved by community members coming together to enjoy good times and meals. This is an increase of service delivery of 1,272 meals compared to 2017–2018. HHCC also provides a Meals on Wheels service which delivered 11,681 meals to community members. In total 26,963 meals were delivered to the community contributing to social health and well-being of the senior community. The operational cost of the meals program was over \$320,000. This included employee costs, materials, service and facilities costs (excluding the delivery of the meals as this is funded through the Commonwealth Home Support Program).

- Social Activities and Events:** In total there were about 7,979 attendances at social activities and events delivered or hosted by HHCC throughout 2018–2019. Activities included bingo, yoga, carpet bowls, crafts, digital literacy, tai-chia and book exchange. In addition, special events were held throughout the year, including an ANZAC Day service, Christmas in July, Melbourne Cup, Christmas, Seniors Week Games, West Coast Eagles visit, Fremantle Dockers visit, 55+ in the Park launch, Cancer Foundation Biggest Morning Tea, Volunteers Day lunch and Art Mural launch. The successful delivery of the activities and events was achieved through the contributions made by 41 volunteers and four paid staff who coordinated and provided administration support. Aligned to collaboration and partnerships, the events and activities involved 49 community organisations and service providers. The operational cost to deliver the social activities and events program was over \$150,000. This included employee costs, materials, service and facilities costs.
- Social Outcome Measurements:** Collation of personal impact stories and Culture Counts survey responses were used to evaluate the services and programs delivered, and the outcomes experienced at an individual level. Participants were asked if they agree or disagree with the following dimension questions. The results are captured in the graph below.
  - Accessibility: I find it easy to get to and from here
  - Belonging: It helped me feel part of the community
  - Community: I fell a sense of a community here
  - Diversity: It could engage people from different backgrounds
  - Events: I enjoy attending events here
  - Local Impact: It's important that its happening here
  - Safe: It made me feel part of the community
  - Social: There are social things that I like to do here (e.g. meet friends, have a night out)

### Culture Counts – Aligned to the SCP Outcomes S1–S3



## Connect Victoria Park

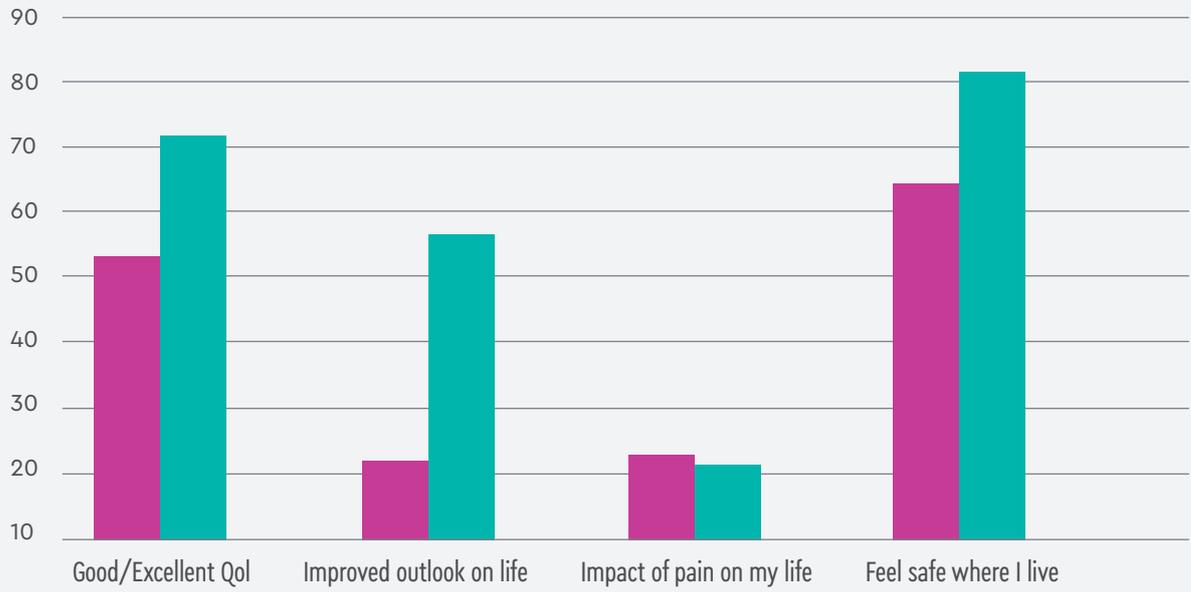
- **S1 – A Healthy Community**
- **S2 – An Informed and Knowledgeable Community**
- **S3 – An empowered community with a sense of pride, safety and belonging**
- **S4 – A place where all people have an awareness and appreciation of arts, culture, education and heritage**

Connect Victoria Park Inc. is a provider of affordable housing for older people on a low-incomes, and also operates WA's first Village Hub. The Village Hub is inspired by a growing movement to redefine ageing that started in the United States in the late 90's. Today there are around 300 villages in the US, and one other in Australia, the Waverton Hub in New South Wales.

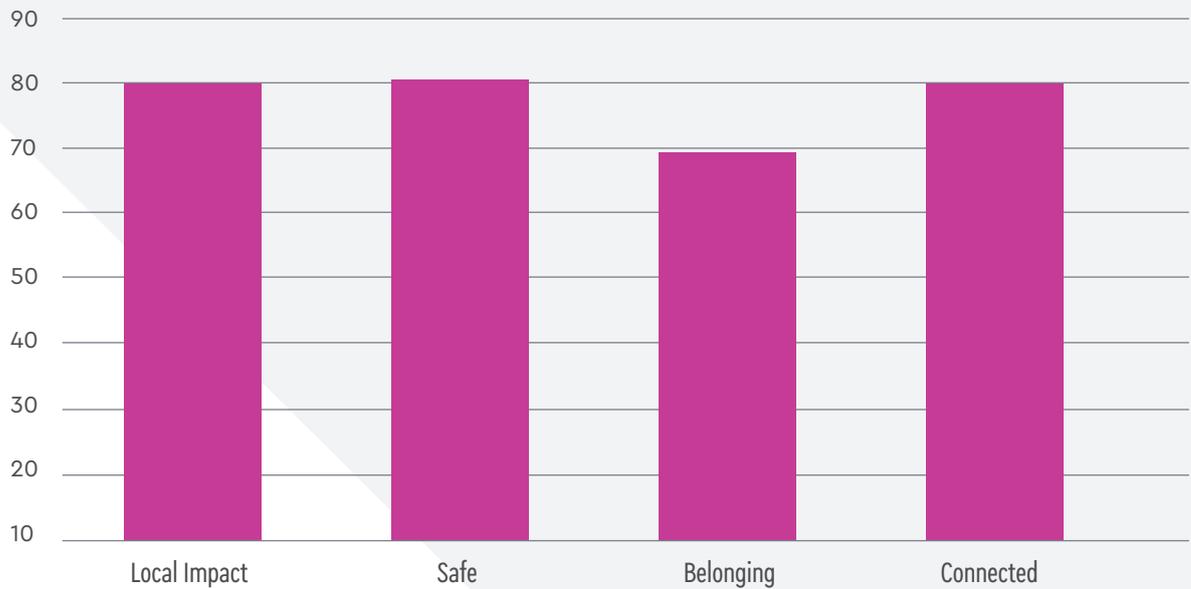
The Village Hub helps connect people of 55+ to enjoy full and purposeful lives, build community and share skills and knowledge by providing opportunities to stay active and healthy, to meet and get to know other people, share interests, learn new skills and develop friendships. The Village Hub offers a calendar of classes and courses, provides a venue for groups to meet, and facilitates Village Hub member activities in the Victoria Park and Perth metro areas. This is achieved through the delivery of a broad range of events, groups and classes that challenge individuals physically and/or cognitively and provide opportunities for social connection. Volunteering opportunities to run a group, assist with events, or to support other members with issues which are impacting on their quality of life, also ensure participants experience a sense of purpose and are valued for their skills and contributions to the community.

- **Social Activities & Events:** In order to support healthy lifestyles for older people, the Village Hub hires instructors to provide classes that promote physical activity, encourages members to start their own groups to pursue an active hobby, and engages a podiatrist. Most activities occur weekly with over 8,182 attendances in 2018–2019. Social and cultural activities include, Social Cycling, Ballroom Fit, Line Dancing, Walking Group, Chair Yoga, Tai Chi, Nordic Pole Walking, Gardening Club, Active for Life, Gentle Pilates, Stay Sharp, Podiatry, Ukulele, Book Club, Community Choir, Drawing and Watercolour, Tech Savvy Computer Tuition, Chapters Creative Writing Group, Sustainability Solutions Discussion Group, Information Sessions on Village Hub, Dementia Awareness and Scams Safety, Learn to Cook and Share Cooking Group, Photography Group, Bridge for Beginners, Weekly Community Lunch, Craft Group, Members' Drop In Day, Out and About Group, Coach Tours, Luncheon Celebrations, Saturday Bingo, Arts Season Events and Members' Sundowners. Volunteers are an increasingly important resource in the running of the Village Hub, including contributing to the running of groups and events, assisting in the kitchen, staffing of the Member Help Centre, and assisting members through the Neighbour-to-Neighbour volunteering program. In 2018–2019, 49 volunteers contributed 3,739 hours of volunteer effort to the Village Hub, including:
  - 53 hours of assistance provided through the Member Help Centre to 34 people
  - 30 hours of assistance provided to complete 23 jobs as part of the Neighbour-to-Neighbour volunteering program.
- **Social Outcome Measurements:** The Village Hub measured its impact through the use of Quality of Life indicators in April 2018 and again in April 2019. It asked members to report their satisfaction with a range of factors in their life including social relationships; health; independence and freedom; financial circumstances; social, leisure and learning activities; and, religion and culture. Seventy-one and 77 members completed the two surveys. While it is not possible to draw a causal link in this data, there is generally a positive difference between the two survey results. The Culture Counts survey tool was used to measure indicators aligned to the Town's SCP Social Outcomes. Some highlights of the survey responses are shown in the graphs below.

### Quality of Life



### SCP – Social Outcome Indicators



## Victoria Park Centre for the Arts

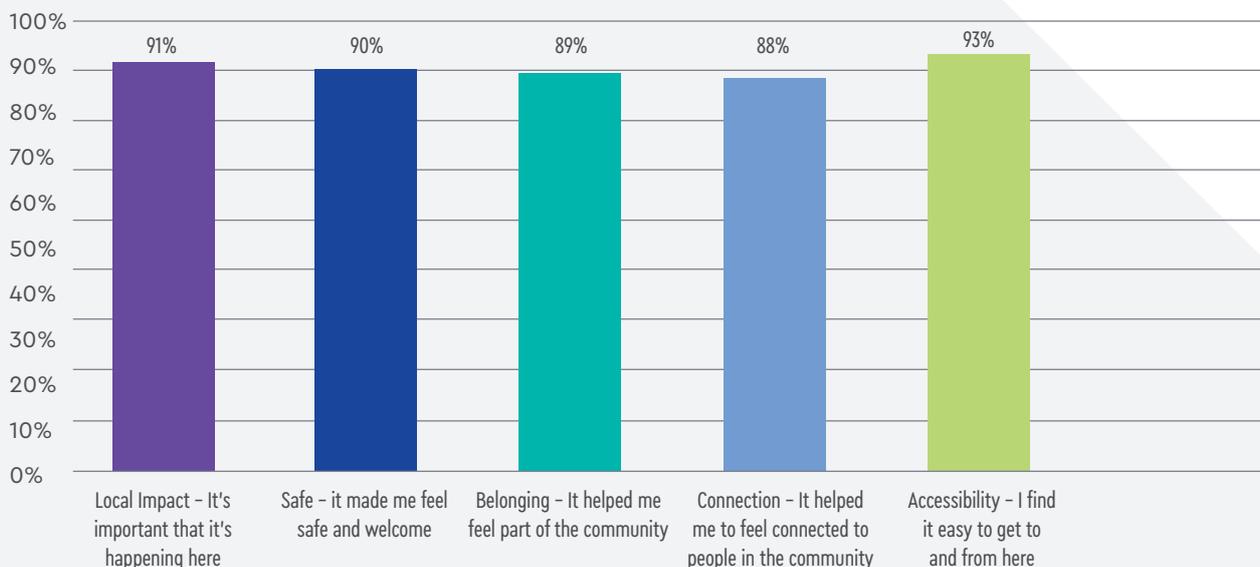
- **S3 – An empowered community with a sense of pride, safety and belonging**
- **S4 – A place where all people have an awareness and appreciation of the arts, culture, education and heritage**

## Victoria Park Centre for the Arts

- **S3 – An empowered community with a sense of pride**
- **S4 – A place where all people have awareness and appreciation of the arts, culture and heritage**

The 2018-2019 Financial Year has continued to be a period of significant growth and organisational stabilisation for Victoria Park Centre for the Arts (VPCA). This is a direct result of the reform and reactivation activities and initiatives undertaken over the past few years, which have been supported by the Operating Subsidy provided by the Town. In 2018-2019 the VPCA focused on diversification of its revenue streams and was successful in obtaining a Department of Communities, Empowering Communities Program tender for service. The service agreement will see a range of activities that will fall under the Know Your Community banner funded for five years, with the funding coming into effect as of the 2019-2020 financial year. The VPCA used the outcomes data it has gathered over the past two years against the Town's SCP Social Outcomes, to demonstrate through an evidence-based approach, the social value the service delivers for the community. The Department of Communities funding, in addition to securing the three-year funding agreement with the Town, provides a very stable platform on which VPCA can continue to develop and seek additional funding opportunities to ensure ongoing sustainability.

- **Cultural Activities:** During 2018-2019, VPCA rolled out a new approach to Exhibition and AiR programs and rebranded under the Kent Street Gallery banner. This included refurbishment of the gallery and repurposing and refurbishing the 'Gift Shop' into an Artist in Residence Studio. Both initiatives were self-funded. Programing for exhibitions and residencies has moved to a more formal application and assessment by peer panel process. This new approach was successfully launched for the first time in late 2018 and has resulted in an excellent 2019 exhibitions program.
- **Social/ Cultural Activities & Events:** 2018-2019 saw an increase of visitors to VPCA with over 2500 people visiting the centre. This is an increase of 1000 from 2017-2018. The VPCA delivered, hosted or worked in partnership with community groups to deliver a range of programs and initiatives including: Adult Learning Expo, International Schools Touring program, Christmas Markets, Artist in Residence Program, Arts Season program, Arts Practice and Arts Business Conversations, International Women's Day event, Pop up Gallery, Mount Margaret Remote Community Cross Cultural Exchange Program, amongst many other initiatives. The VPCA is instrumental in delivering Know Your Community, a partnership between the Town, Richmond Wellbeing and various other program partners. Under this initiative the following programs were delivered.



- English conversation classes
  - Cultural diversity training
  - Cultural exchange supper catch-ups
  - Exhibitions & creative workshops
- **Social Outcome Measurements:** VPCA used the Culture Counts survey tool to measure social outcomes at an individual level that are being achieved. The following graph is the average of results of surveys undertaken at an Arts Season event, with the survey questions aligning to the Town's SCP Social Outcomes.

## Perth Football Club

- **S1 A healthy community**
- **S3 An empowered community with a sense of pride, safety and belonging**
- **EN5 Appropriate and sustainable facilities for everyone that are well built, well maintained and well managed**

The Town continues to provide an operating subsidy to the Perth Football Club for the responsibility of maintaining the Lathlain Oval grounds and for the operations and maintenance of the Perth Football Club facility.

The operating subsidy essentially assists in offsetting some of the Town's financial responsibility for the day to day operating and maintenance costs of this facility.

## Croquet Club

- **S1 A healthy community**
- **S3 An empowered community with a sense of pride, safety and belonging**
- **EN5 Appropriate and sustainable facilities for everyone that are well built, well maintained and well managed**

The operating subsidy to the Croquet Club will continue to help facilitate a transfer from the Rushton Street location to the Higgins Park relocation. Due to the relocation the Town anticipates the club's membership will have a greater chance to increase in numbers and a greater opportunity to increase activities.

The operating subsidy for 2018–2019 has assisted to achieve the relocation and co-location sharing arrangement.

