

**11.1 DRAFT ANNUAL REPORT 2019/20**

**Attachments:** 1. Draft Annual Report 2019/20

**RECOMMENDATION:**

**That Council:**

1. Pursuant to Section 5.54(1) of the Local Government Act 1995, **ACCEPTS BY AN ABSOLUTE MAJORITY** the City of Vincent Annual Report for the 2019/2020 Financial Year, included as Attachment 1;
2. Pursuant to Section 5.27 of the Local Government Act 1995, **CONVENES** a General Meeting of Electors of the City of Vincent to be held on Tuesday 2 February 2021 at 6.00pm in the City's Council Chambers, to present the City of Vincent Annual Report for the 2019/2020 Financial Year; and
3. **NOTES that:**
  - 3.1 the City of Vincent Annual Report may be subject to further formatting and styling to be determined by the Chief Executive Officer, prior to publication as well as the inclusion of the final 2019/20 Financial Statements following the finalisation of the 2019/20 Mindarie Regional Council Financial Statements;
  - 3.2 pursuant to Sections 5.29 and 5.55 of the Local Government Act 1995, the Chief Executive Officer will give local public notice of the General Meeting of Electors to be held on 2 February 2021 and of the availability of the City of Vincent Annual Report for the 2019/2020 Financial Year and will make the report available on the City of Vincent website within fourteen days; and
  - 3.3 pursuant to Regulation 51 of the Local Government (Financial Management) Regulations 1996, the Director General of the Department of Local Government, Sports and Cultural Industries will be provided with a copy of the City of Vincent Annual Report for the 2019/2020 Financial Year, inclusive of the Annual Financial Report for the same period, and the associated Auditor's Report.

**PURPOSE OF REPORT:**

To accept the 2019/2020 Annual Report and to convene the General Meeting of Electors on 2 February 2021.

**BACKGROUND:**

The Local Government Act 1995 (the Act) requires every Local Government to prepare an Annual Report and hold an Annual General Meeting (AGM) of electors.

**DETAILS:**

The City of Vincent Annual Report for 2019/2020 is an important statutory document through which the City communicates with its ratepayers, residents and community stakeholders. The report outlines progress made towards strategic objectives set out in the City's guiding strategic documents. Legislation sets requirements for the annual report, including the need for it to incorporate the financial report and the auditor's report.

The Annual Report for 2019/2020 is included as **Attachment 1**. The attached version of the Annual Report may be subject to formatting and styling changes to be determined by the Chief Executive Officer prior to publication.

Section 5.27 of the Act requires the AGM be held on a day selected by the local government, and not more than 56 days after the Annual Report is accepted by the local government.

The process and timetable for drafting the Annual Report and arranging the AGM is largely influenced by the receipt of the auditor's report. The proposed date for the AGM of **2 February 2021** ensuring there is sufficient time following approval to design and publish the Annual Report prior to the AGM.

#### **CONSULTATION/ADVERTISING:**

The AGM will be advertised via local public notice as required by section 5.29 of the Local Government Act 1995.

Once adopted the Annual Report will be posted on the City's website and public notice given.

#### **LEGAL/POLICY:**

The *Local Government Act 1995*, Section 5.53 requires every Local Government to prepare an Annual Report. Section 5.54 states that the Annual Report is to be accepted by the Local Government no later than 31 December after that financial year.

Section 5.53 of the *Local Government Act 1995* states:

##### *"5.53 Annual Reports*

- (1) *The Local Government is to prepare an annual report for each financial year.*
- (2) *The annual report is to contain:*
  - a) *a report from the mayor or president;*
  - b) *a report from the CEO;*
  - e) *an overview of the plan for the future of the district made in accordance with Section 5.56 including major activities that are proposed to commence or to continue in the next financial year;*
  - f) *the financial report for the financial year;*
  - g) *such information as may be prescribed in relation to the payments made to employees;*
    - ha) *the auditor's report for the financial year;*
    - hb) *details of entries made under section 5.121 during the financial year in the register of complaints, including —*
      - (i) *the number of complaints recorded in the register of complaints; and*
      - (ii) *how the recorded complaints were dealt with; and*
      - (iii) *any other details that the regulations may require;*
      - (iv) *such other information as may be prescribed."*

Section 5.54 of the *Local Government Act* states:

##### *"5.54 Acceptance of Annual Reports*

- (1) *Subject to subsection (2) the annual report for a financial year is to be accepted\* by the Local Government no later than 31 December after that financial year.*

*\* Absolute majority required*
- (2) *If the Auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the Local Government no later than 2 months after the Auditor's report becomes available.*

Section 5.55 of the *Local Government Act 1995* states:

##### *"5.55 Notice of annual reports*

*The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the Local Government.*

##### *5.55A Publication of annual reports*

*The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government."*

Section 5.27 states:

*"5.27 Electors' general meetings*

- (1) A general meeting of the electors of a district is to be held once every financial year.*
- (2) A general meeting is to be held on a day selected by the Local Government but not more than 56 days after the Local Government accepts the annual report for the previous financial year.*
- (3) The matters to be discussed at general electors' meetings are to be those prescribed."*

Regulation 51(2) of the *Local Government (Financial Management) Regulations 1996* requires every local government to provide a copy of its Annual Financial Report to the Director General of the Department of Local Government within 30 days of the local government's CEO receiving the Auditor's Report on that Financial Report.

Given that the Annual Financial Report and Auditor's Report form part of the City's Annual Report for the 2017/2018 Financial Year, it is appropriate to submit a copy of the complete Annual Report to the Department following Council's adoption.

#### **RISK MANAGEMENT IMPLICATIONS**

Low: It is low risk for Council to adopt the 2019/2020 Annual Report and ensures the compliance with the requirements of the Local Government Act 1995 Strategic Implications:

#### **STRATEGIC IMPLICATIONS:**

This is in keeping with the City's *Strategic Community Plan 2018-2028*:

##### Innovative and Accountable

*Our community is aware of what we are doing and how we are meeting our goals.*

#### **SUSTAINABILITY IMPLICATIONS:**

Nil.

#### **PUBLIC HEALTH IMPLICATIONS:**

Nil.

#### **FINANCIAL/BUDGET IMPLICATIONS:**

Nil



CITY OF VINCENT

# ANNUAL REPORT

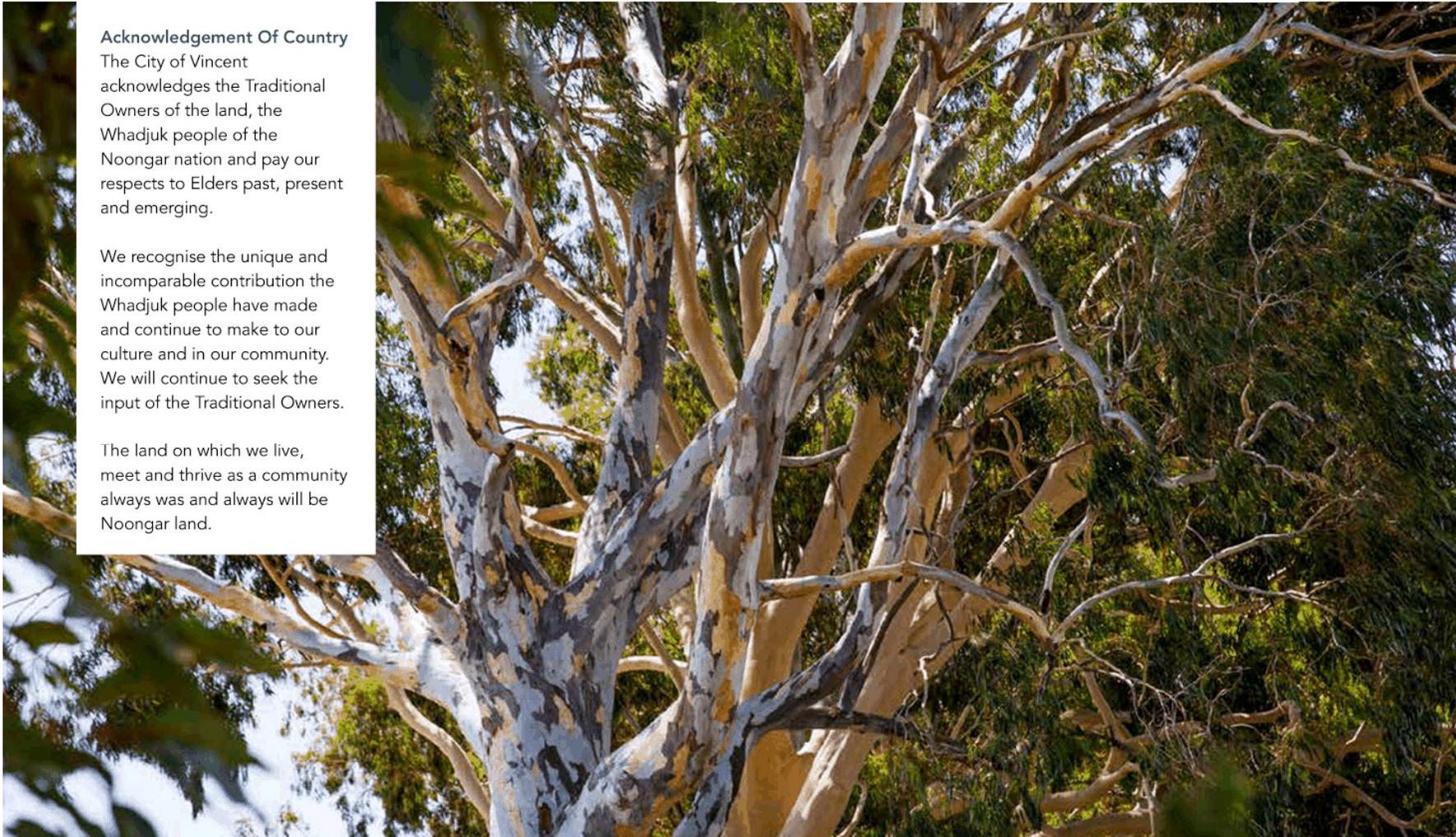
2019/20

**Acknowledgement Of Country**

The City of Vincent acknowledges the Traditional Owners of the land, the Whadjuk people of the Noongar nation and pay our respects to Elders past, present and emerging.

We recognise the unique and incomparable contribution the Whadjuk people have made and continue to make to our culture and in our community. We will continue to seek the input of the Traditional Owners.

The land on which we live, meet and thrive as a community always was and always will be Noongar land.



# CONTENTS

<b>4</b> MAYOR'S MESSAGE	<b>11</b> OUR PRIORITIES	<b>76</b> EMPLOYEE REMUNERATION
<b>6</b> CEO'S MESSAGE	<b>12</b> CITY OF VINCENT PROFILE	<b>77</b> GENDER EQUALITY REPORT
<b>8</b> COUNCILLORS	<b>13</b> TOP PROJECTS FOR 2019/20	<b>78</b> RECORD KEEPING STATEMENT
<b>10</b> EXECUTIVE MANAGEMENT TEAM	<b>15</b> SERVICES PROVIDED	<b>79</b> FREEDOM OF INFORMATION
<b>11</b> STRATEGIC COMMUNITY PLAN MISSION & CORPORATE VALUES	<b>52</b> PROJECTS DELIVERED	<b>81</b> FINANCIAL REPORTS
<b>11</b> OUR VALUES	<b>61</b> MAJOR PLANS & STRATEGIES	<b>112</b> INDEPENDENT AUDITOR'S REPORT
	<b>73</b> ELECTED MEMBER MEETING ATTENDANCE	



## MAYOR'S MESSAGE

The 2019-20 financial year has been a year like no other, with the health, economic and social impacts of the COVID-19 virus felt not only here in the City of Vincent but all across the world.

The support, care, and spirit shown in our community during this time has been outstanding and I thank everyone for their efforts, resolve and resilience in collectively dealing with the impacts of this deeply challenging public health issue.

COVID-19 prompted the Vincent Council to quickly set a strategic pathway and decision making framework to allow for a rapid and focused response in a highly challenging environment. The COVID-19 Relief and Recovery Committee was established and the COVID-19 Relief and Recovery Strategy led a whole-of-organisation approach to tackling the priorities before us.

Critical relief and recovery measures were rolled out through March to June 2020 and the 2019-20 Budget was recalibrated in the final quarter to support local businesses and respond to our community's greatest needs.

Key initiatives included bringing forward asset maintenance programs, distributing \$1 million from

the Leederville Gardens Trust to Public Benevolent Institutions, such as Foodbank WA and Uniting WA, to assist vulnerable residents impacted by COVID-19 and realigning library and community services. Express planning services for development applications and in-person health advice allowed businesses to operate in a modified format, with many providing innovative solutions and new business models.

Our Arts Relief Grants program supported our local artists and creatives at their time of need with grants of up to \$20,000 to create inspiring public art in Vincent. And we worked at speed to get Beatty Park, our sporting clubs and community groups back up and running as soon as it was safe to do so.

Despite the challenges that COVID-19 presented, the 2019-20 reporting year was a productive one for the City of Vincent and there are a number of highlights.

In 2019, we commenced consultation for our first Public Health Plan 2020-2025. As a local government, we play a big role in creating environments that support healthy living and quality of life; whether that be through maintaining parks and playgrounds, managing waste and minimising environmental hazards, or operating the Beatty Park Leisure Centre, and we want to ensure that continues well into the future.

After months of previously unimaginable playground closures due to COVID-19, we were excited to commence construction of a new nature play and active zone at Banks Reserve in June 2020. The play space for kids of all ages blends into the beautiful natural landscape and features Aboriginal artwork in recognition of the cultural significance of the reserve. No doubt this new nature play area will become a favourite of the community for years to come.

The City's public open spaces remained an important part of urban life and community wellbeing in 2019-20, and we continued to focus on improving our parks through our Pop Up Play initiative. We created nature play in Woodville Reserve and Beatty Park Reserve, a nature bike trail and pop up pump track at Britannia Reserve, and parkour spaces at Loftus Recreation Centre and Birdwood Square.

Our vision at Vincent is to create a connected City that puts people first, where getting around is safe, easy, environmentally friendly and enjoyable. Our two year 40km/h speed zone trial reached the mid-point during the reporting year and, pleasingly, the one year results indicate the lower speed limits have begun to be effective in reducing speed and traffic crashes and encouraging people to walk or cycle. Street amenity also improved during this first half of the trial and people reported feeling slightly safer

on the streets. As a result, we will be consulting with our community about further expanding this program across Vincent in 2020-21.

