

Annual Report

2022/23



Our Values

SAFETY

We demonstrate personal responsibility for the safety and wellbeing of everyone around us. Everything we do relies upon the safety of our workforce and the community. We care about the safe management of the environment.

HONESTY

We are honest, consistent, open and transparent in our dealings with our stakeholders and are committed to building mutual trust and respect.

ACCOUNTABILITY

We set high performance expectations and hold ourselves accountable for the quality of our work and the results we achieve as individuals, as team members and as an organisation.

RESPECT

We are sincere, fair and forthright, treating others with dignity and respecting their individual differences, feelings and contributions.

PROFESSIONALISM

We show pride, enthusiasm and dedication in everything that we do. We are committed to delivering high quality service and advice.

Contents

HOW TO USE THIS DOCUMENT:

1. Scan the QR Codes to access interactive elements and digital content.
2. Listed throughout the document are numbers that relate to objectives listed in the **Strategic Community Plan 2020-2030**.



Scan the QR code to access the **Strategic Community Plan 2020-2030**

Mayor's Foreword	1
Elected Members	2
CEO Message	5
Community	6
Environment	26
Economy	34
Leadership	42
Statutory Reports	52
Disability Access and Inclusion Plan 2021 – 2026	56
Auditor's Report	60
Financial Report	64
Statement of Comprehensive Income	66
Statement of Financial Position	67
Statement of Changes in Equity	68
Statement of Cash Flows	69
Statement of Financial Activity	70
Notes to, and forming part of, the Financial Report	71



Mayor's Foreword



I am pleased to present the City of Armadale's 2022/23 Annual Report, at a time the City continues to see remarkable growth and change.

Our appeal as a thriving and vibrant City means we have experienced significant population growth, reaching over 100,000 residents. This ranks us as one of the fastest growing local governments, sitting third in the state and seventeenth in the nation. Conservative estimates see this trend continuing, with another 50,000 residents expected to join the City by 2041.

Building approvals show that this surge in population was paralleled by record-setting investment in non-residential buildings, amounting to \$208,525,000. This substantial investment reflects the confidence and potential that stakeholders see in the City of Armadale.

Our strategic location as a hub for healthcare, education, and other essential services, combined with the availability of developable land which is well connected to Perth through transport-oriented links, has been a pivotal driver of our exponential growth. Our advocacy for major local projects like the Armadale Regional Health and Medical Precinct, and the Armadale Regional Recreation Reserve underscores our commitment to elevating our community well-being.

Population growth and large scale clearing for new homes brings challenges, however the City's commitment to environmental stewardship remains resolute. With initiatives like the Armadale Gosnells

Landcare Group and the Habitat Links program, we've worked with our enthusiastic volunteers to plant almost 40,000 native plants, revitalise riverbanks, and encourage private land conservation. During 2022/23 we assisted the Department of Biodiversity, Conservation and Attractions to conduct a first of its kind feasibility study to remove sediment from the deep pools in the Canning River and further restore habitat for native flora and fauna along the Roley Pools – Heritage Walk Trail.

As one of the first councils in Western Australia to adopt an Urban Forest Strategy, we have been focused on greening our suburbs for a decade, resulting in the planting of thousands of extra trees. This action is crucial to cooling and shading our new suburbs where the heat island effect is most pronounced. We have combined the planting of new trees, with a concerted effort to preserve our invaluable remaining trees - our 'green infrastructure'. This ongoing endeavour enhances our urban forest and demonstrates our dedication to creating attractive and liveable neighbourhoods for future generations.

Another important focus for the City has been driving digital transformation and improving the overall efficiency and effectiveness of our digital services. Over the past year we have invested in enhanced cybersecurity which is crucial to the safe storage and use of data, and operation of the City's ICT

systems. Data analytics is improving the efficiency of the City and its services, resulting in better value for money for ratepayers.

The heart of the City lies in its people, and our community facilities, events, and our diverse programs echo this sentiment. From the Champion Centre's array of services, to our bustling event series which attracted over 63,000 attendees during 2022/23, our commitment to the community remains our priority.

A major achievement of the 2022/23 financial year was securing a multi-million dollar grant for the Roleystone Karragullen Volunteer Bushfire Brigade Station. This project, realised through collaborative efforts between Federal, State, and Local Governments, stands as a model of cooperation and commitment to community safety. The result was a \$2 million grant from the Federal Government, half a million from the Department of Fire and Emergency Services, and a substantial \$2.89 million contribution from the City.

This report encapsulates a year of remarkable progress and dedication to our community. As we move forward, let us continue to build on our strengths, celebrate our achievements, and work together to shape a brighter tomorrow for the City of Armadale.

With kind regards,

**Cr. Ruth Butterfield
Mayor, City of Armadale**

Elected Members

As at 30 June 2023

RIVER WARD



MAYOR
Cr Ruth Butterfield



Cr John Keogh

MINNAWARRA WARD



DEPUTY MAYOR
Cr Kerry Busby



Cr Gary Smith

HILLS WARD



Cr Grant Nixon



Cr Scott Mosey

LAKE WARD



Cr Sartaj Virk



Cr Michelle Silver

RANFORD WARD



Cr Shanavas Peter JP



Cr Keyur Kamdar

HERON WARD



Cr Michael Hancock



Cr Emma Flynn

PALOMINO WARD

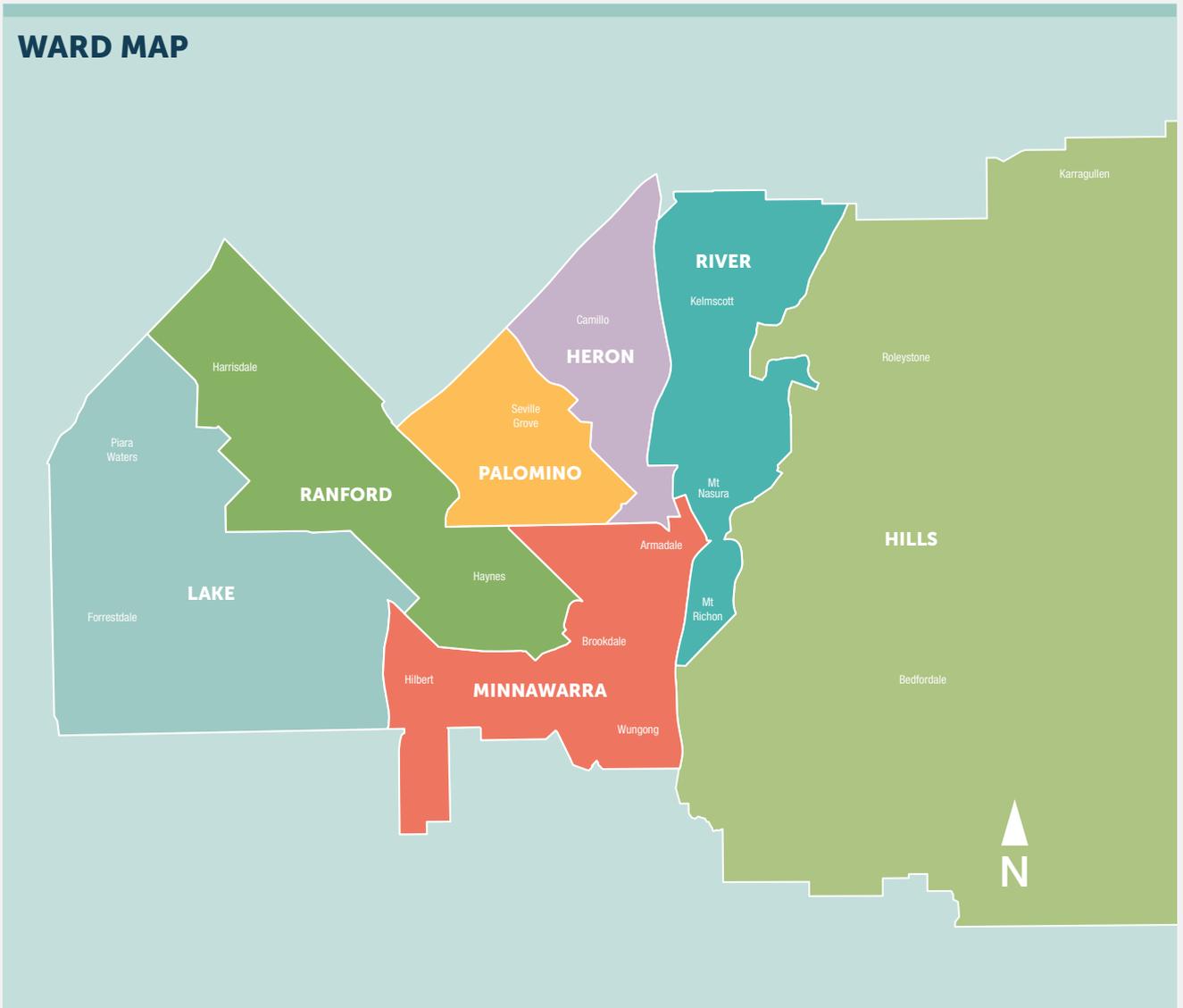


Cr Paul Hetherington



Cr Melissa Northcott

WARD MAP



For current Councillor details visit
www.armadale.wa.gov.au/mayor-councillors-and-wards



CEO Message



Armadale has experienced some of the strongest population growth in Australia over the last decade and has grown at a significantly higher rate than the Greater Perth Metropolitan area in the last three years. It's a strategic hub for services including health care, education and training that's exceptionally well connected to other centres in Perth through multiple high quality transport links.

In 2022, the City's population grew to more than 100,000 residents, a 3.2% increase from the previous year and a 45.6% growth in the last 10 years. On average, 8 people move to live in Armadale every day.

Providing facilities and services to meet the needs of our growing population is a constant challenge. This year saw construction commence on the much needed Roleystone Karragullen Volunteer Bushfire Brigade Station, enabling increased numbers of volunteers and bushfire mitigation works to occur from a state of the art purpose built facility. Getting the Springdale Park-based facility off the ground was an exercise of cooperation between the three tiers of government. The Federal Government fulfilled their election promise with a \$2 million grant, the Department of Fire and Emergency Services put forward half a million, and the City made up the balance with a \$2.89 million contribution.

Our steadfast commitment to creating exceptional outdoor spaces for our community's enjoyment has yielded remarkable results this year. With a dedicated focus on enhancing our parks, we successfully completed 54 projects, including six Park Improvement Projects (PIPs) that injected \$470,000 into local and neighbourhood enhancements. Notably, we invested \$703,000 in sports lighting upgrades at Springdale Oval and Frye Park, elevating the recreational experience for athletes and enthusiasts alike. Moreover, our dedication extended to our furry companions, with lighting installations enhancing safety and accessibility at all four of our dog parks.

The accolades received by the John Dunn Challenge Park stand as a testament

to our commitment to excellence. This park's design excellence earned it the prestigious Award of Excellence in the Institute of Landscape Architects WA 2023 Chapter Awards for Play Spaces, solidifying its status as an exemplary recreational area within our city.

The value of non-residential building approvals in the City of Armadale reached record levels with \$208,525,000 worth of investment, a 49% increase from previous year. Much of this activity has been in the Forrestdale Business Park, a major industrial site strategically located at the intersections of Tonkin Highway and Armadale Road in Forrestdale. It accommodates a range of commercial mixed business industrial activities with \$1.7 billion in output. The number of workers in the precinct increased by 81% between 2016 and 2021 with 244 businesses operating from this area.

Furthermore, we worked closely with the State Government, the PTA and other key stakeholders involved in the Byford Rail Extension project to advocate and ensure the best possible outcomes to the community. The new Armadale Train Station and elevated viaduct presents us with an opportunity to invest in the public spaces beneath the railway line and create state-of-the-art, functional, and multipurpose spaces to transform our City Centre. Our advocacy and input into design processes and development applications has resulted in significant improvements in the amount of tree retention, public art funding, visual treatment of structures and development of the public realm.

Our existing facilities and staff continued to receive award winning recognition. None more so than the Armadale Fitness

and Aquatic Centre (AFAC) who received three prestigious national industry awards including AusActive Leisure Centre of the Year 2023, AusActive People's Choice Large Business 2023 and Swim Australia National Swim School of the Year 2023. AFAC also received two State awards - Aquatic Recreation WA Facility Safety Award 2023 and Aquatic Recreation WA Watch Around Water Facility of the Year 2023. The team at AFAC also received a 99.55% Aquatic Safety Assessment Audit score conducted by Royal Lifesaving Society Western Australia in coordination with the Local Government Insurance Scheme.

In our pursuit of transparency and excellence, we underwent comprehensive audits, reviewed and endorsed long-term financial plans, and embarked on a groundbreaking digital transformation through the "OneCouncil" initiative. This transformation aims to enhance service efficiency and accessibility, fostering a more connected and responsive local government. Notable milestones include advancements in digital transformation and cloud migration, fortified cybersecurity measures, and pioneering steps in data analytics.

In summary, the accomplishments of 2022/23 stand as a testament to our collective dedication in nurturing a vibrant, inclusive, and progressive Armadale. As we set our sights on the future, our resolve remains steadfast in fostering a thriving and sustainable community for all.

Warm Regards,

Joanne Abbiss
City of Armadale

Aspiration 1

Community



**STRATEGIC COMMUNITY PLAN
FOCUS AREAS**

1.1 Foster and strengthen community spirit

1.2 Improve community wellbeing

1.3 Community Facilities meet community needs

1.4 An inclusive and engaged community

5,823

Armadale Fitness & Aquatic
Centre members

837,419

Armadale Fitness & Aquatic
Centre visits

256,000

Visits to our libraries

368,000+

Items borrowed from our libraries

63,000

Attendees at major events

\$43,757

In community grants funding

Live. Work. Play.

Related Objectives:

1.1.3 1.2.1 1.3.1 1.4.1 1.4.3



We foster and strengthen the community spirit that's bound our region since its earliest days. This sense of 'togetherness' and 'vibrancy' is what makes Armadale a desirable and welcoming community for all to live, work and play.

Social Priorities Approach to Community Development

The **Social Priorities** approach to community development works to empower communities to meet their aspirations and respond to areas of concern. The four priorities identified for 2021 to 2023 were:

- Armadale North and South: Community connection to groups and services
- Camillo: Youth engagement and education
- All suburbs: Community safety
- Kelmscott West: Early years and family support

To help address these priorities, we delivered the following activities:

- Attended **local events, committee meetings and activities** delivered by other organisations.
- The **Security Incentive Scheme** promoted community safety and crime prevention by offering rebates

to help residents install security devices to improve the level of security within their home.

- Distributed resources promoting crime prevention strategies based on **Crime Prevention Through Environmental Design (CPTED)** principles.
- Worked with WA Police and Armadale Neighbourhood Watch to run **street meet and greets** in suburbs where residents requested support to address local crime concerns.
- **Dismantle Bike Rescue** ran workshops for young people to learn how to build, repair and maintain their bikes.
- **Whereabouts Skateboarding** ran Skate Clinics for young people to learn to safely use the skate parks and increase positive social connections.
- Worked with **Centre for Stories and local artist Julie Fearn-Pheasant** for Humans of Armadale: My Art My Armadale. This project presented raw and authentic experiences of students from Armadale Senior High School, Cecil Andrews College, Harrisdale Senior High School and Kelmscott Senior High School, and created a visual self-portrait using acrylic paint on canvas and an audio story.
- Worked with artists from **Creative Soul Sessions**, with nine local young people co-designing and installing artworks at the Gwynne Park Skate Park.

Social Priority Service Agreements

Service providers were contracted to deliver the following programs:

- **Good Deed Movement** delivered free fitness classes where participants were encouraged to connect outside of class times, engage in daily acts of kindness and donate essential items to people experiencing hardship.
- **360 Health + Community** provided health and medical services at the Champion Centre including GP, nurse, pharmacist, Aboriginal outreach worker and Aboriginal Health Practitioner, allied health professionals and specialist consultations, for the purpose of improving health outcomes for vulnerable people.
- **Gosnells Community Legal Centre** provided an outreach worker to provide information, referral and support for vulnerable people at the Champion Centre, increasing legal services to vulnerable people.
- **Multicultural Communities Council of WA** delivered two family fun days, and six child and parent Zumba and dance classes to increase awareness of local support services, participation in community activities and sense of community connection amongst people, children and families with Culturally and Linguistically Diverse (CaLD) backgrounds.



"Friendly neighbours,
beautiful area to live in;
expanding so more families
moving in soon"

– Haynes resident

- **Stephen Michael Foundation** delivered skill development and match play sessions in multiple sports, provided meals and access to sports equipment, and created connection to local youth services.
- **Alta-1 College & Armed for Life** delivered mentoring and activity sessions for students to increase confidence in self, create a positive attitude towards school, improve school attendance, increase the amount of productive classroom time spent on academic tasks and decrease unhealthy and anti-social behaviours.
- **Alta-1 College & Shield Academy** delivered theoretical and practical sessions to equip students with basic skills to analyse, assess, react, escape or prevent situations as quickly as possible.
- **Culture Care WA** delivered adult self-defence and swimming lessons, community talks on various safety topics, and produced a community safety education video in Mandarin and Punjabi to increase awareness of crime prevention and community safety within local CaLD communities.
- **Constable Care Foundation** delivered intensive forum theatre and performance workshops in schools and other youth venues, to increase awareness of personal and community safety, and empower young people to voice their concerns and ideas about personal and community safety,

and the health and wellbeing issues that impact them.

- **Armadale Community Family Centre** delivered a Tumble Tots Playgroup at Creyk Park, Dads' Group and She Shed workshops at the Family Centre.

Capacity Building

We also undertook activities designed to increase the community's knowledge of and accessibility to services, groups and information:

- **Grant Information Sessions** to build capacity in local sporting and community groups to help them apply for grants and be child safe organisations.
- Free use of our **Activity Trailer** to host neighbourhood BBQs and other activities.
- Subscription to **My Community Directory** (MCD) to support services and groups to make their information available from a single website.
- The **Multicultural Advisory Group** (MAG) provided a forum where representatives of multicultural communities could raise concerns and provide ideas and suggestions for us to work towards a more inclusive and cohesive community.
- The **Armadale Youth Advisory Council** (AYAC), consisting of five young people aged between 12 and 18, worked on projects to benefit young Armadale residents.

- **Let's Connect Armadale Expo** presented information from 75 service and volunteering organisations to the community to increase knowledge of community services and volunteering opportunities available in Armadale and surrounds.
- The **Hardship Resource Directory** provided contact information for emergency relief and support services.
- We participated in a working group of the **South-East Corridor Council Alliance** (SECCA) to develop a plan to better support CaLD residents across the South-East Corridor.
- We became a **Very Neighbourly Organisation** with Relationships Australia. Very Neighbourly Organisations uphold and promote Relationships Australia's principles of Neighbours Every Day.
- We became a member of **Welcoming Cities**, a national program by Welcoming Australia for communities and municipalities designed to improve social, cultural, economic and civil life approaches.



Coordination of Sector Networks

- **Armada Youth Network (AYN):** Service providers in the youth sector that service local clients.
- **South-East Metro Emergency Relief Forum (SEMERF):** An open forum for Emergency Relief Management professionals to resolve challenges related to emergency relief response in the South-East Metropolitan Corridor.
- **Armada Early Years Network (AEYN):** Service providers working collaboratively towards optimal outcomes for young children (0-12 years) and their families.
- **Armada Volunteer Managers Network:** Meets twice per year to provide an opportunity for Volunteer Managers to come together, share achievements and discuss any issues that may affect Volunteer Involving Organisations.
- **Access and Inclusion Network:** Service providers and community members working together to support people with disabilities and their carers.
- **Professional Development** was provided to network members on Aboriginal Cultural Awareness, Cultural Awareness, suicide intervention and Trauma Informed Practice.

Armada Volunteer Services

Armada Volunteer Services (AVS) connects members of the community with agencies and community groups seeking volunteers. The Service also provides online referral services through SEEK and GoVolunteer websites where people can express interest for volunteer positions.

There were 100 individual interviews held with potential volunteers, with 38 reporting they subsequently took up a voluntary position. AVS held five **Step into Volunteering** sessions for 53 people to learn about volunteering and hear from volunteer organisations. One session was also held to inform volunteers about protective behaviours for working with children and included First Aid Training.

For **International Volunteer Managers Day**, we ran short video advertisements celebrating volunteers at the newly opened Reading Cinema in Armada. 50 free movie tickets were also given out to volunteers to thank them for their contribution to the local community. To celebrate **International Volunteer Day**, 80 volunteers who lived or volunteered within the City were invited to a 'Thank You Lunch' in the Jull Street Mall.

Financial Assistance Program

Community Grants

A total of **\$43,757** was granted to local sport and community groups for the purpose of purchasing equipment and running events and programs (refer to the table on the right). **Grow Your Knowledge** workshops were held for community members on Grant Writing and Child Protection Training for volunteer organisations.

Donations

\$35,450 was donated to support residents who were selected to represent the State or Nation in an interstate or overseas competition in a sport, recreational, educational or arts activity. **\$4,000** was also provided as general donations.

Nutrition in Schools

13 schools within the City received **\$300** to support their school breakfast club programs through their P&Cs.

Program Round One

ORGANISATION	PROJECT
Equipment (max. grant \$1,000)	
Armadale Christian Football Club	Purchase of soccer goals, balls and bags
Kelmscott Bulldogs Football Club	Purchase of computer equipment, tablets and concussion management tools
Roleystone Gymnastics Club	Open Day – purchase of two laptops and barbecue
Roleystone Scouts	Purchase of hiking and camping equipment
Roleystone Senior Football Club	Purchase of equipment to support relaunch of Colts Team
Bosco Saints Netball Club	Purchase of new and replacement netball equipment
Rapid Relief Team (RRT) Ltd	Purchase of portable generator for Armadale RRT
Event or One-Off Project (max. grant \$2,500)	
Armadale Triathlon Club	Armadale Triathlon 2023
Bedforddale Connect	Bedforddale Bush Markets
Harrisdale Piara Waters Resident Group	Harmony Bike Ride 2023
Khalsa Club of WA	Sikh Women Yarning Together 2023
Marathi Association Perth	King Shavji Festival – Bringing Communities Together 2023
Malayalee Association of WA (MAWA)	MAWA Arts Festival
Perth United Malayalee Association Inc (PUMA)	Multicultural Mega Carnival
Challis Schools P&C	Challis Ladies High Tea
Forrestdale Junior Football Club	NAIDOC Week Event
Extended Program (max. grant \$5,000)	
Triathlon Western Australia	Every Woman Triathlon and 6-Week Beginner Program
Team Connect WA	Cecil Andrews Team Connect
Little Things for Tiny Tots	Armadale Community Support Program

"I love that our suburb is very family oriented. Lots of parks and place to take the kids. There are also lots of activities to cater for all ages.."

– Piara Waters resident

Aboriginal Development

Related Objectives:

1.1.2 1.1.4 1.2.2 1.2.4 1.4.3

Coordination of the Champion Centre as a Service Hub

The operation of the Champion Centre is based on a co-location model, once termed a 'one-stop-shop' for a range of services provided by different organisations. It aims to make service access easy for community members at a welcoming Centre staffed by skilled and experienced officers. The Champion Centre has space to accommodate up to **15 organisations** via its hot desk working hub and received **450 community member visits** per week throughout 2022/23.

The following organisations take part in the hot desking arrangement:

- KM Noongar Consulting Services
- East Metro Health
- Centrelink
- Palmerston
- Jobs and Skill Centre
- Wungening
- CAMS
- CAHS
- Department for Communities
- Anglicare
- Mercy Care
- Street Doctor
- WAPOL

The following services and programs at the Centre were delivered during 2022/23 by various external organisations:

Street Doctor

Timeframe: Every Tuesday from 9am to 1pm

Impact: 8 participants/session*

Gosnells Legal Law Centre Outreach

Timeframe: Every Tuesday from 9am to 1pm

Impact: 3 participants/session*

Mooditj Djena

Timeframe: Once a month on Wednesdays

Impact: 10 participant/session*

Foodbank

Timeframe: Every Thursday from 10am to 11.45am

Impact: 50 participants/session*

Thread It Van

Timeframe: Once a month on Thursdays from 10am to 12pm

Impact: 50 participants/session*

Hope Street Yarning

Timeframe: Every Thursday from 10am to 12pm

Impact: 25 participants/session*

Palmerston Yarning Circle

Timeframe: Every Tuesday

Impact: Eight-week pilot program

Men's Leathercraft

Timeframe: Every Wednesday

Impact: 5 participants/session*

East Metro Health

Timeframe: Every Wednesday

Impact: 10-15 participants/session*

NDIS Yarning Group

Timeframe: Every Wednesday

Impact: 30 participants/session*

Advocacy

Timeframe: 5 days per week

Impact: 10 participants/week*

Dept. of Communities Child Protection

Timeframe: Three times a month on Fridays

Impact: Cultural space

*on average



Aboriginal Yarning Group

KM Noongar Consultancy Service (KMNCS) facilitated a weekly **Aboriginal Yarning Group** for 10 Aboriginal people with a NDIS plan.

Im Moordidjabinj (Becoming Strong)

This **free motivational program for Aboriginal people** supported and encouraged healthy eating and exercise through education and workshops.

Aboriginal Youth Circus

This program provided a safe and culturally appropriate space for **Aboriginal young people** in the greater Armadale area to learn circus skills and gain cultural connections. Every Wednesday, this group met at the Champion Centre where they learnt aerials, acrobatics, hoops and juggling. This program worked with the local community to help develop the physical strength and creativity of these students.

The after-school program for children aged 5–12 attracted 40–50 kids and 8–15 parents and grandparents.

Aboriginal Elder Support

We provided ongoing support to the **Aboriginal Elders** as they gave local guidance and advice for the community and stakeholders. A core group of 12 Elders met weekly at the Centre to take part in:

- Elders Gatherings – family history, Noongar language and other cultural protocols
- Aboriginal Women’s Healing Group
- Demars Social Club
- Partnership with our Arts and Events Team for excursions and resources for the Elders Sewing Group

Elders Sewing Group

Timeframe: Every Tuesday

Impact: 10 participants/session*

Demar & Dembart Social Club

Timeframe: Every Wednesday

Impact: 15 participants/session*

**on average*

The **Elders sewing group Demar Social Group** met every Wednesday to increase social and emotional wellbeing and healing. The group made patchwork quilts, bags, face masks, bucket hats, cushion covers and dresses with nine sewing machines – sometimes with a waiting line for others to get on a machine. 15–18 Elders attended each week, and due to the popularity of the group, the Elders added an extra day for their sewing and yarning group, with the extra session on Tuesdays seeing around 10–12 attending.

Elders that attended had access to the services and programs at the Centre including Moorditj Djenna, East Metro Health – Moordidjabinj Program, Centrelink, Financial Counselling, Hope Community Services, Food Security Program and Koort Marakool.



Programs at the Champion Centre

Koort Maarakool Project

The **Koort Maarakool Project** assists people who need life necessities such as personal hygiene, foods and more, and provides a safety net for people who are experiencing hardship. The program included:

- **A Food Security Program** in partnership with Aldi and Coles. They provided excess fruit, vegetables and other items to those who need the basics. An average of 250 people accessed food and emergency relief per week.
- **Family and domestic violence** self-referrals helped 25 people per month.
- **Emergency Relief Program** provided personal hygiene, pantry and other items to 30-40 people per month including those experiencing homelessness, and family and domestic violence.
- **Four pop-up shops** provided good quality donated clothes and household items for families in need assisting 350 participants and 20 service providers on average.

Aboriginal Driver Training Program

Fortnightly sessions were run to help people obtain their Learner's Permit, with 10-15 participants in attendance per session. WA Police and former Aboriginal Liaison Officer, Woody Humes, facilitated this program.