## Lease Reductions/Peppercorn Leases

Property Address	Premises	Type of Contract	Other Parties	Rent	Rental (annual) valuation – estimated by a licensed valuer (excl GST)
248 Gloucester Street	Family Centre – Building and Courtyard	Lease	Minister for Community Welfare	\$1	\$40,000
1–5 Sussex Street	Billabong Child-care Centre	Lease	Minister for Community Welfare	\$1	\$86,950
2 (Lot 501) Lathlain Place	Scout Hall and Grounds	Lease	The Scout Association of Australia (Western Australian Branch)	\$1	\$13,000
6 (Lot 500) Lathlain Place	Keith Hayes Community Centre – Unit 1	Lease	Child and Adolescent Health Service	\$1	\$26,000

6 (Lot 500) Lathlain Place	Keith Hayes Community Centre – Unit 2	Lease	Carlisle/Victoria Park Toy Library Inc.	\$1	\$31,500
6 (Lot 500) Lathlain Place	Keith Hayes Community Centre – Unit 3	Lease	Lathlain Playgroup Inc.	\$1	\$34,000
29 Sussex Street	Community Law Centre Building	Lease	Sussex Street Community Law Service (Inc.)	\$1	\$45,000
12 Kent Street	House, Art Workshop	Lease	Victoria Park Centre for the Arts	\$1	\$37,500
34 Goddard Street	Lathlain Park Grandstand and Clubrooms	Lease	Perth Football Club	\$1	Not determined
1 Fred Bell Parade	Hall and Grounds	Lease	The Returned & Services League of Australia WA Branch	\$1	\$55,000
6 Temple Street	Dental Clinic	Lease	Dental Health Service of WA	\$0	\$84,000
4 Temple Street	Infant Health Clinic	Lease	Health Department of WA	\$0	\$32,500
Lot 3 Memorial Avenue & Lot 404 Rutland Avenue	Harold Hawthorne Senior Citizens Centre, Memorial Hall and Day Centre	Lease	Harold Hawthorne Senior Citizens Centre Inc.	\$1	\$222,000
Lot 2 Memorial Avenue	Harold Hawthorne Senior Citizens Aged Persons Units	Lease	Harold Hawthorne Senior Citizen Centre and Homes Inc.	\$1	\$82,500
51 Anketell Street	Kensington PCYC Buildings	Lease	The Federation of WA Police & Citizens Youth Centres	\$1	Not determined
999 Albany Highway	Hillview Clinic	Lease	Disability Services Commission	\$1	Not determined
18 Kent Street	Bowling Club Building & Greens	Lease	Victoria Park Carlisle Bowling Club	\$6556	\$60,000
Playfield Street	Tennis Courts and Hall	Lease	Higgins Park Tennis Club	\$2060	Not Determined



# Annual Financial Report



# **WE'RE OPEN VIC PARK**

**Town of Victoria Park  
Financial Report  
For the year ended 30 June 2019**

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

**Statement by the Chief Executive Officer**

The attached financial report of the Town of Victoria Park for the financial year ended 30 June 2019 is based on proper accounts and records to present fairly the financial position of the Town of Victoria Park at 30 June 2019 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 3rd day of February 2020



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Anthony Vuleta  
Chief Executive Officer



**Town of Victoria Park**  
**For the year ended 30 June 2019**

**Statement of Comprehensive Income - By Nature and Type**

	Note	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Revenue</b>				
Rates	22	46,436,093	45,789,500	44,290,591
Grants and Contributions - Operating	2	1,993,361	3,779,500	4,425,380
Fees and Charges	2	9,664,339	9,627,500	10,096,411
Interest Earnings	2	1,563,810	1,534,500	1,328,543
Other Revenue		397,530	341,500	785,389
		<b>60,055,134</b>	<b>61,072,500</b>	<b>60,926,314</b>
<b>Expenses</b>				
Employee Costs		(22,942,658)	(22,252,500)	(22,279,536)
Materials and Contracts		(19,473,541)	(33,069,500)	(21,108,078)
Utility Charges		(1,620,113)	(1,400,000)	(1,670,414)
Depreciation	2	(9,177,539)	(8,037,500)	(8,779,701)
Interest Expense	2	(292,110)	(452,000)	(407,360)
Insurance		(450,620)	(550,000)	(423,860)
Other Expense		(4,616)	(31,000)	(857,721)
		<b>(53,961,196)</b>	<b>(65,792,500)</b>	<b>(55,526,669)</b>
		<b>6,093,938</b>	<b>(4,720,000)</b>	<b>5,399,645</b>
<b>Grants and Contributions for Assets</b>				
Grants and Contributions - Non-Operating	2	1,367,729	6,054,500	1,171,983
		<b>1,367,729</b>	<b>6,054,500</b>	<b>1,171,983</b>
<b>Profit and Loss from Asset Disposal</b>				
Profit on Asset Disposal		371,147	922,500	29,586
Loss on Asset Disposal		(526,165)	(15,000)	(706,934)
	19	<b>(155,018)</b>	<b>907,500</b>	<b>(677,347)</b>
<b>Share of profit or loss of Joint Arrangements</b>				
Profit on Land Disposal	30	545,910	700,000	462,234
		<b>545,910</b>	<b>700,000</b>	<b>462,234</b>
<b>Fair Value Adjustments</b>				
Revaluation adjustment		0	0	(60,450)
		<b>0</b>	<b>0</b>	<b>(60,450)</b>
<b>Share of Results of investments and financial assets</b>				
Fair value adjustment to financial assets at fair value through profit or loss	17	4,101	0	(2,985)
Investments accounted for under the equity method	16	190,288	0	359,926
		<b>194,389</b>	<b>0</b>	<b>356,941</b>
<b>Net Result for the period</b>		<b>8,046,947</b>	<b>2,942,000</b>	<b>6,653,005</b>
<b>Other Comprehensive Income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	134,096	0	84,148
<b>Total Other Comprehensive Income for the period</b>		<b>134,096</b>	<b>0</b>	<b>84,148</b>
<b>Total Comprehensive Income for the period</b>		<b>8,181,043</b>	<b>2,942,000</b>	<b>6,737,153</b>

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

**Town of Victoria Park**  
**For the year ended 30 June 2019**

**Statement of Comprehensive Income - By Program**

	Note	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Revenue</b>	2			
General Purpose Funding		49,209,126	48,366,500	47,268,443
Governance		0	500	1,200
Law, Order and Public Safety		3,071,057	2,848,000	2,384,339
Health		297,134	282,000	295,297
Education and Welfare		263,298	260,000	311,003
Community Amenities		1,267,870	1,150,500	1,244,154
Recreation and Culture		4,446,068	6,510,500	7,356,638
Transport		495,405	439,500	286,867
Economic Services		363,702	464,500	459,055
Other Property and Services		641,474	750,500	1,319,319
		<b>60,055,134</b>	<b>61,072,500</b>	<b>60,926,314</b>
<b>Expenses excluding Finance Costs</b>	2			
General Purpose Funding		(895,662)	(1,225,500)	(1,745,055)
Governance		(614,946)	(577,000)	(549,149)
Law, Order and Public Safety		(4,010,945)	(4,509,500)	(3,926,804)
Health		(1,632,252)	(1,578,500)	(1,541,787)
Education and Welfare		(1,428,122)	(1,816,000)	(1,603,704)
Community Amenities		(8,232,034)	(9,253,000)	(8,573,889)
Recreation and Culture		(16,166,765)	(18,158,500)	(16,485,899)
Transport		(13,269,978)	(12,489,500)	(13,180,341)
Economic Services		(1,785,428)	(9,194,000)	(1,516,044)
Other Property and Services		(5,632,953)	(6,539,000)	(5,996,638)
		<b>(53,669,086)</b>	<b>(65,340,500)</b>	<b>(55,119,309)</b>
<b>Finance Costs</b>	2			
Law, Order and Public Safety		(52,875)	(67,500)	(81,567)
Recreation and Culture		(128,711)	(134,500)	(172,377)
Economic Services		(10,534)	(145,500)	(27,791)
Other Property and Services		(99,989)	(104,500)	(125,626)
		<b>(292,110)</b>	<b>(452,000)</b>	<b>(407,360)</b>
<b>Grants and Contributions for Assets</b>	2			
Recreation and Culture		0	3,845,000	0
Transport		1,367,729	2,209,500	1,171,983
		<b>1,367,729</b>	<b>6,054,500</b>	<b>1,171,983</b>

**Town of Victoria Park**  
**For the year ended 30 June 2019**

**Statement of Comprehensive Income - By Program (continued)**

	Note	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Profit and Loss from Asset Disposal</b>	19			
General Purpose Funding		545,910	0	462,234
Law, Order and Public Safety		1,445	0	0
Health		0	6,500	(1,991)
Community Amenities		736	0	(7,044)
Recreation and Culture		308,612	(5,000)	(2,673)
Transport		0	4,500	(681,531)
Economic Services		(4,000)	(2,000)	(855)
Other Property and Services		(461,812)	1,603,500	16,746
		<b>390,892</b>	<b>1,607,500</b>	<b>(215,113)</b>
<b>Share of Results of investments and financial assets</b>				
Economic Services	16	194,389	0	356,941
		<b>194,389</b>	<b>0</b>	<b>356,941</b>
<b>Fair Value Adjustments</b>				
Loss on Revaluation		0	0	(60,450)
		<b>0</b>	<b>0</b>	<b>(60,450)</b>
<b>Net Result for the period</b>		<b>8,046,947</b>	<b>2,942,000</b>	<b>6,653,005</b>
<b>Other Comprehensive Income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	134,096	0	84,148
<b>Total Other Comprehensive Income</b>		<b>134,096</b>	<b>0</b>	<b>84,148</b>
<b>Total Comprehensive Income for the period</b>		<b>8,181,043</b>	<b>2,942,000</b>	<b>6,737,153</b>

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

**Town of Victoria Park**  
**As at 30 June 2019**

**Statement of Financial Position**

	Note	30 June 2019 Actual \$	30 June 2018 Actual \$
<b>Current Assets</b>			
Cash and Cash Equivalents	3	50,512,621	41,639,572
Trade and Other Receivables	5	4,008,731	3,328,489
Inventories	6	32,331	9,470
Assets Classified as Held for Sale	16	508,546	846,901
		<b>55,062,229</b>	<b>45,824,432</b>
<b>Non-Current Assets</b>			
Trade and Other Receivables	5	354,097	474,739
Property, Plant and Equipment	7	669,420,031	667,382,231
Infrastructure	8	232,703,706	234,182,030
Assets Classified as Held for Development	16	517,971	99,084
Financial Assets at Fair Value through Profit and Loss	17	35,035	30,934
Investments accounted for using equity method	16	9,790,955	9,469,902
		<b>912,821,794</b>	<b>911,638,920</b>
<b>Total Assets</b>		<b>967,884,023</b>	<b>957,463,352</b>
<b>Current Liabilities</b>			
Trade and Other Payables	10	9,865,595	5,092,624
Current Portion of Long Term Borrowings	21	1,664,220	1,981,548
Provisions	11	4,229,474	4,259,745
		<b>15,759,289</b>	<b>11,333,917</b>
<b>Non-Current Liabilities</b>			
Long Term Borrowings	21	2,188,498	4,240,753
Provisions	11	334,677	468,169
		<b>2,523,175</b>	<b>4,708,922</b>
<b>Total Liabilities</b>		<b>18,282,465</b>	<b>16,042,839</b>
<b>Net Assets</b>		<b>949,601,558</b>	<b>941,420,513</b>
<b>Equity</b>			
Retained Surplus		112,384,879	107,376,224
Reserves - Cash Backed	4	32,397,367	31,086,162
Revaluation Surplus	12	804,819,312	802,958,128
		<b>949,601,558</b>	<b>941,420,513</b>

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

**Town of Victoria Park**  
**For the year ended 30 June 2019**

**Statement of Changes in Equity**

		<b>Retained Surplus</b>	<b>Reserves Cash Backed</b>	<b>Revaluation Surplus</b>	<b>Total Equity</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Prior Year Balance</b>					
Balance as at 1 July 2017		105,938,897	24,441,643	804,302,820	<b>934,683,360</b>
<b>Comprehensive income</b>					
Net Result		6,653,005	0	0	<b>6,653,005</b>
<b>Other Comprehensive Income</b>					
Changes on Revaluation of Non-Current Assets	12	0	0	84,148	<b>84,148</b>
Transfer From / (To) Reserves	4	(6,644,519)	6,644,519	0	<b>0</b>
Revaluation write back on disposals		1,428,840	0	(1,428,840)	<b>0</b>
<b>Balance as at 30 June 2018</b>		<b>107,376,224</b>	<b>31,086,162</b>	<b>802,958,128</b>	<b>941,420,513</b>
<b>Current Year Balance</b>					
Balance as at 01 July 2018		107,376,224	31,086,162	802,958,128	<b>941,420,513</b>
<b>Comprehensive income</b>					
Net Result		8,046,947	0	0	<b>8,046,947</b>
<b>Other Comprehensive Income</b>					
Changes on Revaluation of Non-Current Assets	12	0	0	134,096	<b>134,096</b>
Transfer From / (To) Reserves	4	(1,311,205)	1,311,205	0	<b>(0)</b>
Revaluation write back on disposals		753,622	0	(753,622)	<b>0</b>
Adjustment to Revaluation Surplus	12	(2,480,709)	0	2,480,709	<b>0</b>
<b>Balance as at 30 June 2019</b>		<b>112,384,879</b>	<b>32,397,367</b>	<b>804,819,312</b>	<b>949,601,558</b>

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

**Town of Victoria Park**  
**For the year ended 30 June 2019**

**Statement of Cash Flows**

	Note	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Cash Flows from Operating Activities</b>				
<b>Receipts</b>				
Rates		45,659,220	43,253,000	43,979,313
Grants and Contributions - Operating		1,993,361	3,779,500	4,425,380
Fees and Charges		13,061,801	10,580,050	13,067,938
Interest Earnings		1,563,810	1,535,000	1,328,543
Goods and Services Tax		1,892,643	2,000,000	3,008,626
Other Revenue		260,708	87,080	656,201
		<b>64,431,543</b>	<b>61,234,630</b>	<b>66,466,001</b>
<b>Payments</b>				
Employee Costs		(23,123,065)	(21,500,500)	(21,781,292)
Materials and Contracts		(16,848,155)	(31,587,930)	(22,217,887)
Utility Charges		(1,620,113)	(1,764,700)	(1,670,414)
Interest Expense		(292,110)	(452,000)	(407,360)
Insurance		(450,620)	(554,000)	(423,860)
Goods and Services Tax		(2,659,263)	(354,000)	(3,277,643)
Other Expense		(4,616)	(2,000,000)	(857,721)
		<b>(44,997,942)</b>	<b>(58,213,130)</b>	<b>(50,636,177)</b>
<b>Net Cash Provided by Operating Activities</b>	13 (b)	<b>19,433,602</b>	<b>3,021,500</b>	<b>15,829,824</b>
<b>Cash Flows from Investing Activities</b>				
Property, Plant and Equipment Payments		(6,160,437)	(5,198,000)	(3,433,266)
Infrastructure Payments		(5,088,749)	(13,119,500)	(5,611,492)
Grants and Contributions - Non-Operating	2	1,367,729	6,054,500	1,171,983
Proceeds from sale of Property Plant and Equipment	19	1,357,154	3,633,000	988,687
Return of Member Contributions		333,333	0	333,333
		<b>(8,190,971)</b>	<b>(8,630,000)</b>	<b>(6,550,755)</b>
<b>Cash Flows from Financing Activities</b>				
Repayment of Borrowings		(2,369,581)	(3,237,500)	(2,614,597)
New Debenture Proceeds		0	9,375,000	0
		<b>(2,369,581)</b>	<b>6,137,500</b>	<b>(2,614,597)</b>
<b>Net Increase / (Decrease) in Cash Held</b>		8,873,049	529,000	6,664,474
<b>Cash and Cash Equivalents at Beginning of Year</b>		41,639,572	41,269,200	34,975,098
<b>Cash and Cash Equivalents at End of Year</b>	13 (a)	<b>50,512,621</b>	<b>41,798,200</b>	<b>41,639,572</b>