Another highlight for the 2019-20 financial year was the introduction of our latest Sustainable Environment Strategy 2019-2024. The new strategy provides comprehensive, positive actions for delivering a sustainable natural and built environment for our Vincent community, focused on the areas of energy, transport, water, waste, and urban greening and biodiversity. Our aim is to achieve a target of zero net greenhouse gas emissions from our City's energy use, transport and waste by 2030. We delivered solar photovoltaic panels on our major buildings and half of our passenger fleet is now made up of either hybrid or 100% electric cars.

In 2019, we also made significant progress towards reconciliation with the launch of the 'Innovate' Reconciliation Action Plan (RAP), which focuses on Aboriginal employment and procurement. This 'Innovate' stage of our RAP will see the City take proactive steps towards reducing the inequalities that exist between Aboriginal and non-Aboriginal people.

The City's Ranger services came back to the heart of Leederville, relocating from the Osborne Park Depot to the Vincent Library. This has brought a

stronger Ranger presence in and around our town centres and neighbourhoods. And the City took over management of the Loftus Community Centre, ensuring that our treasured seniors continue to have a central meeting and recreational hub to enjoy.

At the same time, our efforts to maintain high quality core infrastructure, such as roads, pathways and drainage, continued alongside our signature programs like Adopt-a-Verge, tree planting and native plant sales.

The City of Vincent Council remains focused on achieving the best possible outcomes for the Vincent community, despite the circumstances we face. I thank my Council colleagues for their continued professionalism, energy and valuable contribution and the City's CEO and staff for their tireless efforts during a challenging year.



Emma Cole  
MAYOR



## CEO'S MESSAGE

2020 was one of the most difficult years we will ever experience as a local government.

It was also a year which demonstrated how committed we are to serving our community.

We started the 2019-2020 financial year in full implementation mode of the new 10 year Strategic Community Plan which was adopted by Council in 2018.

The Strategic Community Plan sets out the six priorities for how we will create a well-designed, vibrant, leafy and sustainable 24 hour city.

In March this year the COVID-19 global pandemic made protecting public health the number one imperative for all levels of government.

We were ready and able to play our part in this well coordinated response.

We maintained key City services throughout the pandemic due to the work we had done to create an enabling model of service delivery and more agile systems and processes.

Our Strategic Community Plan highlighted the community's call for us to be clever, creative and courageous in everything we do.

We have embedded this into a simple three point checklist to govern how we go about our work and make decisions every day:

1. **Clever** – is this the simplest, quickest and most cost effective way to deliver our services?
2. **Creative** – can we find new and different approaches to get better outcomes for the City and our community?
3. **Courageous** – can we manage the inherent risks in being clever and creative but still take action?

Our clever, creative and courageous approach ensured we did our part as a local government to protect public health at the same time as doing everything we could to support our residents, employees, local businesses and customers from the impact of the restrictions.

It was heart breaking to close the doors at Beatty Park and the Library in March in response to public health restrictions.

This low point showed how both Beatty Park and the Library bring joy and meaning to many people.

We also learnt that it was not the buildings and facilities that bring joy – it was our residents, customers and staff coming together which create a very special sense of community.

We were able to re-imagine how we could continue to deliver joy and meaning to our customers and

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members outside of the buildings themselves through online fitness classes, e-book loans and Books on Wheels from the Library.

During the most severe COVID restrictions when we were working and staying at home – many people were able to discover their local community for the first time.

Many people saw the often unnoticed work of local government that creates a daily sense of local community.

Our footpaths, parks, high standard of public health, community networks, rubbish collection and the friendly voice on the phone to assist with a planning application or customer service.

Our work may be invisible to many but the year showed that it was more important than ever.

The economic impact of the global pandemic was profound and is continuing.

The COVID-19 Relief and Recovery Strategy we put in place provided a strategic response to ensure we were able to support residents and local businesses through an uncertain and difficult period.

I commend this Annual Report to you which shows how we were able to develop and strengthen our staff, organisation and community networks during a period of rapid change.

Our community is looking more and more to local government in areas outside the traditional business of roads, rates and rubbish.

I am pleased that the City of Vincent was up to this challenge in 2019-2020 – and we were able to

respond quickly and innovatively to COVID-19 and strengthen our relationships with our community, customers and ratepayers.

I commend Mayor Cole and Council for their strategic approach to a once in a lifetime crisis – and I thank all our staff who showed how committed we were to supporting our community in such a difficult time.



David MacLennan  
CEO

# COUNCILLORS



Emma Cole  
**Mayor Elected (Mayor) 2017 – 2023**

- Committees:
- COVID-19 Relief and Recovery Committee
  - Mindarie Regional Council
  - Tamala Park Regional Council
  - CEO Performance Review Panel
  - Urban Mobility Advisory Group

**SOUTH WARD**



Cr Susan Gontaszewski  
**Deputy Mayor**  
*Elected 2017 – 2023*

- Committees:
- COVID-19 Relief and Recovery Committee
  - Audit Committee
  - Alternate Member of the Metro West Joint Development Assessment Panel (JDAP)
  - Children and Young People Advisory Group
  - Safer Vincent Advisory Group
  - CEO Performance Review Panel



Cr Jonathan Hallett  
*Elected 2017 – 2021*

- Committees:
- Swan River Trust
  - Urban Mobility Advisory Group
  - Environmental Advisory Group



Cr Ashley Wallace  
*Elected 2019 – 2023*

- Audit Committee
- Alternate Member of the Metro West Joint Development Assessment Panel (JDAP)
- Member Representative of the Western Australian Local Government Association (WALGA)

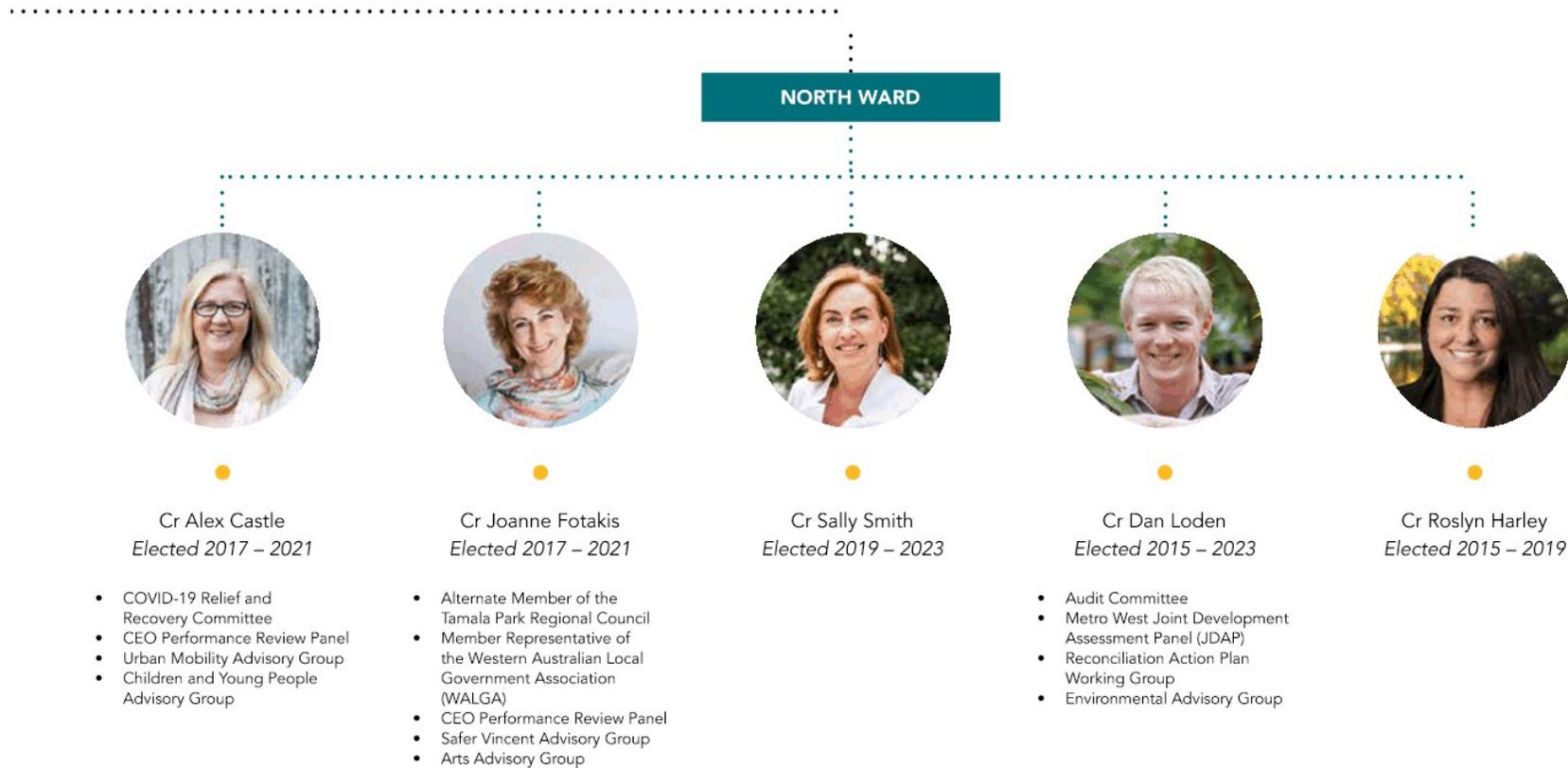


Cr Joshua Topelberg  
*Elected 2009 – 2021*

- Audit Committee
- Member of the Metro West Joint Development Assessment Panel (JDAP)
- Reconciliation Action Plan Working Group



Cr Jimmy Murphy  
*Elected 2015 – 2019*



# EXECUTIVE MANAGEMENT TEAM



David MacLennan  
CEO 18 October 2018 ongoing



Virginia Miltrup  
Executive Director Community  
and Business Services  
3 February 2020 ongoing



John Corbellini  
Executive Director Strategy and Development  
19 September 2016 ongoing  
A/Director Community and Business Services  
27 September 2019 to 28 February 2020



Andrew Murphy  
Executive Director Infrastructure and Environment  
22 January 2018 ongoing



Michael Quirk  
Executive Director Community Engagement  
2 May 2016 – 12 July 2019

## STRATEGIC COMMUNITY PLAN MISSION AND CORPORATE VALUES

**Our Strategic Community Plan (SCP) 2018–2028 sets out a mission for the City.**

“In 2028, the City of Vincent is a leafy and vibrant 24 hour city which is synonymous with quality design and sustainability. Its diverse population is supported in their innovative endeavours by a Council that says YES!”

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## OUR VALUES

### Engaging

Listening, understanding and communicating is the key to our success.

### Accountable

We work openly and transparently to earn our community's trust.

### Making a Difference

Our work improves our community and the lives of our residents.

## OUR PRIORITIES

Our priority areas, as set out in the Strategic Community Plan, are defined below. They have been created from the feedback received from our community and reflect our past, present and future. No one priority is more substantial than another; each works in concert with the others to deliver on our community's overall vision.

### Enhanced Environment

The natural environment contributes greatly to our inner-city community. We want to protect and enhance it, making best use of our natural resources for the benefit of current and future generations.

### Accessible City

We want to be a leader in making it safe, easy, environmentally friendly and enjoyable to get around Vincent.

### Connected Community

We are a diverse, welcoming and engaged community. We want to celebrate what makes us unique and connect with those around us to enhance our quality of life.

### Thriving Places

Our vibrant places and spaces are integral to our identity, economy and appeal. We want to create, enhance and promote great places and spaces for everyone to enjoy.

### Sensitive Design

Design that ‘fits in’ to our neighbourhoods is important to us. We want to see unique, high quality developments that respect our character and identify and respond to specific local circumstances.

### Innovative and Accountable

The City of Vincent has a significant role to play in supporting our community to realise its vision. To achieve this, we will be an innovative, honest, engaged and responsible organisation that manages resources well, communicates effectively and takes our stewardship role seriously.

# CITY OF VINCENT PROFILE



**POPULATION OF 36,561** (Source: ABS 2019)



**TOTAL AREA OF 11.3km<sup>2</sup>**



**MEDIAN AGE OF 34 years** (Source: ABS 2016 Census Report)

**2 WARDS NORTH & SOUTH**

**9 ELECTED MEMBERS**



**Mayor and eight (8) Councillors**

12 | CITY OF VINCENT



**TOTAL AREA OF PARKS & GARDENS 106.4 ha**

**144km OF ROADS**

**260km OF FOOTPATHS**

# TOP PROJECTS FOR 2019/20



SUSTAINABLE ENVIRONMENT  
STRATEGY



FOGO THREE BIN  
SYSTEM



PUBLIC OPEN  
SPACE STRATEGY



40KM SPEED TRIAL



FUTURE BEATTY PARK  
2062 PROJECT



ACCESSIBLE CITY  
STRATEGY



BANKS RESERVE  
PLAYGROUND



LEEDERVILLE ACTIVITY  
CENTRE PLAN



14 | CITY OF VINCENT



# SERVICES PROVIDED

ANNUAL REPORT 2018/19 | 15



## ENGINEERING

### Service Objective

Build, enhance and maintain community infrastructure.

### SCP Alignment

Primary SCP Priority: Accessible City

*Strategic Outcome:* Our pedestrian and cyclist networks are well designed, connected and accessible, and encourage increased use. Our resources and assets are planned and managed in an efficient and sustainable manner.

### Key Functions

- Managing and maintaining the local transport network.
- Building and maintaining community infrastructure.
- Building and supporting alternative transport modes.
- Building, enhancing and maintaining public spaces.
- Adopting alternative energy and water efficiency systems.

### Service Performance 2019/20

The City of Vincent is tasked with maintaining the City's civil and building infrastructure in an economically and environmentally sustainable manner. In 2019/20, the City maintained:

- 144 kilometres of roads;
- 260 kilometres of footpaths;
- 105 kilometres of stormwater drains;
- 3 bridges;
- 27 public car parks;
- 94 bus shelters; and
- Parks and reserve lighting.

In addition, the City continued to ensure its facilities remain fit for purpose through maintenance of more than 80 buildings, spread across 53 sites. These include the Administration and Civic Centre, heritage buildings (such as the North Perth Town Hall), Beatty Park Leisure Centre, recreational facilities and halls, sporting clubs, child care facilities and public toilets.