Back to School Drives

It was identified through the Education Department, school teachers, Aboriginal Education Officers (AEOs), community members and the local Elders, that many children weren't attending school due to a lack of school essentials. We teamed up with Coles and ALUA to **prepare 65 packs and support two local schools** with the excess supplies, equating to an average of 70 family members impacted.

South Metropolitan Tafe Project with Champion Centre: (Two Year Partnership)

Certificate III students worked with the Champion Centre in response to local community needs. **South Metropolitan TAFE students** researched and identified localised needs of participants who engage with the Champion Centre. Based on this research, TAFE students collected a range of amazing resources to support families and individuals who accessed the Champion Centre. This included non-perishable foods, hygiene products for young men and women and soft toys. This project provided the opportunity for TAFE students to participate in a **real-life community project** which contributed to positive and meaningful outcomes for the community.

Community Centre Drop

Timeframe: Five days per week

Impact: 50-60 participants/week*

Assisted community members with information on registering the birth of babies, access to birth certificates, financial aid, proof of Aboriginality, assisting with legal forms, medical aid, housing, referrals to services, advocating on their behalf by calling or providing resources, and access to Koort Maarakool.

Funeral Assistance Program

Timeframe: Five days per week

Impact: Four families*

Provided assistance to families with information regarding funerals, eulogy books for funerals, wakes, clothing and food (through the Food Security Program).

Social Drop In

Timeframe: Five days per week

Impact: 10 participants/week*

The program facilitated a space for community members to visit for a yarn or coffee and provided social isolation, homelessness, trauma, violence and advocacy support.

Domestic Violence Assistance

Timeframe: Five days per week

Impact: 25 mothers provided information on counselling, refuges, food assistance and restraining orders.

*on average

Indigenous Advancement Strategy

The **Indigenous Advancement Strategy (IAS) Children and Schooling Program** is funded by the Australian Government and comprises two part-time Aboriginal Children and Families Officers who deliver programs for children aged 0-12.

Reunification Playgroup

Timeframe: Every Tuesday during School Term

Impact: Three family participants per session (on average)

In-School Mentoring

In-school mentoring was provided for Neerigen Brook Primary, Xaviers Catholic, Gwynne Park Primary, Good Sheppard Primary and Willandra Primary Schools.

Nyett Ngooni Woapulyung Ngooni

This **Little Brother Big Brother Leadership Program** attracted 25 Aboriginal boys from local schools ranging in age from 5-16. This program supports the younger children in their schooling and culture and the older boys in their culture, commitment and leadership skills.

Big Djook Little Djook Program

This pilot program commenced with eight High School girls and ten Primary School girls attending each week. The numbers fluctuated as this is an incentive-driven program around behaviour and attendance at school. The students participated in arts and crafts, cultural activities and learnt about leadership. The program:

- Assisted participants in developing a greater sense of belonging and self-worth
- Contributed to students evolving into positive role models
- Provided mentoring support to vulnerable young people

Armadale High School Girls Program

This program was held every Monday afternoon with eight to 10 Aboriginal girls from Year 7. During the sessions, the girls learned language, storytelling and art, and created art boards to be displayed around Armadale High School.

Cultural Boys Afterschool Program

Timeframe: Every Monday

Impact: 6-10 participants per session (on average) made didgeridoos and learned cultural language.

Cultural Girls Afterschool Program

Timeframe: Every Monday

Impact: 6-10 participants per session (on average) participated in arts and crafts and learned cultural language.

Reconciliation Walk/ Sorry Day Pole

The IAS staff supported Grovelands Primary School with their march from school to the Champion Centre. Students were treated to a lunch, a smoking ceremony and talks from Elders. The significance of the Sorry Day Pole artwork and colours was explained to the students – black to represent the people, yellow to represent the giver of life, the sun, and red to represent the land.

The **Sorry Day Pole event** was a success, with program children attending from Cecil Andrews Senior High School, Xavier Catholic School and Neerigen Brook Primary School. The ceremony paid respect to all members of the stolen generation with the unveiling of the artwork the program children have created. Our Parks Team also gave the children a National Sorry Day flower (Native Hibiscus) to take home.

“In collaboration with the Champion Centre in Armadale, Xavier Catholic School has designed a fortnightly program that encourages our Indigenous students to connect with and be involved in community-based initiatives relevant to Noongar culture and the school curriculum. The initiative has given our students a greater sense of identity, belonging and being proud of their culture through participation in various events within the Armadale community, as well as sharing their learnings with the wider school community. The initiative has assisted the school’s endeavour to meet the goals aligned to CEWA’s Transforming Lives 2025 strategy.”

- Xavier Catholic School



Early Years Partnership

The **Early Years Partnership (EYP)** aims to improve children's wellbeing and school readiness in four WA communities and to understand what it takes to create change for children across the State. It's a 10-year partnership with four communities, State Government (Departments of Communities, Health and Education) and Minderoo Foundation, and is supported by Telethon Kids Institute with an evidence and evaluation function.

Armadale is the metro site for the EYP and focused on the priority areas of child development, family safety, maternal health and financial wellbeing.

Child Development

The **Aboriginal Development EYP playgroup program** has been facilitated since July 2022 with the aim of parents accessing the available support at the Champion Centre. This is the main source of engagement with EYP community workers, with referrals to the program from community/service and partner schools (Challis, Willandra and Neerigen Brook Primary Schools.)

The EYP Families and referrals require soft case management from community workers on a case-by-case basis, dependant on the needs of the families. Some of the referrals and engagements included:

- **Housing support and advocacy** with government agencies
- **In-home support, parenting strategies and advice**

- **Centre playgroup attendance and referrals to health clinics** for general health for mums and babies
- **Kindy enrolments, collating paperwork, transport** to school appointments
- **Financial assistance** and support with referrals to agencies that can assist with Emergency Relief due to domestic violence
- **Food support** at Champion Centre (Koort Maarakool Program)
- **Transport to appointments** when needed
- Delivery of **emergency relief food boxes**
- **Attending appointments** for AOD counselling, domestic violence counselling, financial counselling, DCP appointments and additional support when needed
- **NDIS support**
- **Medical appointments and child and development services** (referrals and advocacy)

Maternal Health

We assisted families with **access to health services** at the Champion Centre. These services included:

- Street Doctor service
- Department of Health – child and mum, early years (0-4) and pregnancy
- Department of Health – universal health checks with child health nurse
- Department of Health – Allied Health, GP monthly outreach clinic
- EYP – Health Department, immunisation clinics
- Moorditj Djena (podiatry) for adults
- Boodjari Yorgas – pregnancy care

The Department of Health's Aboriginal Health Team primarily worked on targeting early intervention and child development for Aboriginal families in the south corridor. The services highlighted above are based at the Centre one day a week and are aimed at general family health as well as child development.

Parent empowerment and education/playgroup weekly at Champion Centre

Workshops and education seminars were hosted by community workers to enhance knowledge and wellbeing of family networks for parents that engaged in the weekly EYP playgroup.

Parent workshops included:

- Financial budgeting
- Parenting Under Pressure program
- Food/nutrition – food sensations cooking class
- Baby physio – workshop teaching mums body movement and strengthening mobility in babies
- Speech pathology information sessions – follow up with families needing referrals for therapy
- Sewing with Elders – feeling connected to elders and the community

Financial wellbeing and family safety – financial support and Koort Maarakool at the Champion Centre

The **Koort Maarakool Program** was the main support that EYP program families accessed, with the Food Security program providing food to families struggling with the cost of living.

There was an extension of services supporting the needs of families in the Armadale West and surrounding areas using the hot desking facility at Champion Centre. Services included financial counsellors, legal advisors, employment services and human services (Centrelink).

Waabiny Danjoo Playgroup

The **Waabiny Danjoo playgroup** is a cultural space for all families in the local area to attend, however it's specifically targeted to EYP partner schools (Willandra, Challis and Neerigen Brook Primary Schools). 15-18 families attended each weekly session.



Welcome Baby to Country

The EYP held its very first **Welcome Baby to Noongar Boodja Country and Smoking Ceremony** at the Champion Centre in June 2023.

Welcoming a baby into Aboriginal and Torres Strait Islander communities is a cultural practice that involves the whole community, and the ceremony was an acknowledgement of an infant's connection to the traditional lands on which they were born, and a celebration of their birth. The ceremony began with families warmly welcomed by local Elder, Vivienne Hansen, followed by an Aboriginal dance performed

by members of Demar Djookins (Grandmothers/Aunties) Dance Group, along with a Smoking Ceremony introduced by Elder, Mort Hansen, in traditional Noongar language.

The babies also had their names, hands and footprints imprinted on colourful paper and participated in a photoshoot staged with kangaroo skins and local flora. Families were also gifted beautiful Aboriginal designed homewares, clothing and toys, and each baby received a commemorative certificate that depicted the Aboriginal season in which they were born.

"I wish I knew about this place when I had my eldest child but now that I know it is here, I will be coming back and if I have another child, I will want them to be part of a Welcome Baby to Country."

– Mother Simone who attended with her 7-day old baby, Isabella.

Major Events and Arts

Related Objectives:

1.1.1



63,000

People attended our major event series

5,000

Carols by Candlelight and Christmas Parade attendees

2,800

Viewed the Carols by Candlelight livestream video

\$25,000

Total Minnowarra Art Awards prize pool

47

Artists with 16 studios and 2 collectives participated in the Armadale Hills Open Studio Arts trail

Events Summary

The 2022/23 major event series comprised of **Outside the Frame**, the **Armadale Highland Gathering and the Perth Kilt Run**, **Carols by Candlelight and Christmas Parade**, **Australia Day in Armadale Alcohol Free**, three **Movies in March** events, **Music in the Mall**, the **Armadale Arts Festival** and the **Minnawarra Art Awards**. These events attracted a collective attendance of over 63,000 people.

Key Event Highlights

Outside the Frame Art Awards

The **Outside the Frame Art Awards** continued to attract high-quality entries from local and Perth metro school students in Years 11 and 12. The developing talent on display at this event continues to grow each year, and opportunities for expansion and increasing local participation will continue to be explored in the years to come.

Partnerships were also developed with The Lester Prize – a prestigious portrait art exhibition held annually in Perth. The collaboration involved support for local community groups to attend the Lester Prize exhibit, along with workshops to develop and build capacity of the local arts community. The opportunity to do so was well received.

Highland Gathering and the Perth Kilt Run

The Minnowarra Park precinct was overrun with **25,000 people** celebrating Scottish culture at a traditional **Highland Gathering**. The extended event site was quickly filled with patrons enjoying the

large number of free activity and entertainment options. The inclusion of the Armadale City Concert Band, along with a packed stage schedule, ensured that local music talent was on display. All the favourite community groups, performances and activities were featured, with something for everyone to enjoy.

Carols by Candlelight and Christmas Parade

The 2022 **Carols by Candlelight and Christmas Parade** saw the return of the Parade in the event for the first time since 2019 (COVID-19 prevented it going ahead in previous years). Continuing a strong focus of being the most accessible carols event in WA, the **DADAA accessible viewing area** attracted over 150 bookings. The **event livestream** also attracted a total of 2,800 video views.

The choirs at the event featured students from Armadale Primary School, Clifton Hills Primary School, John Wollaston Anglican Community School, Willandra Primary School and the Roleystone Theatre Christmas Choir.

Movies in March

Attracting record numbers collectively, **three movie nights** were presented to an audience of **more than 1,150**.

Along with the screening of a popular movie, the event included activities by the Kelmscott Agricultural Society of WA, a performance by the Armadale City Concert Band, and a sausage sizzle by the Kelmscott Primary School P&C. Friday Night Bites complemented the movie at Novelli Pavilion. At the Champion Centre, Explosive Dance performed with audience participation and the Pioneer Village P&C offered a fundraising raffle and fresh popcorn for sale.

Minnawarra Art Awards

The **\$25,000 prize pool** and the first prize of \$12,000 for the City of Armadale Art Award attracted many prestigious WA artists to the Awards this year. There was also a significant increase in entries from local and Aboriginal artists.

The opening event was a public event for the first time, with the expectation that this change in programming will increase attendance year-on-year.

The public program was also extended to include artist and curator floor talks, as well as a variety of surrounding and supporting events and activations to increase attendance at the exhibition. A partnership with the Armadale Society of Artists (ASA) resulted in a collaboration to host the Extensions Exhibition, which displayed many of the amazing pieces that weren't selected as part of the Minnawarra Art Awards. The incorporation of this complimentary Exhibition to the program increased the likelihood of submissions being displayed, and therefore increased the appeal for artists to enter.

Armadale Arts Festival

A renewed and expanded offering for the **Armadale Arts Bush Trail** provided an opportunity for local and visiting bush artists to undertake this unique artist expression. Incorporating "have-a-go" activities, supporting activations and themed days (such as Mother's Day and Cultural Celebrations) increased the attendance and ensured visitors were able to more fully enjoy this wonderful display.

The Fremantle Chamber Orchestra performance – **Grand Autumn Gala** – attracted almost 150 attendees and was a fitting tribute to close out the Armadale Arts Festival for the year.

Key Arts Highlights

Armadale Hills Open Studio Arts Trail

2022 was another successful year for the **Armadale Hills Open Studio Arts Trail**. Featuring 16 studios, 47 artists, two Collectives, and 11 local business sponsors, the Arts Trail attracted 3,000 visitors.

631 products were sold with a value of \$52,072 in total sales for our local artists.

Music in the Mall

Music in the Mall once again returned to Jull Street during the February to April period. This event was well received by residents and businesses and brought vibrancy and culture to the local precinct. A selection of local and community artists were engaged to take part in the program, allowing for attendees to stay and watch for an extended period, or simply enjoy the atmosphere as they passed through.

Public Art

A **new mural on Derry Avenue** was commissioned, created by renowned artist, Mel McVee. The piece features native flora and fauna and the artwork has been well received by the local community.

COMMUNITY COMMENTS



"It's the best in Perth. So well organised and the artists are so welcoming. I've started my Christmas shopping!"

– Armadale Hills Open Studio Arts Trail

"It was the perfect local event to bring my children to. I felt safe and loved the free activities for the children. I'll definitely come to another event like this!"

– Movies in March

"I love how it gets the whole community involved. The open art spaces are great."

– Armadale Arts Festival

"A truly wonderful night for our community, which was made even more special as it involved so many of our local schools and community groups."

– Carols by Candlelight and Christmas Parade

"This is a fantastic family friendly event, where you are immersed in the Scottish culture. It was a sensory feast of the sights and sounds of Scotland."

– Armadale Highland Gathering and the Perth Kilt Run

Community Facilities and Recreation Services

Related Objectives:

1.1.2 1.2.3 1.3.1 1.4.2 1.4.4

Community Facilities and Recreation Highlights

- **New online booking website** launched allowing the community to easily book a range of hireable community facilities
- Approximately **18,000 bookings** took place across our facilities and reserves
- Booking staff received approximately **5,000 calls**
- Delivered the capital project to install **new retractable backboards** on Courts 1 and 2 at Armadale Recreation Centre
- Delivered the capital project to install a **projector, screen and audio** to the Kim Fletcher Gallery at Armadale District Hall
- **Executed the lease** over a portion of the Armadale Recreation Centre for the Armadale Society of Artists
- Partnered with Department of Local Government, Sport and Cultural Industries to provide **\$171,255 of Kidsport vouchers** to assist local children participating in sport
- Partnered with FairGame and Department of Local Government, Sport and Cultural Industries to provide over 400 pieces of pre-loved equipment to more than 150 local children through the **EquipMe Program**

AFAC Highlights

- Total Centre attendance was **837,419** for the year (11% increase) with 602,415 visits to the aquatic side
- AFAC's membership base reached **5,823** (10% increase) with **135,672** visits to the Health Club and **2,973** gym programs completed

- Swim School reached **3,644** enrolments (14% increase), with **16,978** hours of lessons completed and **3,488** students passing a level
- AFAC received three prestigious national industry awards including **AusActive Leisure Centre of the Year 2023, AusActive People's Choice Large Business 2023** and **Swim Australia National Swim School of the Year 2023**
- AFAC also received two State awards – **Aquatic Recreation WA Facility Safety Award 2023** and **Aquatic Recreation WA Watch Around Water Facility of the Year 2023**
- Received a **99.55% Aquatic Safety Assessment Audit score** conducted by Royal Lifesaving Society Western Australia in coordination with LGIS

Community Planning

The Community Planning unit is responsible for community infrastructure planning and social planning within our City.

The Community Planning team secured more than **\$2.9 million in external capital grants** including **\$98,277 for Cross Park lighting, \$809,784 for Morgan Park Pavilion** and **\$2 million for the new Roleystone Karragullen Bush Fire Brigade Station.**

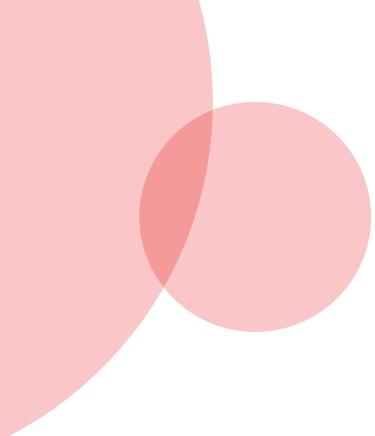
Community Planning also continued its valuable advocacy work with various agencies and different levels of government. Notably, the team worked with external consultants to develop a **Master Plan for the public realm of the City Connect project** and continues advocacy with the Department of Education for the **delivery of schools in newer areas.**

Featured community project: Roleystone Karragullen Volunteer Bushfire Brigade Station

Getting the Springdale Park-based facility off of the ground was an exercise of cooperation between the three tiers of government. The Federal Government fulfilled their election promise with a \$2 million grant, the Department of Fire and Emergency Services put forward \$0.5 million, and the City made up the balance with a \$2.89 million contribution.

Fast Facts

- Commenced in January 2023
- Project construction period was 12 months
- Due for Practical Completion in the 2023/24 financial year
- Brigade will be given keys to the new facility in late November 2023
- The station has solar panels and battery storage, a 247kl potable water tank, a 129kl dedicated firefighting water tank, two vehicles wash down bays, and an Aerobic Treatment Unit



Strategic Planning

The Strategic Planning team progressed several significant major projects and strategies that will guide future development within our City. These projects/strategies included:

Precinct Structure Plan for the Kelmscott Town Centre

We continued to prepare a new **Precinct Structure Plan** to revitalise the Kelmscott Town Centre, which will guide ongoing growth and investment. After achieving Council endorsement of the draft Precinct Structure Plan, we advertised the document for the purposes of public review by the broader Armadale and Kelmscott community. The advertising process generated a favourable response, and in February 2023, Council recommended that the State Government approve the Precinct Structure Plan. We're now reviewing the City's Town Planning Scheme No.4 to ensure that the Precinct Structure Plan's quality outcomes are effectively reflected by the planning framework and can be delivered through future development.

New Local Planning Strategy and New Town Planning Scheme No.5 for City of Armadale

The planning for Armadale's future land use and development to 2050 continued to move forward with publication of the **Vision, Values and Objectives Community Engagement Report**. This Report summarised the community surveys, workshops and shopping centre open day displays, and the values and objectives that our local community wants reflected in the New Local Planning Strategy.

The **draft Local Planning Strategy** document progressed towards the next major step – advertising for formal community feedback via written submissions and preparation of a New Town Planning Scheme No.5 which follows finalisation of the Strategy document.

Armadale City Centre Investment Framework and Project Plan

The **Armadale City Centre Transformation Technical Document** (an Investment Framework and Project Plan) was completed in the previous financial year and was adopted by Council in November 2022. This document builds on the **Draft Armadale City Centre Structure Plan**. The **Investment Framework and Project Plan** aims to transform the City Centre into a vibrant and diverse Town Centre offering Armadale residents, visitors and businesses a flourishing, attractive, central place that provides employment and attractions to grow the local economy.

The Framework identifies a series of major projects and developments to be progressed throughout the City Centre which include various State Government, Local Government and private business financed and led projects. These include the significant State and Federal funded **Metronet Project** that will see a new elevated train station constructed in the Armadale centre and direct electrified rail connection to the expanding community at Byford. It will include a range of attractive public spaces and ground level through-connections of open spaces and pedestrian movement links located in the area below the new viaduct. These will

connect the areas located east and west of the elevated rail line and assist activating the railway precinct as part of transformational projects over the whole City Centre.

Armadale City Centre Public Realm Strategy Stage 1

The **Public Realm Strategy Stage 1** for the Armadale City Centre was completed in the previous financial year and was adopted by Council in March 2023. The preparation of a **Public Realm Strategy** for the City Centre was a key recommendation of the Council adopted **Armadale City Centre Structure Plan** (2019). Stage 1 of the **Public Realm Strategy** includes the Church Avenue, Third Road, Thomas Street, Whitehead Street and Prospect Road areas and complements the significant developments in the area including the new TAFE (currently under construction) and the new Police and Courthouse complex (due to open in November 2023). These developments will result in a significant increase in pedestrian traffic within the Stage 1 of the overall strategy area. The **Public Realm Strategy Stage 1** identifies public realm improvements including road verge and public space treatments such as street furniture, seating, lighting, landscaping, and wayfinding signage. Subsequent stages of the **City Centre Public Realm Strategy** will be initiated following completion of designs for the new Armadale Train Station, railway viaduct and surrounding railway land.



"What we love about our suburb is the real sense of community. There are chat Facebook groups, buy and sell groups, people paying it forward."

- Piara Waters resident

New Structure Plans for the Western Growth Suburbs

The supply of new home sites for our growing local community was given a boost by approvals to new Structure Plans in the western growth suburbs of Piara Waters and Harrisdale. The **West Piara Urban Precinct – Southern Landholdings Structure Plan** provides homesites for a new community and includes a substantial environmental parkland of over 6ha. The **Harrisdale-North Structure Plan**, which until recently was occupied by a poultry farm, will be developed into homesites, a small local centre and a significant parkland that protects wetlands and links to adjacent regional parkland and other protected wetland areas.

Completion of Major Review for the City's North Forrestdale Development Contribution Plan No. 3 (Harrisdale and Piara Waters)

The Major Review that was recently undertaken for **Development Contribution Plan No. 3** resulted in the approval of Amendment 115 to the City's **Town Planning Scheme No. 4** in late 2022.

The Major Review contained several important proposals that have been adopted in the Development Contribution Plan including:

- The ability to **acquire Conservation Category Wetlands** including cores and buffer areas as identified in an adopted Structure Plan
- The ability to **undertake rehabilitation works** within these wetland areas to improve the function of the wetlands and facilitate the retention of significant vegetation deemed worthy of protection
- Important **road upgrades** and the **expansion of the shared path network** to service the local area
- Provisions to develop **new sporting and community facilities** to service the new growth areas in Piara Waters (West) and Harrisdale (North)
- Improvements to **Development Contribution Plan** administrative provisions to enable the Plan to be operated more efficiently and effectively

The Major Review was undertaken collaboratively with landowners/developers and other key stakeholders.

Building Services

2,002

Building applications lodged

2,006

Building applications were processed

\$443,503,305

Construction value of 1,755 approved building applications

\$189,936,144

Construction value of 120 approved commercial applications

\$196,695,129

Construction value of 607 lodged new residence applications

2,656

Swimming pool inspections carried out

817

Compliance service requests completed

3,054

Order and requisition requests received

502

Building record requests received

Fast Facts

- 1,005 front counter enquiries
- 19,260 total building services phone enquiries, 77.28% of these fielded by the Building Administration team

Ranger and Emergency Services

18,572

Phone calls received

15,613

Animals registered

67%

Impounded dogs claimed by their owner

29%

Impounded dogs rehomed

Fast Facts

- 11,975 service requests received
- 117 Bush Fire Brigade volunteers (BFB) and 30 cadet members registered across two brigades



Library and Heritage Services

Related Objectives:

1.1.4 1.2.5



Library Services highlights

256,000 visits were made to our libraries during the year, with customers borrowing over **314,000 items**.

A **further 54,000 items** were borrowed or streamed online from the local and State-wide e-resource collections which are available 24/7. These included digital magazines, streaming movies and music, and, of course, books and audiobooks.

Events proved a major drawcard to the libraries this year as casual use of services increased. **Over 17,000 people** attended the nearly 700 author talks, workshops, and special events covering all ages and interest groups.

The **Armadale Writers' Festival** returned for a fifth successful year with an inspiring range of talks, interviews, and comedy, as well as tips for aspiring writers.

Museum Exhibitions

The Museum worked closely with families and community groups to finalise the next permanent exhibition. **Journeys: Transformations to find a new home** will open in November 2023 and will celebrate the culture and contribution to the district of those who have migrated here from all over the world. We're very grateful to those who have shared their stories of the joys and hard work of making a new life in a distant land, and who have helped bring this exhibition to life.

Two new temporary exhibitions attracted a lot of interest during the year, and the Museum also created two online exhibitions through CollectionsWA:

- **Fourteen** was created in conjunction with students from John Calvin Christian College. The exhibition explored the experience of being 14 years old over the decades and draws on museum items, family stories, and current lived experiences.
- **Sports** explored the development of the various sporting codes in our City and the impact of various local and global events on participation.
- **Lost Businesses of the City** (online) depicted the wide variety of businesses which have operated within our City, and the individuals, families and community organisations who relied upon them for goods, entertainment, and sponsorship.
- **Inscriptions** (online) told the story of objects in the collections which bear inscriptions, such as dedications in books and acknowledgements on trophies and memorabilia. The exhibition highlighted the special meaning of these words to their recipients.

Library & Heritage Competitions

Armadale Young Writers' Award

This creative writing competition is open to students from Years 3–12 who live or attend school in the City.

We received **168 entries** in the 13th year of the competition, with over 60% of these coming from students entering as individuals rather than through their school. The Best Overall Award winner was Mudith Kariyawasam, a Year 8 student from Perth Modern School for his story *The Song of the Sea*.



Scan the QR code to read online.

Armadale Writers' Award

This creative writing competition is open to all adult writers living in WA. For the sixth year of the competition, **86 entries** were received from across the State. The winning entry, *The colour of words*, was written by Belinda Veldman.



Scan the QR code to read online.

FOCUS

Our annual competition encourages photographers to capture images of our district today as a record for future generations. Today's photos are tomorrow's history!

The theme for FOCUS 2023 was **'Remnants and Ruins'** with entrants invited to submit images

of ruins or remnants within our City, giving an indication of past activities or structures as they look today.

Nearly **250 images** in total were received, marking the highest number of entries in the eight years of the competition.

Health Services

Related Objectives:

1.2.2 1.2.3 1.2.4

Act Belong Commit partnership

We continued our partnership with **Mentally Healthy WA's Act Belong Commit campaign** to encourage and promote good mental health and wellbeing throughout our community. This preventative mental health promotion campaign encouraged people to take action to improve and protect their mental health and wellbeing at both an individual and community level. The campaign highlighted that keeping mentally active and healthy is just as important as staying physically healthy.

Eat Brighter LiveLighter Campaign

We partnered with **Cancer Council WA's LiveLighter program** to raise awareness of the importance of healthy eating and to promote living a healthy lifestyle in our community with resources and campaign material. As part of our partnership, several billboards advertising the Eat Brighter campaign were placed in Harrisdale and Piara Waters to encourage people to include a variety of colourful fruits and vegetables in their diets. The campaign was also promoted on social media and in our facilities from August to December 2022.

SunSmart Campaign

We partnered with Cancer Council WA to install a **SunSmart space**, complete with sunscreen kiosk and additional umbrellas at Armadale Fitness & Aquatic Centre (AFAC). The kiosk provided real-time advice on the UV index, giving staff, visitors, and patrons information on when they do (and don't) need sun protection, making it easier for the community to be sun smart all year long. This **sunscreen kiosk was the number one unit**

used in Australia over the summer, with sunscreen dispensed **7,692 times** and **11.83 litres** used between December 2022 and February 2023.