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

**Town of Victoria Park**  
**For the year ended 30 June 2019**

**Rate Setting Statement**

	Note	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Operating Activities</b>				
<b>Revenue from Operating Activities (excluding Rates)</b>				
General Purpose Funding		3,318,943	2,577,000	3,440,086
Governance		0	500	1,200
Law, Order and Public Safety		3,077,302	2,856,000	2,384,339
Health		297,134	282,000	295,297
Education and Welfare		263,298	260,000	311,003
Community Amenities		1,268,607	1,150,500	1,245,036
Recreation and Culture		4,773,730	6,510,500	7,356,638
Transport		495,405	450,500	286,867
Economic Services		558,091	464,500	815,995
Other Property and Services		677,977	2,354,000	1,014,690
		<b>14,730,487</b>	<b>16,905,500</b>	<b>17,151,152</b>
<b>Expenditure from Operating Activities</b>				
General Purpose Funding		(895,661)	(1,225,500)	(1,745,055)
Governance		(614,946)	(577,000)	(549,149)
Law, Order and Public Safety		(4,068,620)	(4,578,500)	(4,068,820)
Health		(1,632,252)	(1,578,500)	(1,543,778)
Education and Welfare		(1,428,122)	(1,816,000)	(1,603,704)
Community Amenities		(8,232,034)	(9,253,000)	(8,581,815)
Recreation and Culture		(16,314,527)	(18,298,000)	(16,660,948)
Transport		(13,269,978)	(12,496,000)	(13,861,872)
Economic Services		(1,799,962)	(9,341,500)	(1,544,689)
Other Property and Services		(6,095,881)	(6,643,500)	(6,134,223)
		<b>(54,351,984)</b>	<b>(65,807,500)</b>	<b>(56,294,053)</b>
<b>Net Result Excluding Rates</b>		<b>(39,621,497)</b>	<b>(48,902,000)</b>	<b>(39,142,901)</b>
<b>Non-cash amounts excluded from Operating activities</b>				
<b>Operating activities excluded from budget</b>				
(Profit) / Loss on Asset Disposals	19	(390,892)	(1,607,500)	215,113
Loss on Revaluation		0	0	60,450
Depreciation on Assets	2	9,177,539	8,037,500	8,779,701
Movement in changes in Investments and Other Financial Assets	16 & 17	(194,389)	0	(356,941)
Movement in Non-Current Under Ground Power / Rates		120,642	0	148,654
Movement in Non-Current Leave Provision		(133,492)	0	143,332
<b>Amount attributable to operating activities</b>		<b>8,579,408</b>	<b>6,430,000</b>	<b>8,990,310</b>

**Town of Victoria Park**  
**For the year ended 30 June 2019**

**Rate Setting Statement (continued)**

	Note	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Adjustment for Cash Budget Requirements</b>				
<b>Investing Activities</b>				
Purchase Land	7	(3,702,939)	(71,000)	(2,982)
Purchase Buildings	7	(1,249,848)	(2,950,500)	(2,045,534)
Purchase Furniture and Equipment	7	(139,566)	(336,500)	(198,011)
Purchase Plant and Machinery	7	(578,496)	(934,500)	(891,259)
Purchase Information Technology	7	(489,587)	(976,500)	(295,481)
Construction of Infrastructure - Roads	8	(2,528,128)	(4,338,500)	(2,556,923)
Construction of Infrastructure - Drainage	8	(171,538)	(444,500)	(317,024)
Construction of Infrastructure - Pathways	8	(230,022)	(700,000)	(285,670)
Construction of Infrastructure - Parks / Reserves	8	(1,883,708)	(6,297,000)	(1,344,328)
Construction of Infrastructure - Other	8	(275,353)	(1,339,500)	(1,107,547)
Proceeds from Disposal of Assets	19	1,357,154	3,633,000	988,687
Return of Member Contribution from Tamala Park		333,333	0	333,333
Non-Operating Grants, Subsidies and Contributions	2	1,367,729	6,054,500	1,171,983
<b>Amount attributable to investing activities</b>		<b>(8,190,971)</b>	<b>(8,701,000)</b>	<b>(6,550,756)</b>
<b>Financing Activities</b>				
Debenture Repayments	21	(2,369,582)	(3,237,500)	(2,614,597)
Transfers to Reserves	4	(5,828,606)	(9,695,000)	(6,944,519)
Transfers from Reserves	4	4,517,400	4,402,000	300,000
New Debenture Proceeds	21	0	9,375,000	0
<b>Amount attributable to financing activities</b>		<b>(3,680,787)</b>	<b>844,500</b>	<b>(9,259,116)</b>
		<b>(42,913,847)</b>	<b>(50,328,500)</b>	<b>(45,962,463)</b>
Add Surplus / (Deficit) July 1 B/Fwd	23	4,539,000	4,539,000	6,210,873
Less Surplus / (Deficit) June 30 C/Fwd	23	8,061,246	0	4,539,000
<b>Amount Required to be Raised from Rates</b>	22	<b>(46,436,093)</b>	<b>(45,789,500)</b>	<b>(44,290,590)</b>

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

**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

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**1 Significant Accounting Policies**

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**BASIS OF PREPARATION**

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

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

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

**CRITICAL ACCOUNTING ESTIMATES**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the Town 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 appear at Note 31 to these financial statements.

**OTHER SIGNIFICANT ACCOUNTING POLICIES**

1) 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.

2) 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 Town's operational cycle. In the case of liabilities where the Town 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 Town's intentions to release for sale.

3) 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.

**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

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**1 Significant Accounting Policies**

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**OTHER SIGNIFICANT ACCOUNTING POLICIES (continued)**

4) Comparative figures

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

5) 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.

6) Superannuation

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

7) Fair value of assets and liabilities

Fair value is the price that the Town would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date. As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

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

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

8) 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 Town 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 Town 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.

**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

**1 Significant Accounting Policies**

**OTHER SIGNIFICANT ACCOUNTING POLICIES (continued)**

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 Town 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.

9) Impairment of assets

In accordance with Australian Accounting Standards the Town'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 ends of the reporting period.



**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

**2 Revenues and Expenses (continued)**

	<b>2019 Actual \$</b>	<b>2019 Budget \$</b>	<b>2018 Actual \$</b>
<b>Revenue</b>			
<b>Fees and Charges</b>			
General Purpose Funding	345,335	314,500	328,631
Law, Order and Public Safety	2,594,960	2,594,500	2,101,022
Health	281,617	259,000	274,413
Education and Welfare	247,924	198,000	295,897
Community Amenities	1,204,066	1,121,000	1,183,050
Recreation and Culture	4,402,084	4,459,500	4,473,955
Transport	129,582	107,500	161,978
Economic Services	330,901	434,000	395,789
Other Property and Services	127,871	139,500	881,676
	<b>9,664,339</b>	<b>9,627,500</b>	<b>10,096,411</b>
<b>Interest Earnings</b>			
Investments - Reserve Funds	542,514	723,000	417,961
Investments - Other Funds	526,949	414,000	480,591
Other Interest Revenue	494,348	397,500	429,992
	<b>1,563,810</b>	<b>1,534,500</b>	<b>1,328,543</b>

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.

**Grants and Contributions**

**By Nature or Type**

Grants and Contributions - Operating	1,993,361	3,779,500	4,425,380
Grants and Contributions - Non-Operating	1,367,729	6,054,500	1,171,983
	<b>3,361,090</b>	<b>9,834,000</b>	<b>5,597,363</b>

**By Program**

General Purpose Funding	1,162,477	1,145,000	1,159,537
Law, Order and Public Safety	423,307	227,000	256,841
Health	105	2,000	210
Education and Welfare	11,340	52,500	10,000
Recreation and Culture	29,100	5,882,000	2,824,346
Transport	1,732,516	2,525,500	1,295,029
Other Property and Services	2,245	0	51,400
	<b>3,361,090</b>	<b>9,834,000</b>	<b>5,597,363</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Grants, donations and other contributions**

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Where contributions recognised as revenues during the reporting period were obtained on the be expended in a particular manner or used over condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in the following section under Conditions over Grants and Contributions. This note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

**Notes to, and forming part of, the Financial Report**  
**For the year ended 30 June 2019**

**2 Revenues and Expenses (continued)**

<b>Conditions over Grants and Contributions</b>	<b>By Program</b>	<b>2019 Actual \$</b>	<b>2018 Actual \$</b>
<b>Opening Balance</b>		0	0
<b>Grants/contributions received during the year</b>			
Literacy and Learning	Education and Welfare	4,600	715
Department of Transport Grant	Transport	256,337	91,765
State Government Grant	Education and Welfare	10,340	0
General Purpose Federal Grant	General Purpose Funding	743,301	742,138
General Road Grant	Transport	382,326	375,192
Sponsorships and other contributions	Recreation and Culture	110,519	53,657
Lottery West Grant	Education and Welfare	0	66,260
MRWA Grants	Transport	793,281	803,374
Roads to Recovery Grants	Transport	276,110	326,162
State Government Grant	Transport	439,827	2,786,360
Federal Government Grants	Education and Welfare	274,500	253,653
State Government Grants and contributions	General Purpose Funding	69,949	98,088
<b>Grants/contributions received during the year</b>		<b>3,361,090</b>	<b>5,597,364</b>
<b>Grants/contributions expended during the year</b>			
Literacy and Learning	Education and Welfare	(4,600)	(715)
Department of Transport Grant	Transport	(256,337)	(91,765)
State Government Grant	Education and Welfare	(10,340)	0
General Purpose Federal Grant	General Purpose Funding	(743,301)	(742,138)
General Road Grant	Transport	(382,326)	(375,192)
Sponsorships and other contributions	Recreation and Culture	(110,519)	(53,657)
Lottery West Grant	Education and Welfare	0	(66,260)
MRWA Grants	Transport	(793,281)	(803,374)
Roads to Recovery Grants	Transport	(276,110)	(326,162)
State Government Grant	Transport	(439,827)	(2,786,360)
Federal Government Grants	Education and Welfare	(274,500)	(253,653)
State Government Grant and contributions	General Purpose Funding	(69,949)	(98,088)
<b>Grants/contributions expended during the year</b>		<b>(3,361,090)</b>	<b>(5,597,364)</b>
<b>Closing Balance as at 30 June</b>		<b>0</b>	<b>0</b>
Grants/contributions recognised as revenue in a previous period which were not expended at the close of the previous reporting period		0	0
New grants/contributions which were recognised as revenue during the reporting period and which had not yet been fully expended in the manner specified by the contributor		0	0
Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.		3,361,090	5,597,364

**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

**2 Revenues and Expenses (continued)**

	Note	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Charging as an Expense</b>				
<b>Auditor's Remuneration</b>				
Audit of Financial Statements		42,000	76,000	24,000
Audit - Projects		950	0	950
		<b>42,950</b>	<b>76,000</b>	<b>24,950</b>
<b>Bad and Doubtful Debts</b>				
Write Off - Building and Planning Services		185	1,000	35
Write Off - Sundry debt		2,855	7,500	2,992
Write Off - Parking Management charges		747,353	620,000	67,885
Write Off - Environmental Health charges		3,806	1,000	1,272
Write Off - Ranger Service charges		470	9,500	13,803
Write Off - Waste charges		35	10,500	66
Write Off - Property charges		45,575	0	0
<b>Total Write off</b>		<b>800,278</b>	<b>649,500</b>	<b>86,054</b>
<b>Interest Expense</b>				
Debentures	21	292,110	452,000	407,360
		<b>292,110</b>	<b>452,000</b>	<b>407,360</b>
<b>Depreciation</b>				
Buildings		1,579,474	1,015,000	1,319,413
Furniture and Equipment		378,001	103,500	375,242
Plant and Machinery		349,289	296,500	293,768
Information Technology		316,228	323,500	336,123
Roads		4,104,613	3,910,500	4,059,303
Drainage		468,555	353,500	463,761
Pathways		1,204,130	775,000	1,194,247
Parks / Reserves		358,797	565,000	345,131
Other Infrastructure *		418,452	695,000	392,714
		<b>9,177,539</b>	<b>8,037,500</b>	<b>8,779,701</b>

\* Other Infrastructure includes assets such as street lighting, shelters, parklets and public art.

**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.

**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

**2 Revenues and Expenses (continued)**

Depreciation (continued)

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:

Buildings	30 to 133 years
Furniture and Equipment	3 to 12 years
Plant and Machinery	3 to 15 years
Information Technology	3 to 20 years
Roads	
○ Formation	not depreciated
○ Pavement	40 to 150 years
○ Surface	15 to 30 years
Footpaths	16 to 65 years
Drainage	100 years
Parks	20 to 80 years
Other Assets	20 to 80 years

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.



**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

**3 Cash and Cash Equivalents**

	Note	2019 Actual \$	2018 Actual \$
Cash at bank		50,503,616	41,630,567
Cash on Hand		9,005	9,005
		<b>50,512,621</b>	<b>41,639,572</b>
<b>Comprises</b>			
Unrestricted		18,115,254	10,553,410
Restricted	4	32,397,367	31,086,162
		<b>50,512,621</b>	<b>41,639,572</b>

The following funds have restrictions on them imposed by regulations or other externally imposed requirements -

**Reserves**

Buildings Renewal		521,433	487,366
Community Art		727,269	689,443
Drainage Renewal		254,715	225,520
Edward Millen Reserve		1,959,453	1,882,335
Furniture and Equipment Renewal		635,558	599,407
Future Fund		13,442,506	14,384,893
Future Projects		3,874,131	4,079,640
Harold Hawthorne - Carlisle Memorial		166,395	148,630
Information Technology		874,112	661,800
Insurance Risk Reserve		429,314	396,930
Land Asset Optimisation		2,183,400	801,300
Other Infrastructure Renewal		651,383	614,943
Parks Renewal		147,811	96,025
Pathways Renewal		452,505	419,697
Plant and Machinery		298,945	268,942
Renewable Energy		228,032	174,780
Roads Renewal		948,039	881,637
Underground Power		3,549,677	3,288,499
Waste Management		1,052,688	984,375
	4	<b>32,397,367</b>	<b>31,086,162</b>

**Restricted Funds**

Unspent Loans		0	0
		<b>0</b>	<b>0</b>

**Total Reserves and Restricted Cash and Cash Equivalents**

**32,397,367      31,086,162**

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

**Notes to, and forming part of, the Financial Report****For the year ended 30 June 2019****4 Reserves - Cash Backed**

All of the reserve accounts are supported by money held in financial institutions and match the amounts shown as restricted cash in Note 3 to this financial report.