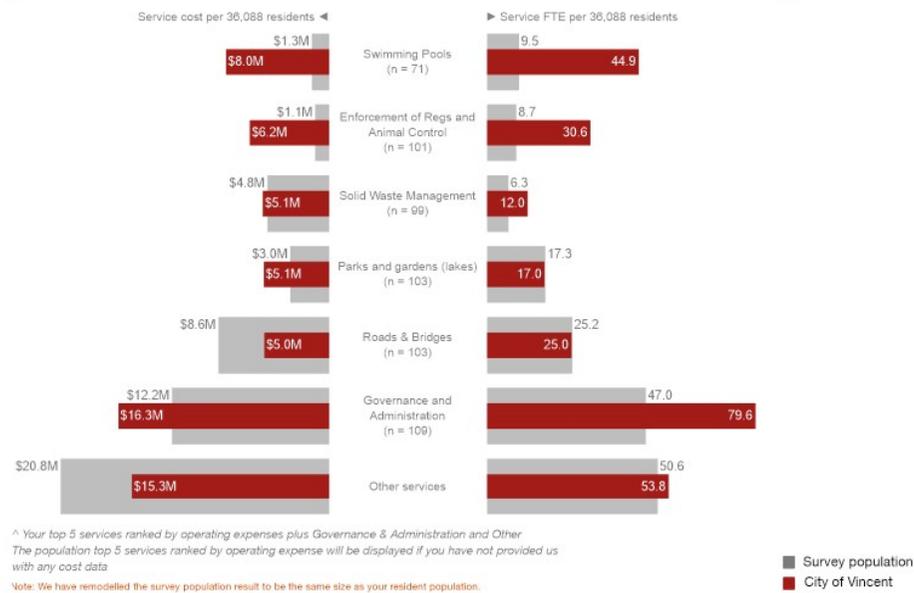
**Benchmarking Measure**

The City of Vincent’s approach to maintaining infrastructure in an economically and environmentally sustainable way can be evidenced in the PricewaterhouseCoopers’ (PWC) “Australasian Local Government Performance Excellence Program FY19” (FY19 Report).

When benchmarked against 114 local councils from Western Australia (WA), New South Wales (NSW), Queensland (QLD), South Australia (SA) and New Zealand (NZ), the City of Vincent’s service cost per 36,088 residents for operating the City’s roads and bridges was only \$5.0M compared to an average \$8.6M. This is despite employing a similar number of Full Time Employees (FTE) in this area (Refer to page 83 of PWC Report).

The largest area of employment at the City is due to the size and services provided by Beatty Park Leisure Centre. It is unusual for a Local Government area population size to manage such a large facility.

Figure 4.1: FY19 operating expenses (A\$) and FTE by service^



**COVID-19 Impact and Response Actions**

The impact of COVID-19 on the City’s 2019/20 Capital Works Program was minimal, with most projects already completed prior to the COVID-19 shutdown. During the shutdown, the City’s Works teams were divided into groups to ensure continued service to the community with an increased focus on maintenance.

One benefit of the shutdown was our ability to bring forward a number of building projects while facilities were closed to the public. This not only allowed for the upgrade of assets with little public inconvenience, but ensured on-going employment for contractors.

Looking ahead, a number of capital renewal programs and works have been reduced or delayed for next 12 months, in light of the uncertain financial future resulting from COVID-19.



## PARKS

### Service Objective

Maintain and enhance our public open space to provide a sustainable green environment for the community.

### SCP Alignment

*Primary SCP Priority: Enhanced Environment*

*Strategic Outcome:* Our parks and reserves are maintained, enhanced and well utilised.

### Key Functions

- Turf management.
- Landscape services.
- Street trees.
- Community events.
- Environmental programs.
- Playgrounds and infrastructure.
- Irrigation and water management.

### Service Performance 2019/20

The City maintains 48 parks and reserves and 106.4 hectares of parks and gardens throughout Vincent.

In 2019/20, the City delivered a number of projects to completion or near completion, including:

- Brisbane Street – car park upgrade (Stage 2).
- Banks Reserve – construction of 'Active Zone'.
- Les Lilleyman Reserve – installation of fencing.
- Charles Veryard Reserve – installation of netball ring/pad.

Over 2019/20, our commitment to Greening Vincent continued through a number of initiatives, including:

- planting of 573 trees across Vincent, including 547 street trees and 26 park trees;
- planting of 4,000 shrubs, replenishing garden areas throughout our parks; and
- Assisting residents to convert 126 turfed or weedy verges into water wise native gardens through our Adopt-A-Verge program.

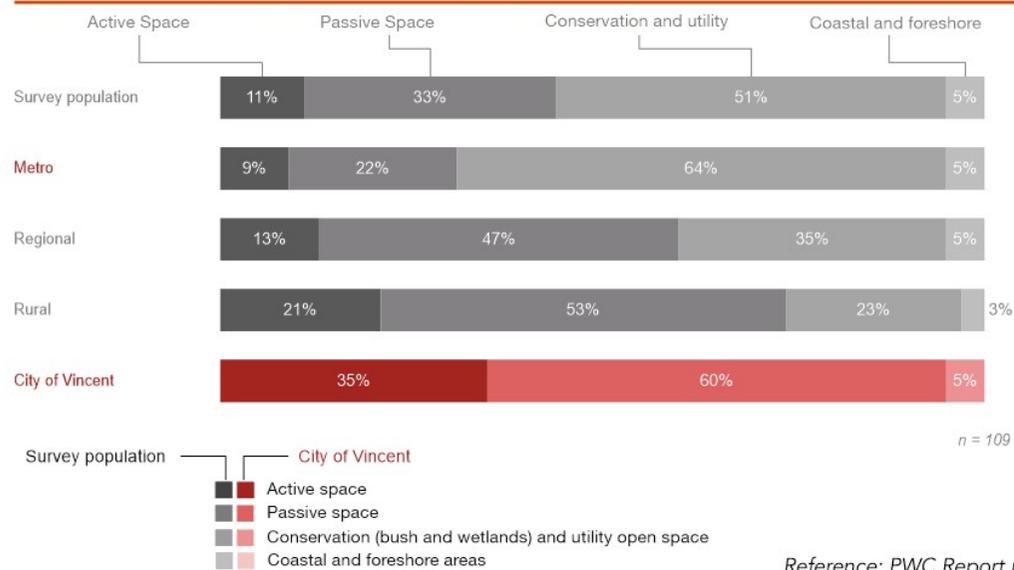
**Benchmarking Measure**

The City of Vincent continued to improve its green environment for the community in 2019/20, planting an increased number of trees throughout the City and assisting a greater number of residents to plant water wise native gardens.

Greening Initiatives	2019/20	2018/19
Trees Planted	573	526
Adopt-A-Verge Water Wise Native Gardens	126	116

As noted in the PWC FY19 Report, the City of Vincent has a higher percentage of active and passive spaces compared to the other 114 Councils surveyed. Greening Vincent is a key focus for the City of Vincent and, as such, it invests significantly in maintaining these spaces for the benefit of the community, spending \$261 per resident compared to the WA average of \$183 per resident.

**Figure 4.25: Park and sporting grounds breakdown by category (hectares)**



Reference: PWC Report pg 96

**COVID-19 Impact and Response Actions**

COVID-19 had an impact on Vincent's public spaces, with reduced levels of service during the shutdown period, when infrastructure (e.g. playgrounds) was not in use. However, since restrictions were lifted, our public spaces continue to be well utilised and maintained.

Looking ahead, a number of capital renewal programs and works have been reduced or delayed for next 12 months, in light of the uncertain financial future resulting from COVID-19.



Your parks and sporting grounds expense per resident is

**A\$261.0**



WA median parks and sporting grounds expense per resident is

**A\$183**

Reference: PWC Report pg 96



# WASTE COLLECTION AND RECYCLING SERVICES

## Service Objective

Delivery of the City's Waste Strategy Projects 2018-2023, with the vision of zero waste to landfill by 2028.

## SCP Alignment

Primary SCP Priority: *Enhanced Environment*

Strategic Outcome: We have improved resource efficiency and waste management.

## Key Functions

- Domestic and commercial waste and recycling collections.
- Street and parks public waste collection.
- Verge bulk waste collections (green waste and bulky household items, including on-demand collections).
- Street and precinct cleaning.
- Management of illegal dumping.
- Bin/infrastructure delivery, repairs and maintenance.
- Waste education, engagement and advocacy.

## Service Performance 2019/20

In 2019/20, the City achieved a waste recovery rate of 47%. The table below provides an overview of our waste management and recovery over the past financial year.

MAIN SOURCES OF WASTE	TONNAGE COLLECTED 2019/20	TONNAGE DIVERTED FROM LANDFILL 2019/20
Rubbish – green lid bin	11,614	4,745
Recycling – yellow lid bin	3,601	2,250
Bulk hard waste (junk)	Collection postponed to July 2020 due to COVID-19	0
Bulk green waste	474	474
Street litter bins	390	0
<b>TOTAL</b>	<b>16,079</b>	<b>7,469</b>

Our long-term vision is to achieve zero waste landfill by 2028. In 2019/20, the City continued to work towards this vision and introduced a number of new initiatives to improve resource efficiency and waste management, including:

- introducing new Waste Guidelines for new developments;
- hosting a Household Hazardous Waste (HHW) Temporary Collection Day (TCD) event, with funding received from the WA Local Government Association (WALGA);
- extending the FOGO trail to Multi-Unit Dwellings (MUD), including bin tagging and engagement activities;
- FOGO community consultation and engagement, including the Catalyse Waste Perceptions Survey - Waste Services and FOGO, and aligning “pop-up” events in the community and at local schools;
- hosting a number of workshops for the community, including composting workshops, cloth nappy workshops, recycling Q&A sessions, decluttering workshops, and Plastic Free July workshops; and
- waste education in schools.

The City of Vincent also collaborated with a number of waste management related groups in 2019/20, including:

- Waste Educators Strategic Working Group (WESSG)
- Waste Management and Resource Recovery Association of Australia’s (WMRR) Metropolitan Working Group for Waste Educators
- South Metropolitan Regional Council’s (SMRC) FOGO Steering Group
- WALGA/Department of Water and Environment Regulation’s (DWER) FOGO Steering Group
- WALGA Officers Advisory Group

**Benchmarking Measure**

As noted in the PWC FY19 Report, the amount of annual domestic waste collected by the City of Vincent is relatively high compared to other councils surveyed in the report, with the City collecting 3,178 tonnes of residual waste and 1,003 tonnes of dry recyclables compared to 1,375 tonnes and 516 tonnes respectively on average across other surveyed councils.

Despite this, the City’s overall solid waste management expense per resident is on par with the WA median at \$142 for 2019.

**COVID-19 Impact and Response Actions**

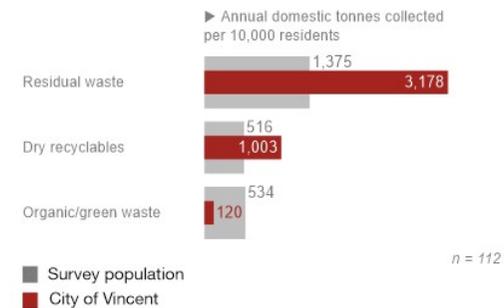
A number of the City’s waste services were postponed in 2019/20, due to COVID-19. These included:

- bulk hard waste service;
- Household Hazardous Wastes (HHW) Day (postponed to August 2020); and
- implementation of the FOGO Project (postponed to October 2021).

Business Continuity Planning was implemented to ensure the continued provision of essential waste collection services while minimising the risk to public health. This resulted in additional risk-based control measures being introduced, including:

- enhanced hygiene, safety controls and contingency measures adopted to mitigate COVID-19 risks;
- working from home for office based personnel and increased team communications via electronic means; and
- alternate/innovative approaches to waste education, including on-line waste education workshops, forums, and networking events.

**Figure 4.13: Annual domestic waste collected (tonnes per 10,000 residents)**



Reference: PWC Report pg 91



Reference: PWC Report pg 92



## BEATTY PARK LEISURE CENTRE

### Service Objective

To provide a place where everyone in our community can be physically active, connect with others and improve their health and wellbeing.

### SCP Alignment

*Primary SCP Priority: Connected Community*

*Strategic Outcome:* Our community facilities and spaces are well known and well used. We are an inclusive, accessible and equitable City for all.

### Key Functions

- Offer programs, services and opportunities for social inclusion, health and wellbeing, education and safety.
- Provide a safe, compliant, contemporary, accessible, sustainable facility.
- Provide a safe, clean, well-presented and efficiently managed facility.
- Provide a friendly and welcoming environment offering an efficient and consistent level of service by knowledgeable and well-trained staff.

**Service Performance 2019/20**

In 2019/20, Beatty Park saw 760,000 visitors through its doors, down from 889,000 visitors in 2018/19. This decrease was due to the facility being forced to shut down for two months as a result of COVID-19 restrictions. Prior to this shut down, overall membership and swim school enrolments had increased by 9% and 5% respectively from the previous year, as outlined in the table below.

	2018/19	2019/20
Total Attendances	889,630	760,292
Total Members (as at 30 Feb 2020)	3,391	3,846
Total Swim School Enrolments (as at 30 Feb 2020)	2,284	2,370
Total Number of Fitness Classes (per week as at 30 Feb 2020)	127	129
Annual Water Consumption	27,350 KI (30l per visit)	20,992 KI (27l per visit)
Annual Power Consumption (Closed for 2 months)	1,830,000 kWh (2.06 kWh per visit)	1,561,000 kWh (2.05 kWh per visit)

Beatty Park was on track for a bumper year in 2019/20, with statistics at the end of February 2020 showing a 7% increase in total sales and a 15% increase in total attendances.

Throughout 2019/20, the City continued to partner with the Education Department through their VacSwim and Interm Swim programs. VacSwim programs held at the Centre in October 2019 and January 2020 attracted 11,641 attendees, while the Interm Swim program saw 26,781 attendances.

A number of new programs and services were also introduced this year, including:

- Puggle baby swim classes (free sessions to introduce babies to the water)
- Senior off peak memberships (increased affordability for Seniors during quiet times)

Improvements to the Centre continued in 2019/20 and included:

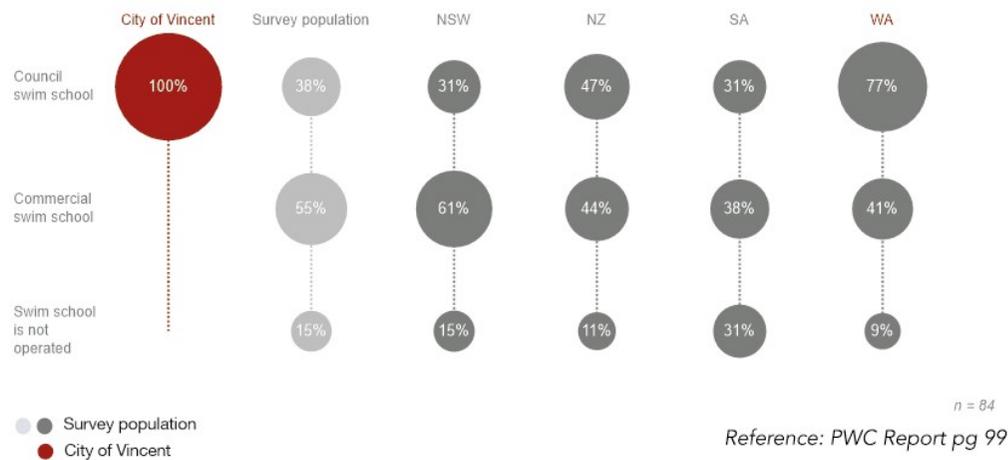
- installation of new Solar PV cells in August 2019 to provide an additional 78.65 kW of energy generated, bringing site’s total capacity to 116 kW;
- upgrading the indoor pool hall ventilation system with new variable speed fans and connection to the geothermal bore for air heating;
- acid washing all indoor pool surfaces ;
- painting 80% of the steel work in the indoor pool hall;

- upgraded the hot water system for the pool showers;
- installing change cubicles on the indoor pool deck;
- replacing the carpet in Group Fitness Studio 1;
- painting Group Fitness Studios 1 and 2, where necessary;
- replacing the worn rubber floor in 40% of the Gym. The thickness of the rubber floor was also increased to reduce sound transfer to fitness classes in rooms beneath gym;
- changing skylights over the indoor pool; and
- replacing all roof screws.