Move Your Body Program – Outdoor Fitness Equipment

New outdoor fitness equipment was installed at three parks and equipment was upgraded at an additional three parks. All equipment had a **Move Your Body** workout recommendation for beginner, intermediate and advanced installed. We won the **Outstanding Achievement by a Local Government in Injury Prevention or Recovery Support** for the 2023 Injury Prevention and Safety Promotion Awards for the Move Your Body Program. We also received a commendation for **Community Based Initiative of the Year** at the Parks and Leisure WA Awards for this program.

Alcohol and Smoke Free Signage

Alcohol and smoke free signage was designed and installed in Jull Street Mall in collaboration with Armadale District Police and local businesses.

Blender Bike

We're committed to helping residents lead healthy, active lifestyles and we wanted to make it easier for others to carry this message into the community. Our Blender Bikes offer a healthy and fun fundraising alternative to the usual chocolate drive or cake stall. The bikes are available throughout the year for community organisations, schools and sporting clubs who wish to create pedal-powered smoothies to raise funds for their group. The Blender Bikes were hired **23 times** with **2,680 healthy smoothies** handed out.

663

Health applications received

1,020 (^63%)

Health premises inspections conducted

469

Service requests received

518

Registered food businesses

623 (^9%)

Food, water and asbestos samples collected for analysis

38

Community health and wellbeing workshops/courses/programs delivered (641 participants)

Aspiration 2

Environment



**STRATEGIC COMMUNITY PLAN
FOCUS AREAS**

2.1 Conservation and restoration of the natural environment

2.2 Attractive, inclusive and functional public places

2.3 Functional, inclusive and sustainable infrastructure

2.4 Sustainable waste management

2.5 Quality development that enhances the amenity and liveability of the City

54

Parks projects completed

\$25,000

In grant funding to environmental volunteers for local initiatives

38,810

Plants across 14 restoration sites
(Armadale Gosnells Landcare Group)

\$1.6^B

Total asset portfolio replacement value

Repair. Enhance. Grow.

Related Objectives:

2.1.1 2.1.6 2.1.8 2.1.9 2.2.4 2.5.7



As one of the fastest growing areas in Perth, our City has experienced rapid urban development. This growth highlights the need for a balanced approach to retain, protect and enhance our natural environment.

Supporting Community in Environmental Restoration

We continued our support of community Environmental Volunteering, working in partnership with the **Armadale Gosnell's Landcare Group (AGLG)** and supporting community environmental volunteering through the **Bushcare and Environmental Working Group**.

The enhancement of the natural environment on lands not managed by the City was supported through the **Habitat Links and Plants for Residents Programs**. The Plants for Residents event was a collaboration across four business units and four not-for-profit groups and provided an immersive environmental, cultural and sustainability experience.



- Residents received **8,000 plants** because of Plants for Residents events
- Environmental **volunteers contributed \$392,900 value** to our natural areas undertaking activities such as weeding, rubbish cleanups and hosting events
- Hosted two community information sessions with **110 participants** on topics of climate change adaptation and frogs
- Distributed **\$25,000 in grant funding** to environmental volunteers for local initiatives

Natural Area Management

Conservation Restoration of the Natural Environment

To protect and enhance the conservation values in our reserves, a unique fauna research project was finalised this year. This project undertook **native fauna research** in **Forrestdale Lake Nature Reserve, Armadale Settlers Common, Bungendore Park and Roley Pools Heritage Walk Trail Reserves**.

Target species of the research included small mammals, reptiles, amphibians, birds and aquatic fauna. The research recorded the return of Chuditch in Bungendore Park, coinciding with increased feral animal control works.

We also received **\$153,423.60 in grant funding** which supported environmental management and walk trail upgrades in the Armadale Settlers Common Reserve.

- **1,000 ha** of reserves were researched with regards to native fauna
- **Feral animal control** targeting pigs, goats, foxes and cats was implemented in priority conservation areas was undertaken over 1,000 ha
- **37.5 ha across 17 reserves** were treated for the impacts of Dieback
- Partnered with State Government and Universities to research **Quenda health in Roleystone**
- Partnered with WA Museum to undertake **Black Cockatoo research** in our natural areas
- Partnered with WA Wildlife to assist in **reintroduction and research of injured wildlife** to our natural areas
- Staff represented the City on **four regional and one State environmental committees**
- Secured **\$86,614 in grant funding** for River Restoration along the Canning River through the Riverbank Grants Program

Environmental landcare snapshot

- We contributed **\$170,302 to the Armadale Gosnell's Landcare Group** to support their operations
- The Armadale Gosnell's Landcare Group planted **99,550 plants across 26 restoration sites** (38,810 of those in Armadale across 14 restoration sites)
- **17 school landcare planting events**
- **13 community landcare planting events**
- One **biodiversity-focused community workshop** held
- **38,810 native plants planted** along the Canning and Wungong Rivers
- **918 volunteers** contributed **1,910 volunteer hours** within our City
- **\$164,370 invested** into environmental improvement works on the banks of the Canning River
- **Supported DBCA in the undertaking of scientific study.** This study was a first for the Canning River, exploring the feasibility of removing sediment from deep river pools in the Roley Pools – Heritage Walk Trail and restoring habitat for native fauna and flora
- **Wungong River Management Plan** delivery including:
 - > Secured \$464,196 in State Government funding for Environmental improvement works
 - > Further development of the Wungong River Detailed Design

Supporting private land conservation and restoration – Habitat Links

The **Habitat Links program** promotes the importance of ecological corridors and habitat for wildlife. The program helps landowners improve biodiversity conservation and enhance habitat on their private properties.

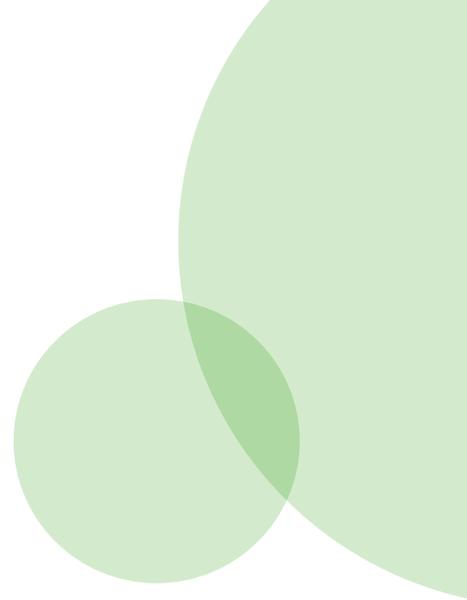
Habitat Links targets larger properties that contain or are next to significant areas of bushland, wetlands and waterways. Participants of the program receive native seedlings and technical advice to help with revegetation, wildlife habitat creation, weed and feral animal management, erosion control and environmental monitoring. Participants are also able to loan monitoring cameras to capture images of fauna on their properties.

- **7,125 plants** were distributed through the Habitat Links Program, with **65 participants** receiving native seedlings to plant on their properties
- Several **initial site visits** were conducted at new participant properties and **property assessment plans developed**
- A number of **site visits** were undertaken at properties where participants had questions and challenges with weed identification and control, hydrology issues, seedling care or feral animals
- **Over 900 tree guards** were given to **25 properties owners** who were having issues with rabbits eating newly planted seedlings

Asset Management

Related Objectives:

- 2.3.1
- 2.3.2
- 2.3.3
- 2.3.4
- 2.3.5



Fast Facts

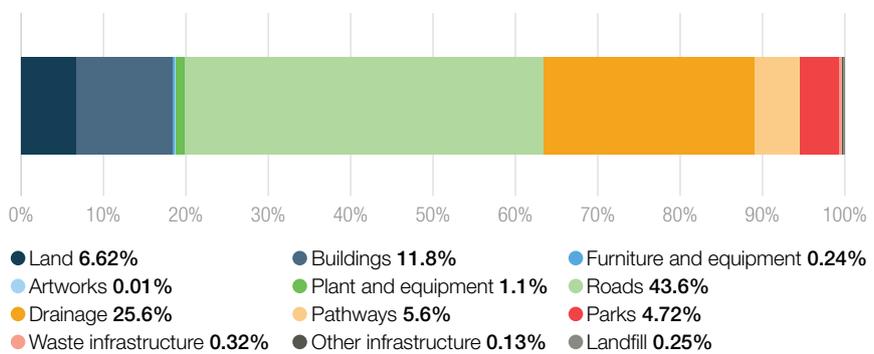
- Our total asset portfolio has a replacement value of **\$1,614,990,062**.

Our asset management activities included:

- Regular cycles of **condition inspections of all assets**
- Collected information on assets and **maintaining asset registers** in a centralised corporate enterprise system
- Updated the asset register for **assets created under capital works or renewed through renewal programs**
- Updated asset registers for **assets created in subdivisional developments** such as new roads, parks, footpaths and drainage systems
- **Mapped asset locations** and providing information to the organisation to help service the community more effectively
- Provided inputs into the forward programs for the **renewal of assets** as required to meet service needs
- **Future demand modelling** for the long-term financial plan
- **Completed asset valuations** for all asset classes for financial and legislative reporting

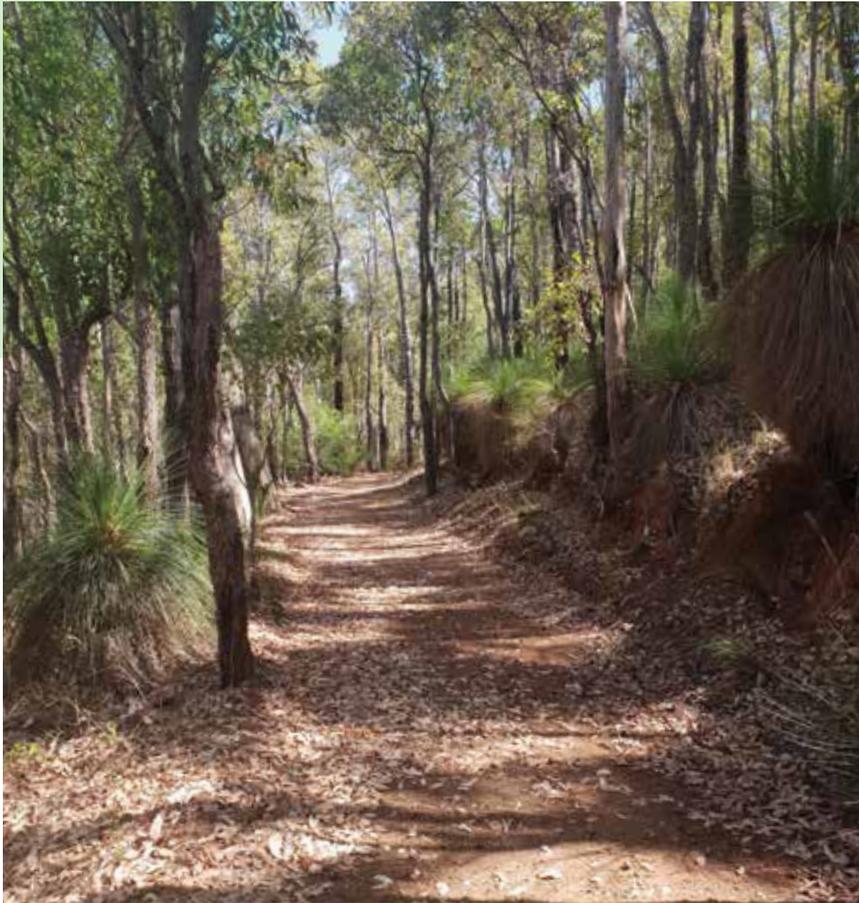
The activities aligned with national standards, particularly the Institute of Public Works Engineering Australasia's International Infrastructure Management Manual and the NAMS. Plus system.

Asset Portfolio – \$1,614,990,062



Public Open Space Hierarchy and Classifications

Function	Hierarchy	Maintenance Class	Ha
Nature	District	Natural Area Dry	43.47
Nature	Local	Natural Area Dry	176.25
Nature	Local	Natural Area Wet	53.95
Nature	Local	Passive Reserve Level 4 Dry	8.59
Nature	Neighbourhood	Natural Area Dry	2.88
Nature	Neighbourhood	Natural Area Wet	12.05
Nature	Neighbourhood	Passive Reserve Level 4 Dry	0.23
Nature	Regional	Natural Area Dry	987.75
Nature	Regional	Natural Area Wet	43.93
Recreation	District	Passive Reserve Level 1 High	9.95
Recreation	Local	Passive Reserve Level 3 Low	73.78
Recreation	Local	Passive Reserve Level 4 Dry	2.24
Recreation	Neighbourhood	Community Facility	9.99
Recreation	Neighbourhood	Passive Reserve Level 2 Moderate	74.19
Recreation	Neighbourhood	Passive Reserve Level 3 Low	1.44
Recreation	Neighbourhood	Passive Reserve Level 4 Dry	2.5
Sport	District	Active Sport	75.06
Sport	Neighbourhood	Active Sport	21.16
Sport	Regional	Active Sport	29.64
Sport	Regional	Community Facility	3.48



The primary function of an open space influences the range of facilities that could be provided. In general, the primary functions comprise of:

Recreation Spaces

Provide a setting for informal play and physical activity, relaxation and social interaction. These spaces include open parklands, community gardens, corridor links, amenity spaces, community use facilities, civic commons and squares.*

Sports Spaces

Provide a setting for formal structured sporting activities. People attend sports spaces with the purpose of engaging in organised sporting activity, training/competition or viewing.*

Nature Spaces

Provide a setting where people can enjoy nearby nature and protect local biodiversity and natural area values. Nature spaces provide opportunity for low impact recreational activities such as walking, cycling, picnicking, playing and watching or exploring natural features. These areas include bushland, coastal areas, wetlands, geological and natural features.*

Some parks will feature one or all these functions however usually one function will be dominant.

**As noted in the DLGSC Classification Framework for Public Open Space November 2012.*



Scan the QR code to view the City of Armadale Parks Facilities Strategy.

A total of
820.18 KMS
of sealed and unsealed roads maintained

611.53 KMS
of footpaths maintained

A total of
843.24 KMS
of drainage pipe maintained

185
buildings maintained
(includes sheds)

4.46 KMS
of culverts maintained

156
POS bridges maintained

72
road bridges maintained

Design

Parks Development

Park Improvement Projects for the Community

As part of our ongoing commitment to provide great outdoor spaces for our community's enjoyment, **54 parks projects were completed** this year. **Upgrades to Tickle Park and Corondale Park were also completed.** Six 'Park Improvement Projects' (PIP) were completed with **\$470,000 invested** into local and neighbourhood PIPs. The works included a **new playground at George Foster Reserve and shade sails and park improvements at Damerham Reserve.**

We delivered sports lighting upgrades at Springdale Oval and Frye Park at an investment of **\$703,000.** Our dog parks also received an improvement, with **lighting installed at all four of our dog parks.**

John Dunn Challenge Park wins Prestigious Design Award

John Dunn Challenge Park won an award for design and was named the **Award of Excellence winner** in the Institute of Landscape Architects WA 2023 Chapter Awards for Play Spaces.

Designing for the Urban Forest

We were one of the first Councils in WA to develop an **Urban Forest Strategy.** This Strategy has been in effect for 10 years, with thousands of trees installed under the program along with concerted efforts to retain our essential green infrastructure and improve urban forest. We face increasing impacts from infill development, greenfield development and climate change, and, in response to this, the Strategy has received a significant boost. Budget was allocated to undertake a data collection process to **map every street tree within the City** – setting a baseline to benchmark future performance.

Public Convenience Strategy gets an update

Our **Public Convenience Strategy** was first created in 2013 with the aim of providing the Council with a plan for the upgrade, replacement, or removal of existing public toilets. In 2022, we undertook a review to modernise the document and incorporate **"Changing Place"** facilities into the strategy – establishing a new transparent decision process in determining future needs. A Changing Place is a safe, clean toilet and change facility that provides extra spatial provisions for users with disabilities who require assisted care. Changing Places includes Universal Accessible Toilets (UAT) which cater for independent wheelchair access. Changing Places also provide extra space and facility provision for users with a disability who require assisted care. The renewed Strategy provides clear guidance on the provision, planning, and design of public toilet infrastructure, to ensure sustainable and inclusive facilities are provided for the whole community.

"It's quieter than suburbia, homes are spaced well apart so we aren't living on top of each other, plenty of wildlife around and lots of trails to walk and explore"

- Bedforddale resident



Aspiration 3

Economy



**STRATEGIC COMMUNITY PLAN
FOCUS AREAS**

3.1 Increased economic growth, job creation and retention, as well as educational opportunities

3.2 Positive image and identity for the City

3.3 Responsive and flexible support of business

3.4 Thriving tourism industry

29,179

Visitors through Perth Hills
Armadale Visitor Centre (^25%)

\$2.4^M

Total visitor spend (^3%)

13

Local businesses mentored through
Grow Your Business Armadale

118,000

Visitors attracted to Armadale
via major event sponsorships

\$1.7^B

Output from Forrestdale Business Park

"I love the location and feeling as though I am nestled in amongst nature while still being so close to modern amenities and only half an hour from the City."

– Kelmscott resident

Enhance. Develop. Attract.

Related Objectives:

- 3.2.3
- 3.1.4
- 3.1.7
- 3.1.8
- 3.2.1
- 3.2.3



Armadale has experienced some of the strongest population growth in Australia over the last decade and has grown at a significantly higher rate than the Greater Perth Metropolitan area in the last three years. It's a strategic hub for services including health care, education and training that's exceptionally well connected to other centres in Perth through multiple high quality transport links.

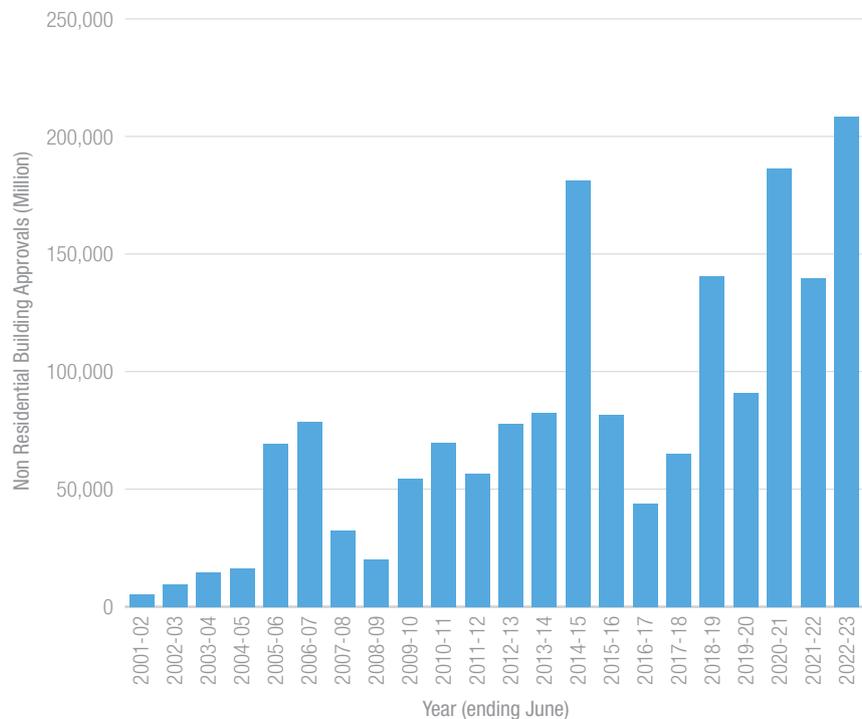
Highlights

Our **population grew** to more than **100,000 residents** in 2022, a 3.2% increase from previous year and a 45.6% growth in the last 10 years. On average, eight people move to our City every day.

The value of **non-residential building approvals** within our City reached record levels with \$208.5 million worth of investment, a 49% increase from the previous year.

Advocacy for Major Local Projects

- Armadale Regional Health and Medical Precinct
- Civic Views – Civic Precinct Redevelopment
- Armadale Station Central Park
- Armadale Regional Recreational Reserve
- The Armadale Champion Centre
- Hilbert District Community Centre and Library



Source: Australian Bureau of Statistics, Building Approvals, Australia, catalogue number 8731.0. Compiled and presented in economy.id by .id (informed decisions)

New \$88.5M Courthouse and Police Complex Opens

Construction progressed on the new \$88.5 million Armadale Courthouse and Police Complex, with the project due for completion in November 2023.

This new complex is double the size of the existing Police Station and the outdated Courthouse facilities on Jull Street. WA Police will occupy 5,680sqm of the new 14,000sqm complex, allowing room for an extra 150 officers along with general duties officers, detectives, district intelligence, forensic investigation and family violence units. There will also be five courtrooms including a shared custody facility.

New \$39M Armadale TAFE Campus under construction

The brand new Armadale TAFE will play an instrumental role in training our community's future workforce. The TAFE will focus on innovation, manufacturing, technology, automation, freight and logistics. Moreover, this state-of-the-art, five-story facility will create local jobs during and after construction and leave a legacy of education and training for the community.

Construction began in the 2022/23 financial year, with a revised cost of \$39 million.

Forrestdale Business Park

The **Forrestdale Business Park** is a major industrial site strategically located at the intersections of Tonkin Highway and Armadale Road in Forrestdale. It accommodates a range of commercial mixed business industrial activities. The **number of workers in the precinct increased by 81%** between 2016 and 2021 with **244 businesses** operating from this area.

Fast Facts

- 244 businesses (6.5% increase between 2021 and 2023)
- 3,744 people employed
- \$709 million gross value added
- \$1.7 billion in output
- Increased performance over the last seven years – employment 173.5%, value added 213.2%, output 138.4%

Armadale Station Central Park

We worked closely with the WA Government, the PTA and other key stakeholders involved in the **Byford Rail Extension project** to advocate and ensure the best possible outcomes to the community.

The new Armadale Train Station and elevated viaduct presents us with an opportunity to invest in the public spaces beneath the railway line and create state-of-the-art, functional, and multipurpose spaces to transform our City Centre. Investment in these critical public spaces will enhance the area and ensure the new train station is an attractive, welcoming, and vibrant part of our City.

Our advocacy and input into design processes and development applications has resulted in significant improvements in the amount of tree retention, public art funding, visual treatment of structures and development of the public realm.

We'll continue advocating to secure funding for the creation of a new Central Park comprising of a family orientated nature adventure park and a youth multisport and action hub.

WA Investment Website Invest and Trade WA

The new **WA Investment website** highlighted opportunities in our business parks that attracts organisations looking to invest in WA. The website was visited by multiple countries including India (making up 33% of site visitors), the United States (24%), United Kingdom (12%), Singapore (10%), along with the United Arab Emirates, Indonesia, Japan, South Korea, Vietnam and Germany (all at 3%).

Economic Development Strategy 2023 – 2028

Council adopted the new **Economic Development Strategy** in 2023 which will act as the blueprint for our planned economic growth strategy.

Business Investment Prospectus 2022 – 2024

The Business Investment Prospectus (BIP) includes key major projects and alliances necessary to attract investment whilst accelerating development and growth. The BIP was updated in response to the volatile economic environment due to global and local factors such as inflation, cost of living, skills shortages and the housing crisis.

Support youth to gain skills and employment

We partnered with Interlink Training, the Industry Training Hub, Arb West and local business Beaver Tree Services to provide a **three-day program for 45 Year 12 students**. This program was designed to provide insight into apprenticeships and careers in the horticulture and arborist industries.

Apprentifest

As part of National Skills Week and in collaboration with the Industry Training Hub, we sponsored and supported **Apprentifest** at the Armadale District Hall. This event was an opportunity for Year 12 leavers to meet and interview with training organisations and businesses offering apprenticeships and traineeships with the view to landing an opportunity into the workforce in local Armadale businesses after graduation.

Young Leaders Day

We hosted the **Harrisdale Senior High School Young Leaders Day**, with the objective to inspire Year 7 Student Councillors to become future leaders. The day included a tour and meeting key staff at the Administration building, and the students met the Mayor and Deputy Mayor at the Council Chambers, where they learnt about the importance and value of being active leaders in the community.

Supporting Local Small Businesses

Related Objectives:

- 3.2.1
- 3.3.1
- 3.3.2

Grow Your Business – Armadale

The **Grow Your Business Armadale program** is a business development program designed to provide one-on-one tailored coaching to local business owners. 13 local businesses were mentored through the program in 2022 to help them improve their business and generate further employment.

Jull Street Mall Security

We provided **ongoing security patrols** within the Jull Street Mall to reduce anti-social behaviour through a physical presence in the area. This provided a safe and enjoyable environment for residents and visitors while shopping in our City Centre.

Engagement with Local Businesses

We provided **ongoing engagement and consultation with local businesses** via surveys, face-to-face engagement, consultation, email, networking and phone to ensure the voices of local business owners were heard.

Go Local at Christmas

We organised for local businesses to include promotions and offers in the 2022 **Carols by Candlelight songbook**. This project aimed to encourage more customers to 'Go Local' over the festive period.



Business Armadale Chamber of Commerce

We provided continued assistance to **Business Armadale**, the local business Chamber of Commerce, to ensure that the local business community had a voice. We sponsored the Business Armadale Minister Series, which provided networking opportunities for local businesses to meet with State and Federal Ministers.

"I love the location and feeling as though I am nestled in amongst nature while still being so close to modern amenities and only half an hour from the City."

- Kelmscott resident

Tourism

Related Objectives:

- 3.2.2
- 3.4.1
- 3.4.2
- 3.4.3



Major Event Sponsorship

We sponsored several major events to attract more visitors into the region and to promote Armadale as a place to visit.

2022/23 sponsored events included:

- **It's Yates Springtime at Araluen** (Tulip Festival) at Araluen Botanic Park: 77,485
- **Australian Rowing Championships** at the world-class Champion Lakes Regatta Centre: 33,000
- West Cycle's road cycling event – **The Dams Challenge**: 1,600
- **Kelmscott Show** at Rushton Park: 14,286

Perth Hills Tourism Alliance (PHTA)

The **Perth Hills Tourism Alliance (PHTA)** is a collaborative project between the City of Armadale, City of Kalamunda, Shire of Mundaring, Shire of Serpentine Jarrahdale and City of Swan. The Alliance works to grow the visitor economy across the Darling Scarp by creating and achieving a range of marketing and development programs.

The Alliance offers promotional opportunities to all tourism businesses in the Perth Hills region to increase their exposure to untapped market potential. PHTA has collaborated in media promotions with Destination Perth, Hello Perth, and Tourism WA.

PHTA operations are in line with each local government's Strategic Community Plan and economic and tourist objectives, as well as Destination Perth's strategic plan, Tourism Australia's THRIVE 2030,

and Tourism WA's Corporate Plan 2022. The PHTA's specific goals for 2022/23 were as follows:

- **Investment of \$20,000** towards marketing campaigns, including the 'So Perth' photo competition in 2023 and Nova 93.7 radio spring campaign in 2022, made possible by the Alliances corporate membership and partnership with Destination Perth.
- A **creative website** (experienceperthhills.com.au) that provides quality information for all five LGA members which resulted in increased webpage views time.
- **157 businesses** from across the Perth Hills region are listed on the Experience Perth Hills website with **over 300 events** listed.



Scan the QR code to visit Experience Perth Hills website.

Visitor Centre Membership for Local and wider region Tourism Businesses

The **Perth Hills Armadale Visitor Centre** continued to thrive in supporting businesses involved in tourism in the area and beyond.

Through tourist partners including the Tourism Council, Destination Perth and the PHTA, we provided 41 businesses with promotions, collaborations, advertising and training/upskilling opportunities through the membership program.



Scan the QR code to read the Perth Hills Visitor Centre membership prospectus.