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

	<b>Anticipated Date of Use</b>	<b>2019 Actual \$</b>	<b>2019 Budget \$</b>	<b>2018 Actual \$</b>
<b>Building Renewal</b>				
<i>To provide funds to assist with acquisition, construction, upgrading or replacement of buildings in the Town.</i>				
Opening Balance		487,366	487,366	400,466
Transfer to Reserve - Municipal Funds		25,000	25,000	80,052
Transfer to Reserve - Interest Earnings		9,067	13,000	6,848
Transfer from Reserve		0	0	0
<b>Ongoing</b>		<b>521,433</b>	<b>525,366</b>	<b>487,366</b>
<b>Community Art</b>				
<i>To provide funds to assist with the purchase and placement of art for the Council and Community.</i>				
Opening Balance		689,443	689,443	641,043
Transfer to Reserve - Municipal Funds		25,000	25,000	37,438
Transfer to Reserve - Interest Earnings		12,826	18,000	10,962
Transfer from Reserve		0	(25,000)	0
<b>Ongoing</b>		<b>727,269</b>	<b>707,443</b>	<b>689,443</b>
<b>Drainage Renewal</b>				
<i>To provide funds to assist with the provision, upgrade, replacement or general improvement of drainage in the Town.</i>				
Opening Balance		225,520	225,520	172,720
Transfer to Reserve - Municipal Funds		25,000	25,000	49,847
Transfer to Reserve - Interest Earnings		4,195	6,000	2,953
Transfer from Reserve		0	0	0
<b>Ongoing</b>		<b>254,715</b>	<b>256,520</b>	<b>225,520</b>
<b>Edward Millen Reserve</b>				
<i>To be used to assist in improving and / or maintaining the Edward Millen site, including the associated grounds.</i>				
Opening Balance		1,882,335	1,457,678	1,356,878
Transfer to Reserve - Municipal Funds		50,000	50,000	502,255
Transfer to Reserve - Interest Earnings		27,118	37,000	23,202
Transfer from Reserve		0	0	0
<b>Ongoing</b>		<b>1,959,453</b>	<b>1,544,678</b>	<b>1,882,335</b>

**Notes to, and forming part of, the Financial Report**  
**For the year ended 30 June 2019**

**4 Reserves - Cash Backed (continued)**

	Anticipated Date of Use	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Furniture and Equipment Renewal</b>				
<i>To be used to fund renewal projects associated with Council's Furniture and Equipment assets</i>				
Opening Balance		599,407	599,407	558,907
Transfer to Reserve - Municipal Funds		25,000	25,000	30,942
Transfer to Reserve - Interest Earnings		11,151	15,000	9,558
Transfer from Reserve		0	0	0
<b>Ongoing</b>		<b>635,558</b>	<b>639,407</b>	<b>599,407</b>
<b>Future Fund</b>				
<i>To assist in funding projects and property purchases that diversify Council's revenue streams.</i>				
Opening Balance		14,384,893	14,384,893	12,332,193
Transfer to Reserve - Municipal Funds		2,500,000	2,500,000	1,841,814
Transfer to Reserve - Interest Earnings		267,613	360,000	210,886
Transfer from Reserve		(3,710,000)	0	0
<b>Ongoing</b>		<b>13,442,506</b>	<b>17,244,893</b>	<b>14,384,893</b>
<b>Future Projects</b>				
<i>To assist in funding 'new' and 'upgrade' capital projects, with funding primarily derived from the sale of land assets.</i>				
Opening Balance		4,079,640	1,948,578	1,798,878
Transfer to Reserve - Municipal Funds		550,000	550,000	2,250,000
Transfer to Reserve - Interest Earnings		47,991	49,000	30,762
Transfer from Reserve		(803,500)	(1,802,000)	0
<b>Ongoing</b>		<b>3,874,131</b>	<b>745,578</b>	<b>4,079,640</b>
<b>Harold Hawthorne - Carlisle Memorial</b>				
<i>To assist in the replacement of major appliances / equipment and any structural repairs to these Council-responsibility facilities.</i>				
Opening Balance		148,630	148,630	126,430
Transfer to Reserve - Municipal Funds		15,000	15,000	20,037
Transfer to Reserve - Interest Earnings		2,765	4,000	2,163
Transfer from Reserve		0	0	0
<b>Ongoing</b>		<b>166,395</b>	<b>167,630</b>	<b>148,630</b>
<b>Information Technology</b>				
<i>To be used to assist in the purchase, upgrade or replacement of computer software or hardware.</i>				
Opening Balance		661,800	661,800	358,400
Transfer to Reserve - Municipal Funds		200,000	200,000	297,272
Transfer to Reserve - Interest Earnings		12,312	17,000	6,128
Transfer from Reserve		0	0	0
<b>Ongoing</b>		<b>874,112</b>	<b>878,800</b>	<b>661,800</b>

**Notes to, and forming part of, the Financial Report**  
**For the year ended 30 June 2019**

**4 Reserves - Cash Backed (continued)**

	Anticipated Date of Use	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Insurance Risk</b>				
<i>To be used for the purpose of meeting the difference between premiums and claims in the event of significant insurance claims.</i>				
Opening Balance		396,930	396,930	367,830
Transfer to Reserve - Municipal Funds		25,000	25,000	22,809
Transfer to Reserve - Interest Earnings		7,384	10,000	6,291
Transfer from Reserve		0	0	0
	<b>Ongoing</b>	<b>429,314</b>	<b>431,930</b>	<b>396,930</b>
<b>Land Asset Optimisation</b>				
<i>To be used to hold proceeds from, and meet expenses towards, Land Asset Optimisation Strategy initiatives.</i>				
Opening Balance		801,300	801,300	0
Transfer to Reserve - Municipal Funds		1,371,092	1,386,000	801,300
Transfer to Reserve - Interest Earnings		14,908	21,000	0
Transfer from Reserve		(3,900)	0	0
	<b>Ongoing</b>	<b>2,183,400</b>	<b>2,208,300</b>	<b>801,300</b>
<b>Other Infrastructure Renewal</b>				
<i>To be used to fund renewal projects associated with Council's Other infrastructure</i>				
Opening Balance		614,943	614,943	574,443
Transfer to Reserve - Municipal Funds		25,000	25,000	30,678
Transfer to Reserve - Interest Earnings		11,440	16,000	9,822
Transfer from Reserve		0	(300,000)	0
	<b>Ongoing</b>	<b>651,383</b>	<b>355,943</b>	<b>614,943</b>
<b>Parks Renewal</b>				
<i>To be used to fund renewal projects associated with Council's Parks infrastructure</i>				
Opening Balance		96,025	96,025	261,025
Transfer to Reserve - Municipal Funds		50,000	50,000	30,536
Transfer to Reserve - Interest Earnings		1,786	3,000	4,464
Transfer from Reserve		0	0	(200,000)
	<b>Ongoing</b>	<b>147,811</b>	<b>149,025</b>	<b>96,025</b>
<b>Pathways Renewal</b>				
<i>To be used to fund renewal projects associated with Council's Pathways infrastructure</i>				
Opening Balance		419,697	419,697	367,397
Transfer to Reserve - Municipal Funds		25,000	25,000	46,017
Transfer to Reserve - Interest Earnings		7,808	11,000	6,283
Transfer from Reserve		0	(200,000)	0
	<b>Ongoing</b>	<b>452,505</b>	<b>255,697</b>	<b>419,697</b>

**Notes to, and forming part of, the Financial Report**  
**For the year ended 30 June 2019**

**4 Reserves - Cash Backed (continued)**

	Anticipated Date of Use	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Plant and Machinery</b>				
<i>To be used to assist in the acquisition and replacement of the Town's plant and machinery.</i>				
Opening Balance		268,942	268,942	235,342
Transfer to Reserve - Municipal Funds		25,000	25,000	29,575
Transfer to Reserve - Interest Earnings		5,003	7,000	4,025
Transfer from Reserve		0	0	0
	<b>Ongoing</b>	<b>298,945</b>	<b>300,942</b>	<b>268,942</b>
<b>Renewable Energy</b>				
<i>To assist in investigating and funding renewable energy projects within the District</i>				
Opening Balance		174,780	174,780	220,980
Transfer to Reserve - Municipal Funds		50,000	50,000	50,022
Transfer to Reserve - Interest Earnings		3,252	5,000	3,778
Transfer from Reserve		0	0	(100,000)
	<b>Ongoing</b>	<b>228,032</b>	<b>229,780</b>	<b>174,780</b>
<b>Roads Renewal</b>				
<i>To be used to fund renewal projects associated with Council's Roads Infrastructure</i>				
Opening Balance		881,637	881,637	788,737
Transfer to Reserve - Municipal Funds		50,000	50,000	79,413
Transfer to Reserve - Interest Earnings		16,402	23,000	13,487
Transfer from Reserve		0	0	0
	<b>Ongoing</b>	<b>948,039</b>	<b>954,637</b>	<b>881,637</b>
<b>Underground Power</b>				
<i>To assist in the funding of projects associated with the installation of underground power and associated landscaping.</i>				
Opening Balance		3,288,499	3,288,499	2,962,799
Transfer to Reserve - Municipal Funds		200,000	3,871,000	275,035
Transfer to Reserve - Interest Earnings		61,178	83,000	50,665
Transfer from Reserve		0	(1,825,000)	0
	<b>2019-2020</b>	<b>3,549,677</b>	<b>5,417,499</b>	<b>3,288,499</b>
<b>Waste Management</b>				
<i>To assist in the funding of waste management and waste minimisation initiatives.</i>				
Opening Balance		984,375	984,375	917,175
Transfer to Reserve - Municipal Funds		50,000	50,000	51,516
Transfer to Reserve - Interest Earnings		18,313	25,000	15,684
Transfer from Reserve		0	(250,000)	0
	<b>Ongoing</b>	<b>1,052,688</b>	<b>809,375</b>	<b>984,375</b>
<b>Total Reserves</b>				
<b>Opening Balance</b>		31,086,162	28,530,443	24,441,643
<b>Transfer to Reserve - Municipal Funds</b>		5,286,091	8,972,000	6,526,558
<b>Transfer to Reserve - Interest Earnings</b>		542,514	723,000	417,961
<b>Transfer from Reserve</b>		(4,517,400)	(4,402,000)	(300,000)
<b>Closing Balance</b>		<b>32,397,367</b>	<b>33,823,443</b>	<b>31,086,162</b>

**Notes to, and forming part of, the Financial Report**  
**For the year ended 30 June 2019**

**5 Trade and Other Receivables**

	Note	2019 Actual \$	2018 Actual \$
<b>Current</b>			
Accrued Revenue		31,556	267
Rates Debtors		1,916,096	1,143,707
ESL Debtors		165,618	90,128
Infringements		915,625	1,673,107
Sundry Debtors		1,242,789	897,976
Allowance for impairment of receivables	32	(345,563)	(774,083)
Prepayments		3,915	244,523
Current Underground Power		48,167	41,518
Unclaimed Pensioner Rates Rebate		3,331	853
Unclaimed ESL Rates Rebate		27,199	10,492
		<b>4,008,731</b>	<b>3,328,489</b>
<b>Non-Current</b>			
Rates Debtors		240,048	238,041
ESL Debtors		30,584	31,005
Underground Power		83,465	205,693
		<b>354,097</b>	<b>474,739</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Trade and other receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

**Impairment and risk exposure**

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 32.

**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

**5 Trade and Other Receivables (continued)**

**Classification and subsequent measurement**

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

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

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

**Previous accounting policy: Impairment of trade receivables**

In the prior year, the impairment of trade receivables was assessed based on the incurred loss model. Individual receivables which were known to be uncollectible were written off by reducing the carrying amount directly.

The other receivables were assessed collectively to determine whether there was objective evidence that an impairment had been incurred but not yet identified. For these receivables the estimated impairment losses were recognised in a separate provision for impairment.

**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.

**6 Inventories**

	<b>2019</b>	<b>2018</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Leisurelife	4,079	8,083
Aqualife	28,252	1,387
	<u>32,331</u>	<u>9,470</u>

**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.

**Notes to, and forming part of, the Financial Report**  
**For the year ended 30 June 2019**

**7 Property, Plant and Equipment**

In accordance with the amendment to *Local Government (Financial Management) Regulation 1996*, the Town is required to capitalise assets in excess of \$5,000 only. The Town made a retrospective assessment in respect of previously capitalised assets costing less than \$5,000 at the date of acquisition. Based on the assessment performed, the Town recognised a loss on disposal of Plant and Equipment assets with a total written down value of \$493,034. This was reflected in the Statement of Comprehensive income for the year.

	<b>2019</b>	<b>2018</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<b>Land</b>		
Independent Valuation - 2017	597,110,520	597,110,520
Additions after revaluation	3,702,939	0
Disposal	(2,182,460)	(1,428,840)
Work in Progress	2,982	2,982
	<b>598,633,981</b>	<b>595,684,662</b>
<b>Buildings</b>		
Independent Valuation -2017	86,806,722	86,806,722
Additions after revaluation	4,659,546	3,263,162
Less Accumulated Depreciation	(25,740,189)	(24,160,714)
Work in Progress	59,005	205,541
	<b>65,785,085</b>	<b>66,114,711</b>
<b>Plant and Machinery</b>		
Independent Valuation -2017	2,286,489	2,286,489
Additions after revaluation	1,338,805	891,259
Disposals	(659,339)	(281,890)
Less Accumulated Depreciation	(551,569)	(295,184)
Work in Progress	130,950	0
	<b>2,545,336</b>	<b>2,600,674</b>
<b>Furniture and Equipment</b>		
Independent Valuation - 2017	3,523,879	3,523,880
Disposals	(302,994)	0
Additions after revaluation	337,577	198,011
Less Accumulated Depreciation	(2,264,505)	(1,886,504)
	<b>1,293,957</b>	<b>1,835,386</b>
<b>Information Technology</b>		
Independent Valuation - 2017	1,748,741	1,748,741
Additions after revaluation	494,508	292,134
Disposals	(158,485)	0
Less Accumulated Depreciation	(1,213,651)	(897,423)
Work in Progress	290,560	3,346
	<b>1,161,672</b>	<b>1,146,798</b>
<b>Total Property, Plant and Equipment</b>	<b>669,420,032</b>	<b>667,382,231</b>

**Notes to, and forming part of, the Financial Report**  
**For the year ended 30 June 2019**

**7 Property, Plant and Equipment (continued)**

**Movements in Carrying Amounts**

	Land	Buildings	Plant and Machinery	Furniture and Equipment	Information Technology	Total
2017-2018	\$	\$	\$	\$	\$	\$
<u>Assets Capitalised</u>						
Beginning Balance	597,110,520	63,965,421	2,300,827	2,012,617	1,187,441	<b>666,576,826</b>
Additions	0	3,263,162	891,259	198,011	292,135	<b>4,644,567</b>
Disposals	(1,428,840)	0	(237,195)	0	0	<b>(1,666,035)</b>
Depreciation Expense	0	(1,319,413)	(293,768)	(375,242)	(336,123)	<b>(2,324,545)</b>
Transfers to Profit and Loss	0	0	(60,450)	0	0	<b>(60,450)</b>
Closing Balance	595,681,680	65,909,170	2,600,674	1,835,386	1,143,453	<b>667,170,363</b>
<u>Work In Progress</u>						
Beginning Balance	0	1,423,169	0	0	0	<b>1,423,169</b>
Additions	2,982	63,541	0	0	3,346	<b>69,869</b>
Completed and capitalised	0	(1,281,169)	0	0	0	<b>(1,281,169)</b>
Closing Balance	2,982	205,541	0	0	3,346	<b>211,869</b>
Total Property Plant and Equip	<b>595,684,662</b>	<b>66,114,711</b>	<b>2,600,674</b>	<b>1,835,386</b>	<b>1,146,798</b>	<b>667,382,232</b>
	Land	Buildings	Plant and Machinery	Furniture and Equipment	Information Technology	Total
2018-2019	\$	\$	\$	\$	\$	\$
<u>Assets Capitalised</u>						
Beginning Balance	595,681,680	65,909,170	2,600,674	1,835,386	1,143,452	<b>667,170,362</b>
Additions	3,702,939	1,396,384	447,546	139,566	202,373	<b>5,888,809</b>
Disposals	(753,620)	0	(284,547)	(302,994)	(158,485)	<b>(1,499,645)</b>
Depreciation Expense	0	(1,579,474)	(349,289)	(378,001)	(316,228)	<b>(2,622,992)</b>
Revaluation adjustment	0	0	0	0	0	<b>0</b>
Closing Balance	598,630,999	65,726,080	2,414,385	1,293,958	871,112	<b>668,936,534</b>
<u>Work In Progress</u>						
Beginning Balance	2,982	205,541	0	0	3,346	<b>211,869</b>
Additions	0	54,250	130,950	0	290,560	<b>475,760</b>
Completed and capitalised	0	(200,786)	0	0	(3,346)	<b>(204,132)</b>
Closing Balance	2,982	59,005	130,950	0	290,560	<b>483,497</b>
Total Property Plant and Equip	<b>598,633,981</b>	<b>65,785,085</b>	<b>2,545,335</b>	<b>1,293,958</b>	<b>1,161,672</b>	<b>669,420,031</b>

The fair value of property, plant and equipment is determined at least every three to five years in accordance with legislative requirements. At the end of each intervening 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 which requires property, plant and equipment to be shown at fair value.

**Notes to, and forming part of, the Financial Report**  
**For the year ended 30 June 2019**

**7 Property, Plant and Equipment (continued)**

**Recurring Fair Value Measurements as at 30 June 2019**

The following table provides the fair values of the Town of Victoria Park Property, Plant and Equipment assets and their categorisation within the fair value hierarchy.