**Benchmarking Measure**

The City of Vincent recognises the importance of Beatty Park to the Vincent community and is committed to offering programs, services, and opportunities for social inclusion, health and wellbeing, education, and safety at the Centre.

Figure 4.32: Swimming pool leisure centres - percentage of facilities running council and/or commercial swim schools



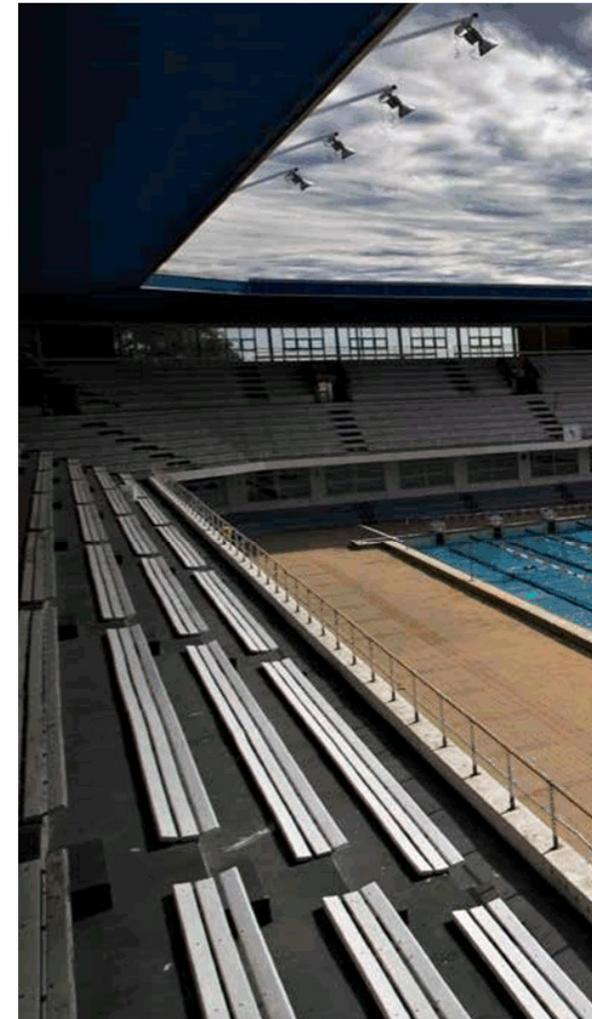
### COVID-19 Impact and Response Actions

Beatty Park closed to the public from the 23 March to 21 May 2020, in response to COVID-19. All memberships were put on hold during this time and the facility reopened with reduced services for the remainder of 2019/20.

Staff adapted to these changes by introducing a range of "Healthy at Home" workouts, food recipes and newsletters to keep members engaged. The Swim School also kept in touch with their members through newsletters and fun online activities.

Centre signage was redesigned to promote health and safety messages around COVID-19 for both staff and patrons. Opening hours, booking procedures and cleaning procedures were all adapted, as new phases of the WA Roadmap to Recovery were released.

Additional maintenance was also able to be carried out during the COVID-19 shutdown, when it did not inconvenience any of our usual visitors.







## LIBRARY, LOCAL HISTORY & COMMUNITY CENTRE

### Service Objective

Build and strengthen community and connections, provide equitable access to information, support lifelong learning and preserve Vincent history, culture and heritage.

### SCP Alignment

Primary SCP Priority: Connected Community

*Strategic Outcome:* We have enhanced opportunities for our community to build relationships and connections with each other and the City. Our many cultures are celebrated and our community facilities and spaces are well known and well used. We are an inclusive, accessible and equitable City for all.

### Key Functions

- Library lending and information service.
- Interlibrary loans.
- Collection management.
- Children’s programs and events.
- Adult programs and events.
- Books on Wheels service.
- Acquiring, preserving and promoting local history and heritage.
- Community Centre management and programming.

### Service Performance 2019/20

The City of Vincent Library and Local History Centre is a key hub for our community. Its importance was further highlighted during the COVID-19 closure, with many community members eagerly awaiting the return of full services once the restrictions were lifted.

Highlights throughout 2019/20 included:

#### Library

- 152,135 items borrowed (a decrease of 17% compared to borrowings in 2018/19).
- 550 (on average) items a month delivered by Books on Wheels.
- 63 Storytime sessions, attracting 1,281 children and 965 adults.
- 64 Baby Rhyme Time sessions, attracting 2,099 children and 1,615 adults
- 62 events and seminars for adults.
- 25,110 eBooks/eResources borrowed (an increase of 31% compared to borrowings in 2018/19).

**Local History Centre**

- 205 photos and 19 written entries submitted for the 2019 Local History Awards.
- 14, 976 hits on the Image Library catalogue.
- 1,135 complex enquiries answered.
- 393 people attended events in the Local History Centre.
- 7 radio interviews on local history topics (6PR & ABC) and 1 national television slot (Channel 9) on the ‘Mystery Milkman of North Perth’.

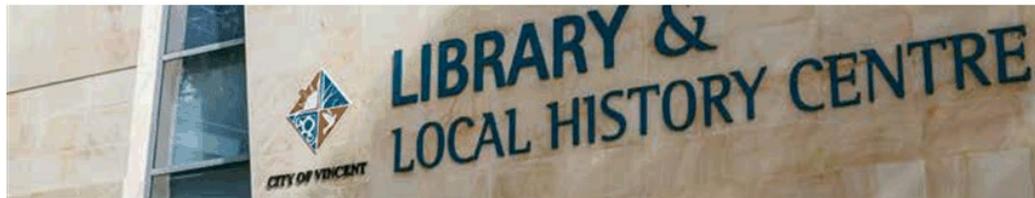
**Community Centre**

Located in the busy Loftus Precinct, the City of Vincent Community Centre, formerly known as the Loftus Community Centre, provides programs, activities and venue hire to residents and the wider community.

At the November 2019 Ordinary Council Meeting, Council resolved that the City would take over the direct management of the Loftus Community Centre from 1 April 2020, following the end of the lease held by Loftus Community Centre INC (LCCI).

Since reopening on 25 May 2020, the Community Centre has delivered:

- 11 Centre run programs per week for seniors, averaging 900 attendances per week;
- 5 Centre run playgroups, with 95 families participating to date; and
- 16 permanent/ongoing hiring groups utilising the Centre.



**Benchmarking Measure**

The City of Vincent Library and Local History Centre is a highly utilised and valued resource in the community. In 2019/20, the City outperformed other nearby local councils across a number of service areas, as evidenced in the table below.

2019/2020	CITY OF VINCENT	CITY OF PERTH	TOWN OF CAMBRIDGE
Library items borrowed	152,135	130,588	146,380
Items delivered to Books on Wheels clients	6,600	2,148	5,109
Storytime/Baby Rhyme Time attendees	7,212	5,232	3,450
eResources downloaded	25,110	48,731	36,652

**COVID-19 Impact and Response Actions**

The Library and Local History Centre closed to the public from 23 March to 17 May 2020, in response to COVID 19 restrictions, and reopened on Monday 18 May with reduced services for the remainder of 2019/20.

As a result, limited events and programs were offered and less library items borrowed as compared to the previous year.

The service response to COVID-19 saw a significant increase in the Library’s online offerings, including online Baby Rhyme Time, a series of ‘Boredom Buster’ activities, book reviews and clubs, guided meditation, and eResource tutorials. In addition, the City increased promotion of its online catalogue of items and introduced ‘Stay at Home’ bags of mixed items for library members to come and collect.

During the Centre’s closure, staff focused on collection management, responding to online queries, and promoting the collection via social media. As a result, in April 2020 our social media platforms experienced record engagement of approximately 30,000 Facebook views and 6,000 instances of engagement.



## POLICY AND PLACE

### Service Objective

Planning high quality places for a connected community

### SCP Alignment

Primary SCP Priority: Thriving Places

*Strategic Outcome:* Our town centres and gathering spaces are safe, easy to use and attractive places where pedestrians have priority.

### Key Functions

- Strategy and policy development.
- Leisure planning.
- Place management.
- Strategic planning.
- Project management.
- Community empowerment.

### Service Performance 2019/20

In 2019/20, the City implemented amendments to Local Planning Policies to maintain the unique and highly valued fabric of our established residential areas while encouraging sensitive, higher density development in our Town Centres and along major roads. To preserve local heritage and character, we provided heritage assistance funding and engaged with residents to identify opportunities to further protect and enhance character.

Public open space is an important part of urban life and community wellbeing. In 2019/20, we continued to implement the City's Public Open Space Strategy to improve the management, use and provision of Vincent's public open spaces. The Banks Reserve Final Master Plan transitioned into implementation with construction commencing on many elements including the Banks Reserve Active Zone.

In addition, six Town Teams facilitated grass-roots community led initiatives through the Town Team Grant program, to support active citizenship. The Policy & Place team developed its third Place Plan. This Plan governs the Mount Hawthorn Town Centre. The Plan, which was adopted in September 2019 and guides the direction of funding and resources in the Mount Hawthorn Town Centre. The document outlines major initiatives that will foster community connection and economic sustainability.

**Benchmarking Measure**

	2019/20	2018/19
Strategies or Plans Developed or Reviewed	3	5
Policies Developed or Reviewed	4	3
Engagement Workshops Facilitated	8	6
Heritage Assistance Funding Provided	\$37,000	\$60,000
Heritage Assistance Fund Applications Processed	11	17
Town Team Roundtables	8	-
Town Team Grant Funding Provided	\$36,966	\$52,500
Town Team Grant Applications Processed	11	10

**COVID-19 Impact and Response Actions**

The Policy & Place team assisted with the development of the COVID-19 Relief and Recovery Strategy. The implementation of phase 1 and phase 2 were supported by an Implementation Plan, which was a 'living document' updated twice weekly. The Policy and Place team were responsible for the delivery of 9 response and relief measures contained within the Implementation Plan. These pertained to sourcing grant funding and sponsorship opportunities for businesses and community groups, facilitating safe dining throughout town centres including outdoor dining and utilising cash in lieu parking funds.

The City's service delivery was impacted by COVID-19, with Place Management services reprioritised to focus more on community and business support during this time.

To support business owners navigate the ever changing landscape, a dedicated webpage was created to link businesses to reputable sources of information regarding COVID-19. In addition, a Business Directory was established and Business e-newsletters circulated to share accurate, up-to-date information and assist business owners to navigate the COVID-19 landscape.

The City also undertook Business Health Checks to gain a better understanding of how local businesses were faring, adapting and evolving during this unprecedented time.

With this shift in priorities, some projects were deferred to 2021, including:

- Heritage Strategic Plan
- Urban Design Concept for View Street Car Park and Surround
- Woodville Reserve Master Plan
- Axford Park Upgrade
- Review of the Economic Development Strategy 2013–16



## DEVELOPMENT & DESIGN

### Service Objective

Creating and maintaining vibrant and sensitively designed places to support the growth of our community.

### SCP Alignment

Primary SCP Priority: Sensitive Design

Strategic Outcome: Our built form is attractive and diverse, in line with our growing and changing community.

### Key Functions

- Providing specialist advice and empowering the community to inform planning proposals.
- Decision making and processing a range of planning applications in accordance with the legislative planning framework.
- Engaging with the City’s Design Review Panel to improve the quality of developments.
- Participating in State Administrative Tribunal appeals with respect to planning decisions.
- Providing insight in the implementation of the planning policy framework to enable continual improvement.

### Service Performance 2019/20

In 2019/20, the City of Vincent received 453 development applications, with an average 60 days taken to determine development applications. This was a 30% reduction in processing time compared to 2018/19. In total, 212 new dwellings were approved over the last financial year.

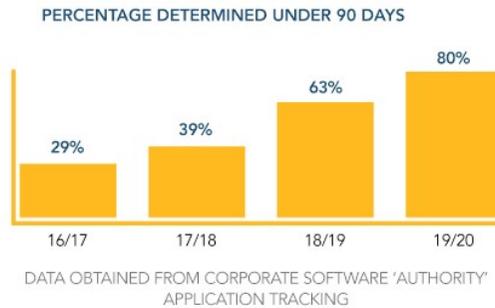
	2019/20	2018/19
Total Development Applications received	453	515
Total Development Applications Determined	417	477
Average Number of Days to Determine Development Applications	60	84
Total Number of New Dwellings Approved	212	330

In 2019/20, the City of Vincent introduced the online lodgement of planning applications through the City's website to enable planning applications to be processed electronically from start to end and provide greater transparency, access to information, and ease of application for residents. There has been a strong uptake of applications online, since its introduction.

**Benchmarking Measure**

The City of Vincent adheres to a 60 day statutory timeframe to determine development applications that do not require advertising and a 90 day statutory timeframe to determine development applications that are advertised for public comment.

In 2019/20, the City's performance against these timeframes improved on previous years, as outlined in the table below.



This is a significant achievement, considering the City of Vincent undertakes a higher volume of determined development applications per 10,000 residents compared to over 100 other local councils surveyed in the PricewaterhouseCoopers' (PWC) "Australasian Local Government Performance Excellence Program FY19" (FY19 Report).

**COVID-19 Impact and Response Actions**

COVID-19 had no impact on service delivery or the number of development applications submitted in 2019/20.

The online lodgement of development applications and electronic assessment process minimised disruption for our customers and our duty planner remained available to respond to general enquiries for customers during business hours, while working remotely.

In response to COVID-19, the City put in place development approval exemptions for local businesses to adapt their operations, including change of use. Increased delegation from Council was given to process applications more expediently under delegated authority.