29,179

Visitors through the Perth Hills Armadale Visitor Centre ^{^25%}

1,085

Social media visitors ^{^3%}

\$2.4M

Total visitor spend ^{^3%}



Perth Hills Armadale Regional Guide

Our region's primary visitor publication, the **Perth Hills Armadale Regional Guide**, promotes events, experiences, attractions, accommodation, and local tourism businesses.

During 2022/23, we distributed a total of 11,476 copies throughout WA. The latest edition featured our members and exciting destinations that have been divided into seven different categories throughout Perth Hills Armadale to accommodate any demographic.



Scan the QR code to see the Perth Hills Visitor Centre Regional Guide.

Collaborative Digital Marketing Campaigns

We partnered with Perth Is OK!, the largest independent digital media outlet in WA, to promote quality tourism events and attractions to their readers to entice them to visit our region. The two campaigns included:

- **Spring into Perth Hills Armadale Region for Wildflowers, Wellness, Local Wares and More.** This campaign showcased the best on offer in our region during Spring into Armadale 2022. It was a huge success and was shared across the Perth is OK! social media platforms (Facebook and Instagram) and website.

– 10 Reasons to Head for the Perth Hills Armadale this Autumn.

We again collaborated with Perth Is OK! to present a different perspective of our region during autumn. We also showcased a few of our members and the most popular Autumn tourism locations for visitors.

Spring into Armadale Festival

During the four-month campaign period (August to November 2022), our annual tourism festival attracted **114,052 people** to major local events and 30,502 visitors to the Perth Hills Armadale website. We promoted 59 events and distributed 10,000 Spring into Armadale event programs throughout the State.

Several **marketing activities** were carried out throughout the campaign, including print advertising, digital collaborations with Perth Is OK!, social media promotions, local area marketing via print distribution, and outdoor advertising.

In addition, our Visitor Centre held a **six-week pop-up during 'It's Yates Springtime at Araluen,'** which served **12,699 visitors**, as well as a **two-day pop-up at the Kelmscott Show,** which served **6,400 visitors**.



Scan the QR code to see the Spring into Armadale festival program.

Storytowns Podcasts

In collaboration with **Storytowns**, our Tourism team continued to promote a series of podcasts narrated by locals. Storytowns utilises location-based podcasts to highlight regional and rural towns, the people that live there, and local treasure troves. The podcasts are designed to be immersive and educational for both visiting tourists and locals.

The podcasts encouraged a sense of local pride and celebration and promoted Armadale as a day-trip destination with a strong connection to its history, culture, natural landscape, and passionate residents who are proud of their community. We undertook print design advertising that was showcased at our pop-up events and promoted our region and encouraged guests to download the Storytowns app. We reached 1,002 downloads for 2022/23.



Scan the QR code to listen to the Story Towns podcast.

Tourism Development

New Tourism Strategy

A new five-year **Tourism Strategy** was adopted by Council in 2023. The Strategy focuses on three key focus areas: Stakeholder Engagement, Product and Destination Development, Effective Marketing and Visitor Servicing with major areas of opportunity identified as being; Nature Trails, Aboriginal Cultural Tourism, Agritourism, Unique Accommodation and Signature Events.



Aspiration 4

Leadership



**STRATEGIC COMMUNITY PLAN
FOCUS AREAS**

4.1 Strategic Leadership and effective management

4.2 A culture of innovation

4.3 Financial sustainability

4.4 Effective community engagement and communications

\$104^M

Operating budget to deliver services

\$27^M

Capital investment budget

\$23^M

Other commitments,
including debt repayment

770,182

People/accounts reached
through targeted Meta advertising

\$50,772

Income from external print jobs

\$7.3^M

In-kind media value

Engage. Empower. Innovate.

Related Objectives:

4.1.2 4.3.1 4.3.2



Despite the current challenges, it remains an exciting time for our City and we're proud to serve our community for the benefit of both our current and future generations.

We provided a wide range of services on behalf of our community from street lighting and cleaning, removal of graffiti, dealing with illegal dumping, installing traffic calming devices, maintaining and constructing roads, drains, pathways, footpaths, crossovers, to public toilets, bus shelters, and road signs.

Our **2022/23 Budget** was adopted in June, following Council's close examination of our financial position and future plans to ensure that we continue to operate in a financially sustainable and responsible manner.

Since COVID-19, and more recently with global events, economic factors have placed a strain on the supply of labour, materials, goods and services. After careful consideration and through a series of workshops, Council adopted a 4% rate increase. This followed a 1.25% increase last year and a zero increase the previous year. The Local Government Cost Index (equivalent to CPI) increase in the next financial year is expected to be 5.7%.

We were successful in securing several **Federal and State Government grants** to deliver important infrastructure projects, which helped stimulate our local economy. Matched with our own funding and other contributions, the budget delivered a \$27 million capital program.

We continued to assist our sports, arts and cultural groups to provide a range of community programs and activities and also delivered several community events throughout the year, including the **Armadale Highland Gathering and the Perth Kilt Run, Carols by Candlelight and Christmas Parade and Australia Day in Armadale Alcohol Free.**

2022/23 Budget Overview

Our City continues to be the **third fastest growing local government** in WA and the 17th in Australia, with a population expected to grow from 94,000 to over 150,000 by 2041.

We worked hard to provide the services and infrastructure our growing community needed in the most financially responsible manner, despite the challenges that COVID-19 created over the past year.

This year, the Council set a **cash operating budget of \$104 million** to deliver a range of services. These services included maintaining our local parks, community facilities and libraries, providing important community services including

City Rangers, emergency management and public health, and maintaining our roads, drainage and footpath networks.

The \$27 million capital investment budget saw multiple projects delivered, which included renewed sports and community buildings, new parks and recreation facilities and an improved footpath network.

Our financing commitments totalled \$23 million and included repaying debt, which this year totalled \$4 million, setting aside funds in reserves for future works and managing Development Contribution Schemes.

Funding our budget is mainly derived from rate revenue, which was around \$78 million this year. Other funding sources included fees, charges, grants and contributions.

"We are a cultural diverse group of families that all have great community spirit, great sporting venues, great medium sized shopping centre and we all love supporting our local businesses."

– Seville Grove resident



Source of Funds	\$Million	%
Rate Revenue	\$78.16	50.8%
Operating Grants, Subsidies and Contributions	\$10.07	6.5%
Fees and charges	\$32.91	21.4%
Interest earnings	\$1.34	0.9%
Other revenue/income	\$0.38	0.2%
Non Operating Grants, Subsidies and Contributions	\$9.37	6.1%
Proceeds from the Sale of Assets	\$0.65	0.4%
From Cash Reserves	\$12.46	8.1%
Loans	\$5.34	3.5%
Funds carried forward from prior year	\$3.22	2.1%
Total Sources of Funds	\$153.90	100%

"The trees, the proximity to rural areas, national parks, bush and forest, the views, the wildlife, the sense of community, people's friendliness and care. City of Armadale does a great job providing free community events"

– Mt Richon resident

Connecting With Our Community

Related Objectives:

4.4.2



1M+

armadale.wa.gov.au website visits

49,901

Facebook followers across all our Pages

770,182

People targeted through Meta social media advertising

\$7.3M

Total media value

10,788

Active subscribers to our monthly e-newsletter

\$50,772

Income from external print jobs

2,230

Total print requests (both internal and external)

We're committed to communicating ongoing updates and information in a fun and timely manner to our community. Each year, we produce hundreds of messages to keep our community up to date with what's happening in their City.

Digital Media

Social media engagement continued to grow and remained an integral tool for sharing information with our community. In 2022/23, we delivered key messages to 770,182 people/accounts (30.3% increase) through **targeted advertising campaigns** on Facebook and Instagram, and Snapchat gave us an extra 420,809 impressions on our ads (28.8% increase).

Our social media channels saw good growth in 2022/23, with both followers and engagement higher than the previous reporting period. Our **Instagram accounts** ended the year with 2,091 (City of Armadale; 3.6% increase), 2,271 (Perth Hills Armadale; 8.9% increase), and 1,050 (Armadale Fitness & Aquatic Centre; 6.7% increase) followers, and 3,042 for LinkedIn (City of Armadale; 30.2% increase).

Our **Facebook Pages** ended the year with the following:

- City of Armadale – 18,927 followers (9.0% increase)
- Perth Hills Armadale – 19,691 followers (3.9% increase)
- Armadale Fitness & Aquatic Centre – 9,845 followers (8.2% increase)
- Armadale Libraries & Heritage – 1,196 followers (4.6% increase)
- Champion Centre – 242 followers (100% increase)*

Our main **corporate website** continues to be the most accessible source of information for the public. In 2022/23, the website saw **1,004,616 unique visitors**. Although this appears to be a 22.8% decrease on the previous period, difficulties caused by the migration to Google Analytics 4 meant that accurate data for March 2023 to June 2023 wasn't collected. The 2022/23 financial year also saw an average number of 1.37 pages viewed per visit, and new visitors/sessions to the site made up 93.5% of site traffic.

Community members can also subscribe to our **'In the Know'** (ITK) newsletter which covers a range of topics including libraries, arts and events, sustainable living, recreation and community development. In 2022/23, we moved to sending monthly editions to our 10,788 subscribers to further increase open rates. This was successful with our average open rate increasing to 35% (30.6% increase on the 2021/22 financial year), exceeding the 21.5% national average and the 19.5% average for Government and Politics newsletters (source: Campaign Monitor).

Individual newsletters for Perth Hills Armadale, and Libraries and Heritage were also reintroduced this financial year, and comparative reporting will be provided in the 2023/24 Annual Report.

**Please note that the Champion Centre Facebook Page was launched in March 2022.*



Print Media

Our **'City Views'** publication featured community focused content and was delivered to **36,519 households** across our City (at a cost of \$42,266.42 ex GST). This financial year, we produced three editions of the publication – September 2022, December 2022 and March 2023.

'Armadale Alive', an advert shared across three local and print news publications, was published each month highlighting local news and events. We also placed other regular advertising in local papers.

Print Room

Our **internal PRINTHUB** is a professional printing service that offers a full range of printed products. In 2022/23, we had a total of **2,230 print requests**, with 1,810 of those being internal print jobs.

By printing business cards, A5 flyers, pull up banners, A2 and A1 posters and other printed materials, price comparison for 800 print requests shows that we **saved an estimated \$43,376.28** by producing these items ourselves.

We also made **\$50,772.42 in income** from external print jobs in 2022/23, including **420** print requests from other Local Governments including **City of Canning, City of Belmont, Town of Victoria Park, City of Subiaco, Town of Cambridge** and **City of Kalamunda**.

Media Enquiries

Our Communications and Marketing Team ensured that the community was kept up-to-date on everything happening across our City. To do this, we maintained a positive relationship with journalists and media outlets, which helped ensure that the right information reached the right people, in the right way.

In 2022/23, we were featured in the media a total of **1,470 times** (27.4% increase) across the reporting period. This can be broken down further by:

- Press – 561 (^4.3%)
- Online – 328 (^9.7%)
- Radio – 339 (^69.5%)
- TV – 242 (^106.8%)

Our stories generated **\$7,309,095 of in-kind media value** – up 66.3% on the previous year – with **total circulation reach figures reaching 78,442,431**.

Engage Armadale

Community engagement has its roots in the principles of democratic governance and the idea that the community has the right to participate in decision making processes that affect their lives. Community engagement provides several benefits to local government, helping us make more informed and effective decisions. By gathering feedback and input from our community through targeted and strategic engagement, elected members gain a deeper understanding of the community's needs, concerns and priorities, which helps us make decisions that reflect the interests of the community.

The overall goals and objectives of our **Engage HQ platform** as a key engagement tool are to:

- **Foster relationships and build trust** between the City of Armadale and its community
- Encourage and facilitate **community participation and input** in decision making processes
- Empower the **community to be involved in planning and implementing projects** and initiatives that affect their lives
- **Improve the quality of decisions and outcomes** by incorporating diverse perspectives and local knowledge
- **Increase transparency and accountability** in the decision-making process
- **Enhance the understanding** of the community's needs, values, and preferences
- **Build community capacity and resilience** by providing opportunities for skill-building, education, and networking
- **Foster social cohesion** and a sense of community ownership and pride

By achieving these goals and objectives, community engagement can lead to more effective and sustainable policies, programs, and services that better serve the needs of our community.



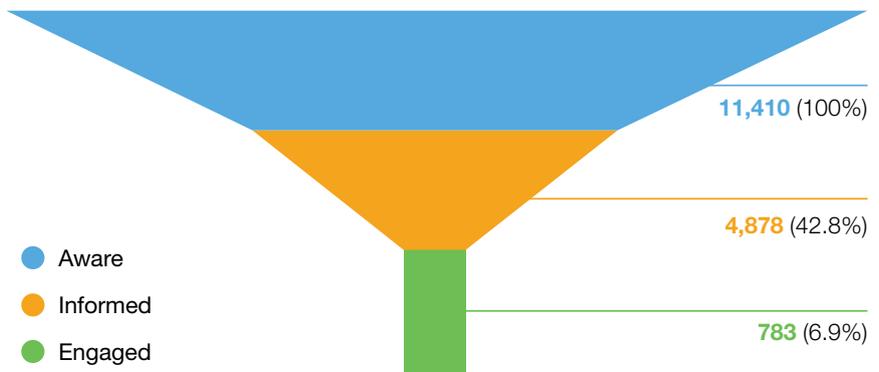
Fast Facts

The 2022/23 financial year saw the unofficial launch of the Engage HQ platform. During this time, we saw:

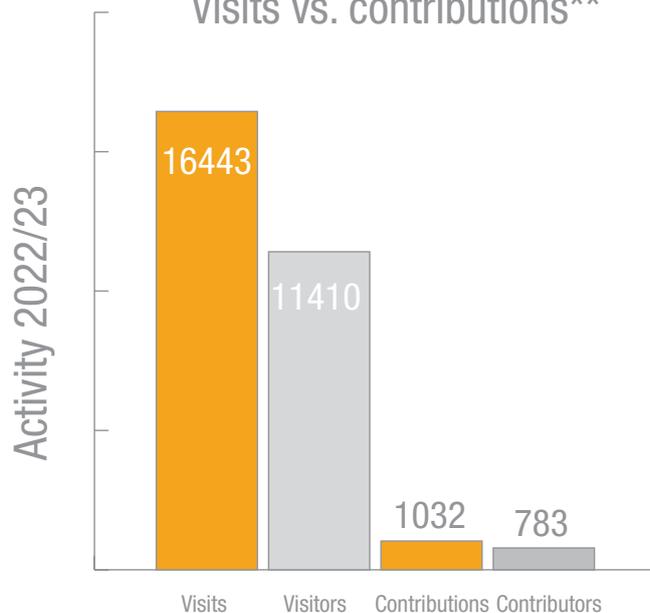
- 88 survey tools published
- 16 overarching project engagements published
- 16,443 visitors to the platform
- 1,032 contributors to engagements
- 168 platform registrations
- 6.9% engagement rate (the median click rate for the public sector is 2.92 percent)

In summary, community engagement via the Engage HQ platform provided numerous benefits including improved decision making, increased transparency and accountability, enhanced public relations, improved service delivery, and increased civic participation.

Visitor engagement



Visits vs. contributions**



**Visits and Visitors reflect the number of people who have viewed the Engage Armadale website. Contributions and Contributors measures the number of people who have provided feedback via Engage Armadale (survey, comment, created an account etc.). Please note that a number of the projects listed on Engage Armadale during the reporting period did not offer people the

Excellence in Customer Experience

Related Objectives:

4.4.4

41,939

Emails received through info@armadale.wa.gov.au

5,678+

Letters received through the post

180,000+

Phone calls to (08) 9394 5000

13,000+

Face-to-face enquiries received at the Administration Centre

19,000+

Customer requests raised

433,190

Corporate records created

152

Officers completed online Recordkeeping Awareness Induction training

130

Officers completed one-on-one Records Management and Content Manager training

Customer Services

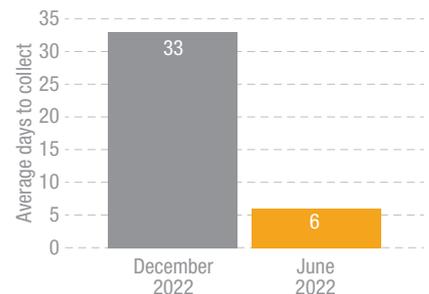
The primary point of contact between Administration and our customers, **Customer Services** offered front-line service, digital assistance and request management through various channels, including written (email, post, web forms), voice (phone), and face-to-face interactions.

Information Management

Our **Information Management Team** is dedicated to the systematic organisation, retrieval, compliant disposal and safeguarding of critical data and knowledge resources for the City in accordance with legislative and best practice requirements.

Operational Excellence

We respond to around 2,000 illegal dumps every year. As part of our initiative to strive towards **operational excellence**, we implemented a program of data analytics and operational performance reporting. This led to our responsiveness improving five-fold during 2023. The average time to respond to illegal dumping has improved dramatically, aimed at achieving the standards our community expects and deserves.



We used visual crash data to inform decision making and requests for grant support to make the local road network a safer experience and we are delivering three Black-Spot projects and three Local Area Traffic Management improvement projects across our City.

Our journey to safeguard our employees and community saw an increase in hazard reporting and resolution throughout the year. The more our staff report and stay hazard conscious, the less likely there will be any incidents or injuries to employees and the public.

Integrated Planning and Reporting



As part of our ongoing commitment to integrated planning and reporting, 2022/23 saw multiple Plans, programs and projects updated and revised.

Strategic Community Plan (SCP) Review

The **Strategic Community Plan (SCP)** underwent a minor review and was officially adopted by Council in March 2023. Key updates included:

- Cover Page (Page 0): Updated to include the minor review date.
- Message from the Mayor (Page 3): Revised to reflect the environment and challenges of 2022.
- Introduction (Page 4): Added information about the 2022 Minor review of the SCP.
- COVID-19 Response and Recovery (Pages 5-6): Updated content to reflect post-2022 COVID-19 environment.
- Our City in 2020 (Pages 7-10): Included 2022 statistics, updated ward boundaries, strategic advocacy facilities, and revised financials.
- Our Community Profile in 2020 (Pages 11-12): Updated with 2022 statistics.
- Integrated Planning Framework (Pages 13-14): Slight wording update to reflect current practices.
- Influencing Strategies and Plans (Page 15): Revised to include new strategies and remove outdated plans.

- Aspirations, Outcomes, Objectives, Strategies, and Measures (Pages 19-36): Various sections underwent slight wording changes and updates to strategies, as decided at the Elected Members Workshop on 15 November 2022.
- Implementation and Review (Page 37-42): Minor wording changes were made to page 38, with a focus on enhancing the clarity of how the SCP is implemented, measured, and reviewed, ensuring ongoing alignment with the City's strategic objectives.

Corporate Business Plan (CBP) Review

In line with the SCP review, the **Corporate Business Plan (CBP)** underwent a major review and was adopted by Council in September 2023. The review process ensured that the CBP remained aligned with the updated SCP and that it continues to effectively guide our operational planning and resource allocation.

These revisions to both the SCP and CBP represented our adaptive and responsive approach to strategic planning and community needs. Through these updates, we continue to ensure that our strategic documents are not only current and relevant, but also effectively guide us towards achieving our aspirations in community development, environmental stewardship, economic vitality, and leadership excellence.

Governance and Risk Improvement Program

In the past year, we undertook a **comprehensive Audit** in accordance with Regulation 17 of the *Local Government (Audit) Regulations 1996*. This is an essential process in our commitment to transparency, accountability, and continuous improvement. This Audit, a part of the governance framework, provided valuable insights into our operational and administrative practices. We're actively preparing to implement changes based on the Audit's findings which are aimed at enhancing our operational efficiency, improving service delivery and ensuring our practices not only meet, but exceed, the standards set forth in the regulations.

The Financial Planning and Budget Program

During the year, Council reviewed and endorsed our 20-year **Long Term Financial Plan**.

The Plan sets out Council's high-level financial strategies to deliver key projects and carefully manage our City's growth in a financially sustainable manner. The current economic climate has been challenging, typified by inflationary pressures, supply issues and productive capacity in a tight labour market. Council has considered both the short- and long-term impacts of its decisions when determining the financial plan and budget to keep pace with costs and continue to provide services valued by our community.

"An escape from concrete suburbia to the hills and the native flora and fauna, the houses are all unique and there is a small town community feel."

- Roleystone and Karragullen resident

The OneCouncil Corporate Business System Project

We invested in a business transformation project to change and improve most areas of our services. This digital services project will improve information, access and efficiency for the benefit of customers and the community. Known as 'OneCouncil', the first phase was delivered in July 2022, with an interim phase in June 2023.

Interim Phase

The OneCouncil Project team delivered a newly reconfigured and fit for purpose Chart of Accounts for the City in July 2023. The team also implemented several enhancements to streamline processes within OneCouncil with great feedback received from staff. Recently, the team delivered I.R Time Recording as part of a change in State industrial relations legislation and completed the upgrade of OneCouncil to v2023B.

OneCouncil Phase 2

Phase 2 planning is well underway. Several strategies and plans have been developed around resource management, risk management, issue management, monitoring and controlling and governance. There will be four tranches established to manage the nine phase 2 projects with Property and Rating, Customer Relationship Management and Enterprise Content Management due to commence in February 2024. The detailed planning and schedule of these initial projects is in progress with additional resources hired and Subject Matter Experts secured for the first tranche of projects.

Information, Communications, Technology

Over the past year, the focus has been on building capabilities within the ICT team to drive our **digital transformation** and improve the overall efficiency and effectiveness of our digital services.

Digital Transformation and Cloud Migration

One of the key initiatives of the past year has been the strategic move of City Services into the cloud. This shift not only enhanced our overall operational efficiency but also played a pivotal role in fortifying our **cybersecurity controls**. By leveraging cloud infrastructure, we significantly improved the security measures that protect our residents' sensitive information. The cloud architecture provides a resilient foundation that allows our systems to withstand potential cybersecurity attacks, ensuring the continuous and secure delivery of essential services to our community.

Cybersecurity Enhancements

We made **cybersecurity enhancements** to protect against evolving cyber threats, ensuring the confidentiality, integrity, and availability of critical data. We remain committed to staying ahead of emerging threats, implementing proactive measures and fostering a culture of cybersecurity awareness among our staff.

Exploration of Machine Learning and Data Analytics

In line with our commitment to innovation, we ventured into the realm of **machine learning and data analytics**. Through careful experimentation, we harnessed the power of these technologies to provide valuable insights to decision makers and front-line staff. This strategic use of data enabled us to make more informed decisions, optimise resource allocation and enhance the overall service delivery to our residents.

Technology Looking Forward

As we reflect on the accomplishments of the past year, we are equally excited about the future. The ICT team is dedicated to furthering our digital transformation journey, embracing emerging technologies, and continuously improving our services to meet the evolving needs of the City and our residents.

Key Achievements

- **Successful migration of City Services to the cloud**, improving scalability, and enhancing cybersecurity measures
- Implementation of **advanced cybersecurity controls** to safeguard resident information and ensure the integrity of our systems
- Introduction of **machine learning and data analytics** to empower decision makers and frontline staff with actionable insights

Statutory Reports

Each year, we're required to provide the following statutory reports in compliance with legislative roles and responsibilities:

Record Keeping

We remain committed to the reliable and systematic management of the requirements in accordance with the *State Records Act 2000*. Our electronic record keeping program saw 433,190 corporate records registered in 2022/23.

Training is an important component of record keeping, and 152 staff completed the compulsory online records awareness training. In addition, 130 one-on-one record keeping training sessions and one customised training session were delivered.

Freedom of Information

The *Freedom of Information Act 1992* gives members of the public the right to access documents held by local governments (subject to limitations).

We prepared an up-to-date Information Statement and made it available to the public (as required by section 96 of the *Freedom of Information Act 1992*). This statement detailed the process for applying for information under the Act, as well as information that we provide outside the Act.

A total of 26 Freedom of Information applications were processed during 2022/23.



Further information about the Freedom of Information process can be found via the QR Code.

Public Disclosures

The *Public Interest Disclosure Act 2013* aims to ensure openness and accountability in government. Disclosures are treated in confidence and persons making a disclosure are protected from detrimental action.

During 2022/23, we did not receive any disclosures.



Details about public interest disclosures are available online via the QR Code and in person at our Administration Centre.

Local Government Act 1995 – Conduct of Certain Officials

Section 5.53 of the *Local Government Act 1995* states, "The annual report is to contain details of entries made under Section 5.121 during the financial year in the register of complaints."

For the 2022/23 financial year there were no entries made in the Register of Complaints.

Fees, expenses or allowances for the 2022/23 financial year

Elected Member	Mayor & Deputy Mayor Allowance	Meeting Attendance Fees	ICT Allowance	Travel and Accommodation Expenses	Other Approved Expenses	Total
Mayor Ruth Butterfield	\$92,000.00	\$48,700.00	\$3,585.71	-	\$1,312.14	\$145,597.85
Deputy Mayor Kerry Busby	\$23,000.00	\$32,469.23	\$3,585.71	\$953.09	\$1,312.14	\$61,320.17
Cr Emma Flynn	-	\$32,469.23	\$3,585.71	\$318.29	\$1,312.14	\$37,685.37
Cr Gary Smith	-	\$32,469.23	\$3,585.71	\$162.39	\$1,298.00	\$37,515.33
Cr Grant Nixon	-	\$32,469.23	\$3,585.71	\$460.36	\$1,299.50	\$37,814.80
Cr John Keogh	-	\$32,469.23	\$3,585.71	\$325.06	\$1,312.14	\$37,692.14
Cr Keyur Kamdar	-	\$32,469.23	\$3,585.71	\$508.04	\$1,312.14	\$37,875.12
Cr Melissa Northcott	-	\$32,469.23	\$3,585.71	\$2,509.33	\$395.78	\$38,960.05
Cr Michael Hancock	-	\$32,469.23	\$3,585.71	\$1,256.35	\$1,331.30	\$38,642.59
Cr Michelle Silver	-	\$32,469.23	\$3,585.71	\$434.77	\$1,312.14	\$37,801.85
Cr Paul Hetherington	-	\$32,469.23	\$3,585.71	\$380.04	-	\$36,434.98
Cr Sartaj (Sam) Virk	-	\$32,469.23	\$3,585.71	\$834.45	\$408.25	\$37,297.64
Cr Scott Mosey	-	\$32,469.23	\$3,585.71	\$595.39	\$1,890.31	\$38,540.64
Cr Shanavas Peter	-	\$32,469.23	\$3,585.71	\$430.29	\$1,761.51	\$38,246.74

Local Government (Administration) Regulations 1996 – fees, expenses or allowances

Section 5.53(2) of the *Local Government (Administration) Regulations 1996* states “The annual report for a financial year beginning on or after 1 July 2022 must include, in relation to fees, expenses or allowances paid during the financial year to council members, the mayor or the president, for each person –

- (a) the nature of the fee, expense or allowance; and
- (b) the total amount or value of each class of fee, expense or allowance.

The table above refers to fees, expenses or allowances for the 2022/23 financial year.

Information about trading undertakings

Regulation 19BB of the *Local Government (Administration) Regulations 1996* requires the City to provide information about trading undertakings in the annual report.

In the 2022/23 financial year there were no trading undertakings by the City.

Information about land transactions

Regulation 19BC of the *Local Government (Administration) Regulations 1996* states that we need to provide information about land transactions in the annual report.

In the 2022/23 financial year the following major land transactions occurred:

- Wirra Willa Gardens, Mount Nasura (LOT 801 ON DEPOSITED PLAN 72851) was purchased for \$2,004,329.27 on 21 July, 2022
- Land at 16 Numulgi Street, Armadale (LOT 300 (NO. 16)), which cost \$220,000 was sold for \$169,100.58 on 12 September, 2022

Information about fees, expenses and allowances

Regulation 19BD of the *Local Government (Administration) Regulations 1996* requires the City to provide information about fees, expenses and allowances to the Mayor and Councillors in the annual report.