All Property, Plant and Equipment categories were last independently valued as at 30 June 2017

<b>Assets</b>	<b>Level of Valuation Input</b>	<b>Fair Value at 30 June 2019</b>	<b>Valuation Technique(s)</b>	<b>Basis of Valuation</b>	<b>Inputs Used</b>
<b>Property Plant and Equipment</b>					
Land	2	9,856,840	Market Approach	Independent	Price per square metre / market borrowing rate
Land	3	588,774,159	Cost Approach	Independent	Construction costs and current condition, residual values and remaining useful life assessments inputs
<b>Total</b>		<b>598,630,999</b>			
Buildings	2	192,000	Market Approach	Independent	Price per square metre and rental yields
Buildings	3	65,534,080	Cost Approach	Independent	Asset condition, legal and commercial obsolescence, residual value and pattern of consumption
<b>Total</b>		<b>65,726,080</b>			
Plant and Machinery	2	1,833,515	Market Approach	Independent	Make, size, year of manufacture, condition, estimated residual value and market values
Plant and Machinery	3	580,872	Cost Approach	Independent	Make, size, year of manufacture, condition, estimated residual value and market values
<b>Total</b>		<b>2,414,387</b>			
Furniture and Equip	3	1,293,958	Cost Approach	Independent	Estimates of residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount
<b>Total</b>		<b>1,293,958</b>			
Information Technology	3	871,112	Cost Approach	Independent	Estimates of residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount
<b>Total</b>		<b>871,112</b>			
<b>Total Property Plant &amp; Equipment</b>		<b>668,936,535</b>			

**Valuation Technique(s)**

**Market Approach:** Valuation for Land and Buildings using Market approach was conducted using recent observable market data for similar properties / income approach using discounted cash flow methodology. Plant, Machinery and Equipment were valued using recent observable market data for similar assets

**Cost Approach:** Valuation for all Property Plant and Equipment using Cost approach was conducted using depreciated replacement cost

**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

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**7 Property, Plant and Equipment (continued)**

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**Recurring Fair Value Measurements as at 30 June 2019 (continued)**

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.

**SIGNIFICANT ACCOUNTING POLICIES**

The following significant accounting policies apply to both Property Plant and Equipment and Infrastructure assets.

**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**

All assets are initially recognised at cost where the fair value of the asset at date of acquisition is equal to or above \$5,000. All assets are subsequently revalued in accordance with the mandatory measurement framework.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Town includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

**Revaluation**

The fair value of fixed assets is determined at least every three years and no more than five years in accordance with the regulatory framework. 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 property, plant and equipment to be shown at fair value.

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

**AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY**

**Land under control**

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

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

**Land under roads**

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

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

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

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Town.

**Notes to, and forming part of, the Financial Report**  
**For the year ended 30 June 2019**

**8 Infrastructure**

In accordance with the amendment to *Local Government (Financial Management) Regulation 1996*, the Town is required to capitalise assets in excess of \$5,000 only. The Town made a retrospective assessment in respect of previously capitalised assets costing less than \$5,000 at the date of acquisition. Based on the assessment performed, the Town recognised a loss on disposal of other infrastructure assets with a total written down value of \$12,526. This was reflected in the Statement of Comprehensive income for the year.

	<b>2019</b>	<b>2018</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<b>Roads</b>		
Independent Valuation 2017	188,099,010	188,099,010
Additions after revaluation	6,576,441	4,605,843
Less Accumulated Depreciation	(42,892,333)	(38,787,720)
Work in Progress	597,974	40,444
	<b>152,381,091</b>	<b>153,957,577</b>
<b>Pathways</b>		
Independent Valuation 2017	35,873,166	35,873,166
Additions after revaluation	394,171	286,905
Less Accumulated Depreciation	(18,728,802)	(17,524,671)
Work in Progress	122,756	0
	<b>17,661,292</b>	<b>18,635,400</b>
<b>Drainage</b>		
Independent Valuation 2017	47,753,667	47,753,667
Additions after revaluation	624,355	474,583
Less Accumulated Depreciation	(13,581,463)	(13,112,908)
Work in Progress	37,299	15,533
	<b>34,833,858</b>	<b>35,130,875</b>
<b>Parks / Reserves</b>		
Independent Valuation 2017	9,395,573	9,395,573
Additions after revaluation	2,552,142	1,843,601
Less Accumulated Depreciation	(2,622,670)	(2,263,873)
Work in Progress	1,604,439	429,271
	<b>10,929,484</b>	<b>9,404,573</b>
<b>Other Assets</b>		
Independent Valuation 2017	19,634,683	19,634,683
Additions after revaluation	1,929,857	1,654,504
Disposals	(12,526)	0
Less Accumulated Depreciation	(4,654,033)	(4,235,581)
	<b>16,897,980</b>	<b>17,053,606</b>
<b>Total Infrastructure</b>	<b>232,703,705</b>	<b>234,182,030</b>

**Notes to, and forming part of, the Financial Report**  
**For the year ended 30 June 2019**

**8 Infrastructure (continued)**

<b>Movements in Carrying Amounts</b>						
	<b>Roads</b>	<b>Pathways</b>	<b>Drainage</b>	<b>Parks / Reserve</b>	<b>Other Infra Assets</b>	<b>Total</b>
<b>2017-2018</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<u>Assets Capitalised</u>						
Beginning Balance	153,370,593	19,542,742	35,104,520	7,476,831	15,791,815	<b>231,286,501</b>
Additions	4,605,843	286,904	474,583	1,843,601	1,654,503	<b>8,865,434</b>
Depreciation Expense	(4,059,303)	(1,194,247)	(463,761)	(345,131)	(392,714)	<b>(6,455,156)</b>
Closing Balance	<b>153,917,132</b>	<b>18,635,399</b>	<b>35,115,341</b>	<b>8,975,302</b>	<b>17,053,604</b>	<b>233,696,780</b>
<u>Work In Progress Movement</u>						
Opening Work in progress	2,089,364	1,234	173,092	928,544	546,956	<b>3,739,191</b>
Additions	2,556,923	285,670	317,024	1,344,328	1,107,547	<b>5,611,492</b>
Completed and capitalised	(4,605,843)	(286,904)	(474,583)	(1,843,601)	(1,654,503)	<b>(8,865,434)</b>
Closing Work in progress	40,444	0	15,533	429,271	0	<b>485,248</b>
<b>Total Infrastructure</b>	<b>153,957,576</b>	<b>18,635,399</b>	<b>35,130,874</b>	<b>9,404,573</b>	<b>17,053,604</b>	<b>234,182,029</b>
<b>2018-2019</b>						
	<b>Roads</b>	<b>Pathways</b>	<b>Drainage</b>	<b>Parks / Reserve</b>	<b>Other Assets</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<u>Assets Capitalised</u>						
Beginning Balance	153,917,133	18,635,399	35,115,342	8,975,302	17,053,606	<b>233,696,781</b>
Additions	1,970,598	107,266	149,772	708,540	275,353	<b>3,211,530</b>
Disposals	0	0	0	0	(12,526)	<b>(12,526)</b>
Depreciation Expense	(4,104,613)	(1,204,130)	(468,555)	(358,797)	(418,452)	<b>(6,554,548)</b>
Transfers	0	0	0	0	0	<b>0</b>
Closing Balance	<b>151,783,118</b>	<b>17,538,535</b>	<b>34,796,559</b>	<b>9,325,045</b>	<b>16,897,980</b>	<b>230,341,237</b>
<u>Work In Progress Movement</u>						
Opening Work in progress	40,444	0	15,533	429,271	0	<b>485,248</b>
Additions	2,528,128	230,022	171,538	1,883,708	275,353	<b>5,088,749</b>
Completed and capitalised	(1,970,598)	(107,266)	(149,772)	(708,540)	(275,353)	<b>(3,211,530)</b>
Closing Work in progress	597,974	122,756	37,299	1,604,439	0	<b>2,362,467</b>
<b>Total Infrastructure</b>	<b>152,381,091</b>	<b>17,661,292</b>	<b>34,833,858</b>	<b>10,929,484</b>	<b>16,897,980</b>	<b>232,703,706</b>

The fair value of Infrastructure is determined at least every three to five years in accordance with legislative requirements. At the end of each intervening 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 which requires infrastructure to be shown at fair value.

**Notes to, and forming part of, the Financial Report**  
**For the year ended 30 June 2019**

**8 Infrastructure (continued)**

**Recurring Fair Value Measurements as at 30 June 2019**

The following table provides the fair values of the Town of Victoria Park infrastructure assets and their categorisation within the fair value hierarchy.

All Infrastructure categories were last independently valued as at 30 June 2017

<b>Assets</b>	<b>Level of Valuation Input</b>	<b>Fair Value at 30 June 2019</b>	<b>Valuation Technique(s)</b>	<b>Basis of Valuation</b>	<b>Inputs Used</b>
Roads	3	151,783,118	Cost Approach	Independent	Construction costs and current condition, residual values and remaining useful life assessments
Pathways	3	17,538,535	Cost Approach	Independent	Construction costs and current condition, residual values and remaining useful life assessments
Drainage	3	34,796,559	Cost Approach	Independent	Construction costs and current condition, residual values and remaining useful life assessments
Parks	3	9,325,045	Cost Approach	Independent	Construction costs and current condition, residual values and remaining useful life assessments
Other Infrastructure *	3	16,897,980	Cost Approach	Independent	Construction costs and current condition, residual values and remaining useful life assessments
		<b>230,341,238</b>			

\* Other Infrastructure includes assets such as street lighting, shelters, parklets and public art.

**Valuation Technique(s)**

Cost Approach: Valuation of all Infrastructure assets using Cost approach were based on depreciated replacement costs.

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 infrastructure using either level 3 inputs.

**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

**9 Intangibles**

The Town did not hold any recognised intangible assets as at 30 June.

**10 Trade and Other Payables**

	Note	2019 Actual \$	2018 Actual \$
<b>Current</b>			
Payroll		204,413	221,058
Revenue Liability		4,145,290	1,614,179
ESL Liability		26,971	40,728
Trade Creditors		3,606,106	2,002,854
Payables		97,294	414,045
Bonds and Deposits	31	1,371,639	0
Accrued Expense		413,882	799,760
		<b>9,865,595</b>	<b>5,092,624</b>

**SIGNIFICANT ACCOUNTING POLICIES**

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Town prior to the end of the financial year that are unpaid and arise when the Town 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.



**Notes to, and forming part of, the Financial Report**  
**For the year ended 30 June 2019**

**11 Provisions**

	<b>2019</b>	<b>2018</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<b>Current Employee Benefits Related Provisions</b>		
Employee Annual Leave	1,693,142	1,689,531
Employee Sick Leave	595,035	630,702
Employee Long Service Leave	1,391,465	1,385,745
Employment Oncosts	549,832	553,767
	<u>4,229,474</u>	<u>4,259,745</u>
<b>Non-Current Employee Benefits Related Provisions</b>		
Employee Sick Leave	28,258	8,552
Employee Long Service Leave	262,911	398,755
Employment Oncosts	43,508	60,862
	<u>334,677</u>	<u>468,169</u>
<b>Total Employee Benefits Related Provisions</b>	<u><b>4,564,151</b></u>	<u><b>4,727,914</b></u>

	<b>Provision for</b>	<b>Provision for</b>	<b>Provision for</b>	<b>Provision for</b>	<b>Total</b>
	<b>Annual Leave</b>	<b>Sick Leave</b>	<b>Long Service</b>	<b>Employment</b>	
			<b>Leave</b>	<b>Oncosts</b>	
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Opening Balance as at 01 July 2018	1,689,531	639,254	1,784,500	614,629	4,727,914
Additional Provisions made	998,204	233,864	(58,809)	175,314	1,348,573
Amounts Used	(994,593)	(249,825)	(71,314)	(196,604)	(1,512,336)
Closing Balance as at 30 June 2019	<u><b>1,693,142</b></u>	<u><b>623,293</b></u>	<u><b>1,654,376</b></u>	<u><b>593,340</b></u>	<u><b>4,564,151</b></u>

**Annual Leave Liabilities**

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

	<b>2019</b>	<b>2018</b>
Less than 12 months after the reporting date	998,954	996,823
More than 12 months from reporting date	694,188	692,708
	<u>1,693,142</u>	<u>1,689,531</u>

**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

**11 Provisions (continued)**

**Sick Leave Liability**

Employees accrue personal leave based on the number of years of service and are entitled to paid personal or carer's leave at the employee's base rate of pay for the employee's ordinary hours of work in the period of personal or carer's leave.

A percentage of unused personal leave is paid to an employee where an employee retires or terminates their employment voluntarily or is made redundant. The percentage is based on number of years of employment.

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

	<b>2019</b>	<b>2018</b>
Less than 12 months after the reporting date	529,799	543,366
More than 12 months from reporting date	93,494	95,888
	<u>623,293</u>	<u>639,254</u>

**Long Service Leave Liability**

Unconditional long service leave provisions are classified as current liabilities as the Town does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Town has an unconditional right to defer settlement of the liability until the employee has completed the required years of services.

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

	<b>2019</b>	<b>2018</b>
Less than 12 months after the reporting date	496,313	356,900
More than 12 months from reporting date	1,158,063	1,427,600
	<u>1,654,376</u>	<u>1,784,500</u>

**Employment On-Cost Provision**

The settlement of annual leave and long service leave liabilities give rise to the payment of employment on-costs including workers compensation insurance. The provision is the present value of expected future payments.

Employment on-costs including worker's compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of "Employee Costs" in the Statement of Comprehensive Income. The related liability is included in 'Employment On-Costs' provision.

	<b>2019</b>	<b>2018</b>
Carrying amount at start of period	614,629	556,832
Additional/(reversal of) provisions recognised	(21,289)	57,797
	<u>593,340</u>	<u>614,629</u>

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

**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

**11 Provisions (continued)**

**SIGNIFICANT ACCOUNTING POLICIES**

Employee benefits

Short-term employee benefits

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

Other long-term employee benefits

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

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

The Town's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Town 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 Town 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.



**Notes to, and forming part of, the Financial Report**  
**For the year ended 30 June 2019**

<b>12 Revaluation Surplus</b>	<b>2019</b>	<b>2018</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
Revaluation surpluses have arisen on revaluation of the following classes of non-current assets:		
<b>Land</b>		
Opening Balance	580,594,986	582,023,826
Revaluation Write Back on Disposal	(753,620)	(1,428,840)
<b>Closing Balance</b>	<b>579,841,366</b>	<b>580,594,986</b>
<b>Buildings</b>		
Opening Balance	36,515,879	36,515,879
Revaluation Increment	0	0
<b>Closing Balance</b>	<b>36,515,879</b>	<b>36,515,879</b>
<b>Information Technology</b>		
Opening Balance	611,497	611,497
Revaluation Increment	0	0
<b>Closing Balance</b>	<b>611,497</b>	<b>611,497</b>
<b>Roads</b>		
Opening Balance	133,956,610	133,956,610
Revaluation Decrement	0	0
<b>Closing Balance</b>	<b>133,956,610</b>	<b>133,956,610</b>
<b>Pathways</b>		
Opening Balance	13,451,909	13,451,909
Revaluation Increment	0	0
Revaluation Decrement	0	0
<b>Closing Balance</b>	<b>13,451,909</b>	<b>13,451,909</b>
<b>Drainage</b>		
Opening Balance	30,502,244	30,502,244
Revaluation Increment	0	0
<b>Closing Balance</b>	<b>30,502,244</b>	<b>30,502,244</b>
<b>Other Assets</b>		
Opening Balance	7,240,855	7,240,855
Revaluation Increment	0	0
<b>Closing Balance</b>	<b>7,240,855</b>	<b>7,240,855</b>
<b>Mindarie Regional Council</b>		
Opening Balance	84,148	(0)
Revaluation Increment	134,096	84,148
Revaluation Adjustment *	2,480,709	0
<b>Closing Balance</b>	<b>2,698,953</b>	<b>84,148</b>
<b>Opening Balance</b>	<b>802,958,128</b>	<b>804,302,820</b>
Revaluation Increment	134,096	84,148
Revaluation Adjustment	2,480,709	0
Revaluation Write Back on Disposal	(753,621)	(1,428,840)
<b>Total Asset Revaluation Surplus</b>	<b>804,819,311</b>	<b>802,958,128</b>

\* Adjustment to correct the Town's share of Mindarie Regional Council's asset revaluation surplus and its retained surplus previously misstated.