**Figure 4.36: Volume of determined development applications per 10,000 residents**



Reference: PWC Report pg101

n = 104



## BUILT ENVIRONMENT & WELLBEING

### Service Objective

Working together as a team to monitor, investigate and ensure risks relating to building safety, amenity and public health are addressed and to promote an enhanced built environment and community wellbeing.

### SCP Alignment

Primary SCP Priority: Innovative and Accountable

Strategic Outcome: A safe and healthy environment for our community.

### Key Functions

- Community advice, response and empowerment relating to development and wellbeing.
- Environmental health, planning and building investigations and compliance.
- Monitoring risks of food businesses, swimming pools and other health and building areas.
- Decision making relating to building permits, events, new food businesses and other health approvals.
- Continuous improvement of environmental health, building and compliance frameworks.
- Public education and public health planning.

**Service Performance 2019/20**

In 2019/20, the City delivered many environmental health, building and compliance services and projects, as outlined below.

**Building Services**

	2019/20
Total Building Applications received	687
Total Building Applications determined	687
Total Certified Building Applications determined	431
Total Uncertified Building Applications determined	256
Total Number of New Dwellings Approved	73
Building applications refused, withdrawn or cancelled	15
Building applications received incomplete or non-compliant – requiring further information to assess and determine	351
Total value of projects included in building applications	\$241.9M

In May 2020, strata applications used for the registration of strata lots became obsolete, creating a more streamlined approval process for strata lots under the current process.

The number of building applications in 2019/2020 was lower than in 2018/2019. Despite this, the cost of total building project value increased by 42.8%. This was due to the City receiving applications for more high value mixed-use developments.

The City’s Building Services also inspected 166 of the 923 registered private pools within the City of Vincent throughout the 2019/20. Safety barriers are required to be inspected at least once every four years to ensure they are compliant and continue to be effective in restricting access by young children.

**Compliance**

The City of Vincent’s Compliance Officers are tasked with monitoring and investigating compliance with planning and building regulations and requirements.

In 2019/20, the City’s Compliance Officers investigated 324 building and planning complaints made by City ratepayers and residents, and issued 11 planning infringement notices, three planning directions and

22 building orders. Two prosecution cases were finalised and both resulted in successful convictions in response to planning and building offences.

**Health**

The City monitors and manages risks relating to public and environmental health, safety and amenity (such as noise, water and air pollution; substandard buildings, asbestos, communicable disease, pests and food safety) are addressed and managed. This involves the City’s Health Services engaging in advisory, monitoring, investigation and surveillance activities to promote good practices in the community and with businesses.

In 2019/20, our Health Services team undertook the following assessments:

ITEM	2019/20
Health customer concerns investigations	766
Food Business on-site assessments	923
Public Building onsite assessments	84
Recreational water sampling	321
Lodging House on-site assessments	19
Liquor applications	46
Temporary Food Stall Permits issued for public events	237

As environmental health risk managers, the team also assist in facilitating safe and suitable events. As we continue to transition to the risk based framework of the Public Health Act 2016, the Health Services team are pivoting service delivery

to provide the Vincent community an agile and educative approach to environmental health risks.

In the second half of the year, the team commenced the development of the City's Public Health Plan 2020-2025. Despite the global pandemic, this key project progressed, including engagement with the community and key stakeholders in order to complete a draft of the Plan.

### Benchmarking Measure

Building applications are to be determined within 10 days for certified building applications and 25 days for uncertified building applications. This is measured by the total number of refunds of building application fees issued. In 2019/20, the City was not required to issue any refunds.

The Compliance Team assesses each matter on its merits and in accordance with the City's risk management framework. Extensive processes and procedures are in place to ensure matters are dealt with consistently and effectively.

Health Services overall performance is gauged on the quality of services delivered to the community. The team played a pivotal role in the City's COVID-19 response and recovery, which significantly disrupted normal service delivery during the 2019/2020 financial year.

A proactive review of the suite of services delivered to our regulated food business community was undertaken against the outcomes of the Australian Auditor General's Report – 'Regulation of Consumer Food Safety by Local Government Entities', June 2020. This found that effective systems are in place to enable sound decision making and a risk-based approach to assessment and compliance activities.

### COVID-19 Impact and Response Actions

Public health is a key responsibility of the City of Vincent's Built Environment and Wellbeing team. This team was responsible for coordinating the City's response to the COVID-19 pandemic. The team includes Environmental Health Officer's who are authorised to monitor public health in accordance with the Public Health Act 2016; and focused on supporting the Vincent community to adapt to changes, while ensuring public health assurances were in place.

Coordination of the COVID-19 response included reporting to the COVID-19 Relief and Recovery Committee of Council on a weekly basis during restrictions, moving to fortnightly and then monthly since July. The team were responsible for providing up to date public health advice and ensure this was embedded in the City's services, projects and programs.

Local businesses and community members were actively engaged by the City during the COVID-19 pandemic response to communicate the directions of State and Federal Government around social distancing and closure orders. The City's Officers visited over 250 businesses during the height of the pandemic, providing in-person assistance to the Vincent Community during a time of uncertainty.

Building Services experienced no reduction in the demand for building approvals in 2019/20 and actually saw an increase in applications in April 2020. There was also minimal impact to the City's compliance services, with no reduction in demand for planning and building compliance investigations throughout 2019/20.





## RANGER SERVICES

### Service Objective

Ensure a safe and accessible city for all.

### SCP Alignment

Primary SCP Priority: Innovative and Accountable

Strategic Outcome: Measure and respond to the level of community satisfaction with the City.

### Key Functions

- Parking and traffic management.
- Animal control.
- Public amenity management.
- Emergency management.

### Service Performance 2019/20

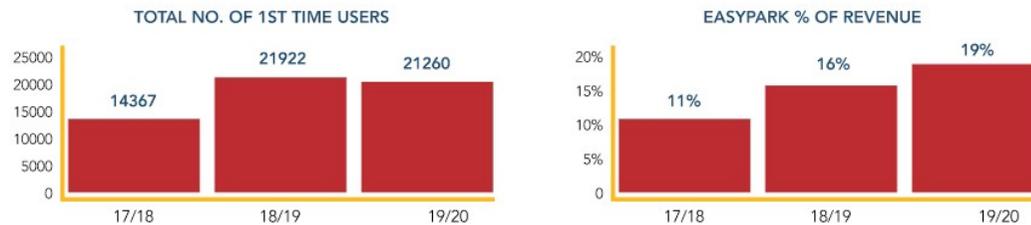
The City's rangers provide a variety of services to help create a safer Vincent community, including dog control, security and parking.

**Key Performance Statistics 2019/20**

ITEM	NUMBER
Total Number of Animals Registered in the City of Vincent	4,417
Animals Registered in 2019/20	1,407
Dog Complaints Issued and Dealt with by Rangers	600
Parking Revenue	\$4,409,660
Parking Infringements Issued	20,407
Residential Parking Permits Issued	10,673
Road and/or Footpath Obstruction Permits Issued	363

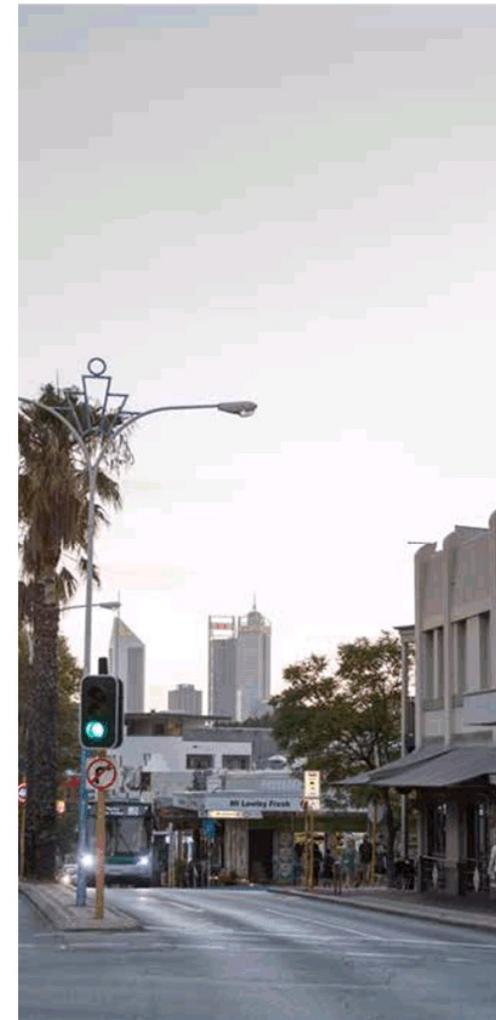
**Benchmarking Measure**

The City of Vincent's Ranger Services focused on increasing the uptake of the EasyPark parking system throughout 2019/20. The number of users of the app and the percentage of EasyPark revenue against total parking revenue continued to grow 2019/20, as outlined in the tables below.



**COVID-19 Impact and Response Actions**

In response to COVID-19, the City of Vincent Rangers shifted their focus from event preparation and servicing parking areas to educating the community on physical distancing measures, patrolling alfresco areas, parks, playgrounds and reserves and ensuring traders were abiding by alfresco restrictions. Our rangers continually monitored updates from police and provided assistance, where required, when rules around physical distancing were being ignored.





## MARKETING, CULTURE & ARTS AND COMMUNITY PARTNERSHIPS

### Service Objective

Delivery of the City's communication tools, messages and cultural and community outcomes

### SCP Alignment

Primary SCP Priority: Connected Community

*Strategic Outcome:* We are creating a culturally rich and vibrant community by embedding creativity into everything we do. We will inform and develop community partnerships to seek input into decision making. We make sure that facilities and groups have the support and infrastructure to grow.

### Key Functions

- Community development.
- Art and culture.
- Community facility bookings and leases.
- Civic functions.
- Major event delivery.
- Communications.
- Community consultation.

### Service Performance 2019/20

Throughout 2019/20, the City of Vincent maintained its 1 recreation facilities and held 18 events to celebrate our City's diversity. This included 10 events aimed specifically at youth and 4 events for seniors.

The City has a diverse, engaged community who value the arts and participating in communal events that create a sense of local identity and place.

In 2019/20, the City also launched its Platform Project pilot; an experimental community led art initiative where creatives of all ages and backgrounds are encouraged to explore and experiment with their art form in the public realm.

We also provided more than \$120,000 in community grants, as outlined below.

ITEM	GRANT AMOUNT
Collaborative grant to address homelessness	\$85,000
Community support grants	\$16,530
Seeding grants	\$16,887
Donations to local non-profits	\$3,500
<b>TOTAL</b>	<b>\$121,917</b>

### Festivals and Events

In 2019/20, the City provided sponsorship of \$252,815 to support to 13 major community events held in Vincent. Three events were cancelled due to COVID-19, with two of those events taking place in 2020/21. It is estimated these events were attended by around 120,000 people in total, as outlined below.

### Events Sponsored in 2019/20

EVENT	AMOUNT SPONSORED	ESTIMATED ATTENDANCE
Perth International Revelation Film Festival	\$18,000	10,000
PrideFest Fair Day	\$10,000	10,000
Perth International Jazz Festival	\$30,000	5,000
Lunar New Year	\$7,315	5,000
Neon Picnic (cancelled due to COVID-19)	\$5,000 carried forward	
Hyde Park Fair	\$15,000	45,000
St Patricks Day Parade and Family Fun Day (cancelled due to COVID-19)	\$20,000 carried forward	N/A
City of Vincent Match and Family Fun Day (cancelled due to COVID-19)	\$7,500 carried forward	N/A
Leederville Connect Events	\$40,000	10,000
North Perth Halloween	\$15,000	5,000
Mt Hawthorn Hub Events	\$40,000	10,000
Beaufort Street Network Events	\$30,000	10,000
North Perth Common Activations	\$15,000	10,000
<b>TOTAL</b>	<b>\$252,815</b>	<b>120,000</b>

### Arts and Activation

The following art projects were undertaken by the City of Vincent in 2019/20.

#### Lightbox Laneway Gallery

Down the laneway between St Michael’s Restaurant and Orno Interiors (near 483 Beaufort Street, Highgate), the City of Vincent installed eight (8) lightbox cabinets that provide artists the opportunity to exhibit their works for three (3) months of the year.

In 2019/2020, the following artists exhibited their works at the Lightbox Laneway Gallery:

- Olive Lipscombe
- Planet Books Poetry Project
- Tahnee Denholm

#### Murals

Four murals were created in 2019/20, in the following City of Vincent locations:

- Matthew Wong ‘Talking Benches’ at North Perth Common.
- Trevor Richards mural, Douglas Street West Perth (co-funded by Holmes a Court Gallery).
- Pippa Scheepers transformer box on Egina Street Mount Hawthorn.
- Rae Street Play Street mural by Jerome Davenport and local children.

### Partnerships

The City of Vincent partnered with the following organisations to deliver arts events for the community during 2019/20:

- Perth International Jazz Festival - a Vincent community stage was included as part of the 2019 Perth International Jazz Festival, showcasing local musicians.
- Perth Festival - the City partnered with Perth Festival to host LitCrawl on Beaufort Street, a free community literary event as part of the Literature and Ideas program.
- Paper Mountain delivered a workshop series and exhibition as part of their City of Vincent-funded Forward Bound Gallery Program.
- Pride WA delivered live painting at Fairday 2019, funded by the City of Vincent.

### City of Vincent Film Project

In partnership with Revelation Film Festival, the City of Vincent funded three filmmaking teams to create short documentaries about elements of life in Vincent. Delivery of the films was delayed by COVID-19 and the Revelation Film Festival was rescheduled to December 2020.

#### The films awarded funding in 2019/20 were:

Spirit of the Streets - this documentary will tell the story of the Spirit of the Streets community choir as they prepare for their first big gig of the year.

- Producer, Director – David Downey
- Editor – Cat Albright-Peakall
- Sound – Erin Devinish

Raising Joey – this story is about rescued kangaroo joeys and their adoption by human carers. Presenting this documentary is Alex Cearns OAM, a world-renowned animal photographer and advocate for rescued Australian animals.

- Producer – Jennifer Friend
- Writer/Director – Stephen Bartley
- Cinematographer – Andrew Silberstein
- Editor and Sound – Kaela Halatau
- Talent – Alex Cearns OAM

These Walls – giving the provocation 'if these walls could talk...' to various owners and inhabitants of unique, architecturally interesting or palpably intimate buildings, These Walls is a short poetic documentary that will bring these stories and their essence to life through dance and sound design.

- Producer – Sophia Vertannes
- Writer/Director – Brodie Rowlands
- Cinematographer – Alice Stephans
- Sound – Zain Awan

### Platform Temporary Art Project

From June – October 2019, the City provided artists and creatives at all levels the opportunity to explore, experiment, develop and share their temporary artwork, projects and ideas within the public realm.