Information about capital grants, subsidies and contributions

Regulation 19BE of the *Local Government (Administration) Regulations 1996* states that requires the City to provide information about capital grants, subsidies and contributions in the annual report.

Elected Members (EMs) Attendance at Council and Committee Meetings – July 2022 to June 2023

Elected Member	Ordinary Council Meeting (OCM -20)	Special Council Meeting (SCM -1)	Technical Services Committee (TSC - 9)	Community Services Committee (CSC -10)	Development Services Committee (DSC -10)	Corporate Services Committee (CorSC -11)	City Audit Committee (CAC -4)	Leave of Absence Granted
Cr R Butterfield, Mayor (DSC,TSC,CAC)	19	1	8	N/A - 9	10	N/A - 7	2	Nil
Cr K Busby, Deputy Mayor (CSC,CorSC)	16	1	N/A	8	N/A	8	N/A	28/7/22 to 14/8/22 5/3/23 to 26/3/23 3/5/23 to 8/5/23 31/5/23 to 2/6/23
Cr E J Flynn (TSC,CorSC)	18	1	9	10	N/A - 4	N/A - 5	3	5/12/22 to 7/12/22 27/1/23 to 30/3/23 16/5/23 to 18/5/23
Cr M Hancock (DSC, CorSC)	15	1	N/A	N/A	9	7	N/A	20/3/23 to 12/5/23
Cr P Hetherington (DSC, CorSC)	19	1	N/A - 4	N/A - 2	10	11	4	30/1/23 to 10/2/23
Cr K Kamdar (CSC, DSC)	18	1	N/A	4	8	N/A	N/A - 1	3/12/22 to 10/1/23
Cr J Keogh (CSC, CorSC)	18	1	N/A - 5	9	N/A - 3	10	N/A - 1	25/7/22 to 26/7/22 12/12/22 to 18/12/22 7/2/23
Cr S J Mosey (CSC, DSC)	18	1	N/A - 6	9	9	N/A - 8	2	21/11/22 to 25/11/22 19/1/23 to 11/2/23 20/2/23 14/4/23 to 25/4/23
Cr G Nixon (TSC,CSC,CorSC,CAC)	15	0	6	N/A - 3	N/A - 3	6	2	26/4/22 to 21/7/22 15/9/22 to 25/9/22 29/4/23 to 22/7/23
Cr M S Northcott (TSC,DSC)	17	1	8	9	N/A - 3	N/A - 6	N/A - 3	11/10/22 to 20/10/22 27/1/23 to 31/1/23
Cr S Peter JP (TSC,CSC)	19	1	9	N/A - 6	N/A - 6	10	N/A - 1	26/12/22 to 28/1/23
Cr M S Silver (TSC,CSC)	12	1	N/A - 3	10	N/A	8	N/A - 1	Nil
Cr G Smith (TSC,DSC,CAC)	20	1	9	N/A - 9	10	N/A - 10	3	Nil
Cr S S Virk (DSC, TSC)	17	1	7	N/A	10	N/A - 2	N/A - 1	Nil

Council Attendance

Section 5.53(2)(i) of the *Local Government Act 1995* and regulation 19B(2)(f) of the *Local Government (Administration) Regulations 1996* require the City to disclose in the Annual Report, the number of council and committee meetings attended by each council member during the financial year.

The table above refers to Council meeting attendance of elected members for 2022/23.

EM - Elected Member
OCM - Ordinary Meeting of Council
SCM - Special Meeting of Council
TSC - Technical Services Committee
CSC - Community Services Committee
DSC - Development Services Committee
CorSC - Corporate Services Committee
CAC - City Audit Committee

N/A - where an Elected Member was not a member of that committee since Oct 2021. If a number is shown that means the EM attended as an observer either in person or via teams.

There are (7) members on each Committee (except CAC which has 5) and memberships are indicated against each EM's name

Employee Salaries

The table below refers to the number of our employees entitled to an annual salary of \$130,000 or more (in bands of \$10,000).

Salary Band 2022/23	
Salary Range (\$)	Number of staff
130,000 – 139,999	8
140,000 – 149,999	5
150,000 – 159,999	2
160,000 – 169,999	2
170,000 – 179,999	0
180,000 – 189,999	0
190,000 – 199,999	0
200,000 – 209,999	0
210,000 – 219,999	2
220,000 – 229,999	1
223,000 – 239,999	0
240,000 – 249,999	1
250,000 – 259,999	0
260,000 – 269,999	0
270,000 – 279,999	0
280,000 – 289,999	0
290,000 – 299,999	0
300,000 – 309,999	0
310,000 – 319,000	0

The CEO's remuneration* for 2022/23 was \$389,610.

**Includes base salary, superannuation, any allowances or benefits (whether in money or not)*



Disability Access and Inclusion Plan 2021 – 2026

This legislative Plan is monitored by the State Government via an annual Progress Report

We report on compliance with its Access and Inclusion Plan and, in some cases, going above and beyond, implementing accessible activities for the following outcome areas:

1. Services and events
2. Buildings and facilities
3. Information
4. Quality of service
5. Complaints
6. Consultation processes
7. Employment and
8. Social inclusion.

The latest **Access and Inclusion Plan 2021 – 2026** was endorsed by Council in June 2021. The Plan is overseen by the Access and Inclusion Reference Group which includes representation from City departments, local sector organisations, community members living with disability, or carers of a person living with disability.



Scan the QR code to access a copy of the **Access and Inclusion Plan 2021-2026**.

Accessible Events

Highland Gathering and the Perth Kilt Run

The **Perth Kilt Run** attracted 560 participants and the 2.5km classic route was fully accessible on a flat and level service for the entire route, with kerb access facilitated by ramps. Over the day, the Highland Gathering attracted 25,000 people and accessible features including:

- **Additional ACROD parking** reserved on Neerigen Street
- **Bus accommodation** if requested
- Provision of a **Quiet Zone**
- An **Accessibility and Information webpage** was established for information on accessibility features of the Perth Kilt Run to be easily accessed
- A **Braille version** of the event program and map was available to order prior to the event and further copies were available on hand for any on the day visitors

Carols by Candlelight and Christmas Parade

Carols by Candlelight once again offered an accessible media space incorporating audio description, live streaming and captioning and assistive listening with DADAA managing the Accessible Viewing Area. This area received 169 bookings.

Other accessible features included:

- **Paved area set aside** for tables and chairs for easy viewing by people with disability, older people and parents with prams
- **Braille songbooks** of which four were ordered by the public
- Two **Auslan interpreters** on the stage throughout the performances
- A **Service Dog area**
- The **Armadale Arts Festival Community Choir** was promoted widely as an accessible and inclusive Choir, with event organisers facilitating the individual requirements of choir members for all rehearsals and on the night
- The Mass Choir **performed Jingle Bells partly in Auslan**. The translation was provided by a volunteer who was a certified Auslan interpreter
- **Audio description** of the Christmas Parade
- **Secondary screen** relocated in the audience



Australia Day in Armadale Alcohol Free

Our Australia Day event attracted approximately 29,000 people which highlighted the importance of including strategies to increase accessibility. For the 2023 event, this included:

- **Accessible Toilets** were at each toilet location with weaved matting to ensure better accessibility from pathways
- **Food vendors** located on a hard surface
- **Additional ACROD parking** on Neerigen Street
- An area for **ACROD seating** at the stage area and reserved tables and chairs in the food court in Orchard Avenue
- A **Quiet Zone** run by Armadale Rotary Club to support people with a sensory disability
- **Event Activities and amenities located next to pathways** where possible
- **Promotion of Memorial Park** by the Communications and Marketing Team as a quieter, shady area to enjoy the event and watch the fireworks from without crowds

The Armadale Arts Festival

The Festival increased accessibility in the community programming and allowed the public to access an ‘Accessible Venue’ website search in the Festival program. Inclusive and accessible activities throughout the Festival included:

- **Minnawarra Art Awards Tactile Tours**
- **Positive Ageing High Tea**
- **Sensorium Theatre**
- **Yarning Group Exhibition**

International Day of People with Disability – ‘Connection and Wellbeing’

We collaborated with the Armadale Access and Inclusion Network to provide an inclusive and accessible Community Day at the Champion Centre and Seville Grove Library Precinct, raising awareness for **International Day of People with Disability**. All ability, interactive activities were provided by service providers in the disability sector and local art, dance and music businesses and community groups. Several talks were held in the Seville Grove Libraries and a Quiet Zone also operated from the Library.

Let’s Connect Armadale Expo

The Community Development team hosted the **Let’s Connect Armadale Expo** on 29 March 2023 at the accessible venue of Armadale District Hall. It provided an opportunity to highlight the many community organisations that service the City of Armadale in one place, with the aim of encouraging residents to get to know local service providers.

With the Expo targeted at residents in need of, or already receiving services, or interested in additional services, inclusivity and accessibility was a priority, with anticipated attitudinal, physical and procedural barriers considered. Having different service providers in one location provided an inclusive event with all services and residents attending, learning and connecting throughout the Expo.

Recreation Services – Armadale Fitness & Aquatic Centre (AFAC)

From 30 August to 30 November 2022, Armadale Fitness & Aquatic Centre ran the **ALL ABILITIES** (Australia Brings Inclusivity to Life, Through Innovation, Transformation in an Exercising Society). The pilot program was a 12-week supervised exercise program that helped AFAC be a leader in inclusive practice delivery, develop sustainable relationships and referral pathways to local disability service providers.

Strategies to increase accessibility

- **Waste Services** helped those who cannot present their waste and recycling bins on the kerb for collection.
- **Native Plants for Residents** event moved to the accessible venue of the Champion Centre with the parking facilities at the Centre enabling clear provisions for ACROD parking for people with disability attending. This was assisted by a roaming traffic officer and formalised through contracted traffic managers. The Environment Team also arranged for plants to be set aside for home delivery to people who had difficulties accessing the event because of a disability.
- **Undercover mobility scooter parking bays** were installed at AFAC near the front entrance door.
 - > A **universal picnic setting** was installed at Mathew Stott Reserve allowing wheelchair access to the picnic table.
 - > **Connecting pathways** were installed at Matron Olive Galliers Park, Wallaby Reserve and Allawah providing easier access to parks and improving accessibility for the community (especially for those with mobility issues e.g. wheelchair users, and families who have young children in prams).

- > Champion Lakes Community Centre – inclusion of **UAT plus ambulant facilities and ramps and access**.
- > Bedforddale Hall – **upgraded change rooms** including a new UAT and ambulant facilities, addition of acoustic materials for audible inclusion, ramps and accessibility, sensor lighting, one level outdoor area for easy access and upgrade of doorways and access.
- > Champion Centre – the **entry door** to the UAT inside facility was automated with push button for easy access.
- > Main Administration Building – **upstairs disabled toilet entry door** was automated with push button for easy access.
- > Recreation Services – the introduction of the **Bookable system** allowed for increased accessibility for people with disability. The system has the capacity for several browser extensions to assist people with disability, e.g. Read Aloud extension for people who may have a visual impairment.
- > Communications and Marketing – **video captions** have been included in videos produced by the City – for publishing to social media channels and YouTube.

Access and Inclusion Reference Group

The **Access and Inclusion Reference Group** addresses barriers faced by people with disability in our community. The group provides insight and advice to us regarding access and inclusion matters in the community, in the context of implementing the outcomes of our Access and Inclusion Plan. It includes community members and representatives from the disability services sector and is chaired by a City Councillor. The group provides advice directly to our department staff such as the Communications and Marketing Team, the Community Development Department, Health Services, Waste Services, Environment Services and Parks and Reserves.



AUDITORS REPORT

To the Council of the City of Armadale

Opinion

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

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the City for the year ended 30 June 2023 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, the Australian Accounting Standards.

Basis for opinion

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

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

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

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

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

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

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

The Chief Executive Officer (CEO) of the City is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the City of Armadale for the year ended 30 June 2023 included in the annual report on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the City to confirm the information contained in the website version.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
20 December 2023

FINANCIAL REPORT

For the year ended 30 June 2023



**CITY OF ARMADALE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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

STATEMENT BY THE CHIEF EXECUTIVE OFFICER

The attached financial report of the City of Armadale for the financial year ended 30 June 2023 is based on proper accounts and records to present fairly the financial position of the City of Armadale at 30 June 2023 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.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 19th day of December 2023

A handwritten signature in black ink, appearing to read 'Joanne Abbiss', is written over a solid black horizontal line.

**Chief Executive Officer
Joanne Abbiss**

Statement of Comprehensive Income – by Nature or Type
For the year ended 30 June 2023



	Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
Revenue				
Rates	27(a)	78,394,582	78,161,130	73,601,899
Grants, Subsidies and Contributions	2(a)	9,177,638	10,070,900	8,065,185
Fees and Charges	2(a)	33,128,741	32,905,100	33,183,712
Interest Revenue	2(a)	5,432,708	1,337,400	1,327,346
Other Revenue	2(a)	299,697	378,200	190,564
		126,433,366	122,852,730	116,368,706
Expenses				
Employee Costs	2(b)	(48,891,142)	(44,922,300)	(47,289,134)
Materials and Contracts		(39,607,525)	(51,747,600)	(34,944,944)
Utility Charges		(4,117,089)	(3,742,100)	(4,025,498)
Depreciation		(27,174,262)	(26,425,100)	(25,922,658)
Amortisation		(689,149)	-	(534,835)
Finance Costs	2(b)	(1,210,523)	(1,167,500)	(1,200,466)
Insurance	2(b)	(1,289,277)	(774,100)	(1,103,392)
Other Expenditure		(2,366,903)	(1,282,800)	(1,461,660)
		(125,345,870)	(130,061,500)	(116,482,587)
		1,087,496	(7,208,770)	(113,881)
Grants / Contributions for Asset Development				
Capital Grants, Subsidies and Contributions	2(a)	4,853,514	8,711,000	8,117,324
Developer Contribution Plans - Cash	2(a)	110,839	658,900	967,909
Developer Contribution Plans - Gifted Assets	2(a)	12,423,876	26,367,000	11,733,899
Developer Contribution Plans - Contributions Payments		-	-	(95,784)
Profit / (Loss)				
Profit on Disposal of Assets		70,418	42,200	275,213
(Loss) on Disposal of Assets		(1,087,154)	(1,809,500)	(1,356,678)
		16,371,493	33,969,600	19,641,883
Fair Value Adjustments to Financial Assets at Fair Value Through Profit or Loss		11,701	-	15,170
		17,470,690	26,760,830	19,543,172
Net Result for the Period				
Other Comprehensive Income for the Period				
Revaluation Surplus	18	285,936,813	-	15,698,003
		285,936,813	-	15,698,003
Total Other Comprehensive Income for the Period				
		303,407,503	26,760,830	35,241,175

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

Statement of Financial Position
For the year ended 30 June 2023



	Note	2023 Actual \$	2022 Actual \$
Current Assets			
Cash and Cash Equivalents	3	15,322,292	6,086,910
Trade and Other Receivables	5	11,866,009	10,117,434
Other Assets	7	3,739,236	1,181,561
Financial Assets	4(a)	142,779,730	129,219,315
Inventories	6	163,449	636,542
Total Current Assets		173,870,716	147,241,762
Non-Current Assets			
Trade and Other Receivables	5	886,191	968,603
Property, Plant and Equipment	9(a)	276,338,443	269,998,441
Infrastructure	10(a)	1,229,921,928	944,876,460
Landfill Cell Asset	8(b)	793,291	639,203
Financial Assets	4(b)	246,036	234,335
Rehabilitation Asset	8(a)	22,441,615	24,809,363
Right of Use Assets	12(a)	3,493,110	4,288,462
Total Non-Current Assets		1,534,120,614	1,245,814,867
Total Assets		1,707,991,330	1,393,056,629
Current Liabilities			
Trade and Other Payables	13	28,236,709	19,530,910
Capital Grants Liabilities	14	2,760,260	4,633,100
Borrowings	15	4,123,064	3,931,944
Employee Related Provisions	16	7,660,799	8,478,482
Lease Liabilities	12(b)	1,706,311	2,148,645
Other Provisions	17	10,837,171	-
Total Current Liabilities		55,324,314	38,723,081
Non-Current Liabilities			
Capital Grants Liabilities	14	29,735,864	22,746,133
Borrowings	15	33,445,895	33,309,159
Employee Related Provisions	16	379,295	523,776
Lease Liabilities	12(b)	1,786,799	2,139,442
Other Provisions	17	13,606,527	25,309,905
Total Non-Current Liabilities		78,954,380	84,028,415
Total Liabilities		134,278,694	122,751,496
Net Assets		1,573,712,636	1,270,305,133
Equity			
Retained Surplus		455,481,335	454,619,068
Reserves - Cash Backed	30	128,314,669	111,440,880
Revaluation Surplus	18	989,916,632	704,245,185
Total Equity		1,573,712,636	1,270,305,133

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

Statement of Changes in Equity
For the year ended 30 June 2023



	Retained Surplus \$	Reserves Cash or Investment Backed \$	Revaluation Surplus \$	Total Equity \$
Balance as at 1 July 2021	443,451,346	100,949,315	690,663,297	1,235,063,958
Comprehensive Income Net Result for the period	19,543,172	-	-	19,543,172
Transfer of Revaluation Surplus on Asset Disposals / Impairment	2,116,115	-	(2,116,115)	-
Other Comprehensive Income for the Period	-	-	15,698,003	15,698,003
Total Comprehensive Income	21,659,287	-	13,581,888	35,241,175
Transfer from Reserves	10,728,297	(10,728,297)	-	-
Transfer to Reserves	(21,219,862)	21,219,862	-	-
Balance as at 30 June 2022	454,619,068	111,440,880	704,245,185	1,270,305,133
Balance as at 1 July 2022	454,619,068	111,440,880	704,245,185	1,270,305,133
Comprehensive Income Net Result for the period	17,470,690	-	-	17,470,690
Transfer of Revaluation Surplus on Asset Disposals / Impairment	265,366	-	(265,366)	-
Other Comprehensive Income for the Period	-	-	285,936,813	285,936,813
Total Comprehensive Income	17,736,056	-	285,671,447	303,407,503
Transfer from Reserves	10,045,329	(10,045,329)	-	-
Transfer to Reserves	(26,919,118)	26,919,118	-	-
Balance as at 30 June 2023	455,481,335	128,314,669	989,916,632	1,573,712,636

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

Statement of Cash Flows
For the year ended 30 June 2023



	Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		77,464,197	73,455,349	71,742,742
Grants, Subsidies and Contributions		10,450,230	10,043,712	7,161,658
Fees and Charges		35,091,266	32,508,235	34,478,640
Interest Revenue		5,432,708	1,337,400	1,327,346
Goods and Services Tax Received		4,997,633	5,975,773	4,595,936
Other Revenue		250,519	378,200	(28,687)
Total Receipts		133,686,553	123,698,669	119,277,635
Payments				
Employee Costs		(50,009,511)	(44,422,600)	(43,336,882)
Materials and Contracts		(37,290,033)	(49,241,500)	(46,488,843)
Utility Charges		(4,117,089)	(3,742,100)	(4,025,498)
Insurance Paid		(1,289,277)	(1,167,500)	(1,103,392)
Interest Expenses		(398,132)	(774,100)	(1,199,198)
Goods and Services Tax Paid		-	(5,677,250)	-
Other Expenditure		(2,366,903)	(1,282,800)	(1,461,660)
Total Payments		(95,470,945)	(106,307,850)	(97,615,473)
Net Cash Provided by Operating Activities	19(b)	38,215,608	17,390,819	21,662,162
CASH FLOWS FROM INVESTING ACTIVITIES				
Movement in Financial Assets		(13,560,415)	(300,245)	(494,891)
Payments for Property, Plant and Equipment		(11,679,886)	(9,625,400)	(12,120,269)
Payments for Construction of Infrastructure		(8,359,509)	(17,149,000)	(14,973,124)
Developer Contribution Plans - Contributions Payments		-	-	(95,784)
Capital Grants and Subsidies		4,853,514	8,711,000	8,116,949
Developer Contribution Plans - Cash		110,839	658,900	967,909
Proceeds from Sale of Assets		914,561	653,400	1,216,729
Net Cash Used in Investing Activities		(27,720,896)	(17,051,345)	(17,382,481)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of Borrowings	29(a)	(3,931,945)	(3,971,344)	(3,584,116)
Repayment for Principal Portion of Lease Liabilities	29(d)	(1,587,185)	(1,522,600)	(1,362,761)
Proceeds from New Borrowings	29(a)	4,259,800	5,344,800	3,961,600
Net Cash Used in Financing Activities		(1,259,330)	(149,144)	(985,277)
Net Increase in Cash Held		9,235,382	190,330	3,294,404
Cash and Cash Equivalents at Beginning of Year		6,086,910	3,009,670	2,792,506
Cash and Cash Equivalents at End of the Year	19(a)	15,322,292	3,200,000	6,086,910

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

Statement of Financial Activity
For the year ended 30 June 2023



	Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from Operating Activities				
Rates	27(a)	78,394,582	78,161,130	73,601,899
Grants, subsidies and contributions	2(a)	9,177,638	10,070,900	8,065,185
Fees and charges	2(a)	33,128,741	32,905,100	33,183,712
Interest revenue	2(a)	5,432,708	1,337,400	1,327,346
Other revenue	2(a)	299,697	378,200	190,564
Profit on asset disposals		70,418	42,200	275,213
		<u>126,503,784</u>	<u>122,894,930</u>	<u>116,643,919</u>
Expenditure from Operating Activities				
Employee costs		(48,891,142)	(44,922,300)	(47,289,134)
Materials and contracts		(39,607,525)	(51,747,600)	(34,944,944)
Utility charges		(4,117,089)	(3,742,100)	(4,025,498)
Depreciation on non-current assets		(27,863,411)	(26,425,100)	(26,457,493)
Interest expenses	2(b)	(1,210,523)	(1,167,500)	(1,200,466)
Insurance expenses		(1,289,277)	(774,100)	(1,103,392)
Other expenditure		(2,366,903)	(1,282,800)	(1,461,660)
Loss on asset disposals		(1,087,154)	(1,809,500)	(1,356,678)
		<u>(126,433,024)</u>	<u>(131,871,000)</u>	<u>(117,839,265)</u>
Non cash amounts excluded from operating activities	28(a)	24,552,478	28,192,400	35,248,185
Amount Attributable to Operating Activities		24,623,238	19,216,330	34,052,839
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	2(a)	4,853,514	8,711,000	8,117,324
Developer contribution plans - cash	2(a)	110,839	658,900	967,909
Developer contribution plans - gifted assets	10(a)	12,423,876	26,367,000	11,733,899
Proceeds from disposal of assets		914,561	653,400	1,216,729
		<u>18,302,790</u>	<u>36,390,300</u>	<u>22,035,861</u>
Outflows from investing activities				
Purchase of property, plant and equipment	9(a)	(11,679,886)	(9,625,400)	(12,120,269)
Purchase and construction of infrastructure	10(a)	(8,359,509)	(17,149,000)	(14,973,124)
Infrastructure assets contributed by developers (gifted assets)	10(a)	(12,423,876)	(26,367,000)	(11,733,899)
		<u>(32,463,271)</u>	<u>(53,141,400)</u>	<u>(38,827,292)</u>
Non-cash amounts excluded from investing activities	28(b)	5,436,278	1,995,600	(3,190,310)
Amount Attributable to Investing Activities		(8,724,203)	(14,755,500)	(19,981,741)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	29(a)	4,259,800	5,344,800	3,961,600
Transfers from reserves	30	10,045,329	12,456,230	10,728,297
		<u>14,305,129</u>	<u>17,801,030</u>	<u>14,689,897</u>
Outflows from financing activities				
Repayment of borrowings	29(a)	(3,931,945)	(3,971,344)	(3,584,116)
Repayment for principal portion of lease liabilities	29(d)	(1,587,185)	(1,522,600)	(1,362,761)
Transfers to reserves	30	(26,919,118)	(19,987,559)	(21,219,862)
		<u>(32,438,248)</u>	<u>(25,481,503)</u>	<u>(26,166,739)</u>
Amount Attributable to Financing Activities		(18,133,119)	(7,680,473)	(11,476,842)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	28	15,369,240	3,219,643	12,774,984
Amount attributable to operating activities		24,623,238	19,216,330	34,052,839
Amount attributable to investing activities		(8,724,203)	(14,755,500)	(19,981,741)
Amount attributable to financing activities		(18,133,119)	(7,680,473)	(11,476,842)
Surplus / (Deficiency) after Imposition of General Rates		13,135,156	-	15,369,240

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

1. BASIS OF PREPARATION

The financial report of City of Armadale which is a class 1 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

LOCAL GOVERNMENT ACT 1995 REQUIREMENTS

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

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

The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the City to measure any vested improvements at zero cost. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 31 to these financial statements.

JUDGEMENTS AND ESTIMATES

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual financial report

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

2. REVENUE AND EXPENSES

a) Revenue

Contracts with Customers

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

Revenue Category	Nature of Goods and Services	When Obligations Typically Satisfied	Payment Terms	Returns/ Refund/ Warranties	Timing of Revenue Recognition
Grants, subsidies and contributions with customers	Community events, minor facilities, research, design, planning evaluation and services	Overtime/ Single point in time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations. On receipt of funds when no obligation to refund
Fees and charges - licences, registrations, approvals	Building, Planning, development and animal management	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods sold
Other revenue	Contracted private works	Single point in time	Monthly in arrears	None	Output method based on works done

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

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	78,394,582	-	78,394,582
Grants, subsidies and contributions	9,177,638	-	110,839	-	9,288,477
Fees and charges	32,712,490	-	416,251	-	33,128,741
Interest revenue	-	-	817,449	4,615,259	5,432,708
Other revenue	287,996	-	-	11,701	299,697
Capital grants, subsidies and contributions	-	4,853,514	-	-	4,853,514
Total	42,178,124	4,853,514	79,739,121	4,626,960	131,397,719

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	73,601,899	-	73,601,899
Grants, subsidies and contributions	8,065,185	-	967,909	-	9,033,094
Fees and charges	32,761,998	-	421,714	-	33,183,712
Interest revenue	-	-	642,594	684,752	1,327,346
Other revenue	190,564	-	-	-	190,564
Capital grants, subsidies and contributions	-	8,117,324	-	-	8,117,324
Total	41,017,747	8,117,324	75,634,116	684,752	125,453,939

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

2. REVENUE AND EXPENSES (Continued)	Note	2023 Actual \$	2022 Actual \$
a) Revenue (Continued)			
Assets and Services Acquired Below Fair Value			
Contributed Assets		12,423,876	11,733,899
Recognised Volunteer Services		-	126,872
		12,423,876	11,860,771
Interest Earnings			
Interest on Reserve Funds		2,612,426	515,713
Rates Instalment and Penalty Interest (Refer Note 27(e))		817,449	642,594
Other Interest Earnings		2,002,833	169,039
		5,432,708	1,327,346
b) Expenses			
Auditor's Remuneration			
Audit of the Annual Financial Report		239,029	144,100
Acquittals		15,905	7,763
		254,934	151,863
Employee Cost			
Employee Benefit Cost		44,856,487	37,394,077
Other Employee Cost		4,034,655	9,895,057
		48,891,142	47,289,134
Finance Cost			
Borrowing	29(a)	1,107,142	1,078,499
Interest expense on Lease Liabilities	29(d)	103,381	121,967
		1,210,523	1,200,466
Other Expenditure			
Expenses Council Members		664,204	645,119
Bank Charges		156,047	222,357
Bad Debts Written Off		1,371	56,101
Government Charges		254,238	359,652
Sundry expenses		1,291,043	178,431
		2,366,903	1,461,660

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

3. CASH AND CASH EQUIVALENTS

Note	2023 Actual \$	2022 Actual \$
Cash at Bank	15,309,082	6,073,700
Cash on Hand	13,210	13,210
Total Cash and Cash Equivalents	15,322,292	6,086,910
Comprises		
Unrestricted Cash and Cash Equivalents	11,088,932	5,426,927
Unspent Grants/Contributions	386,360	306,360
Unspent Loans	29(c) 3,847,000	353,623
	15,322,292	6,086,910

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.