**Notes to, and forming part of, the Financial Report**  
**For the year ended 30 June 2019**

**13 Notes to the Statement of Cash Flows**

	<b>2019</b>	<b>2018</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<b>(a) Reconciliation of Cash</b>		
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 -		
Cash and Cash Equivalents	50,512,621	41,639,572
	<b>50,512,621</b>	<b>41,639,572</b>
<b>(b) Reconciliation of Net Cash Provided by Operating Activities to Net Result</b>		
Net Result	8,046,947	6,653,005
Non-cash flows in Net result:		
Depreciation	9,177,540	8,779,701
Changes in Joint Venture Equity	(194,390)	(356,941)
(Profit) / Loss on Sale of Assets	155,018	677,347
(Profit) / Loss from Joint Arrangements	(545,910)	(462,234)
Fair Value Adjustments	0	60,450
Changes in Assets and Liabilities		
(Increase) / Decrease in Receivables	(559,599)	1,019,732
(Increase) / Decrease in Inventories	(22,861)	(2,492)
Increase / (Decrease) in Payables	4,908,346	188,650
Increase / (Decrease) in Employee Provisions	(163,762)	444,589
Grants and Contributions for Asset Development	(1,367,729)	(1,171,983)
<b>Net Cash from Operating Activities</b>	<b>19,433,602</b>	<b>15,829,825</b>
<b>(c) Undrawn Borrowing Facilities</b>		
<b>Credit Standby Arrangements</b>		
Bank Overdraft Limit	200,000	200,000
Bank Overdraft at Balance Date	0	0
Credit Card Limit	22,000	20,000
Credit Card at Balance Date	(4,180)	(4,385)
<b>Total Amount of Credit Unused</b>	<b>217,820</b>	<b>215,615</b>
<b>Loan Facilities</b>		
Loan Facilities - Current	1,664,220	1,981,548
Loan Facilities - Non-Current	2,188,498	4,240,753
<b>Total Facilities in Use at Balance Date</b>	<b>3,852,718</b>	<b>6,222,301</b>
<b>Unused Loan Facilities at Balance Date</b>	<b>0</b>	<b>0</b>

**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

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**14 Contingent Liabilities**

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**Mindarie Regional Council - Commitment - Deed of Guarantee**

In line with other equity holders in the Mindarie Regional Council (MRC) the Town has guaranteed, proportionate to its equity share (one twelfth), the obligations of MRC to the contractor who built and is operating the Neerabup Recovery Facility. Such guarantee can be called upon in the event of a default event during the contractors operation of the facility. The share of the liability that could be generated by the exercise of the guarantee is estimated at an amount of \$7.21 million.

The Deed of Guarantee will only crystallise if:

- o Mindarie Regional Council is unable to meet payments that creates a default under the Resource Recovery Facility Agreement (RRFA)
- o There is a *Force Majeure* event.

*Force Majeure* events will be limited due to insurance and can be narrowed down to the following -

- a. War risks, confiscations, nationalisation
- b. Nuclear attack, radiation, contamination by radio activity from nuclear waste etc.
- c. Sea damage, tidal wave or high water or storm surge
- d. Spontaneous combustion, fermentation or any process involving application of heat

**Contaminated Sites**

In compliance with the *Contaminated Sites Act 2003 Section 11*, the Town has not been notified of any sites that are potentially contaminated. The Town however has sites that are sumps which may be contaminated.

Until the Town makes a decision to repurpose these sumps it is not required to investigate to determine the presence and scope of contamination, assess the risk and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation. Town is therefore unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Water and Environmental Regulation Guidelines.

**Notes to, and forming part of, the Financial Report**  
**For the year ended 30 June 2019**

**15 Capital and Leasing Commitments**

**(a) Operating Lease Commitments**

	<b>2019</b>	<b>2018</b>
	<b>Actual</b>	<b>Actual</b>
Payable:	<b>\$</b>	<b>\$</b>
no later than one year	175,330	244,922
later than one year but not later than five years	250,121	137,948
later than five year	0	0
	<b>425,451</b>	<b>382,870</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Leases**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Town, are classified as finance leases. Finance leases are capitalised recording an asset and a liability at the lower of the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term. Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

**(b) Capital expenditure commitments**

Carried forward capital works commitments under contract at 30 June	2,371,635	264,672
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The capital expenditure commitment outstanding at the end of the current reporting period represents commitments relating to property, plant, equipment and Infrastructure projects that have been carried forward to the next financial year.



**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

**16 Investments Accounted for Under the Equity Method**

**Mindarie Regional Council**

The Mindarie Regional Council was formally constituted in December 1987. The Town of Victoria Park, along with the Municipalities of Joondalup, Wanneroo, Stirling, Perth, Cambridge and Vincent, form the membership of the Mindarie Regional Council. The primary function of the Regional Council is for the orderly and efficient treatment and / or disposal of waste. The Town of Victoria Park has a one-twelfth (1/12) equity interest in the assets and liabilities of the refuse disposal facility as per the constitution amendment (25 November 1996). The values as shown below were, at the time of preparation of these financial statements were audited.

	2019	2018
	\$	\$
Current Assets	3,103,934	2,837,000
Non-Current Assets	4,930,946	4,843,312
<b>Total Assets</b>	<b>8,034,880</b>	<b>7,680,312</b>
Current Liabilities	623,949	609,483
Non-Current Liabilities	1,429,317	1,411,953
<b>Total Liabilities</b>	<b>2,053,266</b>	<b>2,021,436</b>
<b>Net Assets</b>	<b>5,981,614</b>	<b>5,658,876</b>
 <b>Movement in Carrying Amounts</b>		
Opening Balance	5,658,876	5,496,159
Increase in Equity Interest	322,739	162,717
Total Share of Equity	5,981,615	5,658,876
Share of Net Results	188,643	78,570
Share of Other Comprehensive Income	134,096	84,148
Increase in Equity Interest	322,739	162,717



**Notes to, and forming part of, the Financial Report**  
**For the year ended 30 June 2019**

**16 Investments Accounted for Under the Equity Method (continued)**

**Tamala Park Regional Council**

The Tamala Park Regional Council was formally constituted in February 2006. The Town of Victoria Park, along with the Municipalities of Joondalup, Wanneroo, Stirling, Perth, Cambridge and Vincent, form the membership of the Tamala Park Regional Council.

The purpose of the Regional Council is to create an urban development of 165 hectares immediately north of the Mindarie Regional Council leased land. The Town of Victoria Park has a one-twelfth (1/12) equity interest in the assets and liabilities of the development. The values as shown below were, at the time of preparation of these financial statements, were audited.

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Current Assets	3,693,401	3,674,821
Non-Current Assets	143,607	160,811
<b>Total Assets</b>	<b>3,837,008</b>	<b>3,835,632</b>
Current Liabilities	27,191	24,176
Non-Current Liabilities	477	429
<b>Total Liabilities</b>	<b>27,667</b>	<b>24,606</b>
<b>Net Assets</b>	<b>3,809,341</b>	<b>3,811,026</b>
<b>Movement in Carrying Amounts</b>		
Opening Balance	3,811,026	3,432,788
Opening Balance movement due to restatement	(1,017)	0
Increase in Equity Interest	(668)	378,238
Total Share of Equity	3,809,341	3,811,026
Share of Net Results	1,646	281,357
Share of Other Comprehensive Income	(2,314)	96,881
Increase in Equity Interest	(668)	378,238
<b>Total Interests in Investments</b>	<b>9,790,955</b>	<b>9,469,902</b>
<b>Changes in Equity Interest</b>		
	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Mindarie Regional Council - Share of Net Results	188,642	78,479
Tamala Park Regional Council - Share of Net Results	1,645	281,448
	<b>190,287</b>	<b>359,927</b>
<b>Land Held for Development and Sale - Tamala Park Regional Council</b>		
<u>Current Assets</u>		
Land held for sale - Development cost	478,007	780,613
Land held for sale - Purchase cost	30,538	66,289
<b>Total Current</b>	<b>508,545</b>	<b>846,902</b>
<u>Non Current</u>		
Land Held for Development - Purchase cost	517,971	99,084
<b>Total Non Current</b>	<b>517,971</b>	<b>99,084</b>

**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

**16 Investments Accounted for Under the Equity Method (continued)**

**SIGNIFICANT ACCOUNTING POLICY**

Land held for sale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

**17 Other Financial Assets**

**WALGA Local Government House Trust**

This note discloses the equity the Town of Victoria Park has in the Local Government House Trust as a consequence of a contribution towards the cost of purchasing Local Government House. The total contribution by all Councils towards the cost of the WALGA building was \$582,000. There are 620 units in the Local Government House Unit Trust, 2 of which are held by the

Town of Victoria Park. The audit of WALGA Local Government House Trust annual financial report had not been completed at the time of preparing the Town's annual financials, therefore the values below are based on unaudited financials.

Investment in WALGA Local Government House Trust is recognised as Financial assets at fair value through profit and loss

	2019	2018
	\$	\$
<b>Investment in WALGA Local Government House Trust</b>	<b>35,035</b>	<b>30,934</b>

**Changes in Equity - Other Financial Assets**

	2019	2018
	\$	\$
WALGA Local Government House Trust - Share of Net Results	4,101	(2,986)
<b>Net Movement in Joint Venture and Other Financial Asset Equity Interest</b>	<b>4,102</b>	<b>(2,986)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

Other financial assets at amortised cost

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

- o the asset is held within a business model whose objective is to collect the contractual cash flows, and
- o 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 Town classifies the following financial assets at fair value through profit and loss:

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

Impairment and risk

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

Previous accounting policy: available for sale financial assets

Available-for-sale financial assets were non-derivative financial assets that were either not suitable to be classified as other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

Previous accounting policy: Loans and receivables

Non-derivative financial assets with fixed or determinable payments that were not quoted in an active market and are solely payments of principal and interest were classified as loans and receivables and are subsequently measured at amortised cost, using the effective interest rate method.

Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019

**18 Total Assets Classified by Function and Activity**

	<b>2019</b>	<b>2018</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
General Purpose Funding	20,482,351	12,036,099
Governance	1,270,508	721,351
Law, Order and Public Safety	566,259	894,749
Health	7,084	130,958
Education and Welfare	185,955	185,260
Community Amenities	5,287,703	5,396,884
Recreation and Culture	80,284,901	79,057,848
Transport	224,510,178	227,316,184
Economic Services	15,628,080	15,188,100
Other Property and Services	619,661,004	616,535,919
	<b>967,884,023</b>	<b>957,463,352</b>



**Notes to, and forming part of, the Financial Report**  
**For the year ended 30 June 2019**

**19 Disposal of Assets**

The following assets were disposed of during the 2018-2019 year:

Details and Asset ID	Net Book Value		Sale Price		Profit / (Loss)	
	2019 Actual	2019 Budget	2019 Actual	2019 Budget	2019 Actual	2019 Budget
	\$	\$	\$	\$	\$	\$
<b>Land</b>						
Toy Library Playgroup	753,620	753,500	1,081,282	1,100,000	327,662	346,500
Various	0	350,000	0	900,000	0	550,000
<b>Plant and Machinery</b>						
Motor Vehicle - Plant 296	16,364	15,000	18,691	15,000	2,327	0
Motor Vehicle - Plant 333	5,909	6,000	8,691	7,000	2,782	1,000
Motor Vehicle - Plant 335	5,909	6,000	9,373	7,000	3,464	1,000
Motor Vehicle - Plant 337	5,909	6,000	8,464	7,000	2,555	1,000
Motor Vehicle - Plant 361	9,545	10,000	6,873	8,000	(2,673)	(2,000)
Motor Vehicle - Plant 366	11,364	9,000	8,782	9,000	(2,582)	0
Motor Vehicle - Plant 373	8,182	8,500	10,509	7,000	2,327	(1,500)
Motor Vehicle - Plant 377	9,545	16,000	10,282	17,000	736	1,000
Motor Vehicle - Plant 376	13,636	14,000	11,418	18,000	(2,218)	4,000
Motor Vehicle - Plant 383	18,710	18,500	17,555	15,000	(1,155)	(3,500)
Motor Vehicle - Plant 384	9,545	10,000	9,145	10,000	(400)	0
Motor Vehicle - Plant 389	14,091	14,500	17,100	15,000	3,009	500
Motor Vehicle - Plant 390	15,312	18,000	16,645	15,000	1,334	(3,000)
Motor Vehicle - Plant 392	19,868	20,000	17,555	15,000	(2,313)	(5,000)
Motor Vehicle - Plant 391	10,909	12,000	11,645	12,000	736	0
Motor Vehicle - Plant 400	22,727	23,000	23,918	24,000	1,191	1,000
Cement Mixer - Plant 458	1,326	6,000	634	7,000	(692)	1,000
Motor Vehicle - Plant 43	27,273	20,000	41,926	20,000	14,654	0
Motor Vehicle - Plant 44	14,000	20,000	19,914	20,000	5,914	0
Motor Vehicle - Plant 379	0	15,000	0	15,000	0	0
Motor Vehicle - Plant 375	0	14,000	0	18,000	0	4,000
Motor Vehicle - Plant 360	0	15,000	0	15,000	0	0
Major Fleet - Road Sweeper	0	64,000	0	75,000	0	11,000
Minor - Plant 179	0		524		524	0
Minor - Plant 316	378		620		242	0
Minor - Plant 229	897	700	1,105	700	207	0
Minor - Plant 288	333		673		339	0
Minor - Plant 407	505		1,466		961	0
Minor - Plant 233	717	1,300	0	1,300	(717)	0
Electric Bicycle - Plant 408	9,464	9,500	0	10,000	(9,464)	500
Plant less than \$5,000	32,128	0	1,609	0	(30,519)	0
<b>Furniture and Equipment</b>						
Air Compressor	573		756		183	0
Furniture less than \$5,000	302,421	0	0	0	(302,421)	0
<b>ICT assets less than \$5,000</b>	158,485	0	0	0	(158,485)	0
<b>Other assets less than \$5,000</b>	12,526	0	0	0	(12,526)	0
	<b>1,512,172</b>	<b>1,475,500</b>	<b>1,357,153</b>	<b>2,371,700</b>	<b>(155,018)</b>	<b>907,500</b>

Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019

**19 Disposal of Assets (continued)**

The following assets were disposed of during the 2017-2018 year:

Details and Asset ID	Net Book Value		Sale Price		Profit / (Loss)	
	2018 Actual	2018 Budget	2018 Actual	2018 Budget	2018 Actual	2018 Budget
	\$	\$	\$	\$	\$	\$
<b>Land</b>						
Lot 501 Orrong Road, Carlisle	1,428,840	658,800	750,000	658,800	(678,840)	0
<b>Plant and Machinery</b>						
Motor Vehicle - Plant 283	13,636	13,700	17,327	15,000	3,691	1,300
Motor Vehicle - Plant 287	10,000	9,500	9,600	8,000	(400)	(1,500)
Motor Vehicle - Plant 297	11,760	14,700	19,600	15,000	7,840	300
Motor Vehicle - Plant 363	12,444	17,500	7,418	15,000	(5,026)	(2,500)
Motor Vehicle - Plant 364	11,364	10,100	8,464	9,000	(2,900)	(1,100)
Motor Vehicle - Plant 365	11,364	10,100	8,691	9,000	(2,673)	(1,100)
Motor Vehicle - Plant 371	16,364	16,900	20,509	17,000	4,145	100
Motor Vehicle - Plant 368	11,364	10,100	10,509	9,000	(855)	(1,100)
Motor Vehicle - Plant 384	0	9,800	0	10,000	0	200
Motor Vehicle - Plant 369	16,364	16,100	18,691	17,000	2,327	900
Motor Vehicle - Plant 372	9,091	10,100	7,100	10,000	(1,991)	(100)
Motor Vehicle - Plant 382	11,900	14,600	12,782	15,000	882	400
Motor Vehicle - Plant 385	9,545	9,800	8,009	9,000	(1,536)	(800)
Motor Vehicle - Plant 386	10,909	10,100	8,691	9,000	(2,218)	(1,100)
Motor Vehicle - Plant 387	12,218	10,100	12,327	9,000	109	(1,100)
Motor Vehicle - Plant 401	22,171	16,200	19,827	15,000	(2,344)	(1,200)
Motor Vehicle - Plant 377	0	9,800	0	10,000	0	200
Motor Vehicle - Plant 329	10,909	15,500	17,555	10,000	6,645	(5,500)
Minor Plant (180)	0	0	3,521	3,000	3,521	3,000
Minor Plant (232)	8,500	8,500	5,433	5,000	(3,067)	(3,500)
Minor Plant (42)	22,727	20,100	20,037	26,000	(2,691)	5,900
Minor Plant (118)	338	0	234	500	(103)	500
Minor Plant (130)	0	0	425	500	425	500
Minor Plant (267)	515	0	481	1,000	(34)	1,000
Minor Plant (Low Value)	3,713	0	1,457	1,000	(2,256)	1,000
Truck (044)	0	14,500	0	20,000	0	5,500
Truck (043)	0	25,200	0	25,000	0	(200)
	<b>1,666,035</b>	<b>951,800</b>	<b>988,687</b>	<b>951,800</b>	<b>(677,348)</b>	<b>0</b>