Axford Park, Mount Hawthorn, and a stretch of footpath on William Street, Northbridge were used as pilot project sites. The City gave full artistic freedom in all of its forms, including drawings, textiles, paintings, murals, installations, and performance, to anyone who wanted to be involved and encouraged the process of testing and trialling creative ideas in public spaces.

**Communications**

In 2019/20, the City of Vincent maintained and managed 7 websites:

- City of Vincent
- City of Vincent Library
- Beatty Park Leisure Centre
- Imagine Vincent
- Events Seasonal
- Staff Intranet
- Councillor Portal

In addition, the City regularly communicated and engaged with the community and key stakeholders through its 13 different social media channels and regular e-newsletters, sent to 6,197 subscribers.

**Benchmarking Measure**

The City continued to deliver vital funding and support to the local arts and event community throughout 2019/20, despite the impacts from COVID-19.

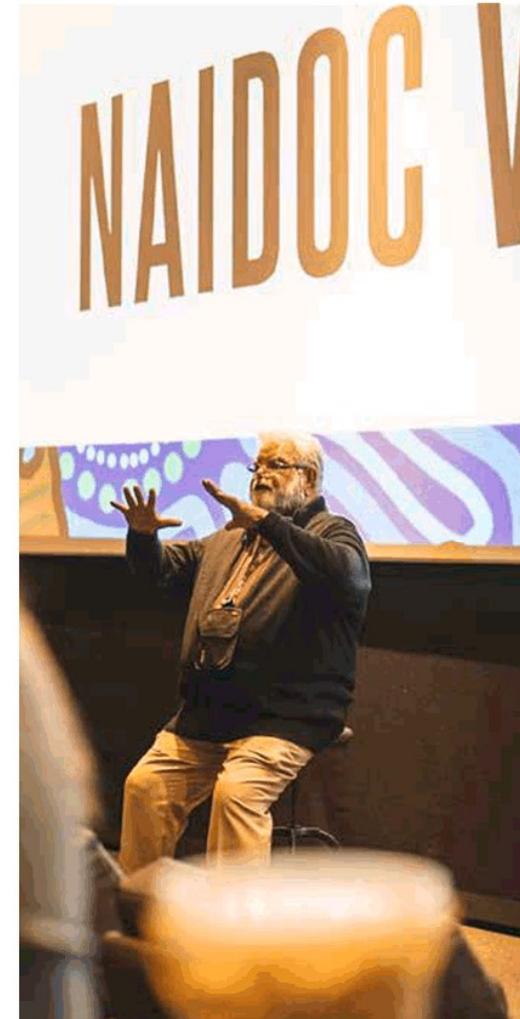
	2019/20	2018/19
Community Grants Funding	\$121,917	\$121,917
Event Sponsorship	\$252,815	\$229,450
Event Attendance	120,000	150,000

**COVID-19 Impact and Response Actions**

The arts community plays a huge part in making Vincent unique and artists were significantly impacted by the COVID-19 pandemic, with physical distancing restrictions leading to event and project cancellations, loss of income and loss of job security.

To assist our local artists and creatives during this time, the City of Vincent offered grants of up to \$10,000 to create inspiring public art in Vincent that reflects the experience of living through a life-altering global pandemic. The City was able to offer these grants by drawing on \$500,000 of reserve arts funding collected through the Percent for Art policy cash-in-lieu contributions. The grant money represents the contributions of a significant number of developers who recognised the need for public art in the community.

In addition, the City developed an online COVID-19 portal to manage the large volumes of content that impacted various stakeholders. The portal provided a central location for all COVID-19 communications and campaigns, delivering up-to-date information for community members on the public health updates that directly impacted them.





## CUSTOMER SERVICE

### Service Objective

Providing an outstanding customer experience.

### SCP Alignment

Primary SCP Priority: *Innovative and Accountable*

Strategic Outcome: Our community is satisfied with the service we provide.

### Key Functions

- Customer service and advice.
- Cashiering.

### Service Performance 2019/20

In 2019/20, the City of Vincent embarked on a customer service improvement project to deliver a blended experience for the customer through an enhanced online presence combined with the traditional counter and over the phone service.

The City's Loftus Precinct Community Centre project commenced in May 2020, with the Customer Service Centre and cashier relocated from the Administration building to the Vincent Library.

A trial of a new customer relationship management system (CRM) was also launched in May 2020 to facilitate greater reporting ability for select departments at the City of Vincent.

### COVID-19 Impact and Response Actions

COVID-19 had a significant impact on the City of Vincent's Customer Service team, who were forced to work remotely during both the shutdown period and closure of the Administration building. All services, including the call centre, development applications, parking permits, payments, and the provision of general information continued with the team working from home.

Despite the interruptions resulting from COVID-19, the City successfully managed to launch a new Customer Relationship Management System (CRM).





## CORPORATE STRATEGY AND GOVERNANCE

### Service Objective

To facilitate strategic, compliant and sustainable decision making and outcomes.

### SCP Alignment

Primary SCP Priority: *Innovative and Accountable*

Strategic Outcome: Our community is aware of what we are doing and how we are meeting our goals.

### Key Functions

- Manage the frameworks required to deliver on the City's strategic objectives, ensure legislative compliance, and risk management.
- Provide advice and support to Council in a timely, accountable and compliant manner
- Facilitate and synchronise effective and successful delivery of project management, corporate performance and business improvements
- Pursue opportunities for environmental sustainability, organisational improvement and increased efficiencies.
- Manage the City's land to maximise financial return and community benefit.

### Service Performance 2019/20

In 2019/20, the City of Vincent's governance, corporate strategy, land management and sustainability highlights were:

- Developing a Corporate Calendar and formalising the internal decision making process.
- Commencing live streaming public question time during Council Briefings and Meetings.
- Identifying land holdings that could be sold or developed and commencing community consultation in respect to the possible sale or development of a number of parcels of land.
- Naming four (4) laneways and formalising the management of a number of privately owned rights of way through transfer to the State Government.
- Negotiating a new long-term lease with the Minister for Works in respect to the building occupied by the Department of Local Government, Sport and Cultural Industries.

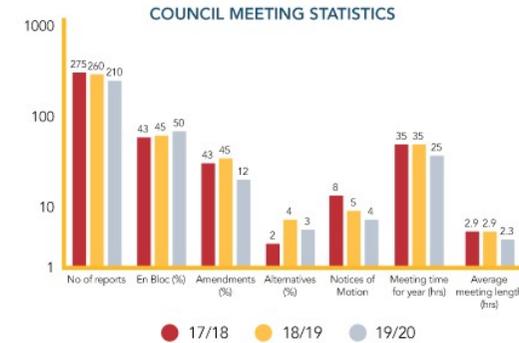
- Reviewing and updating the City's commercial lease management approach, including the preparation of contemporary lease precedents.
- Developing and implementing a Risk Management Framework that has established a clear risk management assessment and reporting process. The framework includes an updated Risk Management Policy and Internal Procedure, risk appetite and tolerance statements and a corporate risk register which is reported to the Audit Committee. Further risk management training will be provided to relevant staff.
- Participating in the Australasian Local Government Performance Excellence Program and identifying areas for improvement.
- Developing a Governance Framework and new policy and procedure templates.
- Delivering a successful pilot project for Corporate Process Management.
- Developing a Project Management Framework to enable continuous improvement and organisational learning on project management.
- Developing a Vincent Ideas Program to encourage all staff to identify business improvements and efficiencies. This has so far resulted in 44 ideas submitted, with 12 ideas already implemented and the remainder pending implementation and/or prioritisation.
- Implementing actions contained within the City's Sustainable Environment Strategy (SES). Major progress was made in reducing greenhouse gas emissions through increased use of renewable energy and energy efficiency across numerous City-owned sites and facilities, including:
  - completion of solar installations under phase 1 of the City's Solar PV program;
  - feasibility assessment of phase 2 of the Solar PV program (installations commencing 2020/21);
  - upgrade of Beatty Park Leisure Centre indoor space heating to geothermal energy;
  - upgrade of Beatty Park Leisure Centre hot water systems to high efficiency modular units; and
  - multiple building and public space LED lighting upgrades.

**Benchmarking Measure**

The City of Vincent has made improvements in its efforts to engage with Council on issues earlier and more effectively. This has resulted in more efficient and effective decision making, as demonstrated in the table below, which shows a significant reduction in meeting time and the percentage of officer recommendations that are amended by Council. The overall percentage of reports approved en bloc by Council has also increased as a result.

**COVID-19 Impact and Response Actions**

The COVID-19 pandemic resulted in the transition to eMeetings for Council Briefings and Meetings by the end of March 2020. The City prepared the COVID-19 Relief and Recovery Committee Terms of Reference, which enabled efficient and effective decision making during the emergency period. Community engagement was facilitated through the Council decision making process through an online video-conference format for the meetings, with



members of the public allowed to provide written questions prior to the briefings and meetings.

In response to COVID-19, the City also reviewed and allocated financial assistance for City tenants in line with the national and state Code and legislation and assisted in the allocation of funds from the Leederville Gardens Trust to local charities.

COVID-19 resulted in the cancellation of a number of community events and activities, including the Native Plant Sale and Sustainability Pop-up-Hub.

A number of projects were also deferred due to COVID-19, including:

- energy efficiency upgrades at some locations;
- new active transport initiatives;
- full implementation of the City's centralised irrigation control system;
- some planting activities to enhance habitat and biodiversity.



# FINANCIAL SERVICES

## Service Objective

High performing financial function, delivering value through sound financial management and collaboration.

## SCP Alignment

Primary SCP Priority: Innovative and Accountable

Strategic Outcome: Our community is satisfied with the service we provide.

## Key Functions

- Financial management.
- Rates management.
- Procurement.

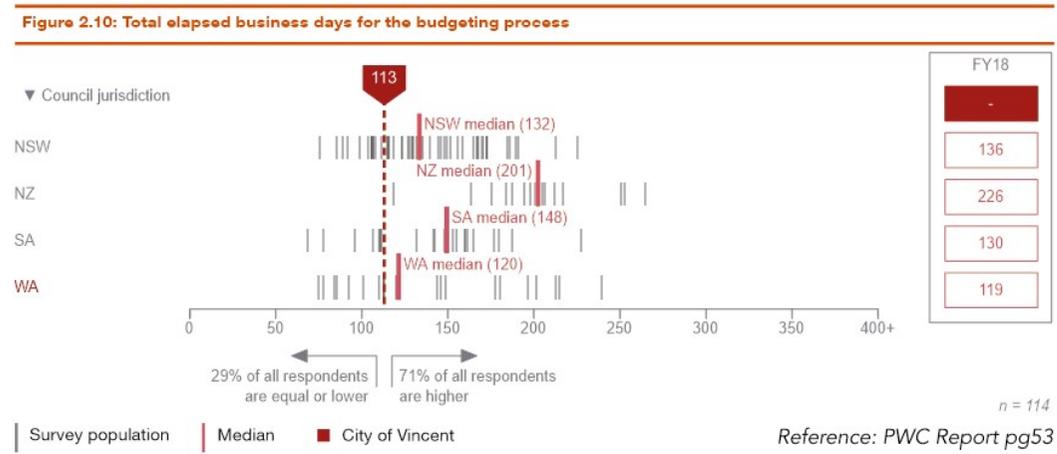
## Service Performance 2019/20

In 2019/20, the City of Vincent continued to deliver sound financial management. This included moving to a more agile and interactive budget process in a COVID-19 environment, which involved a number of workshops with Councillors and Administration to determine the 2019/20 budget.

## Benchmarking Measure

As noted in the FY19 PWC Report, the City of Vincent's performs favourably compared to other councils surveyed in the report when it comes to the annual budget process and collection of rates and annual charges.

The City's annual budget process took 113 days compared to the survey average of 145 days.





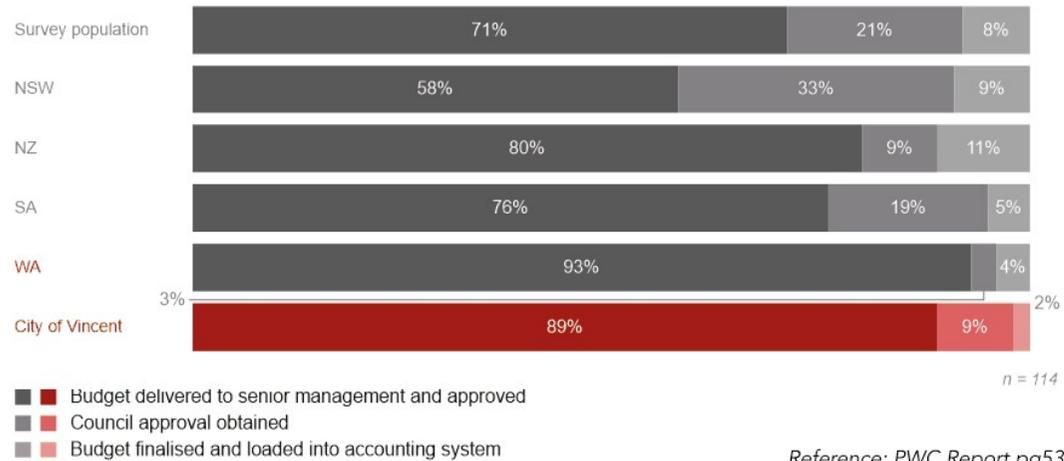
By the first half of the financial year, the City had collected 82% of its rates and annual charges compared to the WA average of 79% and 60% across all councils surveyed.

The efficient collection of rates and annual charges allows the City of Vincent to better manage and allocate its cash flow and working capital for the benefit of the Vincent community.

**COVID-19 Impact and Response Actions**

During COVID -19 the City of Vincent’s Finance team were forced to innovate and go paperless. This resulted in greater efficiencies while also enabling business to continue as usual.

**Figure 2.11: Proportion of total elapsed budget days by stage**



Reference: PWC Report pg53



## HUMAN RESOURCES

### Service Objective

Create an environment where our people feel safe, are able to grow as individuals and professionals and create a culture that leads by example through our values and commitment to the City's strategic plans. Attract, develop and retain talent.

### SCP Alignment

*Primary SCP Priority: Innovative and Accountable*

*Strategic Outcome: Our resources and assets are planned and managed in an efficient and sustainable manner.*

### Key Functions

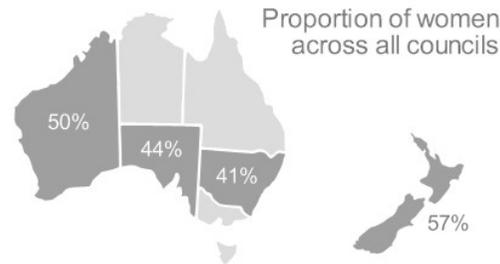
- Attraction and recognition.
- Organisational development.
- People, safety and capability processes.
- Health, safety and wellbeing.
- Equity and diversity.