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

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

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

Details of the restrictions on financial assets can be found at Note 30.

4. FINANCIAL ASSETS

(a) Current Assets

Note	2023 Actual \$	2022 Actual \$
Financial Assets at Amortised Cost	142,779,730	129,219,315
Other Financial Assets at Amortised Cost		
Term Deposits	142,779,730	129,219,315
Held as		
- Unrestricted Other Financial Assets at Amortised Cost	14,465,061	17,778,435
- Restricted Other Financial Assets at Amortised Cost	30 128,314,669	111,440,880
	142,779,730	129,219,315

(b) Non-Current Assets

Financial Assets at Fair Value through Profit or Loss

Units in Local Government House Trust	162,979	155,607
Interest in Rivers Regional Council	83,057	78,728
	246,036	234,335

The accounting share applicable to the City as at 30 June 2023 is calculated at 22.82% as disclosed in the financial statements of Rivers Regional Council as at 30 June 2023.

Fair value of financial assets at fair value through profit or loss is determined from the net asset of the units held in the Trust at balance date as compiled by WALGA and Rivers Regional Council.

SIGNIFICANT ACCOUNTING POLICIES

Other Financial Assets at Amortised Cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cashflows using a current market rates. They are classified as level 2 fair values in their fair value hierarchy (see Note 25(i)) due to the observable market rates.

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

Financial Assets at Fair Value through Profit or Loss

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

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

Impairment and Risk

Information regarding impairment and exposure to risk can be found at Note 23.

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

5. TRADE AND OTHER RECEIVABLES

Current

Rates Receivable	7,989,913	5,791,880
ESL Receivables	562,455	386,485
GST Receivable	-	555,158
Receivables for Employee Related Provisions	522,889	101,234
Sundry Receivables	2,824,247	3,365,350
Less : Expected Credit Loss	(33,495)	(82,673)

	2023 Actual \$	2022 Actual \$
	7,989,913	5,791,880
	562,455	386,485
	-	555,158
	522,889	101,234
	2,824,247	3,365,350
	(33,495)	(82,673)
	11,866,009	10,117,434
	805,211	873,479
	80,980	95,124
	886,191	968,603

Non-Current

Rates Deferred	805,211	873,479
ESL Deferred	80,980	95,124

Disclosure of opening and closing balances related to contracts with customers

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

Note	30 June 2023 Actual \$	30 June 2022 Actual \$	1 July 2021 Actual \$
Trade and other receivables from contracts with customers	2,824,247	3,365,350	2,386,731
Contract assets			
Allowance for credit losses of trade receivables	(33,495)	(82,673)	(301,924)
Allowance for impairment of contract assets			
Total trade and other receivables from contracts with customers	2,790,752	3,282,677	2,084,807

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the City 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.

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 23.

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

6. INVENTORIES

Current

Fuel and Materials
Land Held for Resale
Cost of Acquisition

	2023 Actual \$	2022 Actual \$
	163,449	176,542
	-	460,000
	163,449	636,542
	636,542	578,382
	(260,000)	-
	(1,306,958)	(998,859)
	140,676	162,363
	953,189	894,656
	163,449	636,542

The following movements in inventories occurred during the year:

Balance at beginning of year

Transfer to land
Inventories expensed during the year
Write back/(down) of inventories to net realisable value
Additions to inventory

Balance at end of year

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.

Land Held for Resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and

Land Held for Resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gain 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 onto the buyer at this point.

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

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

7. OTHER ASSETS

Current

Prepayments
Accrued Revenue

	2023 Actual \$	2022 Actual \$
	45,691	370,966
	3,693,545	810,595
	3,739,236	1,181,561

SIGNIFICANT ACCOUNTING POLICIES

Other Current Assets

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

8(a). REHABILITATION ASSET

Non-Current

Landfill Site Rehabilitation
Add/(Less) : Revision to Estimates
Less : Amortisation

	2023 Actual \$	2022 Actual \$
	24,809,363	2,332,301
	(1,678,599)	23,011,897
	(689,149)	(534,835)
	22,441,615	24,809,363

8(b). LANDFILL CELL ASSET

Non-Current

Landfill Cell - Independent Valuation 2018
Transfer from/(to) WIP - Cost
Less : Revaluation Movements
Less : Depreciation

	639,203	817,840
	474,891	(83,133)
	(225,455)	-
	(95,348)	(95,504)
	793,291	639,203

SIGNIFICANT ACCOUNTING POLICIES

Rehabilitation Asset and Landfill Cell Asset

Refer to Note 11 for the detail accounting policies of Rehabilitation asset and Landfill Cell asset.

9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land- Freehold Land \$	Land Vested in & Under the Control of Council \$	Total Land \$	Building \$	Furniture and Equipment \$	Plant and Machinery \$	Work in Progress \$	Total Property Plant and Equipment \$
Balance at 1 July 2021	101,918,871	-	101,918,871	133,347,495	2,320,971	9,649,413	4,516,003	251,752,753
Additions	-	-	-	518,958	-	2,675,060	8,926,251	12,120,269
(Disposals)	(40,000)	-	(40,000)	(64,810)	-	(1,116,851)	(403,700)	(1,625,361)
Depreciation (expense)	-	-	-	(2,423,662)	(372,712)	(1,385,262)	-	(4,181,636)
Gifted Assets	-	-	-	-	-	-	-	-
Adjustment	-	-	-	-	(3,635)	(27,175)	-	(30,810)
Revaluation Surplus/(deficit)	2,846,130	-	2,846,130	10,993,156	-	-	-	13,839,286
Transfers from WIP	-	-	-	947,828	59,508	2,102,809	(3,110,145)	-
Transfers from/(to) other class of assets	-	-	-	(191,186)	(40,900)	(1,643,974)	-	(1,876,060)
Balance at 30 June 2022	104,725,001	-	104,725,001	143,127,779	1,963,232	10,254,020	9,928,409	269,998,441
Comprises:								
Gross carrying amount	104,725,001	-	104,725,001	187,990,124	4,002,711	14,423,605	9,928,409	321,069,850
Accumulated depreciation	-	-	-	(44,862,345)	(2,039,479)	(4,169,585)	-	(51,071,409)
Balance at 30 June 2022	104,725,001	-	104,725,001	143,127,779	1,963,232	10,254,020	9,928,409	269,998,441
Additions	2,004,328	-	2,004,328	-	-	-	9,675,558	11,679,886
(Disposals)	(20,000)	-	(20,000)	(1,900)	-	(681,456)	-	(703,356)
Depreciation (expense)	-	-	-	(2,689,059)	(373,460)	(1,834,009)	-	(4,896,528)
Adjustment	-	-	-	-	-	-	-	-
Revaluation Surplus/(deficit)	-	-	-	-	-	-	-	-
Transfers from WIP	-	-	-	2,329,449	42,860	4,548,278	(6,920,587)	-
Transfers from/(to) other class of assets	260,000	-	260,000	-	-	-	-	260,000
Balance at 30 June 2023	106,969,329	-	106,969,329	142,766,269	1,632,632	12,286,833	12,683,380	276,338,443
Comprises:								
Gross carrying amount	106,969,329	-	106,969,329	190,317,230	4,045,571	17,783,142	12,683,380	331,798,652
Accumulated depreciation	-	-	-	(47,550,961)	(2,412,939)	(5,496,309)	-	(55,460,209)
Balance at 30 June 2023	106,969,329	-	106,969,329	142,766,269	1,632,632	12,286,833	12,683,380	276,338,443

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

9. PROPERTY, PLANT AND EQUIPMENT

b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land & Buildings					
Land	2	Market approach using recent observable market data for similar properties/ income approach using discounted cashflow methodology.	Independent registered valuer	June 2022	Price per hectare/ market borrowing rate
Buildings - non-specialised	3	Cost approach using current replacement cost	Management valuation	June 2022	Construction cost and current condition, residual values and remaining useful life assessments inputs
Buildings - specialised	2	Market approach using recent observable market data for similar properties/ income approach using discounted cashflow methodology	Independent valuer and Management valuation	June 2022	Price per square metre/ market borrowing rate

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

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

(ii) Cost

Furniture and Equipment N/A

Not applicable N/A

Plant and Equipment N/A

Not applicable N/A

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

10. INFRASTRUCTURE

(a) Movement in Balances

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

	Roads	Drainage	Pathways	Parks and Reserves	Waste Infrastructure	Other Infrastructure	Work in Progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	505,017,129	313,727,195	60,147,711	43,869,749	2,283,233	848,676	11,307,701	937,201,394
Additions	-	-	-	-	-	-	14,973,123	14,973,123
Gifted Assets	4,278,596	3,597,868	1,625,187	2,232,248	-	-	-	11,733,899
(Disposals)	(52,845)	(459,847)	(22,857)	(137,191)	-	-	-	(672,832)
Depreciation (expense)	(11,989,690)	(3,687,435)	(1,810,471)	(2,483,219)	(223,572)	(92)	-	(20,282,757)
Transfers from WIP	1,376,490	9,000	606,227	502,073	-	1,282	(2,495,072)	-
Transfers from/(to) other class of assets	5,850	-	-	77,395	1,840,388	-	-	1,923,633
Balance at 30 June 2022	498,635,530	313,186,781	60,545,797	44,061,055	3,900,049	761,496	23,785,752	944,876,460
Comprises:								
Gross carrying amount	699,183,275	409,050,440	89,896,120	74,637,471	5,179,935	2,161,197	23,785,752	1,303,894,190
Accumulated depreciation	(200,547,745)	(95,863,659)	(29,350,323)	(30,576,416)	(1,279,886)	(1,399,701)	-	(359,017,730)
Balance at 30 June 2022	498,635,530	313,186,781	60,545,797	44,061,055	3,900,049	761,496	23,785,752	944,876,460
Additions	-	-	-	-	-	-	7,884,618	7,884,618
Gifted Assets	5,201,911	5,134,488	644,552	1,442,925	-	-	-	12,423,876
(Disposals)	(563,553)	(42,435)	(59,465)	(199,799)	-	-	-	(865,252)
Depreciation (expense)	(12,029,376)	(3,717,752)	(1,849,159)	(2,609,400)	(266,594)	(86,758)	-	(20,559,039)
Revaluation Surplus/(deficit)	279,670,744	(23,682,612)	20,003,311	10,381,214	(697,284)	486,895	-	286,162,268
Transfers from WIP	-	-	-	529,652	-	-	(529,652)	-
Adjustments	-	-	-	(1,003)	-	-	-	(1,003)
Balance at 30 June 2023	770,915,256	290,878,470	79,285,036	53,604,644	2,936,171	1,161,633	31,140,718	1,229,921,928
Comprises:								
Gross carrying amount	993,795,860	414,943,495	106,613,289	84,171,212	5,551,536	3,202,390	31,140,718	1,639,418,500
Accumulated depreciation	(222,880,604)	(124,065,025)	(27,328,253)	(30,566,568)	(2,615,365)	(2,040,757)	-	(409,496,572)
Balance at 30 June 2023	770,915,256	290,878,470	79,285,036	53,604,644	2,936,171	1,161,633	31,140,718	1,229,921,928

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

10. INFRASTRUCTURE

b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - Roads	3	Cost approach using current replacement cost	Management Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Drainage	3	Cost approach using current replacement cost	Management Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Pathways	3	Cost approach using current replacement cost	Management Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Parks and Reserves	3	Cost approach using current replacement cost	Management Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Waste Infrastructure	3	Cost approach using current replacement cost	Management Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Other	3	Cost approach using current replacement cost	Management Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Landfill Cell	3	Cost approach using current replacement cost	Management Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments inputs

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

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

The fair value of Roads has increased by 35% from the previous revaluation in 2018. The main reason is increment in construction cost (unit rates) by 20% in addition to improvement in condition of the roads and increased length (kilometres) of the Roads.

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2023

11. FIXED ASSETS

(a) Depreciation

Depreciation Rates

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

Asset Class	Useful Life
Buildings	30 - 180 years
Electronic Equipment	2 - 3 years
Furniture and Equipment	5 - 15 years
Plant and Machinery:	
Motor Vehicles	2 - 10 years
Major Plants	5 - 20 years
Minor Plant and Equipment	1 - 30 years
Roads:	
Sealed Pavements	15 - 80 years
Gravel Kerb	40 - 120 years
Formation	10 years
Road Bridges	50 years
Drainage:	
Storm Water	Not depreciated
Subsoil	30 - 80 years
Water Harvesting Devices	25 - 120 years
Water Harvesting Devices	25 - 120 years
Water Harvesting Devices	50 years
Parks and Reserves:	
Playground Equipment	10 - 40 years
Bores and Pumps	10 - 50 years
Artworks, Memorials and Signs	10 - 80 years
POS Structures	10 - 50 years
Active Areas and Hardscape	15 - 50 years
POS Furniture and Infrastructure	10 - 30 years
Boardwalks and Bridges	10 - 30 years
Retaining Walls and Walls	35 - 50 years
Fences/ Gates	20 - 50 years
Electrical	25 - 30 years
POS Lighting	10 - 50 years
Pathways	20 - 50 years
Waste/ Other Infrastructure	15 - 70 years
Landfill Cell	15 - 50 years
Community Art	No depreciation
Right of Use Asset - Building, and Plant & Equipment	Based on the remaining lease term

(b) Fully Depreciated Assets in Use

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

Furniture and Equipment
Plant and Equipment

	2023 Actual \$	2022 Actual \$
	84,556	84,556
	-	1,030,000
	84,556	1,114,556

11. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

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

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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

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

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates 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 revaluation date in accordance with *Financial Management Regulation 17A(4)*.

Revaluation

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

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

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

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, 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.

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

Depreciation on revaluation

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

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of 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
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

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

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

Amortisation is included within depreciation in the Statement of Comprehensive Income and Note 8(a)

Impairment

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

Gains or losses on disposal

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.

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

12. LEASES

(a) Right of Use Assets

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

Note	Right of use assets Building	Right of use assets Plant & Equipment	Right of use assets Motor Vehicle	Right of use assets Total
	\$	\$	\$	\$
Balance at 1 July 2021	2,366,541	846,734	6,290	3,219,565
Additions	-	2,431,658	-	2,431,658
Depreciation	(457,164)	(904,602)	(995)	(1,362,761)
Balance at 30 June 2022	1,909,377	2,373,790	5,295	4,288,462
Additions	-	758,380	69,615	827,995
Depreciation	(540,576)	(1,067,817)	(14,954)	(1,623,347)
Balance at 30 June 2023	1,368,801	2,064,353	59,956	3,493,110

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

Note	2023 Actual \$	2022 Actual \$
Depreciation on Right of Use Asset	1,623,347	1,362,761
Interest Expense on Lease Liabilities	103,381	121,967
Short-term Lease Payments Recognised as Expense	10,196	19,956
Total Amount Recognised in the Statement of Comprehensive Income	1,736,924	1,504,684
Cash Outflow from Leases		
Interest expense on lease liabilities	(103,381)	(121,967)
Lease principal expense	(1,587,185)	(1,362,761)
Total Cash Outflow from Leases	(1,690,566)	(1,484,728)
(b) Lease Liabilities		
Current	1,706,311	2,148,645
Non-current	1,786,799	2,139,442
	3,493,110	4,288,087

SIGNIFICANT ACCOUNTING POLICIES

Leases

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

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

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

Details of individual lease liabilities required by regulations are provided at Note 29(d)

Right-of-use assets - valuation measurement

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

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

Right-of-use assets - depreciation

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

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2023

13. TRADE AND OTHER PAYABLES

Current

	2023 Actual \$	2022 Actual \$
Sundry Creditors	3,813,479	81,574
Accrued Salaries and Wages	677,256	608,471
Accrued Expenses	3,973,211	4,059,224
Revenue Received in Advance	4,232,370	402,103
Rates in Advance	8,313,785	7,016,235
ESL Liability	111,559	87,605
Payroll Entitlements	241,485	279,228
Deposits and Bonds	6,873,564	6,996,470
	28,236,709	19,530,910

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

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.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

14. OTHER LIABILITIES

Current

Contract Liabilities	2,485,156	1,437,100
Capital Grant/ Contributions Liabilities	275,104	3,196,000
	2,760,260	4,633,100

Non Current

Capital Grant/ Contributions Liabilities	29,735,864	22,746,133
	29,735,864	22,746,133

Reconciliation of Changes in Capital Grant/ Contribution Liabilities

Opening Balance	27,379,233	22,959,410
Additions	9,970,405	12,537,147
Revenue from capital grant/ contributions held as a liability at the start of the period	(4,853,514)	(8,117,324)
	32,496,124	27,379,233

Expected Satisfaction of Capital Grant/ Contribution Liabilities

Less than 1 year	2,760,260	4,633,100
1 to 2 years	2,146,900	2,906,500
2 to 3 years	11,794,000	7,678,300
3 to 4 years	12,994,200	2,363,200
4 to 5 years	2,800,764	5,943,000
> 5 years	-	3,855,132
	32,496,124	27,379,232

Performance obligations in relation to capital grant/ contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

SIGNIFICANT ACCOUNTING POLICIES

Contract Liabilities

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

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

Capital Grant/ Contribution Liabilities

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

Non-current Capital grant/ contribution liabilities fair values are based on discounted cash flows of expected cash flows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

15. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
		\$	\$	\$	\$	\$	\$
Secured							
WA Treasury Corporation		4,123,064	33,445,895	37,568,959	3,931,944	33,309,159	37,241,103
Total Secured Borrowings	29(a)	4,123,064	33,445,895	37,568,959	3,931,944	33,309,159	37,241,103

Secured Liabilities and Assets Pledged as Security

The loans from WA treasury Corporation is secured by a floating charge over the assets of the City of Armadale.

The City of Armadale has complied with the financial covenants of its borrowing facilities during the 2023 and 2022 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing Costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 23. Details of individual borrowings required by regulations are provided at Note 29(a).

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

16. EMPLOYEE RELATED PROVISIONS

Current Provisions

Annual Leave
Long Service Leave

Non-current Provisions

Long Service Leave

Total Employee Benefits Provisions

	2023 Actual \$	2022 Actual \$
	4,256,661	4,677,848
	3,404,138	3,800,634
	7,660,799	8,478,482
	379,295	523,776
	379,295	523,776
	8,040,094	9,002,258

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

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

Within 12 months of the end of the reporting period

Annual Leave
Long Service Leave

More than 12 months after the end of the reporting period

Annual Leave
Long Service Leave

Expected reimbursements of employee related provisions from other WA local governments

	2023 Actual \$	2022 Actual \$
	3,802,476	4,144,309
	2,881,249	3,699,400
	454,185	533,539
	379,295	523,776
	522,889	101,234
	8,040,094	9,002,258

SIGNIFICANT ACCOUNTING POLICIES

Employee Benefits

The City's obligations for employees' annual leave, and long service leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

17. OTHER PROVISIONS

Provision for Rehabilitation of Landfill Site

Movement

	2023 Actual \$	2022 Actual \$
Balance at the Beginning of the Year	25,309,905	4,191,018
Provision Made During the Year		
Change in Estimates*	(1,678,598)	21,117,619
Unwinding Discount	812,391	1,268
Balance at the End of the Year	24,443,698	25,309,905
Provision for Rehabilitation of Landfill Site - Current	10,837,171	-
Provision for Rehabilitation of Landfill Site - Non-Current	13,606,527	25,309,905
	24,443,698	25,309,905

* The change in estimates is attributable to changes cost estimates and method of calculation along with changes in the inflation and discount rates due to changes in economic conditions.

Other Provisions

A provision is recognised when:

- there is a present obligation as a result of activities undertaken;
- it is probable that an outflow of economic benefits will be required to settle the obligation; and
- the amount of the provision can be measured reliably.

Amounts which are reliably expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

Provision for Rehabilitation of Landfill Site

Under the licence for the operation of the Armadale City waste landfill site, the City has a legal obligation to restore the site.

The estimated future obligations include the cost of restoring the affected areas and continued monitoring of the site.

The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date.

SIGNIFICANT ACCOUNTING POLICIES

Provisions

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

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

Provision for Site Rehabilitation

A provision for the future costs associated with closing and restoring the landfill is recognised as a liability within the financial accounts. The nature of work planned by the City includes cell capping, landform reconstruction, dismantling of site operating facilities and implementation of a revegetation plan to suit the final land use. The cost is provided at the present value of the expenditure expected to be incurred, using estimated cash flows based on current prices. The unwinding of rehabilitation obligation is included in the Statement of Comprehensive Income. Estimated future rehabilitation costs are reviewed regularly and adjusted as appropriate for new circumstances or change in law or technology. Changes in estimates are capitalised or revised against the relevant asset. Estimates are discounted at a discount rate that reflects current market assessment of time value of money.

During the 2017/18 financial year, the City appointed an independent valuer to conduct an evaluation of potential site rehabilitation costs followed by an initial measurement and recognition of Landfill Cell asset.

The discounted present value of the future capping expenditure is amortised on a straight line basis over the anticipated lives of the current cell phases.

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2023

18. REVALUATION SURPLUS

	2023			2023			2022			2022		
	Opening Balance	Increment/(Decrement)	2023 Transfer to Retained Surplus	Closing Balance	Opening Balance	Increment/(Decrement)	2022 Transfer to Retained Surplus	Closing Balance	Opening Balance	Increment/(Decrement)	2022 Transfer to Retained Surplus	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - Vested Land	93,973,130	-	(205,004)	93,768,126	95,068,334	2,846,130	(3,941,334)	93,973,130	93,973,130	2,846,130	(3,941,334)	93,973,130
Revaluation surplus - Building	39,002,217	-	-	39,002,217	25,632,512	10,993,156	2,376,549	39,002,217	25,632,512	10,993,156	2,376,549	39,002,217
Revaluation surplus - Furniture & Equipment	161,766	-	-	161,766	161,766	-	-	161,766	161,766	-	-	161,766
Revaluation surplus - Plant & Machinery	72,443	-	(14,473)	57,970	187,523	-	(115,080)	72,443	187,523	-	(115,080)	72,443
Revaluation surplus - Infrastructure Roads	302,035,023	279,670,744	-	581,705,767	302,035,023	-	-	302,035,023	302,035,023	-	-	302,035,023
Revaluation surplus - Infrastructure Drainage	226,587,051	(23,682,612)	(3,967)	202,900,472	227,029,217	-	(442,166)	226,587,051	227,029,217	-	(442,166)	226,587,051
Revaluation surplus - Infrastructure Pathways	38,344,718	20,003,311	(12,477)	58,335,552	38,367,565	-	(22,847)	38,344,718	38,367,565	-	(22,847)	38,344,718
Revaluation surplus - Infrastructure Parks & Gardens	29,445	10,381,214	(29,445)	10,381,214	-	-	29,445	29,445	-	-	29,445	29,445
Revaluation surplus - Infrastructure Waste	237,486	(697,284)	-	(459,798)	237,486	-	-	237,486	237,486	-	-	237,486
Revaluation surplus - Infrastructure Landfill Cell	1,169,445	(225,455)	-	943,990	1,169,445	-	-	1,169,445	1,169,445	-	-	1,169,445
Revaluation surplus - Infrastructure Other	773,744	486,895	-	1,260,639	774,426	-	(682)	773,744	774,426	-	(682)	773,744
Revaluation surplus - Landfill Site Rehabilitation	1,858,717	-	-	1,858,717	-	1,858,717	-	1,858,717	-	1,858,717	-	1,858,717
	704,245,185	285,936,813	(265,366)	989,916,632	690,663,297	15,698,003	(2,116,115)	704,245,185	690,663,297	15,698,003	(2,116,115)	704,245,185

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2023

	Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
19. NOTES TO THE STATEMENT OF CASH FLOWS				
a) Reconciliation of Cash				
For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows;				
Cash and Cash Equivalents	3	15,322,292	3,200,000	6,086,910
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Financial Assets at Amortised Cost	4	128,314,669	104,073,444	111,440,880
		128,314,669	104,073,444	111,440,880
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted Reserve Accounts	30	128,314,669	104,073,444	111,440,880
Total Restricted Financial Assets		128,314,669	104,073,444	111,440,880
b) Reconciliation of Net Cash Provided by Operating Activities to Net Result				
Net Result		17,470,690	26,760,830	19,543,172
Non-cash Items:				
Depreciation		27,174,262	26,425,100	25,922,658
Amortisation		689,149	-	534,835
Accretion Charge		812,391	-	1,268
Expected Credit Loss/(Reversal)		(49,178)	-	(219,251)
Profit on Sale of Asset		(70,418)	(42,200)	(275,213)
Loss on Sale of Asset		1,087,154	1,809,500	1,356,678
Increase in Investment		(11,701)	-	(15,170)
Developer Contribution Plans - Gifted Assets		(12,423,876)	(26,367,000)	(11,733,899)
Changes in Assets and Liabilities:				
(Increase) / Decrease in Receivables		(4,223,838)	(2,613,899)	(1,447,701)
(Increase) / Decrease in Inventories		473,093	(15,656)	(58,160)
Increase / (Decrease) in Payables		4,875,532	2,351,780	(5,381,369)
Increase / (Decrease) in Provisions		(962,164)	-	(59,692)
Increase / (Decrease) in Capital Grant/ Contribution Liabilities		5,116,891	(1,547,736)	4,419,823
Grants and Contributions for Asset Development		(1,631,540)	(8,711,000)	(10,053,692)
Developer Contribution Plans - Cash		(110,839)	(658,900)	(967,909)
Developer Contribution Plans - Contributions Payments		-	-	95,784
Net Cash from Operating Activities		38,215,608	17,390,819	21,662,162
c) Undrawn Borrowing Facilities				
Credit Standby Arrangements				
Bank overdraft limit		-		-
Bank overdraft at balance date		-		-
Credit card limit		18,000		18,000
Credit card balance at balance date		-		(8,000)
Total Amount of Credit Unused		18,000		10,000
Loan Facilities				
Loan facilities - current		4,123,064		3,931,944
Loan facilities - non-current		33,445,895		33,309,159
Lease liabilities - current		1,706,311		2,148,645
Lease liabilities - non-current		1,786,799		2,139,442
Total Facilities in Use at Balance Date		41,062,069		41,529,190

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

20. CONTINGENT LIABILITIES

The City had no contingent liabilities at 30 June 2023.

21. CAPITAL AND LEASING COMMITMENTS

Capital Expenditure Commitments

Contracted for:

- capital expenditure projects
- plant and machinery purchases

Payable:

- not later than one year

2023 Actual \$	2022 Actual \$
17,803,840	8,474,111
2,504,363	2,068,056
20,308,203	10,542,167
20,308,203	10,542,167

The capital expenditure projects outstanding at the end of the current reporting period is represented by the following expenditure groups:

Group

Drainage	2,710,862	1,019,179
Land / Buildings	11,370,081	3,191,448
Parks	471,872	2,352,351
Pathways	327,701	-
Plant / Machinery	2,504,363	2,068,056
Roads	2,841,513	1,748,113
Other Infrastructure	-	163,020
Waste Infrastructure	81,810	-
	20,308,203	10,542,167

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

22. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
Mayor			
Mayor's Annual Allowance	92,000	92,000	88,510
Meeting Attendance Fee	48,700	48,700	48,760
Annual Allowance for ICT Expenses	3,586	3,586	3,500
Travel and Accommodation Expenses	1,312	13,943	10,276
	145,598	158,229	151,046
Deputy Mayor			
Deputy Mayor's Annual Allowance	23,000	23,000	22,318
Meeting Attendance Fee	33,945	33,813	31,677
Annual Allowance for ICT Expenses	3,586	3,586	3,500
Travel and Accommodation Expenses	790	592	1,778
	61,321	60,991	59,273
All Other Council Members			
Meeting attendance Fees	406,246	407,087	378,747
Annual Allowance for ICT Expenses	43,032	43,028	51,220
Travel and Accommodation Expenses	6,980	5,765	4,833
	456,258	455,880	434,800
	663,177	675,100	645,119

(b) Key Management Personnel (KMP) Compensation

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

	2023 Actual \$	2022 Actual \$
Short term employee benefits	1,277,428	1,298,569
Post employment benefits	146,971	147,618
Other long term benefits	19,734	40,991
Termination benefits	-	-
	1,444,133	1,487,178

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of City's superannuation contributions.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP.