**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

**20 Financial Ratios**

	2019	2018	2017
Current Ratio	1.44	1.30	1.40
Asset Sustainability Ratio	0.62	0.72	0.61
Debt Service Cover Ratio	6.07	4.85	5.34
Own Source Revenue Coverage Ratio	1.07	1.01	1.00
Operating Surplus Ratio	0.11	0.10	0.09
Asset Consumption Ratio	0.73	0.75	0.76
Asset Renewal Funding Ratio	1.01	0.99	1.04

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 Sustainability Ratio	$\frac{\text{Capital Renewal and Replacement Expenditure}}{\text{Depreciation Expense}}$
Debt Service Cover Ratio	$\frac{\text{Annual Operating Surplus before Interest and Depreciation}}{\text{Principal and Interest}}$
Operating Surplus Ratio	$\frac{\text{Operating Revenue minus Operating Expense}}{\text{Own Source Operating Revenue}}$
Own Source Revenue Coverage Ratio	$\frac{\text{Own Source Operating Revenue}}{\text{Operating Expense}}$
Asset Consumption Ratio	$\frac{\text{Depreciated Replacement Cost of Depreciable Assets}}{\text{Current Replacement Cost of Depreciable Assets}}$
Asset Renewal Funding Ratio	$\frac{\text{NPV of Planned Capital Renewal over 10 years}}{\text{NPV of Required Capital Renewal over 10 years}}$

**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

**21 Information on Borrowings**

The Town has a number of borrowings which are listed below. All borrowings were made from the Western Australian Treasury Corporation and repayments were financed by general purpose revenue.

<b>Debentures (Budget) 2019</b>						
	<b>Interest Rate</b>	<b>Principal 1 July</b>	<b>New Loans</b>	<b>Principal Repayment</b>	<b>Principal 30 June Outstanding</b>	<b>Interest Expense</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Law, Order and Public Safety</b>						
14 Parking Initiative	3.84%	1,941,500	0	754,500	1,187,000	67,500
<b>Recreation and Culture</b>						
04 Aqualife Centre	5.65%	745,000	0	362,000	383,000	37,000
07 Aqualife Centre II	6.19%	1,120,500	0	351,000	769,500	64,000
11 Fletcher Park	4.86%	380,500	0	34,500	346,000	18,000
<b>Economic Services</b>						
13 Underground Power (UGP)	4.37%	405,500	0	405,500	0	13,500
15 UGP - Carlisle North	2.43%	0	2,550,000	239,500	2,310,500	35,500
16 UGP - Victoria Park East	2.43%	0	2,775,000	260,500	2,514,500	39,500
17 UGP - Victoria Park West	2.43%	0	4,050,000	380,500	3,669,500	57,000
<b>Other Property and Services</b>						
02 Depot Land	6.27%	231,000	0	112,000	119,000	13,000
03 Administration Centre	5.86%	311,000	0	151,000	160,000	16,000
09 14 Kent Street	7.55%	413,500	0	71,000	342,500	30,000
10 1 Harper Street	6.35%	732,000	0	86,000	646,000	45,500
12 Depot Upgrade	4.86%	323,000	0	29,500	293,500	15,500
		<b>6,603,500</b>	<b>9,375,000</b>	<b>3,237,500</b>	<b>12,741,000</b>	<b>452,000</b>

<b>Debentures (Actual) 2019</b>						
		<b>Principal 1 July</b>	<b>New Loans</b>	<b>Principal Repayment</b>	<b>Principal 30 June Outstanding</b>	<b>Interest Expense</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Law, Order and Public Safety</b>						
14 Parking Initiative	3.84%	1,567,319	0	768,757	798,561	52,875
<b>Recreation and Culture</b>						
04 Aqualife Centre	5.65%	744,629	0	361,945	382,684	35,801
07 Aqualife Centre II	6.19%	1,119,811	0	350,761	769,051	60,115
11 Fletcher Park	4.86%	379,345	0	34,518	344,827	18,202
<b>Economic Services</b>						
13 Underground Power (UGP)	4.37%	405,082	0	405,082	0	10,534
<b>Other Property and Services</b>						
02 Depot Land	6.27%	230,816	0	111,847	118,969	10,983
03 Administration Centre	5.86%	310,607	0	150,820	159,787	15,159
09 14 Kent Street	7.55%	412,204	0	70,695	341,509	29,710
10 1 Harper Street	6.35%	731,241	0	85,926	645,315	44,137
12 Depot Upgrade	4.86%	321,247	0	29,231	292,016	14,593
		<b>6,222,301</b>	<b>0</b>	<b>2,369,581</b>	<b>3,852,718</b>	<b>292,110</b>

**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

**21 Information on Borrowings (continued)**

<b>Debentures (Actual) 2018</b>		<b>Principal 1 July</b>	<b>New Loans</b>	<b>Principal Repayment</b>	<b>Principal 30 June Outstanding</b>	<b>Interest Expense</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Law, Order and Public Safety</b>						
14 Parking Initiative	3.84%	<b>2,666,995</b>	0	1,099,676	<b>1,567,319</b>	81,567
<b>Recreation and Culture</b>						
04 Aqualife Centre	5.65%	<b>1,086,960</b>	0	342,330	<b>744,630</b>	55,483
07 Aqualife Centre II	6.19%	<b>1,449,828</b>	0	330,016	<b>1,119,812</b>	81,087
11 Fletcher Park	4.86%	<b>412,244</b>	0	32,899	<b>379,345</b>	18,943
<b>Economic Services</b>						
13 Underground Power (UGP)	4.37%	<b>793,026</b>	0	387,944	<b>405,082</b>	27,791
<b>Other Property and Services</b>						
02 Depot Land	6.27%	<b>335,966</b>	0	105,150	<b>230,816</b>	17,785
03 Administration Centre	5.86%	<b>452,962</b>	0	142,356	<b>310,606</b>	23,672
09 14 Kent Street	7.55%	<b>477,849</b>	0	65,645	<b>412,204</b>	34,767
10 1 Harper Street	6.35%	<b>811,961</b>	0	80,719	<b>731,242</b>	49,402
12 Depot Upgrade	4.86%	<b>349,107</b>	0	27,861	<b>321,246</b>	16,864
		<b>8,836,898</b>	<b>0</b>	<b>2,614,595</b>	<b>6,222,301</b>	<b>407,360</b>

	<b>2019 Actual</b>	<b>2018 Actual</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Debentures	1,664,220	1,981,548
	<b>1,664,220</b>	<b>1,981,548</b>
<b>Non-Current</b>		
Debentures	2,188,498	4,240,753
	<b>2,188,498</b>	<b>4,240,753</b>
<b>Total</b>	<b>3,852,718</b>	<b>6,222,301</b>

**New Debentures**

There were no new debentures entered into during the 2018-2019 Financial year.

**Unspent Debentures**

There were no unspent debentures at 30 June 2019.

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

Financial liabilities are recognised at fair value when the Town 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 32.

Notes to, and forming part of, the Financial Report  
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**22 Rating Information**

( a ) Rates Levied

**Rating (Budget) 2019**

	Rate in \$ / Minimum	Property Numbers #	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$
<b>Differential Rates</b>							
Residential	0.0840	12,588	274,039,793	23,019,343	150,000	0	23,169,343
Non-Residential	0.0940	1,592	198,853,402	18,692,220	56,070	0	18,748,290
		14,180	472,893,195	41,711,562	206,070	0	41,917,633
<b>Differential Minimums</b>							
Residential	1,233	2,821	37,123,970	3,478,293	0	0	3,478,293
	1,282	307	3,301,143	393,574	0	0	393,574
Non-Residential		3,128	40,425,113	3,871,867	0	0	3,871,867
<b>Total</b>		<b>17,308</b>	<b>513,318,308</b>	<b>45,583,430</b>	<b>206,070</b>	<b>0</b>	<b>45,789,500</b>
Rate Equivalent Payments and Adjustments							0
Specified Area Rates							0
<b>Total</b>							<b>45,789,500</b>

**Rating (Actual) 2019**

	Rate in \$ / Minimum	Property Numbers #	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$
<b>Differential Rates</b>							
Residential	0.0840	12,636	274,509,823	23,058,825	127,234	275	23,186,334
	0.0940	1,605	198,827,831	18,689,816	226,885	73,158	18,989,859
Non-Residential		14,241	473,337,654	41,748,641	354,119	73,433	42,176,193
<b>Differential Minimums</b>							
Residential	1,233	2,818	37,084,860	3,474,594	(24,653)	(410)	3,449,531
	1,282	319	3,417,993	408,958	26,479	1,968	437,405
Non-Residential		3,137	40,502,853	3,883,552	1,826	1,558	3,886,936
<b>Total</b>		<b>17,378</b>	<b>513,840,507</b>	<b>45,632,193</b>	<b>355,945</b>	<b>74,991</b>	<b>46,063,129</b>
Rate Equivalent Payments and Adjustments							0
Specified Area Rates							0
Rates paid in Advance							372,964
<b>Total</b>							<b>46,436,093</b>

**Specified Area Rates**

Town did not raise any Specified Area Rates during the 2018-2019 financial year.

**Notes to, and forming part of, the Financial Report**  
**For the year ended 30 June 2019**

**22 Rating Information (continued)**

**Rating (Actual) 2018**

	Rate in \$ / Minimum	Property Numbers #	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$
<b>Differential Rates</b>							
Residential	0.0816	12,294	266,995,643	21,786,844	468,063	51,634	22,306,541
	0.0913	1,584	199,430,500	18,208,005	(3,905)	(1,510)	18,202,590
Non-Residential							
		13,878	466,426,143	39,994,849	464,158	50,124	40,509,131
<b>Differential Minimums</b>							
Residential	1,197	2,858	37,629,280	3,421,026	(30,660)	2,065	3,392,431
	1,245	312	3,325,973	388,440	975	(386)	389,029
Non-Residential							
		3,170	40,955,253	3,809,466	(29,685)	1,679	3,781,460
<b>Total</b>		<b>17,048</b>	<b>507,381,396</b>	<b>43,804,315</b>	<b>434,473</b>	<b>51,803</b>	<b>44,290,591</b>
Rate Equivalent Payments and Adjustments							0
Specified Area Rates							0
<b>Total</b>							<b>44,290,591</b>

**Specified Area Rates**

Town did not raise any Specified Area Rates during the 2017-2018 financial year.

**23 Rate Setting Statement Information**

	2019 30 June \$	2018 1 July \$	2018 30 June \$
<b>Comprises -</b>			
Cash - Unrestricted	18,115,254	10,553,410	10,553,410
Receivables and Accruals - Current	4,008,731	3,328,489	3,328,489
Inventories - Current	32,331	9,470	9,470
Assets Held for Sale	0	0	0
<b>Less -</b>			
Payables - Current	(9,865,595)	(5,092,624)	(5,092,624)
Provisions - Current	(4,229,474)	(4,259,745)	(4,259,745)
<b>Adjustments</b>			
Unspent Loans	0	0	0
<b>Surplus / (Deficit)</b>	<b>8,061,246</b>	<b>4,539,000</b>	<b>4,539,000</b>

**24 Service Charges**

Town did not raise any new Service charges during the 2018-2019 financial year.

The new Services charges that were initially budgeted within the current financial year for the areas of Carlisle North, Victoria Park East and Victoria Park West did not eventuate during the 2018-2019 Financial year due to third party delays.

**Notes to, and forming part of, the Financial Report**  
**For the year ended 30 June 2019**

**25 Rates Related Discounts, Incentives, Concessions and Write-Offs**

The Town did not provide any discounts, waivers or concessions with regards to the payment of rates.

Five payment incentives were offered -

**Package 1:** \$2,000 cash plus two A-Reserve tickets to Western Australian Symphony Orchestra

**Package 2:** \$1,000 cash plus two A-Reserve tickets to Western Australian Symphony Orchestra

**Package 3:** \$1,000 cash

**Package 4:** \$500 cash

**Package 5:** \$500 cash

	2019 Actual \$	2018 Actual \$
Written-off rates and rates related fees and charges	1,535	2,304

**26 Rates Related Interest and Instalment Charges**

The following options were made available to Ratepayers for the payment of rates:

Instalment Options	Instalment Plan Due Date	Instalment Plan Admin Fee	Instalment Plan Interest Rate	Unpaid / Late Interest Rate
<b>Option 1 - Full amount</b>				
Single full payment	29 Aug 2018	Nil	Nil	11%
<b>Option 2 - Four payment instalments</b>				
First Instalment	29 Aug 2018	\$0	5.5%	11%
Second Instalment	31 Oct 2018	\$ 14.00	5.5%	11%
Third Instalment	09 Jan 2019	\$ 14.00	5.5%	11%
Fourth Instalment	13 Mar 2019	\$ 14.00	5.5%	11%

	2019 Actual Revenue \$	2019 Budgeted Revenue \$	2018 Actual Revenue \$
Instalment Interest	254,860	250,000	239,699
Late Payment Interest	220,158	130,000	164,491
Waste Debts Interest (Rates)	4,117	2,000	4,080
Charges on instalment plans and arrangements	264,292	235,000	236,691
	<b>743,428</b>	<b>617,000</b>	<b>644,962</b>

**27 Employee Numbers**

Number of Full-Time Equivalent Employees at Balance Date	173	170
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**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

**28 Elected Members' Fees and Allowances**

	<b>2019 Actual</b>	<b>2019 Budget</b>	<b>2018 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Mayoral Allowance	74,585	63,000	64,617
Deputy Mayoral Allowance	18,646	16,000	16,154
Members Meeting Fees	255,454	215,000	221,311
Information and Communication Technology Allowance	31,500	31,500	31,500
Members Expenses	0	3,000	250
Members Travel	530	3,000	3,373
	<b>380,714</b>	<b>331,500</b>	<b>337,204</b>

The higher actual than budget allocation for Elected Member Remuneration reflects a change in timing of payments to Elected Members, and does not represent an overpayment.

**29 Events after the reporting period**

There are no material or significant events that require disclosure in the financial report.

**30 Major Land Transactions**

**Tamala Park**

The Town is a one twelfth (1/12) owner of Lot 9504 Tamala Park with six other Councils (Cities of Perth, Joondalup, Stirling, Vincent and Wanneroo and the Town of Cambridge).

The owner councils have established the Tamala Park Regional Council with the specific function of carrying out a residential land development, known as the Catalina Estate. As part owner of the land, the Town is entitled to one twelfth of the net proceeds of the land development.

During the financial year ended 30 June 2019, 29 lots of land were settled. The Town received sales proceeds of \$0.8 million and recorded the 1/12th share of associated development and selling costs of \$0.3 million, resulting in a gain on disposal of land of \$0.5 million. This note should also be read in conjunction with Note 16 Investments accounted for under the equity method.