### Service Performance 2019/20

The Human Resources Team developed the City's Workforce Plan 2020/2021, which outlines the City's key objectives and workforce initiatives to ensure the City has the right people, with the right skills now and into the future. The next step is to develop a five year Workforce Plan that aligns with the City's Long Term Financial Plan and Strategic Community Plan priorities. This will enable the City to address skills shortages, improve productivity and make informed workforce decisions in a constantly changing environment.

Other Human Resources initiatives to support employee engagement, development and performance implemented in 2019/20 include:

- employee engagement survey;
- new recruitment, selection and appointment procedure;
- new Individual Action Plan (Performance and Development Review (PDR)) process and forms;
- new induction program for employees; and
- new annual compliance modules.



Reference: PWC Report pg28

**Benchmarking Measure**

The City of Vincent scored highly across a number of areas in its 2019/20 employee engagement survey, as outlined below.

Per our employee engagement survey for FY 2019/2020:



The City has a continued focus of gender equality and implementing initiatives to attract women in all roles. As such, 52% of the City's workforce is female compared to an average 47% of the other local councils surveyed in the FY19 PWC Report.

**COVID-19 Impact and Response Actions**

COVID-19 resulted in 70% of the City's workforce transition to working from home.

To support the health, safety and wellness of employees, essential service employees working on site were educated on COVID-19 requirements, including social distancing and hygiene requirements.



The City also developed a number a processes and initiatives to support staff during this time, including a working from home checklist, leave policy during a pandemic, mental health and wellness staff plan, dedicated staff information website on COVID-19, redeployment plan, and a number of useful resources for leaders and staff to access during this challenging time.

A COVID-19 Employee Survey was also initiated to help the City monitor the pandemic and adapt how we work to protect employees' health, safety and wellbeing.



## INFORMATION AND COMMUNICATIONS TECHNOLOGY (ICT)

### Service Objective

A workforce and community that is digitally-enabled to be mobile, responsive, smarter and safer.

### SCP Alignment

*Primary SCP Priority: Innovative and Accountable*

*Strategic Outcome:* We have enhanced opportunities for our community to build relationships and connections with each other and the City. We encourage innovation in business, social enterprise and imaginative uses of space, both public and private.

### Key Functions

- Information governance, security and strategy.
- Freedom of information.
- Records management, awareness and training.
- Technology analysis, strategy, planning and implementation.
- Communications assets (infrastructure and systems) governance and operational support.
- Global information systems (GIS) governance, operations and strategy.

### Service Performance 2019/20

In 2019/20, the City of Vincent implemented several initiatives to enable staff to remain efficient while working remotely via secure connections to the City's computing network. To support the greater movement of City-owned ICT devices, ICT asset management was also improved to effectively track equipment and ensure that licensing is efficiently managed.



In addition, process mapping helped move internal processes into an electronic workflow, reducing printing and paper-based activities.

To mitigate against cybersecurity risks, the City of Vincent also developed an Information Security Management System (ISMS) in 2019/20. The ISMS is a written framework that guides the City's cybersecurity program. Cybersecurity and privacy measures are implemented to guard against unauthorised access to, alteration, disclosure or destruction of data and systems. This includes protection against accidental loss or destruction.

**Benchmarking Measure**

The City continues to be able to deliver on its ICT objectives and supports Vincent's workforce and community in an efficient and cost-effective way.

As noted in the FY19 PWC Report, the City of Vincent employed 2.3 FTE IT staff per 100 employees in 2019, compared to the WA average of 2.9 FTE IT employees. In addition, the City's IT spend per employee was \$5,233 compared to the state average of \$7,608.

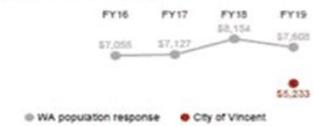
**COVID-19 Impact and Response Actions**

COVID-19 had a significant impact on the City's ICT, with all office staff transitioned to working from home within the space of a week. To facilitate this, a number of projects were fast tracked to provide new technologies for the remote workforce. This successful transition has opened the door to ongoing changes to infrastructure, devices, printers, paper use and desk phones going forward.

**IT staff per 100 employees ▲**



**IT - IT spend per employee ▲**



Reference: PWC Report pg59

# PROJECTS DELIVERED

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In 2019/20, the City of Vincent implemented and worked towards completing a number of projects and initiatives through its Corporate Business Plan (CBP). Progress against these projects is outlined below.



TITLE OF WORKS	DESCRIPTION OF WORKS	RESPONSIBLE AREA	2018/19 ACTION TOWARDS COMPLETION
<b>Enhanced Environment</b>			
1.1 Sustainable Environment Strategy	Review and implement the Sustainable Environment Strategy in liaison with Council's Environmental Advisory Group.	CEO's Office	Draft Sustainable Environment Strategy and Implementation Plan approved for community consultation in May 2019. Presented to Council for final adoption in July 2019.
1.2 Minimise Single Use Plastics	Implement the recommendations of the single use plastics investigation completed in 2017/18 relating to advertising banners; bottled water; balloons; event waste; and disposable plastics used within the City's hired and leased facilities.	CEO's Office	All scheduled projects completed in 2019/20 and budget set aside to continue the project in 2020/21.
1.3 Solar Photovoltaic Panel System Installation	Installation of large-scale solar photovoltaic panels at various sites.	Infrastructure and Environment	Two of four installations were completed in 2019/20 (Library and Depot). The remaining two installations (Administration and Beatty Park Leisure Centre) were completed in August 2019.
1.4 Water and Energy Efficiency Initiatives	Implementation of various water and energy efficiency measures across City buildings.	Infrastructure and Environment	Projects completed in 2019/20 include: <ul style="list-style-type: none"> <li>• LED lighting to:                             <ul style="list-style-type: none"> <li>• Royal Park Hall</li> <li>• Venebles Park</li> <li>• Beatty Park Reserve</li> <li>• Brigatti Gardens</li> <li>• Stuart Street Reserve</li> <li>• Britannia Road Reserve Pavilion</li> <li>• Leederville Oval Car Park</li> <li>• Administration Building</li> <li>• The Avenue Car Park</li> </ul> </li> <li>• External shade structures to the northern façade of the City's Administration Building; and</li> <li>• 100% block out blinds to the North Perth Town Hall.</li> </ul>
1.5 Three Bin Food Organics Garden Organics (FOGO) Collection System	Delivery of a three bin FOGO collection service to approximately 16,500 households.	Infrastructure and Environment	Project deferred until October 2021.

TITLE OF WORKS	DESCRIPTION OF WORKS	RESPONSIBLE AREA	2018/19 ACTION TOWARDS COMPLETION
<b>ACCESSIBLE CITY</b>			
2.1 Prepare an Urban Design Concept for View Street Car Park and Surrounds	Prepare an urban design concept and business case for improvements to the View Street Car Park and adjoining View Street road reserve, in order to enhance the amenity and attractiveness of the area and pedestrian connectivity between View Street and Angove Street. As reported to Council in July 2017.	Strategy and Development	Project deferred to 2020/21.
2.2 Car Parking Strategy and Integrated Transport Plan	Review the City's Car Parking Strategy and prepare an Integrated Transport Plan.	Strategy and Development	The City worked with Council and the Urban Mobility Advisory Group (UMAG) in 2019/20 to set visions and priorities. A draft Integrated Transport Plan was prepared and the project will continue into 2020/21.
2.3 Implement 40km/h Speed Zone Trial	Undertake community consultation to determine the level of community support for implementing a 40km/h speed zone trial in the south of Vincent. Subject to community support and Council approval, implement the trial in 2019/20.	Infrastructure and Environment	Trial commenced 29 April 2019. Data being collected from the trial will inform the Road Safety Commission's study, with preliminary results expected in May/June 2020. The results will be assessed by the Working Group in 2020/21.
2.4 Prepare a Right of Way Hierarchy Study/Strategy	Prepare a Right of Way Hierarchy Study/Strategy in response to 2017/18 Community Budget Submission 8.7.	Strategy and Development	No action required in 2019/20. Project scoping will commence in 2020/21.
2.5 New Signalised Pedestrian Crossings Program	Install new signalised pedestrian crossings.	Infrastructure and Environment	Program completed in 2019/20 after the final signalised crossing was installed by Main Roads at the intersection of Charles Street and Selkirk Street in North Perth.
2.6 Bicycle Network	Design and implementation of the Bicycle Network Plan – includes pathways and bike lanes.	Infrastructure and Environment	Loftus Street bike lane project was completed in early July 2019.
2.7 Road Maintenance Programs	Road maintenance and upgrades, including State Blackspot, Local Roads, Metropolitan Regional Roads and Roads to Recovery Programs	Infrastructure and Environment	2019/20 works program completed. Most works were completed on schedule or with only minor delays.
2.8 Traffic Management Improvements	Various traffic management improvements.	Infrastructure and Environment	2019/20 works program completed on schedule.
2.9 Car Parking Upgrade/ Renewal Program	Various car park improvements.	Infrastructure and Environment	2019/20 works program completed on schedule.
2.10 Charging Point at Banks Reserve	Request to have a power point installed along the Banks Reserve river foreshore for recharging electric wheelchairs and other personal mobility devices.	Community and Business Services	Included in the Banks Reserve Master Plan Implementation (CBP Item 4.6). Boardwalk and plaza detail construction is listed for 2020/21, which will include the installation of a wheelchair charge point.
2.11 Parking Permit Technology	Implement electronically readable parking permits (barcoded, QR coded etc.) and subsequently e-permit technology to further simplify and streamline the customer experience associated with Council's revised Parking Permits Policy.	Community and Business Services	E-permit technology options investigated in 2019/20, in preparation for implementation in 2020/21.
2.12 Review and Upgrade the City's Parking Management Systems and Infrastructure	Identify and implement contemporary systems and infrastructure to improve the City's parking management capabilities.	Community and Business Services	Additional ticket machines installed in the Avenue Car Park. Parking Machine Asset Replacement Program is on schedule.

TITLE OF WORKS	DESCRIPTION OF WORKS	RESPONSIBLE AREA	2018/19 ACTION TOWARDS COMPLETION
<b>CONNECTED COMMUNITY</b>			
3.1 Prepare a Community Partnerships Strategy	Prepare a Community Partnerships Strategy (formerly Community Development Strategy) based upon key findings within the Strategic Community Plan that will provide the basis for service delivery by the City's Community Partnerships Team.	Community and Business Services	Project was placed on hold and closed out on 1 June 2020.
3.2 Prepare an 'Innovate' Reconciliation Action Plan	Prepare and implement an 'Innovate' Reconciliation Action Plan as part of the City's ongoing commitment to reconciliation and cultural development.	Community and Business Services	Our 'Innovate' Reconciliation Action Plan was drafted, reviewed, approved by Reconciliation Australia and put out for community consultation in 2019/20. It was publicly launched on 6 July 2019 at the Kaya Wandjoo Festival in North Perth as part of our NAIDOC Week celebrations.
3.3 Prepare Town Centre Branding and Marketing Plans	Develop key brand identities, social media and website strategies, and other marketing initiatives to support Town Centre activation and economic development.	Community and Business Services	Project deferred to 2020/21.
3.4 Prepare a Community Engagement Charter for Implementation Through Policy.	Prepare a Community Engagement Charter, as part of a new Community Engagement Policy that will establish the framework and tools to guide how we speak with and listen to our community.	Community and Business Services	Project re-scoped and will progress into 2020/21.
3.5 Prepare and Implement an Arts Strategy	Prepare an Arts Strategy to guide creative communities, activities and spaces, as identified in the City's Arts Priorities endorsed by Council in May 2017.	Community and Business Services	Art Development Action Plan delivered in 2019/20.
3.6 Prepare and Implement a new Community Safety and Crime Prevention Plan	Prepare a new Community Safety and Crime Prevention Plan in collaboration with the community and key stakeholders.	Community and Business Services	The draft Safer Vincent Plan was presented to council on 28 May 2019 endorsed by Council on 20 August 2019, following extensive community and stakeholder consultation.
3.7 Deliver a New, High Quality and Iconic Public Artwork	Procure and install a new public artwork within Vincent.	Community and Business Services	Funds were reallocated to COVID-19 Arts relief, as approved by Council on 17 March. Project is now closed.
3.8 Review and Upgrade the City's CCTV Network	Upgrade the City's existing CCTV network to better meet community needs and align with the State CCTV Strategy.	Community and Business Services	Upgrade of the Beaufort Street CCTV was completed in 2019/20, in accordance with the Federal Government Grant Agreement.
3.9 Laneway Lighting Program	Installation of solar laneway lighting within priority locations in Mt Hawthorn and Mt Lawley/Highgate.	Community and Business Services	Lighting completed in Mt Lawley, North Perth and Mt Hawthorn, including at: <ul style="list-style-type: none"> <li>• Paddington Hotel</li> <li>• Oxford Street</li> <li>• Fairfield Street</li> <li>• Pennant Street; and</li> <li>• Coronation Street</li> </ul>

TITLE OF WORKS	DESCRIPTION OF WORKS	RESPONSIBLE AREA	2018/19 ACTION TOWARDS COMPLETION
<b>THRIVING PLACES</b>			
4.1 Review, Prepare and Implement Woodville Reserve Master Plan	Review the 2012 Woodville Reserve Master Plan and prepare a revised Plan that effectively responds to current/ future community needs, maximises land use and asset sustainability, and aligns with Council's focus on creating more inviting green and open spaces.	Community and Business Services	Review of Master Plan commenced in 2019/20. The Master Plan will be prepared following the completion of the Sport & Recreation Facilities Plan in 2020/21, which will inform the Woodville Reserve Master Plan.
4.3 Review the Economic Development Strategy 2013-2016	Review and renew the City's Economic Development Strategy in liaison with Council's Business Advisory Group and in accordance with Council's endorsement of the Business Advisory Group's Key Priorities from 26 June 2018.	Strategy and Development	Scoping for a new Strategy was undertaken in 2019/20 and revised to consider economic rebound initiatives, as a result of COVID-19. Project will continue in 2020/21.
4.4 Prepare and Implement the Leederville Oval Master Plan	Prepare a detailed Master Plan to guide the future development and management of Leederville Oval as multi-use venue within Leederville Town Centre.	Community and Business Services	Work began on developing the draft Master Plan and an accompanying Business Case in 2019/20. This will continue into 2020/21 and will be consulted with the community in conjunction with the Leederville Place Plan and Leederville Activity Centre Plan.
4.5 Implement Public Open Space Strategy outcomes	Implement key outcomes upon completion of the Public Open Space Strategy, adoption by Council and finalisation of a capital funding model.	Infrastructure and Environment	The City's Pop Up Play initiative was launched in 2019/20 to test play spaces for older children and teenagers and address a gap identified through the Public Open Space Strategy.
4.6 Implement Banks Reserve Master Plan	Implement key outcomes upon completion of the Master Plan, adoption by Council and finalisation of a capital funding model.	Infrastructure and Environment	Community consultation on the Banks Reserve Master Plan was undertaken in late 2019. Construction of the Active and Playground zones was completed in 2019/20.
4.8 Deliver North Perth Common	Implementation of former CBP Item 9.7 and report to Council on the same in July 2017.	Strategy and Development	North Perth Common officially opened to the community on 15 June 2019.
4.9 Parks Upgrade/Renewal Program	Routine parks upgrade/renewal works.	Infrastructure and Environment	A number of 2019/20 capital renewal programs were completed. However, some were put on hold/deferred to 2020/21 due to COVID-19.
4.10 Streetscape Improvements Program	Streetscape improvements at various locations.	Infrastructure and Environment	Improvements were undertaken throughout 2019/20.
4.11 Mount Hawthorn Community Centre Upgrade	Mount Hawthorn Community Centre redevelopment to enhance its use and functionality; better cater for current and future community needs; improve its fitness for purpose and asset condition; and better integrate with Braithwaite Park.	Infrastructure and Environment	Mount Hawthorn Community Centre (Lesser Hall) upgrade completed in June 2019.
4.12 North Perth Town Hall Upgrades	Installation of air-conditioning.	Infrastructure and Environment	Upgrades completed in 2019/20.