Council Member Costs

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

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

22. RELATED PARTY TRANSACTIONS (Continued)

Transaction with Related Parties

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

No related party transactions occurred with the below related parties during the 2022/23 financial year. There were also no committed agreements with the said related parties as at the balance date.

Related Parties

The City's main related parties are as follows:

i. Key Management Personnel

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

ii. Other Related Parties

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

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the City.

iii. Entities Subject to Significant Influence by the City

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

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

23. FINANCIAL RISK MANAGEMENT

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

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

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

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

(a) Interest rate risk

Cash and cash equivalents

The City's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the City to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

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

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non Interest Bearing \$
2023					
Cash and cash equivalents	2.74%	15,322,292	-	15,309,082	13,210
Financial assets at amortised cost - term deposits	1.40%	142,779,730	142,779,730	-	-
2022					
Cash and cash equivalents	0.15%	6,086,910	-	6,073,700	13,210
Financial assets at amortised cost - term deposits	0.96%	129,219,315	129,219,315	-	-

Sensitivity

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

	2023 \$	2022 \$
Impact of a 1% movement in interest rates on profit and loss and equity*	153,091	60,737

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The City manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The City does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 29(d).

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

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

Credit risk on rates and annual charges is minimised by the ability of the City to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The City is able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2022 or 1 July 2023 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2023 and 30 June 2022 for rates receivable was determined as follows:

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2023					
Rates receivable					
Expected credit loss	0%	0%	0%	0%	
Gross carrying amount	-	-	-	8,795,124	8,795,124
Loss allowance	-	-	-	-	-
30 June 2022					
Rates receivable					
Expected credit loss	0%	0%	0%	0.60%	
Gross carrying amount	-	-	-	6,665,359	6,665,359
Loss allowance	-	-	-	39,702	39,702

The loss allowance as at 30 June 2023 and 30 June 2022 was determined as follows for trade receivables.

	Less than 1 month past due	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2023					
Trade and other receivables					
Expected credit loss	1.19%	1.19%	1.19%	1.19%	
Gross carrying amount	1,472,598	287,768	23,511	1,040,370	2,824,247
Loss allowance	17,464	3,413	279	12,339	33,495
30 June 2022					
Trade and other receivables					
Expected credit loss	1.28%	1.28%	1.28%	1.28%	
Gross carrying amount	1,104,743	1,076,462	121,945	1,062,200	3,365,350
Loss allowance	14,106	13,745	1,557	13,563	42,971

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

The loss allowances for trade receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Rates Receivable		Trade and Other Receivable	
	2023 Actual	2022 Actual	2023 Actual	2022 Actual
Opening loss allowance as at 1 July	39,702	-	42,971	301,924
Increase in loss allowance recognised in profit or loss during the year	-	39,702	26,810	-
Receivables written off during the year as uncollectible	-	-	(36,286)	(27,706)
Unused amount reversed	(39,702)	-	-	(231,247)
Closing loss allowance at 30 June	-	39,702	33,495	42,971

Trade receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the City, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on trade receivables and contract assets are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

(c) Liquidity risk

Payables and borrowings

Payables are subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 19(c).

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
2023					
Trade and other payables	28,236,709	-	-	28,236,709	28,236,709
Borrowings	5,295,054	21,789,543	17,293,892	44,378,499	37,568,959
Lease liabilities	1,783,258	1,862,362	-	3,645,620	3,645,620
	35,315,021	23,651,905	17,293,892	76,260,818	69,298,778
2022					
Trade and other payables	19,530,910	-	-	19,530,910	19,530,910
Borrowings	5,040,546	20,273,135	18,763,709	44,077,390	37,241,103
Lease liabilities	1,436,270	2,114,840	-	3,551,110	4,288,087
	26,007,726	22,387,975	18,763,709	67,159,410	61,060,100

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

24. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There have been no significant events of a material nature to report since the end of the financial year.

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

25. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

i) Fair value hierarchy (Continued)

Level 1

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

Level 2

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

Level 3

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

26. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

City operations as disclosed in these financial statements encompass the following service orientated functions and activities.

Objective	Description
<p>Governance To provide a decision making process for the efficient allocation of scarce resources.</p>	Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific local government services.
<p>General Purpose Funding To collect revenue to allow for the provision of services.</p>	Rates, general purpose government grants and interest revenue,
<p>Law, Order, Public Safety To provide services to help ensure a safer and environmentally conscious community.</p>	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<p>Health To provide an operational framework for environmental and community health.</p>	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
<p>Education and Welfare To provide services to disadvantaged persons, the elderly, children and youth.</p>	Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home care programs and youth services.
<p>Housing To provide and maintain elderly residents housing.</p>	Provision and maintenance of elderly residents housin.
<p>Community Amenities To provide services required by the community.</p>	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
<p>Recreation and Culture To establish and effectively manage infrastructure and resources which will help the social well being of the community.</p>	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
<p>Transport To provide safe, effective and efficient transport services to the community.</p>	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
<p>Economic Services To help promote the local government and its economic wellbeing.</p>	Tourism and area promotion including the maintenance and operation of a caravan park, Provision of rural services including weed control, vermin control and standpipes. Building Control.
<p>Other Property and Services To monitor and control operating accounts.</p>	Private works operation, plant repair and costs.

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2023

26. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Income excluding grants, subsidies and contributions			
General Purpose Funding	80,229,638	79,954,930	75,470,654
Governance	1,592,538	1,863,900	1,948,440
Law, Order and Public Safety	540,312	545,900	547,969
Health	161,995	198,800	154,948
Education and Welfare	30,204	5,600	33,668
Community Amenities	20,712,700	21,982,100	21,470,513
Recreation and Culture	7,400,587	6,981,400	7,054,771
Transport	471,244	468,600	689,097
Economic Services	1,179,609	751,500	1,246,638
Other Property and Services	3,934,323	27,097,200	72,990
	116,253,150	139,849,930	108,689,688
Grants, subsidies and contributions			
General Purpose Funding	64,230	2,608,600	3,664,584
Governance	3,761,502	3,000	-
Law, Order and Public Safety	768,051	228,200	541,038
Health	1,699	500	4,225
Education and Welfare	631,454	433,000	574,852
Community Amenities	1,401,388	5,069,100	2,326,017
Recreation and Culture	48,628	207,300	233,347
Transport	2,265,583	1,464,200	1,631,330
Economic Services	51,071	50,000	52,606
Other Property and Services	294,871	7,000	5,095
	9,288,477	10,070,900	9,033,094
Capital grants, subsidies and contributions			
Law, Order and Public Safety	643,725	-	40,000
Community Amenities	-	-	(95,784)
Recreation and Culture	13,108,150	500,000	8,133,316
Transport	1,824,607	8,211,000	12,645,817
Other Property and Services	1,700,908	-	-
	17,277,390	8,711,000	20,723,349
Total Income	142,819,017	158,631,830	138,446,131
Expenses			
General Purpose Funding	(1,301,896)	(1,841,900)	(1,203,408)
Governance	(20,876,524)	(5,446,600)	(3,647,503)
Law, Order and Public Safety	(5,266,803)	(3,385,600)	(3,719,758)
Health	(1,851,500)	(2,181,300)	(1,966,046)
Education and Welfare	(2,916,298)	(4,937,600)	(4,395,041)
Community Amenities	(22,498,329)	(34,350,200)	(27,113,896)
Recreation and Culture	(30,241,687)	(37,720,700)	(36,484,406)
Transport	(29,629,124)	(37,664,700)	(36,363,036)
Economic Services	(2,977,386)	(3,886,500)	(3,771,115)
Other Property and Services	(7,788,780)	(455,900)	(238,750)
Total Expenses	(125,348,327)	(131,871,000)	(118,902,959)
Net Result for the Period	17,470,690	26,760,830	19,543,172

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

26. FUNCTION AND ACTIVITY (Continued)

	2023 Actual \$	2023 Budget \$	2022 Actual \$
(c) Fees and Charges			
General Purpose Funding	573,493	456,400	541,409
Governance	1,472,639	1,489,700	1,872,064
Law, Order and Public Safety	554,190	534,300	513,913
Health	160,695	195,300	147,075
Education and Welfare	11,996	5,600	20,957
Community Amenities	20,895,146	21,976,400	21,135,564
Recreation and Culture	7,557,770	6,974,800	6,975,468
Transport	177,775	449,800	662,682
Economic Services	1,168,574	751,500	1,241,590
Other Property and Services	556,463	71,300	72,990
	33,128,741	32,905,100	33,183,712
(d) Total Assets			
General Purpose Funding	162,510,312		140,505,830
Governance	92,290,332		88,225,172
Law, Order and Public Safety	3,946,956		491,737
Health	104,977		110,944
Education and Welfare	522,888		-
Community Amenities	85,714,233		77,897,161
Recreation and Culture	88,400,001		69,912,591
Transport	1,124,643,491		868,392,790
Economic Services	7,091,599		3,932,686
Other Property and Services	142,766,541		143,587,718
	1,707,991,330		1,393,056,629

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2023

27. RATING INFORMATION

(e) Rates

RATE TYPE	Differential general rate / general rate														
	Rate in Cents	Number of Properties	2023 Actual Rateable Value	2023 Actual Revenue	2023 Actual Interim Rates	2023 Actual Back Rates	2023 Actual Total Revenue	Rate in Cents	Number of Properties	2023 Budget Rateable Value	2023 Budget Revenue	2023 Budget Interim Rate	2023 Budget Back Rate	2023 Budget Total Revenue	2022 Actual Total Revenue
Gross rental valuations															
Gross Rental Value Lands															
Group 1 - Vacant	15.7919	1,299	21,027,040	3,320,569	(66,624)	(22,130)	3,231,815	10.8799	31,001	501,869,714	54,906,406	796,350	-	3,337,737	3,196,482
Group 2 - Residential Improved	10.8799	30,868	502,881,074	54,712,958	1,187,064	86,007	55,986,029	9.8529	737	102,438,446	10,092,064	-	-	55,702,756	52,401,480
Group 3 - Business Improved	9.8529	742	102,471,196	10,096,384	236,266	9,439	10,342,089							10,092,064	9,709,827
Unimproved valuations															
Unimproved Value Lands	0.4765	128	141,617,000	674,805	(25,206)	13,261	662,860							668,611	631,173
Sub-Total		33,037	767,996,310	68,804,716	1,331,500	86,577	70,222,793			765,760,940	69,004,818	796,350	-	69,901,168	65,938,962
Minimum payment															
Gross rental valuations															
Gross Rental Value Lands															
Group 1 - Vacant	1.076	1,471	7,244,703	1,582,798	191,687	77,149	1,851,634	1.242	4,241	43,145,457	5,266,303	-	-	2,006,410	1,666,548
Group 2 - Residential Improved	1.242	355	42,851,813	5,231,304	(12,093)	241	5,138,888	1.444	359	3,632,719	518,224	-	-	5,266,303	5,029,104
Group 3 - Business Improved	1.444	355	3,590,817	512,620	241	1,027	513,888							518,224	493,208
Unimproved valuations															
Unimproved Value Lands	1.487	17	3,722,994	25,279	(1,116)	-	24,163							23,795	27,878
Sub-Total		6,055	57,410,327	7,352,001	178,719	74,571	7,605,291			57,512,921	7,411,082	403,650	-	7,814,732	7,216,736
TOTAL															
Vacant		2,770	28,271,743	4,903,367	125,063	55,019	5,083,449								4,863,030
Residential Improved		35,080	545,732,887	59,944,262	1,174,971	82,402	61,201,635								57,430,584
Business Improved		1,097	106,062,013	10,609,004	236,507	10,466	10,855,977								10,203,035
Unimproved Value Lands		38,947	680,066,643	75,456,633	1,536,541	147,887	77,141,061								72,496,649
		145	145,339,994	700,084	(26,322)	13,261	687,023								659,051
GRAND TOTAL		39,092	825,406,637	76,156,717	1,510,219	161,148	77,828,084			823,273,761	76,415,900	1,200,000	-	77,615,900	73,155,700
Discounts (Note 27(b))															
Add - Rate Equivalent Payments and Adjustments							35,023							30,000	31,616
Less - Rate Concession							(19,910)							(20,000)	(19,226)
Less - Rate Concession - COVID-19 Pandemic Response							-							-	12,344
Vacant							-							-	-
Residential Improved							-							-	-
Business Improved							-							-	-
Total amount raised from general rate							77,843,197							77,625,900	73,180,434
Specified Area Rate (Note 27(b))							551,385							535,230	421,465
Ex-gratia rates							-							-	-
Prepaid rates							-							-	-
Totals							78,394,582							78,161,130	73,601,899

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 Income for not-for-profit entities.

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2023

27. RATING INFORMATION (Continued)

(b) Specified Area Rate GRV

Specified Area Rate GRV	Basis of Valuation	Rate In Cents	Number of Properties #	2023 Actual		2023 Interim Revenue	2023 Actual Back Rate	2023 Total Specified Area Rate Revenue	Rate In Cents	Number of Properties #	Budget Rateable Value	2023 Budget Rate Revenue	2023 Interim/Back Rate Revenue	2023 Total Budget Revenue	2022 Total Actual Revenue
				Rateable Value	Revenue										
A - Armadale CBD		0.4153	88	29,388,364	122,112	4	(82)	122,034	0.4153	88	29,403,460	122,100	-	122,100	119,064
B - Kelmscott CBD		1.0273	80	7,928,438	81,500	(17)	-	81,483	1.0273	80	7,933,378	50,000	-	50,000	-
C - Kelmscott Industry		0.1745	342	11,758,787	20,401	118	(1)	20,518	0.1745	342	11,691,287	20,400	-	20,400	19,889
D - South Armadale Industry		0.3460	142	6,733,592	23,289	-	-	23,299	0.3460	142	6,733,592	23,300	-	23,300	22,884
F - Piara Waters / Harrisdale		0.2935	4,996	99,377,310	287,757	2,239	199	290,195	0.2935	4,995	98,039,030	305,730	-	305,730	245,565
G - Champion Lakes		0.2731	332	5,097,270	13,700	152	4	13,856	0.2731	332	5,016,830	13,700	-	13,700	14,043
			5,980	160,283,761	548,769	2,496	120	551,385		5,979	158,817,577	535,230	-	535,230	421,465

In the 2022 - 2023 financial year, the City imposed 6 separate Specified Area Rates, the purpose of which was to enhance the amenity of selected areas by way of increased and improved service levels.

Four of the six (Areas A - D) are referred to as the Townscape Amenity Services and entail increased and improved levels of street bin emptying, litter pick-ups, road and path sweeping, water blasting of pathways, garden maintenance, weed control and general maintenance.

Two of the six (Areas F - G) is for the increased maintenance and enhancement of the public open space (POS) and streetscapes of selected new estates in the North Forrestdale and Champion Lakes area of the City over and above other areas of the City.

(c) Service Charges

No service charges were imposed for the 2022 - 2023 financial year. As such, no transfer to or from Reserve Accounts has occurred.

(d) Discounts, Incentives, Concessions and Write-Offs

Discounts

No discounts were offered in the 2022 - 2023 financial year.

Incentives

No rate payment incentives were offered in the 2022-2023 financial year.

Concessions

No rate concessions were offered in the 2022-2023 financial year.

Write-Offs

The following write-offs were made during the 2022 - 2023 financial year -

	2023 Actual \$	2022 Actual \$
Rates	(9,739)	28,395
General	32,758	(6,095)
Infringements	3,375	34,401
	26,394	56,101

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

27. RATING INFORMATION (Continued)

(e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	8/09/2022	0.00	0.00%	7.00%
Option Two				
First Instalment	8/09/2022	0.00	5.50%	7.00%
Second Instalment	16/01/2023	8.50	5.50%	7.00%
Option Three				
First Instalment	8/09/2022	0.00	5.50%	7.00%
Second Instalment	14/11/2022	8.50	5.50%	7.00%
Third Instalment	16/01/2023	8.50	5.50%	7.00%
Fourth Instalment	6/04/2023	8.50	5.50%	7.00%

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Interest on unpaid rates	523,868	250,000	386,670
Interest on instalment plan	291,811	240,000	254,988
Charges on instalment plan	1,770	184,100	936
	817,449	674,100	642,594

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2023

28. STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		2023	2023	2022
	Note	(30 June 2023 Carried Forward) \$	Budget (30 June 2023 Carried Forward) \$	(1 July 2022 Carried Forward) \$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
		(70,418)	(42,200)	(275,213)
		(11,701)	-	(15,170)
		82,412	-	(127,868)
	17	812,391	-	1,268
		(144,481)	-	(93,842)
		(352,643)	-	207,825
		6,989,731	-	7,737,014
		(11,703,378)	-	-
		1,087,154	1,809,500	1,356,678
		27,174,262	26,425,100	25,922,658
		689,149	-	534,835
		24,552,478	28,192,400	35,248,185
(b) Non-cash amounts excluded from investing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to investing activities				
		5,436,278	1,995,600	(3,190,310)
		5,436,278	1,995,600	(3,190,310)
(c) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
	4(a)	(128,314,669)	(104,073,444)	(111,440,880)
	6	-	(460,000)	(460,000)
	29(c)	(3,847,000)	-	(353,623)
	3	(386,360)	-	(306,360)
		49,178	-	219,251
	14	2,760,260	7,048,703	4,633,100
	12(b)	1,706,311	1,667,740	2,148,645
	15	4,123,064	3,458,491	3,931,944
	16	7,660,799	8,161,713	8,478,482
	17	10,837,171	-	-
		(105,411,246)	(84,196,797)	(93,149,441)
Net current assets used in the Statement of Financial Activity				
		173,870,716	127,698,558	147,241,762
		(55,324,314)	(43,501,761)	(38,723,081)
		(105,411,246)	(84,196,797)	(93,149,441)
		13,135,156	-	15,369,240

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

9. BORROWING AND LEASE LIABILITIES

a) Borrowings

Particulars	Loan	Institution	Interest Rate	2022		2023		2023		2023		2022		2022		Actual Principal	Actual Interest	Actual Principal	Actual Interest		
				Actual Principal	Loans New	Actual Principal	Loans New	Budget Principal	Budget Interest	Actual Principal	Actual Interest	Budget Principal	Budget Interest	Actual Principal	Actual Interest					Budget Principal	Budget Interest
Governance																					
292 Loan Borrowings 2008		WATC	7.29%	56,595	-	57,477	-	56,600	3,100	877	-	110,157	53,562	6,157	-	56,595	6,157	-	56,595	6,157	
296 Loan Borrowings 2009		WATC	6.77%	106,428	-	106,428	-	106,428	6,300	116	-	154,558	48,130	9,682	-	106,428	9,682	-	106,428	9,682	
316 Orchard House 2015		WATC	4.78%	2,477,682	-	2,477,677	-	2,477,677	269,900	2,320,577	-	2,627,567	140,885	127,389	-	2,477,682	127,389	-	2,477,682	127,389	
318 Orchard House 2015		WATC	3.53%	504,318	-	504,318	-	504,300	269,900	7,965,877	-	8,257,157	486,976	293,962	-	504,318	293,962	-	504,318	293,962	
323 Core System Review		WATC	2.40%	2,515,031	-	2,515,035	-	2,515,035	43,700	2,174,735	-	2,649,265	334,224	50,531	-	2,515,031	50,531	-	2,515,031	50,531	
342 Core System Review		WATC	2.40%	1,133,252	-	1,133,255	-	1,133,255	13,200	997,455	-	1,267,425	134,173	15,049	-	1,133,252	15,049	-	1,133,252	15,049	
345A Core System Review		WATC	4.18%	1,350,000	-	1,350,000	-	1,350,000	39,600	1,232,400	-	-	-	-	-	1,350,000	-	-	1,350,000	-	
345B Core System Review		WATC	3.00%	-	1,320,800	-	2,405,800	-	-	2,405,800	-	-	-	-	-	-	-	-	-	-	463
Recreation and culture																					
291 Aquatic Works 2008		WATC	7.26%	229,082	-	229,079	-	31,700	16,100	197,379	-	256,609	29,527	18,294	-	229,082	18,294	-	229,082	18,294	
299 Aquatic Centre Upgrade 2010		WATC	6.19%	270,096	-	269,965	-	84,700	15,500	185,265	-	349,695	79,599	20,936	-	270,096	20,936	-	270,096	20,936	
302 Aquatic Centre Upgrade 2011		WATC	6.02%	850,159	-	850,043	-	73,800	50,200	776,243	-	919,563	69,404	55,867	-	850,159	55,867	-	850,159	55,867	
304 Frye Park Redevelopment 2011		WATC	6.02%	634,350	-	634,266	-	55,000	23,000	579,266	-	686,136	51,786	41,685	-	634,350	41,685	-	634,350	41,685	
305 Pura Waters (North) Sports 2011		WATC	5.89%	412,806	-	412,669	-	94,500	33,000	318,169	-	501,879	89,073	28,999	-	412,806	28,999	-	412,806	28,999	
311 Aquatic Centre Upgrade 2012		WATC	4.48%	974,379	-	975,968	-	79,200	42,800	896,768	-	1,051,718	77,339	45,931	-	974,379	45,931	-	974,379	45,931	
314 Oval Lighting Renewal		WATC	3.47%	303,186	-	303,181	-	97,600	9,700	205,581	-	397,481	94,305	13,154	-	303,186	13,154	-	303,186	13,154	
315 Armadale Golf Course		WATC	2.94%	189,355	-	189,352	-	35,700	5,300	153,652	-	224,022	34,667	6,364	-	189,355	6,364	-	189,355	6,364	
322 Kellimscott Library - Stage 1		WATC	2.94%	305,639	-	305,639	-	73,400	7,700	232,239	-	377,079	71,440	9,868	-	305,639	9,868	-	305,639	9,868	
324A Armadale Hall Upgrade 2018		WATC	2.94%	9,597,273	-	9,577,287	-	504,300	173,000	9,072,987	-	10,072,267	474,994	190,214	-	9,597,273	190,214	-	9,597,273	190,214	
326 Armadale Hall Upgrade 2018		WATC	2.94%	2,795,793	-	2,785,788	-	376,900	48,500	2,408,888	-	3,155,998	370,205	55,972	-	2,795,793	55,972	-	2,795,793	55,972	
327 Lighting Renewal 2018		WATC	5.32%	59,715	-	59,712	-	59,712	1,200	-	-	117,872	56,157	2,764	-	59,715	2,764	-	59,715	2,764	
329 Infrastructure - Parks 2017		WATC	2.42%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
330 Greenlake Centre		WATC	5.32%	92,711	-	92,717	-	92,717	1,900	-	-	83,895	1,526	-	92,711	1,526	-	92,711	1,526		
331 Infrastructure - Parks 2018		WATC	5.32%	63,211	-	63,215	-	63,215	1,300	-	-	124,775	90,293	4,292	-	63,211	4,292	-	63,211	4,292	
332 Champion Centre Upgrade		WATC	5.32%	211,589	-	211,587	-	70,000	1,500	141,587	-	281,057	61,564	2,926	-	211,589	2,926	-	211,589	2,926	
334 Armadale Library Creative Space		WATC	2.90%	110,346	-	110,345	-	54,800	1,400	55,545	-	164,335	53,989	2,029	-	110,346	2,029	-	110,346	2,029	
336 Lighting Renewal - 2		WATC	2.90%	20,441	-	20,440	-	10,100	300	10,340	-	30,439	9,988	410	-	20,441	410	-	20,441	410	
337 AFAC Carpark		WATC	3.87%	488,210	-	488,206	-	21,500	8,800	466,706	-	473,306	21,098	9,316	-	488,210	9,316	-	488,210	9,316	
343 Bedfordvale Fire Service		WATC	1.45%	679,766	-	679,760	-	71,300	9,600	608,480	-	750,000	10,641	679,766	-	679,766	10,641	-	679,766	10,641	
344 Challenge Park		WATC	4.18%	1,230,000	-	1,230,000	-	107,200	36,100	1,122,800	-	-	1,230,000	422	-	1,230,000	422	-	1,230,000	422	
346 Roleystone Theatre		WATC	3.00%	-	2,939,000	-	2,939,000	-	-	2,939,000	-	-	-	-	-	-	-	-	-	-	-
347 Creyk Park 2021		WATC	4.18%	1,381,600	-	1,381,600	-	120,400	40,600	1,261,200	-	-	1,381,600	474	-	1,381,600	474	-	1,381,600	474	
Transport																					
303 Mill Works - Roads 2011		WATC	5.68%	699,362	-	699,363	-	342,700	24,800	356,663	-	1,958	1,958	113	-	699,362	113	-	699,362	113	
317 Alby Road Project 2014		WATC	4.03%	272,864	-	272,857	-	87,800	8,700	185,057	-	357,798	84,874	1,037	-	272,864	1,037	-	272,864	1,037	
321 Armadale Arena Roofing 2015		WATC	3.47%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				37,241,102	4,259,800	37,223,118	5,344,800	3,971,344	1,057,800	38,595,574	36,863,618	3,961,600	3,564,116	1,078,499	37,241,102	1,078,499	37,241,102	1,078,499	37,241,102	1,078,499	

**All Loans are with the Western Australian Treasury Corporation

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2023

29. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2022/23

Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
				2023 Actual	2023 Budget	2023 Actual	2023 Budget		
WATC	Debenture	10	4.52	\$ 1,320,800	\$ 1,320,800	\$ 1,320,800	\$ 1,320,800	\$ 335,438	\$ -
WATC	Debenture	10	4.52	\$ 2,939,000	\$ 2,939,000	\$ 2,939,000	\$ 2,939,000	\$ 746,406	\$ -
				4,259,800	4,259,800	4,259,800	4,259,800	1,081,844	-

Particulars/Purpose

345B Core System Review

346 Roleystone Theatre

* WA Treasury Corporation

(c) Unspent Borrowings

Particulars	Date Borrowed	Unspent Balance 1 July 2022	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2023
WATC	25/06/2019	353,623	-	353,623	-
WATC	29/06/2023	-	1,320,800	412,800	908,000
WATC	29/06/2023	-	2,939,000	-	2,939,000
		353,623	4,259,800	766,423	3,847,000

Particulars

323 Core System Review

345B Core System Review

346 Roleystone Theatre

* WA Treasury Corporation

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

29. BORROWING AND LEASE LIABILITIES (Continued)

	2023	2022
Lease Liabilities	\$ 1,706,311	\$ 2,148,645
Current	1,786,799	2,139,442
Non-current	-	-
Total	1,786,799	2,139,442