**Town's share of current year transactions**

	<b>2019 Actual</b>	<b>2019 Budget</b>	<b>2018 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Sale proceeds	828,217	1,250,000	1,836,294
Cost of goods sold	(282,307)	(700,000)	(1,374,060)
	<b>545,910</b>	<b>550,000</b>	<b>462,234</b>

**Notes to, and forming part of, the Financial Report**  
**For the year ended 30 June 2019**

**31 Trust Funds**

In previous years moneys held as bonds and deposits were held as Trust funds. From this year, all bonds and deposits not recognised by legislation to be held in trust are shown as current liability at Note 10.

Details	Balance 1 July \$	Amount Received \$	Amount Paid / Retained \$	Re- classification \$	Balance 30 June \$
Construction Training Fund Levy	184	290,626	(272,930)	(17,880)	0
Building Registration Board	5,123	323,006	(314,771)	(13,358)	(0)
Pathways and Works Contributions	1,285,155	122,682	(106,500)	(1,301,337)	0
Miscellaneous Bonds and Deposits	29,137	94,600	(88,700)	(35,037)	0
Leisure Facilities Bonds and Deposits	3,400	17,642	(18,042)	(3,000)	0
WA Planning Commission	18	155,858	(154,848)	(1,027)	0
	<b>1,323,017</b>	<b>1,004,414</b>	<b>(955,791)</b>	<b>(1,371,640)</b>	<b>0</b>



**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

**32 Financial Risk Management**

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

<b>Risk</b>	<b>Exposure arising from</b>	<b>Measurement</b>	<b>Management</b>
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 Town 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 Town under policies approved by Council. Council held the following financial instruments at balance date;

**Interest rate risk**

**Cash and cash equivalents**

The Town's objective is to maximise return on cash and cash investments whilst maintaining an adequate level of liquidity and preserving capital. The Town maintains an investment policy and the policy is subject to regular review. An investment report is provided monthly setting out the make-up and performance of the portfolio.

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

	<b>Weighted Average Interest Rate %</b>	<b>Carrying Amounts \$</b>	<b>Fixed Interest Rate \$</b>	<b>Variable Interest Rate \$</b>	<b>Non Interest Bearing \$</b>
<b>2019</b>					
Cash and cash equivalents	1%	50,512,621	0	50,512,621	0
Financial assets at amortised cost - term deposits	2.56%	0	0	0	0
<b>2018</b>					
Cash and cash equivalents	1%	41,639,572	0	41,639,572	0
Financial assets at amortised cost - term deposits	2.41%	0	0	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.

	<b>2019 Actual \$</b>	<b>2018 Actual \$</b>
Impact of a 1% movement in interest rates on profit and loss and equity*	505,126	416,396

\*Holding all other variables constant

**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

**32 Financial Risk Management (continued)**

**Borrowings**

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Town manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Town does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 21.

**Credit Risk**

**Receivables**

Town's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk - the risk that the debts may not be repaid. This risk is managed by monitoring outstanding debt and employing debt recovery policies. Credit risk on rates and annual charges is minimised by the ability to recover these debts as a secured charge over the land - that is, the land can be sold to recover the debt. Interest can also be charged on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported monthly and monitored for acceptable collection performance. Suitable provision is made for doubtful receivables, as required, and credit checks are carried out on most non-rate debtors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

**Loss Allowance for Rates and Annual Charges**

The loss allowance for rates receivable as at 30 June 2019 and 1 July 2018 was reviewed on adoption of AASB 9. No expected credit loss was forecast on 1 July 2018 or 30 June 2019 for rates receivable as penalty interest applies to unpaid rates and properties associated with unpaid rates may be disposed of to recover unpaid rates.

**Loss Allowance for Other Receivables**

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for other receivables which includes infringements.

<b>Expected Credit Loss 2018</b>	<b>Current</b>	<b>30 - 60 days</b>	<b>60-90 days</b>	<b>90+ days</b>	<b>Total</b>
Expected Credit Loss	0%	0%	0%	55%	
Gross Carrying Amount	889,197	174,428	94,029	1,413,430	2,571,083
Loss Allowance	0	0	0	774,083	774,083
<b>Expected Credit Loss 2019</b>	<b>Current</b>	<b>30 - 60 days</b>	<b>60-90 days</b>	<b>90+ days</b>	<b>Total</b>
Expected Credit Loss	2%	2%	3%	39%	
Gross Carrying Amount	1,310,653	20,588	14,533	812,640	2,158,414
Loss Allowance	28,768	486	444	315,866	345,563

**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

**32 Financial Risk Management (continued)**

**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. This risk is managed by monitoring cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

The contractual undiscounted cash flows of Payables and Borrowings are set out in the Liquidity Sensitivity Table as shown below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	<b>Due Within 1 Year \$</b>	<b>Due Between 1 and 5 Years \$</b>	<b>Due After 5 Years \$</b>	<b>Total Contractual Cash Flows \$</b>	<b>Total Carrying Values \$</b>
<b>2019</b>					
Payables	9,865,595	0	0	<b>9,865,595</b>	9,865,595
Borrowings	1,854,184	2,049,984	424,624	<b>4,328,792</b>	3,852,718
	<b>11,719,780</b>	<b>2,049,984</b>	<b>424,624</b>	<b>14,194,388</b>	<b>13,718,313</b>
<b>2018</b>					
Payables	5,092,624	0	0	<b>5,092,624</b>	5,092,624
Borrowings	2,686,207	3,756,576	984,432	<b>7,427,214</b>	6,222,301
	<b>7,778,831</b>	<b>3,756,576</b>	<b>984,432</b>	<b>12,519,838</b>	<b>11,314,925</b>



**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

**33 Related Party Transactions**

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

	<b>2,019</b>	<b>2,018</b>
	<b>\$</b>	<b>\$</b>
The total of remuneration of KMP of the Town during the year are as follows:		
Short-term employee benefits	4,022,923	3,997,212
Post-employment benefits	604,624	529,467
Other long-term benefits	30,635	30,348
Termination benefits	144,111	233,543
	<b>4,802,293</b>	<b>4,790,570</b>

**Short-term employee benefits**

These amounts include all salary, paid leave, 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 at Note 28.

**Post-employment benefits**

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

**Other long-term benefits**

These amounts represent long service benefits accrued during the year.

**Termination benefits**

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

**Related Parties**

**The Town'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.

**Entities subject to significant influence by the Town**

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.

**Other Related Parties**

The associate person of KMP was engaged by the Town under normal procurement terms and conditions

**Investments accounted for under the equity method**

The Town has a one-twelfth interest in the Tamala Park and Mindarie Regional Council Joint Ventures. The interest in these entities is accounted for in these financial statements using the equity method of accounting. For details of interests held in these entities, refer to Note 16.

**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

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**33 Related Party Transactions**

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**Transactions with related parties**

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

The following transactions occurred with related parties

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Sale of goods and services	0	0
Purchase of goods and services	735	0
Sponsorships	0	55,000
<b>Investments</b>		
Distributions received from investments	333,333	333,333
<b>Amounts outstanding from related parties:</b>		
Trade and other receivables	1,230	1,882

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**34 Initial Application of Australian Accounting Standards**

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

Whilst many reflected consequential changes associated with the amendment of existing standards, the only new standard with material application is AASB 9 Financial Instruments.

**AASB 9 Financial instruments**

AASB 9 Financial Instruments replaces AASB 139 Financial Instruments: Recognition and Measurement for annual reporting periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

The Town applied AASB 9 prospectively, with an initial application date of 1 July 2018. The adoption of AASB 9 did not result in changes in accounting policies and adjustments to the amounts recognised in the financial statements. In accordance with AASB 9.7.2.15, the Town has not restated the comparative information which continues to be reported under AASB 139.

The Town assessed that the effect of adopting AASB 9 as at 1 July 2018 was not material and therefore was not reflected as an adjustment to opening Retained Surplus but rather reported in the Statement of Comprehensive Income for the year ended 30 June 2019.

**Classification and measurement**

Under AASB 9, financial assets are subsequently measured at amortised cost, fair value through other comprehensive income (fair value through OCI) or fair value through profit or loss (fair value through P/L). The classification is based on two criteria: the Town's business model for managing the assets; and whether the assets' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

**Notes to, and forming part of, the Financial Report**  
**For the year ended 30 June 2019**

**34 Initial Application of Australian Accounting Standards (continued)**

The assessment of the Town's business model was made as of the date of initial application, 1 July 2018. The assessment of whether contractual cash flows on financial assets are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

The classification and measurement requirements of AASB 9 did not have a significant impact on the Town. Following are the changes in the classification of the Town's financial assets:

Trade receivables and Loans and advances (i.e. Other debtors) classified as Loans and receivables as at 30 June 2018 are held to collect contractual cash flows and give rise to cash flows representing solely payments of principal and interest. These are classified and measured as Financial assets at amortised cost beginning 1 July 2018.

In summary upon the adoption of AASB 9, the Town had the following required (elected) reclassifications as at 1 July

AASB 139 category	AASB 139 value	AASB 9 category amortised cost	Fair value through OCI	Fair value through P/L
	\$	\$	\$	\$
Available for sale Financial Assets	30,934	0	0	30,934
<b>Loans and receivables</b>				
Trade and other receivables	4,327,357	4,327,357	0	0
	4,358,291	4,327,357	0	30,934

**Impairment**

The adoption of AASB 9 has fundamentally changed the Town's accounting for impairment losses for financial assets by replacing AASB 139's incurred loss approach with a forward-looking expected credit loss (ECL) approach. AASB 9 requires the Town to recognise an allowance for ECLs for all financial assets not held at fair value through profit and loss.

Upon adoption of AASB 9, the Town reviewed its allowances made for impairment within 2018 and was satisfied with the amount that was allocated, and therefore had no adjustments to be made to the ECL.



**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

**35 New Accounting Standards and Interpretations for Application in Future Years**

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Town. The Standard and Interpretations that were issued but not yet effective for the year ended 30 June 2019 are listed below. Town is currently assessing the impact of these new or amended standards and interpretations which will be implemented during the 2019-2020 financial year.

Standard/Interpretation	Issue Compiled	Applicable	Impact
AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2019	<p>This standard establishes principles for entities to apply to report useful information to users of financial statement about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with customers.</p> <p>The Town has assessed the impact of this standard and note the impact is expected to be immaterial due to current reporting practices.</p>
AASB 16 Leases	February 2016	1 January 2019	<p>Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability into the statement of financial position for all leases. Effectively this means the vast majority of Town's operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position when AASB 16 is adopted.</p>
AASB 1058 Income for Not for profit entities	December 2016	1 January 2019	<p>This standards is likely to have a significant impact on the income recognition for not for profit entities. Key areas for consideration are:</p> <ul style="list-style-type: none"> <li>○ Assets received below fair value</li> <li>○ Transfers received to acquire or construct non-financial assets</li> <li>○ Volunteer Services</li> <li>○ Grants received</li> <li>○ Prepaid rates; and</li> <li>○ Leases entered into at below market rates</li> </ul> <p>The Town has rates received in advance as at 30 June 2019. On 01 July 2019 these prepaid rates will be recognised as a financial liability. When these rates become due the financial liability will be extinguished and the Town will recognise income for the prepaid rates that have not been refunded.</p> <p>The Town currently utilises the services of volunteers and these services will be recognised in budgeted revenue and expenditure as the fair value of the services can be reliably estimated and the services would have been purchased if they had not been donated.</p>

**Notes to, and forming part of, the Financial Report**  
**For the year ended 30 June 2019**

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**36 Activities / Programs**

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

<b>Program name and Objective</b>	<b>Activities</b>
<p><b>Governance</b>            To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>Includes the activities of members of Councils and the administrative support available to the Council for the provision of governance of the district. Other costs relates to the task of assisting elected members and ratepayers on matters which do not concern specific local government services.</p>
<p><b>General Purpose Funding</b>            To collect revenue to finance Council activities.</p>	<p>Includes the activities of collection rates including differential rates and interim rates, interest and fees on instalment arrangements and interest on arrears. Amounts receivable from the Western Australian Local Government Grants Commission for untied grants such as the Financial Assistance Grants. Interest revenue received on municipal and reserve investments is allocated to this program.</p>
<p><b>Law, Order and Public Safety</b>            To provide services to ensure a safer community.</p>	<p>Provision of community safety through Ranger services and equitable Parking management services including registering and impounding of cats and dogs. Revenue allocated to this program includes cat and dog registrations, infringements, fees and charges and prosecutions.</p>
<p><b>Health</b>            To provide an operational framework for good community health.</p>	<p>Administration, inspection and operation of programs concerned with the general health of the community through the Environmental Health area. Revenues and expenses relating to regulation and monitoring of food premises including food sample analysis and noise complaints.</p>
<p><b>Education and Welfare</b>            To assist in meeting the education needs of the community.</p>	<p>Administration, support and operation of services for children, youth, seniors and persons with a disability. Provision of Community Development programs such as community grant</p>
<p><b>Community Amenities</b>            To provide services required by the community.</p>	<p>Administration and operation of the refuse collection and disposal services. Provision of programs for the management and protection of the environment including the Grow it local program. The administration of strategic town planning schemes, planning applications and associated land issues.</p>
<p><b>Recreation and Culture</b>            To establish and manage facilities for the well-being of the community.</p>	<p>Administration and operation of the community halls, recreation centres (Aqualife and Leisurelife), parks, sporting facilities and Libraries. Provision of heritage and community programs and events such as Anzac Day Citizenship ceremonies, Remembrance day and Summer street party.</p>
<p><b>Transport</b>            To provide effective infrastructure to the community in the most efficient way.</p>	<p>Administration, maintenance and construction of roads, drainage, footpaths, including road verges, streetscapes, crossovers, road signs, street trees, street signage and street lighting.</p>

**Notes to, and forming part of, the Financial Report  
For the year ended 30 June 2019**

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**36 Activities / Programs (continued)**

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**Economic Services**

To promote the Town and improve its economic base.

The development, promotion, support and research of economic development issues with the community and progression of urban development projects. Provision of building control and swimming pool inspection services. Revenue allocated to this program includes building application, permit / inspection fees and prosecution collections.

**Other Property and Services**

To provide services required by the community

Provision of Administrative, leadership, project management and Plant operation services.





## Auditor General

### INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Town of Victoria Park

#### Report on the Audit of the Financial Report

##### **Opinion**

I have audited the annual financial report of the Town of Victoria Park which comprises the Statement of Financial Position as at 30 June 2019, 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, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the Town of Victoria Park:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Town for the year ended 30 June 2019 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

##### **Basis for Opinion**

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

##### **Emphasis of Matter – Basis of Accounting**

I draw attention to Note 1 to the annual financial report, which describes the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the Town's annual financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996 (Regulations), does not allow a local government to recognise some categories of land, including land under roads, as assets in the 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 Town is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of a annual financial report that is free from material misstatement, whether due to fraud or error.

In preparing the annual financial report, the CEO is responsible for assessing the Town'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 Town.

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

***Auditor's Responsibility for the Audit of the Financial Report***

The objectives of my audit are to obtain reasonable assurance about whether the annual financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the annual financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the annual financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Town's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the annual financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the annual financial report, including the disclosures, and whether the annual financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

**Report on Other Legal and Regulatory Requirements**

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

- (i) In my opinion, the following material matter indicates a significant adverse trend in the financial position of the Town:
  - a. The Asset Sustainability Ratio is below the Department of Local Government, Sport and Cultural Industries standard for the past 3 years. The financial ratios are reported at Note 20 to the annual financial report.
- (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 and the Asset Renewal Funding Ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

**Other Matter**

The annual financial report of the Town for the year ended 30 June 2018 was audited by another auditor who expressed an unmodified opinion on that annual financial report. The financial ratios for 2017 and 2018 in Note 20 of the audited annual financial report were included in the supplementary information and/or audited annual financial report for those years.

**Matters Relating to the Electronic Publication of the Audited Financial Report**

This auditor's report relates to the annual financial report of the Town of Victoria Park for the year ended 30 June 2019 included on the Town's website. The Town's management is responsible for the integrity of the Town's website. This audit does not provide assurance on the integrity of the Town's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.



CAROLINE SPENCER  
AUDITOR GENERAL  
FOR WESTERN AUSTRALIA  
Perth, Western Australia  
6 February 2020







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**VICTORIA PARK**