Movements in Carrying Amounts

Purpose	Lease Number	Lease Institution	Lease Interest Rate	Lease Term (Years)	30 June 2023		30 June 2023		30 June 2023		30 June 2023		30 June 2023		30 June 2023		30 June 2023		30 June 2023	
					Actual Lease Principal	Actual Lease Interest	Budget Lease Principal	Budget Lease Interest	Actual Lease Principal	Budget Lease Principal										
Governance																				
Office Equipment	ERNO160050	MAIA Financial	3.1%	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Equipment	ERNO162409	MAIA Financial	3.1%	3	4,284	(4,284)	4,200	(4,200)	377,800	(32,400)	377,800	(2,200)	682	(682)	620	(620)	620	(620)	620	(620)
Office Equipment	ERNO162423	MAIA Financial	2.0%	3	10,684	(10,684)	9,799	(9,799)	29,099	(4,700)	29,099	(857)	15,419	(15,419)	6,243	(6,243)	6,243	(6,243)	4,284	(4,284)
Office Equipment	ERNO162655	MAIA Financial	2.68%	4	328,431	(10,242)	1,063	(12,800)	10,500	(3,383)	10,500	(200)	4,885	(4,885)	387,574	(72,143)	387,574	(72,143)	1,605	(1,605)
Office Equipment	CONR0001	Equipop	3.16%	4	-	(4,805)	-	-	227,347	(86,710)	227,347	(7,747)	-	-	-	-	-	-	-	-
Office Equipment	CONR0002	Equipop	3.16%	4	-	(4,805)	-	-	227,347	(86,710)	227,347	(7,747)	-	-	-	-	-	-	-	-
Corporate Services																				
IT Equipment	ERNO159584	MAIA Financial	3.1%	5	6,925	(5,335)	6,480	(6,480)	1,180	(6,300)	1,180	(400)	12,468	(12,468)	-	(6,543)	-	6,925	(6,925)	(197)
IT Equipment	ERNO159734	MAIA Financial	3.1%	5	10,835	(5,334)	5,501	(7,24)	-	-	-	-	-	-	-	-	-	-	-	-
IT Equipment	ERNO159725	MAIA Financial	3.1%	5	13,388	(6,575)	10,301	(9,55)	-	-	-	-	-	-	-	-	-	-	-	-
IT Equipment	ERNO162298	MAIA Financial	2.7%	5	22,051	(13,075)	21,084	(6,41)	7,984	(13,100)	7,984	(600)	35,297	(35,297)	20,225	(6,837)	20,225	(6,837)	13,388	(243)
IT Equipment	ERNO160541	MAIA Financial	3.1%	5	62,311	(30,090)	36,349	(1,37)	5,034	(22,700)	5,034	(1,31)	91,731	(91,731)	74,985	(24,362)	74,985	(24,362)	62,311	(1,976)
IT Equipment	ERNO159126	MAIA Financial	2.9%	2	50,623	(24,986)	27,604	(1,01)	20,991	(109,700)	20,991	(5,27)	331,642	(331,642)	29,316	(9,775)	29,316	(9,775)	50,623	(1,636)
IT Equipment	ERNO161099	MAIA Financial	2.9%	3	220,593	(2,064)	112,937	(5,27)	98,891	(8,800)	98,891	(2,88)	1,353	(1,353)	283,247	(94,845)	283,247	(94,845)	20,884	(3,847)
IT Equipment	ERNO162109	MAIA Financial	2.9%	3	20,884	(1,432)	18,988	(2,98)	8,788	(6,800)	8,788	(2,88)	283,247	(283,247)	19,769	(6,630)	19,769	(6,630)	13,432	(2,35)
IT Equipment	ERNO162256	MAIA Financial	2.9%	3	188,402	(47,615)	181,087	(5,846)	181,087	(6,400)	181,087	(5,846)	88,697	(88,697)	181,087	(6,400)	181,087	(6,400)	188,402	(3,367)
IT Equipment	ERNO162172	MAIA Financial	3.0%	3	13,432	(3,045)	10,304	(4,22)	6,230	(6,400)	6,230	(4,00)	238	(238)	19,769	(31,192)	19,769	(31,192)	13,432	(2,35)
IT Equipment	ERNO162003	MAIA Financial	3.0%	3	50,995	(28,420)	47,317	(2,879)	18,333	(28,984)	18,333	(3,316)	82,187	(82,187)	15,316	(69,806)	15,316	(69,806)	50,995	(1,107)
IT Equipment	ERNO162826	MAIA Financial	1.6%	6	15,316	(239,489)	182,204	(1,894)	219,988	(73,300)	219,988	(1,800)	85,122	(85,122)	38,450	(12,909)	38,450	(12,909)	15,316	(4,689)
IT Equipment	ERNO159842	MAIA Financial	3.1%	1	25,541	(12,612)	24,980	(1,040)	988	(2,400)	988	-	35,402	(35,402)	7,541	(2,470)	7,541	(2,470)	25,541	(468)
IT Equipment	ERNO159135	MAIA Financial	3.1%	2	23,869	(8,936)	11,671	(3,28)	2,338	(2,400)	2,338	-	7,851	(7,851)	24,679	(7,851)	24,679	(7,851)	23,869	(775)
IT Equipment	ERNO159455	MAIA Financial	3.1%	3	5,071	(1,812)	4,798	(2,09)	362,342	(46,600)	362,342	(9,500)	56,584	(56,584)	350,706	(69,851)	350,706	(69,851)	5,071	(166)
IT Equipment	ERNO159125	MAIA Financial	3.1%	4	16,724	(16,724)	-	-	7,981	(6,000)	7,981	-	13,768	(13,768)	7,541	(7,541)	7,541	(7,541)	16,724	(166)
IT Equipment	ERNO159459	MAIA Financial	3.1%	4	19,459	(48,586)	373,284	(9,433)	38,100	(11,500)	38,100	(1,000)	36,584	(36,584)	47,919	(47,919)	47,919	(47,919)	19,459	(3,651)
IT Equipment	ERNO159584	MAIA Financial	3.1%	5	224,401	(25,619)	204,782	(3,36)	3,071	(6,000)	3,071	-	13,768	(13,768)	19,769	(19,769)	19,769	(19,769)	224,401	(743)
IT Equipment	ERNO159585	MAIA Financial	3.1%	5	46,072	(15,818)	38,070	(4,36)	38,100	(7,304)	38,100	(4,00)	28,644	(28,644)	47,919	(12,852)	47,919	(12,852)	46,072	(634)
IT Equipment	ERNO159636	MAIA Financial	3.1%	5	8,792	(9,341)	7,304	(853)	-	-	-	-	37,583	(37,583)	98,589	(27,466)	98,589	(27,466)	8,792	(3,625)
IT Equipment	ERNO161137	MAIA Financial	3.1%	5	72,143	(10,842)	50,558	(2,198)	7,251	(14,700)	7,251	(700)	37,583	(37,583)	16,464	(14,873)	16,464	(14,873)	72,143	(628)
IT Equipment	ERNO162655	MAIA Financial	3.1%	5	22,710	(3,347)	11,356	(700)	21,961	(6,800)	21,961	(200)	16,464	(16,464)	91,282	(22,328)	91,282	(22,328)	22,710	(196)
IT Equipment	ERNO160999	MAIA Financial	3.1%	2	10,935	(8,236)	13,722	(278)	13,700	(2,000)	13,700	(200)	2,408	(2,408)	62,548	(8,986)	62,548	(8,986)	10,935	(3,836)
IT Equipment	009-0154500-Dell Financial		2.0%	2	68,954	(19,463)	21,539	(1,21)	32,698	(30,200)	32,698	(1,600)	-	-	492,180	(13,807)	492,180	(13,807)	68,954	(418)
IT Equipment	009-0154500-Dell Financial		2.0%	3	53,952	(3,055)	20,604	(822)	-	-	-	-	-	-	-	-	-	-	-	-
IT Equipment	009-0154500-Dell Financial		2.0%	3	478,373	(13,695)	321,569	(8,284)	-	-	-	-	-	-	-	-	-	-	-	-
IT Equipment	009-0154500-Dell Financial		2.0%	3	10,821	(1,72)	6,453	(175)	-	-	-	-	-	-	-	-	-	-	-	-
IT Equipment	ParaValens MAIA Financial		3.1%	3	-	-	-	-	285,400	(89,400)	285,400	(10,600)	-	-	-	-	-	-	-	-
IT Equipment	009-0154500-Dell Financial		2.0%	3	26,731	(9,551)	17,180	(447)	-	-	-	-	-	-	-	-	-	-	-	-
IT Equipment	009-0154500-Dell Financial		2.0%	5	17,563	(3,560)	14,003	(319)	-	-	-	-	-	-	-	-	-	-	-	-
IT Equipment	009-0154500-Dell Financial		2.7%	3	52,366	(7,025)	45,341	(551)	-	-	-	-	-	-	-	-	-	-	-	-
IT Equipment	009-0154500-Dell Financial		2.8%	3	16,231	(486)	17,745	(42)	-	-	-	-	-	-	-	-	-	-	-	-
Recreation and culture																				
Fitness Equipment	ERNO163001	MAIA Financial	3.1%	4	16,738	(3,288)	8,707	(466)	14,704	(11,300)	14,704	(500)	27,452	(27,452)	-	(10,714)	-	16,738	(16,738)	(1,075)
Fitness Equipment	ERNO163003	MAIA Financial	3.0%	6	137,186	(21,367)	121,816	(3,36)	51,344	(51,600)	51,344	(1,000)	137,126	(137,126)	137,126	(4,000)	137,126	(4,000)	137,186	(5,916)
Fitness Equipment	ERNO162409	MAIA Financial	3.0%	6	107,485	(32,437)	92,046	(4,36)	82,947	(109,200)	82,947	(4,500)	208,245	(208,245)	68,664	(68,664)	68,664	(68,664)	107,485	(12,409)
Fitness Equipment	ERNO162388	MAIA Financial	3.0%	4	107,485	(32,437)	92,046	(4,36)	82,947	(109,200)	82,947	(4,500)	208,245	(208,245)	68,664	(68,664)	68,664	(68,664)	107,485	(12,409)
Fitness Equipment	ERNO162389	MAIA Financial	3.0%	3	11,914	(5,368)	11,177	(1,30)	5,577	(6,800)	5,577	(400)	17,468	(17,468)	11,914	(5,464)	11,914	(5,464)	11,914	(651)
Fitness Equipment	ERNO162397	MAIA Financial	3.0%	3	15,272	(230)	13,988	(387)	5,168	(6,800)	5,168	(400)	23,566	(23,566)	15,272	(8,264)	15,272	(8,264)	15,272	(832)
Fitness Equipment	ERNO163450	MAIA Financial	3.0%	5	7,093	(1,876)	6,910	(131)	4,810	(2,100)	4,810	(100)	8,917	(8,917)	-	(1,924)	-	7,093	(7,093)	(183)
Transport																				
Plants Equipment	6397956	Gibbons Holden	3.4%	7	4,758	(3,586)	4,901	(469)	1,301	(6,600)	1,301	(500)	5,859	(5,859)	-	(1,101)	-	4,758	(4,758)	(78)
Plants Equipment	973313	SG Fleet	3.4%	4	23,789	(4,693)	19,096	(615)	-	(8,200)	-	(200)	-	-	-	-	-	-	-	-
Plants Equipment	1021176	SG Fleet	3.4%	2	21,814	(2,646)	19,168	(178)	-	-	-	-	-	-	-	-	-	-	-	-
Plants Equipment	1037417	SG Fleet	3.4%	3	13,625	(2,176)	11,449	(216)	-	-	-	-	-	-	-	-	-	-	-	-
Other property and services																				
Building Armadale	Shop 64 & 65 Westzone Enterprise		3.4%	6	1,124,888	(2,743)	862,899	(28,701)	1,094,411	(330,100)	764,311	(26,100)	1,429,799	(1,429,799)	-	(304,821)	-	1,124,888	(1,124,888)	(34,150)
Building Kooloos	KELLIB Carone Nomias		3.6%	5	776,255	(427,000)	177,675	(9,489)	599,559	(149,300)	599,559	(8,300)	916,335	(916,335)	-	(140,080)	-	776,255	(776,255)	(23,084

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

30. RESERVES - CASH BACKED

All of the following Cash Backed Reserves 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 pu for which the funds are set aside, and their anticipated date of use are as follows.

	2023			2023			2023			2023			2022			2022		
	Opening Balance	Actual Transfer	Actual Closing	2023 Budget Opening	2023 Budget Transfer	2023 Budget Closing	2023 Actual Opening	2023 Actual Transfer	2023 Actual Closing	2022 Budget Opening	2022 Budget Transfer	2022 Budget Closing	2022 Actual Opening	2022 Actual Transfer	2022 Actual Closing	2021 Budget Opening	2021 Budget Transfer	2021 Budget Closing
Restricted by legislation	30,623,939	6,834,254	35,655,767	27,288,401	7,840,230	29,051,401	26,813,441	5,931,630	2,121,132	30,623,939								
1 Reserves Cash Backed - Anstey Keane - DCP	6,770,559	3,566,130	10,157,189	5,349,116	3,016,200	5,169,000	4,382,206	2,876,583	(488,230)	6,770,559								
2 Reserves Cash Backed - North Forrestdale DCP 3	20,608,673	2,616,494	22,359,105	18,875,762	4,271,400	21,051,162	18,716,512	2,994,345	(1,102,184)	20,608,673								
3 Reserves Cash Backed - North Forrestdale SAR Asset Renewal	3,226,631	99,687	3,049,318	3,056,580	17,400	2,823,980	3,691,980	17,840	(483,189)	3,226,631								
4 Reserves Cash Backed - SAR - A	-	122,034	18,696	-	122,100	1,200	-	-	-	-								
5 Reserves Cash Backed - SAR - B	9,968	81,791	47,652	1,038	50,000	1,038	20,538	100	(10,670)	9,968								
6 Reserves Cash Backed - SAR - C	2,818	20,605	6,203	830	20,400	830	630	19,899	(17,711)	2,818								
7 Reserves Cash Backed - SAR - D	5,290	23,462	17,604	1,900	305,730	1,900	-	22,863	(19,148)	5,290								
8 Reserves Cash Backed - SAR - F	-	290,195	-	100	13,700	100	-	-	-	-								
9 Reserves Cash Backed - SAR - G	-	13,856	-	100	13,700	100	-	-	-	-								
Restricted by council	9,485,630	2,642,441	10,159,978	8,246,360	2,393,700	9,797,560	7,837,060	2,378,570	(750,000)	9,485,630								
1 Reserves Cash Backed - Asset Renewal	168,080	5,193	173,273	167,970	800	168,770	167,270	810	-	168,080								
2 Reserves Cash Backed - Champion Lakes SAR Asset Renewal	73,141	2,260	75,401	43,954	900	44,854	208,054	1,010	(135,923)	73,141								
3 Reserves Cash Backed - City Centre Activation	2,808,520	86,769	2,895,289	2,829,320	14,100	2,843,420	1,799,820	1,008,700	-	2,808,520								
4 Reserves Cash Backed - Civic Precinct	924,524	58,478	1,063,318	48,110	200	47,910	47,810	230	47,840	924,524								
5 Reserves Cash Backed - Community Art	61,980	1,408,563	2,333,087	66,482	1,900	(418,600)	751,082	557,842	(384,400)	61,980								
6 Reserves Cash Backed - Crossover Contributions	1,721,021	1,915	63,905	1,644,141	300	62,590	1,712,741	300	-	1,721,021								
7 Reserves Cash Backed - Covid-19 Response and Recovery	229,622	53,171	236,716	229,822	1,200	231,022	228,522	1,100	-	229,622								
8 Reserves Cash Backed - Emergency Waste	9,006,459	278,254	9,284,713	8,976,167	42,900	9,019,067	8,913,667	392,792	(300,000)	9,006,459								
9 Reserves Cash Backed - Employee Provisions	44,529	1,376	45,905	43,929	600	44,529	123,929	600	(80,000)	44,529								
10 Reserves Cash Backed - Events Reserve Fund	186,691	5,768	192,459	32,591	200	32,791	185,791	900	-	186,691								
11 Reserves Cash Backed - Freehold Sales Capital Works	1,883,870	58,203	1,942,073	983,910	5,000	988,910	1,874,810	9,060	-	1,883,870								
12 Reserves Cash Backed - Future Community Facilities	15,077,671	5,004,154	17,024,519	13,799,219	4,610,329	17,229,548	15,611,819	968,967	(1,493,115)	15,077,671								
13 Reserves Cash Backed - Future Project Funding	905,284	27,969	933,253	907,380	4,900	912,280	972,350	4,700	(71,766)	905,284								
14 Reserves Cash Backed - Future Recreation Facilities	37,670	1,164	38,834	37,890	200	38,090	37,490	180	-	37,670								
15 Reserves Cash Backed - History of the District	1,561,220	48,234	1,609,454	1,591,591	13,200	1,604,791	3,046,691	14,720	(1,500,191)	1,561,220								
16 Reserves Cash Backed - Infrastructure Project Contribution	477,146	14,741	491,887	478,656	2,400	481,056	474,856	2,290	-	477,146								
17 Reserves Cash Backed - Land Acquisition	2,029,798	62,711	2,092,509	2,034,338	10,200	2,044,538	2,020,038	9,760	-	2,029,798								
18 Reserves Cash Backed - Mobile Bin Program	46,478	1,436	47,914	46,258	200	46,458	46,258	220	-	46,478								
19 Reserves Cash Backed - Perth Hills Tourism Alliance	4,888,908	2,151,043	7,039,951	2,590,192	2,028,600	4,618,792	4,809,992	2,023,240	(1,944,324)	4,888,908								
20 Reserves Cash Backed - Plant and Machinery	-	-	-	350,642	-	350,642	348,042	1,680	(349,722)	-								
21 Reserves Cash Backed - Portable Long Service Leave	301,000	9,299	310,299	205,650	1,500	207,150	299,950	1,450	-	301,000								
22 Reserves Cash Backed - Revolving Energy	715,620	22,109	737,729	720,280	3,600	723,880	712,180	3,440	-	715,620								
23 Reserves Cash Backed - Strategic Asset Investments	25,207,873	6,502,611	30,872,718	20,468,059	2,986,000	22,046,759	20,032,999	5,850,785	(675,911)	25,207,873								
24 Reserves Cash Backed - Waste Management	135,220	124,178	259,398	41,299	3,900	45,199	588,699	468,334	(921,813)	135,220								
25 Reserves Cash Backed - Workers Compensation	688,250	21,263	709,513	463,600	3,500	467,100	569,500	118,750	-	688,250								
26 Reserves Cash Backed - Wungong River Project	656,524	20,283	676,807	657,964	3,300	661,264	653,364	3,160	-	656,524								
27 Reserves Cash Backed - Works Contributions	42,000	1,298	43,298	21,000	100	21,100	-	42,000	-	42,000								
28 Reserves Cash Backed - Public Art Contributions	158,306	4,891	163,197	83,230	400	83,630	-	158,306	-	158,306								
29 Reserves Cash Backed - Development/WA Public Art Contribution	704,824	21,776	726,600	704,820	3,500	708,320	704,824	704,824	-	704,824								
30 Reserves Cash Backed - Forrestdale Business Park East	561,232	1,421,139	1,929,717	274,600	1,400	276,000	-	561,232	-	561,232								
31 Reserves Cash Backed - Project Funds Rolled Over	-	15,080	15,080	-	-	-	-	-	-	-								
32 Reserves Cash Backed - Street Tree Contribution	-	-	-	-	-	-	-	-	-	-								
Total	80,816,941	20,084,864	100,901,805	69,253,714	12,147,329	81,401,043	74,135,874	15,288,232	(8,607,165)	80,816,941								
	111,440,880	26,919,118	138,359,998	96,542,715	19,987,559	116,530,274	100,949,315	21,219,862	(10,728,297)	111,440,880								

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

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

Notes to, and forming part of, the Financial Report
For the year ended 30 June 2023

30. RESERVES - CASH BACKED (Continued)

Anticipated date of use	Name of Reserve	Purpose of the reserve
Ongoing	1 Reserves Cash Backed - Anstey Keane - DCP	Fund common infrastructure works as identified in the Development Contribution Plan
Ongoing	2 Reserves Cash Backed - North Forrestdale DCP 3	To be used to fund common infrastructure works as identified in the Development Contribution Plan #3.
Ongoing	3 Reserves Cash Backed - North Forrestdale SAR Asset Renewal	To be used to assist in the renewal of assets associated with North Forrestdale Estates covered by Specified Area Rating.
Ongoing	4 Reserves Cash Backed - SAR - A	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.
Ongoing	5 Reserves Cash Backed - SAR - B	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.
Ongoing	6 Reserves Cash Backed - SAR - C	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.
Ongoing	7 Reserves Cash Backed - SAR - D	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.
Ongoing	8 Reserves Cash Backed - SAR - F	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.
Ongoing	9 Reserves Cash Backed - SAR - G	To be used to enhance the general amenity of the area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.
Ongoing	10 Reserves Cash Backed - Asset Renewal	Assist in funding capital works, thereby extending the useful economic life of such assets.
Ongoing	11 Reserves Cash Backed - Champion Lakes SAR Asset Renewal	To be used to assist in the renewal of assets associated with Champion Lakes Estates covered by Specified Area Rating.
Ongoing	12 Reserves Cash Backed - City Centre Activation	To be used to assist in City Centre Activation projects.
Ongoing	13 Reserves Cash Backed - Civic Precinct	To be used to assist in research, planning and redevelopment of the City's Civic Precinct.
Ongoing	14 Reserves Cash Backed - Community Art	To be used to assist in providing for timing differences in Community Art contributions and project development.
Ongoing	15 Reserves Cash Backed - Computer Systems Technologies	To be used to assist in funding the long-term renewal of City's core computer systems.
Ongoing	16 Reserves Cash Backed - Crossover Contributions	To be used to assist in funding the construction of Crossovers as a condition of approved building licences.
Ongoing	17 Reserves Cash Backed - Covid-19 Response and Recovery	To be used to assist in responding to COVID-19 Pandemic Emergency and Recovery actions and initiatives
Ongoing	18 Reserves Cash Backed - Emergency Waste	To be used to assist with the costs associated with storm damage clean-up, collections and disposal.
Ongoing	19 Reserves Cash Backed - Employee Provisions	To be used to cash-back the employees' sick, annual and long-service leave entitlements liability.
Ongoing	20 Reserves Cash Backed - Events Reserve Fund	To be used to assist with the costs associated with City Events
Ongoing	21 Reserves Cash Backed - Freehold Sales Capital Works	To be used to assist in funding capital works and to be funded from the proceeds (30% of net sale proceeds) of selling Freehold land parcels.
Ongoing	22 Reserves Cash Backed - Future Community Facilities	To be used to assist in the research, planning and construction of future Community Facilities.
Ongoing	23 Reserves Cash Backed - Future Project Funding	To be used to fund future capital works projects considered in excess of the City's normal funding capacity.
Ongoing	24 Reserves Cash Backed - Future Recreation Facilities	To be used to assist in the research, planning and construction of future recreation facilities.
Ongoing	25 Reserves Cash Backed - History of the District	To be used to assist in the future rewrite and publication of the History of the District.
Ongoing	26 Reserves Cash Backed - Infrastructure Project Contribution	To be used to assist in completion of infrastructure projects funded externally
Ongoing	27 Reserves Cash Backed - Land Acquisition	To be used to assist in future acquisitions of land for investment or works requirement.
Ongoing	28 Reserves Cash Backed - Mobile Bin Program	To be used to assist in the purchase and replacement of the City's Mobile Garbage Bins.
Ongoing	29 Reserves Cash Backed - Perth Hills Tourism Alliance	To be used to assist in providing for timing differences in Alliance activities.
Ongoing	30 Reserves Cash Backed - Plant and Machinery	To be used to assist in the purchase and replacement of the City's Plant and Machinery requirements.
Ongoing	31 Reserves Cash Backed - Portable Long Service Leave	To be used to assist in financing the City's Portable Long Service Leave liability.
Ongoing	32 Reserves Cash Backed - Revolving Energy	To be used to assist in establishing energy efficient management techniques and practices.
Ongoing	33 Reserves Cash Backed - Strategic Asset Investments	To be used to fund the acquisition of strategic asset investments from the proceeds (70% of net sale proceeds) of selling Freehold land.
Ongoing	34 Reserves Cash Backed - Waste Management	To be used to assist in the management and future provisioning of the City's Waste Management Sites.
Ongoing	35 Reserves Cash Backed - Workers Compensation	To be used to assist in covering any workers' compensation liability claims in excess of the City's normal funding capacity.
Ongoing	36 Reserves Cash Backed - Wungong River Project	To be used to fund works relating to Wungong River Projects
Ongoing	37 Reserves Cash Backed - Works Contributions	To be used to fund works utilising contributions received from developers, generally pursuant to conditions of development approval.
Ongoing	38 Reserves Cash Backed - Public Art Contributions	To be used to fund public art works
Ongoing	39 Reserves Cash Backed - DevelopmentWA Public Art Contribution	To be used for the transfer of Development WA's public art funds to the Forrestdale Business Park East and any other redevelopment areas to be normalised to the City
Ongoing	40 Reserves Cash Backed - Forrestdale Business Park East	To be used for facilitating the transfer of DCP funds to the City for the Forrestdale Business Park East area
Ongoing	41 Reserves Cash Backed - Project Funds Rolled Over	To be used to assist in provisioning funds for the completion of infrastructure projects commenced but not finished
Ongoing	42 Reserves Cash Backed - Street Tree Contribution	To be used to fund street tree installation and maintenance in accordance with Policy Eng 6 - Street Trees

Notes to, and forming part of, the Financial Report

For the year ended 30 June 2023

31. TRUST FUNDS

	Balance 1 July 2022 \$	Amounts Received \$	Amounts Paid/Transfers* \$	Balance 30 June 2023 \$
Funds held at balance date over which the City has no control, and that are not included in the financial statements, are as follows;				
Cash in Lieu - POS - A14 Plan	1,719,555	15,113	-	1,734,668
Cash in Lieu - POS - Agreements	29,147	1,196	-	30,343
Cash in Lieu - POS - Ward - Minnowarr	9,177	81	-	9,258
Cash in Lieu - POS - Ward - River	2,002	-	(2,002)	-
Cash in Lieu of Parking	229,800	9,427	-	239,227
Cash in Lieu - POS - Flematti Res 492f	235,595	-	(235,595)	-
POS - Precinct A - Westfield	81,348	3,337	-	84,685
POS - Precinct B - Seville Grove	38,972	343	-	39,315
POS - Precinct C - West Armadale	239,476	128,378	-	367,854
POS - Precinct F - Clifton Hills	751,153	7,016	(531,582)	226,587
POS - Precinct H - Mount Nasura	1,213,842	49,796	-	1,263,638
POS - Precinct N - Forrestdale	221,142	9,073	-	230,215
POS - Precinct O - Palomino	74,993	3,076	-	78,069
POS - Regional Recreation Infrastructu	458,231	88,314	-	546,545
POS Cash in Lieu - Suburb - Piara Wat	679,320	27,868	-	707,188
POS Cash in Lieu - Suburb - Camillo	117,785	1,103	(115,669)	3,219
POS Cash in Lieu - Suburb - Kelmscott	92,444	3,792	-	96,236
POS Cash in Lieu - Suburb - Mount Ric	114,124	4,682	-	118,806
POS Cash in Lieu - Suburb - Armadale	288,214	11,824	-	300,038
POS Cash in Lieu - Suburb - Roleyston	83,060	3,407	-	86,467
POS Cash in Lieu - Suburb - Bedfordale	227,252	9,323	-	236,575
Nomination Deposits	240	-	-	240
Wungong Road Contribution Accounts	561,667	23,042	-	584,709
	7,468,539	400,191	(884,848)	6,983,882

32. MAJOR LAND TRANSACTIONS

The following major land transactions occurred during the year 2022/2023 financial year:

- a) A land valued \$2,004,328 was purchased for Wirra Willa Gardens, Mount Nasura.
- b) A land at 16 Numulgi Street, Armadale, cost \$220,000 was sold for \$169,000.



“

We have a vision for the City of Armadale to have wide appeal to those who call it home, to those whose business is here, and to our wider community of visitors."

— Cr Ruth Butterfield, Mayor