TITLE OF WORKS	DESCRIPTION OF WORKS	RESPONSIBLE AREA	2018/19 ACTION TOWARDS COMPLETION
<b>SENSITIVE DESIGN</b>			
5.1 Prepare Draft Leederville Activity Centre Plan	State Planning Policy 4.2 – Activity Centres.	Strategy and Development	Draft Leederville Activity Centre Plan drafted in 2019/20. Project extended to 2020/21.
5.2 Investigate a Planning Framework for Each of the City's Town Centres and Claisebrook	Local Planning Strategy, Action 1.4.2 - Economy and Employment: Appropriately zone and/or prepare structure plans or area specific plans for planned growth areas to facilitate a mix of compatible residential and commercial development opportunities.	Strategy and Development	Internal scoping work was undertaken in 2019/20 to review scale, capacity and funding requirements to undertake two Town Centres each year. Project will be delivered in 2020/21.
5.3 Heritage Strategic Plan	Review and renew the City's Heritage Strategic Plan 2013-2017.	Strategy and Development	Draft being prepared. Project extended to 2020/21.
5.4 Develop a Water Sensitive Urban Design (WSUD) Plan	Develop a Water Sensitive Urban Design Plan in response to 2017/18 Community Budget Submission 8.6	Infrastructure and Environment	To be progressed in 2019/20 for implementation in 2020/21.
5.5 Character Retention and Precinct Planning	Implement a proactive approach to character retention within Vincent: identifying high value/high risk areas, engaging/assisting residents and, based on lessons learnt to date, improving the policy/process to further streamline the approach (e.g. develop a baseline set of guidelines covering height, setbacks, visibility of additions from the primary street etc.)	Strategy and Development	Draft policy adopted for advertising in 2019/20. Finalisation of the planning framework has been extended to 2019/20.



TITLE OF WORKS	DESCRIPTION OF WORKS	RESPONSIBLE AREA	2018/19 ACTION TOWARDS COMPLETION
<b>INNOVATIVE AND ACCOUNTABLE</b>			
6.1 Prepare a City of Vincent Marketing Plan	Develop a detailed three-year Marketing Plan based on key outcomes within the Strategic Community Plan that reflects Council's objectives and community aspirations, along with a structured annual planner of all key events and activities.	Community and Business Services	Annual Planner developed in 2019/20. Plan deferred to 2020/21.
6.2 Finalise and Implement Community Buildings Lease and Licence Framework	Finalise and implement a new lease and license framework for the City's community buildings, balancing community and social impacts; asset management and lifecycle cost implications; and statutory and legal considerations.	Community and Business Services	Draft Property Management Framework prepared and results of community consultation were presented to Council on 7 April 2020. Submissions received during the public comment period were presented to Council Briefing on 8 September 2020, with the final report scheduled to be presented to Council in November 2020.
6.3 Review and Upgrade the City's Website, Councillor Portal and Intranet	Phased implementation of further improvements to the City's website including online payments, self-service tools and further enhanced mobile functionality for customers, as well as a dedicated Councillor portal and improved Administration Intranet.	Community and Business Services	Phase 4 of website development and implementation, including a range of digital tools to improve functionality, completed in 2019/20.
6.4 Information Technology Upgrade/Renewal	Various IT equipment replacement and upgrades, including installation of corporate Wi-Fi system.	Information and Communications Technology	Completed with further works planned for 2020/21.
6.5 Beatty Park Leisure Centre – Options Project	Development of options to resolve known and any yet to be identified issues related to Beatty Park Leisure Centre, inclusive of heritage, structural and business model solution development.	CEO's Office	Meeting with Department of Planning, Lands and Heritage (DPLH), Department of Local Government, Sport and Cultural Industries (DLGSC), and Development WA held 17 March 2020 to discuss redevelopment options and feasibility from a heritage, sport, lands and commercial perspective.  Project Steering Committee (PSC) meetings were subsequently postponed in 2019/20 due to COVID-19.
6.6 Beatty Park Leisure Centre Structural and Condition Upgrade	Prepare and implement Beatty Park Leisure Centre structural and condition upgrades through consideration of heritage, asset management, commercial development options, business performance and community values.	Community and Business Services	Business Case and project progressing into 2020/21.
6.7 Implement Electronic Lodgement and Assessment of Development Applications	Upgrade corporate systems and software to enable on-line lodgement and tracking of development applications.	Strategy and Development	Online lodgement portal delivered and online planning applications went live on 16 March 2020.
6.9 Implement Improvement Plan for Risk Management, Internal Controls and Legislative Compliance	Continued implementation of the Improvement Plan adopted by the Audit Committee in July 2016 (subsequently endorsed by Council) and revised by the Committee in March 2017.	CEO's Office	The Risk Management Framework was approved by Council on 17 March 2020. The Corporate Risk Register was approved by the Audit Committee on 5 May 2020.
6.10 Ward Review	Carry out a Ward Review, as required by the Local Government Act 1996 (Schedule 2.2, Clause 6).	CEO's Office	Completed.

TITLE OF WORKS	DESCRIPTION OF WORKS	RESPONSIBLE AREA	2018/19 ACTION TOWARDS COMPLETION
6.11 Upgrade/Replacement of the City's Enterprise Applications and Financial Management System	Upgrade/replace the City's Corporate Operating System, including addition of systems such as Asset Management (including Mobility), Human Resource Modules, electronic invoice approvals etc.	Information and Communications Technology	A review in 2019/20 determined greater value in continuing with the existing Authority system. In 2019/20, the strategy delivered online lodgement, CRM implementation, and BIS upgrade.
6.14 Business Continuity Plan	Develop and implement business continuity plans for the City including recovery of IT systems.	CEO's Office	Business Continuity Plan in 2019/20 completed.
6.15 Asset Rationalisation Plan	Develop and implement a plan for rationalisation of City building assets in accordance with Council's decision of 29 May 2018.	Community and Business Services	Completed.
6.16 Administration and Civic Centre Upgrade/Renewals	Various upgrades/renewals to Administration and Civic Centre building.	Infrastructure and Environment	Renewal for Administration delivered on 8 June 2020.
6.17 Digitised Aged Hardcopy Records	Digitisation of hardcopy files due to become State Archive records in 2019.	Information and Communications Technology	Completed 30 April 2019.





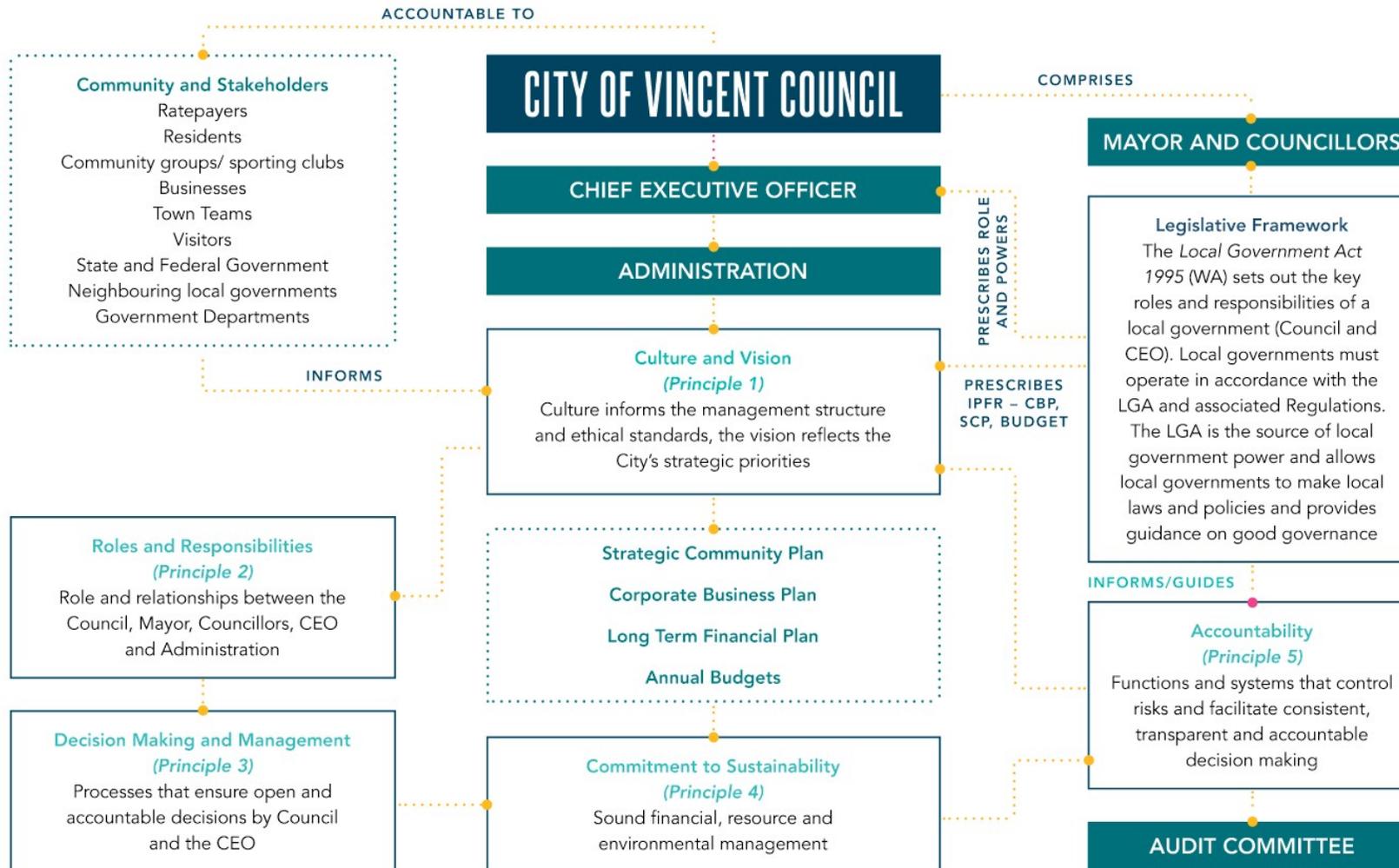
# MAJOR PLANS & STRATEGIES

The City of Vincent operates through an Integrated Planning and Reporting Framework, outlined below.

This framework helps us to establish the Vincent community's vision for the future and its aspirations and service expectations, as well as drive the development of our Area/Place/Regional plans, resourcing, and other informing strategies and supporting strategies.



ANNUAL REPORT 2018/19 | 61





### STRATEGIC COMMUNITY PLAN (SCP)

Our guiding document establishing the community's vision, strategic direction, long and medium term priorities and resourcing implications over a minimum 10-year horizon.

### CORPORATE BUSINESS PLAN (CBP)

Our four-year delivery plan, giving effect to the first four years of the 10-year Strategic Community Plan and delivering on the Council's Strategic Priorities for the benefit of our community.

### ANNUAL BUDGET

Based on the projected costing of the related year of the CBP, with the opportunity for review and revision during the mid-year budget review process.

### INFORMING STRATEGIES

These include our:

**Long Term Finance Plan** – developed in 2019/20 to provide the City with a 10-year rolling plan to set priorities in accordance with its financial resources, through consideration of key assumption-based analysis.

**Workforce Plan** – to identify the workforce requirements and strategies for current and future operations, ensuring that our human resources support the delivery of the CBP and SCP.

**Asset Management Plan** – provides guidance on service provision and whole of life-cycle asset management to support the City's financial sustainability and key service levels.

**Issue Specific Strategies** – there are a number of issue specific strategies that inform our Integrated Planning and Reporting Framework, including:

- Disability Access & Inclusion Plan 2017 – 2022
- Greening Plan 2018 – 2023
- Reconciliation Action Plan 2017 – 2018 Reflect
- Public Open Space Strategy 2018
- Waste Strategy 2018 – 2023
- Town Centre Place Plans
- Community Safety & Crime Prevention Plan 2015 – 2018
- Arts Development Action Plan

The City of Vincent's progress on these informing strategies throughout 2019/20 are provided in more detail on the following pages.

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## DISABILITY ACCESS AND INCLUSION PLAN

The *Disability Services Act WA 1993* (amended 2004) requires all local governments to develop, maintain and implement a Disability Access and Inclusion Plan (DAIP) every five years.

DAIPs benefit people with disability, the elderly, families and carers, and people from culturally and linguistically diverse backgrounds. The City's DAIP 2017 – 2022 ensures opportunities for continuous improvement towards an accessible and inclusive community where all people can enjoy the City's functions, facilities, services and events.

In the 2019/20 financial year, the City progressed the following actions, as part of its DAIP:

- Access audit on City managed facilities to provide data on venue accessibility.
- Promote the availability of accessible venues and facilities within the City.
- Promote the availability of information in alternative formats for people with disability.
- Include DAIP related information in the induction process for new staff and in briefing sessions and documentation for contractors.
- Provide disability awareness and DAIP training to all staff to improve their skills in communicating, interacting and offering assistance to people with disability.
- Educate staff to understand that quality service for people with disability applies to all City interactions, not just those occurring in the specified customer service unit.
- Ensure that all premises offered for the lodgement of complaints are physically accessible.
- Develop staff training and procedures to ensure a competent response to a wide range of complaint issues.
- Ensure that the City's complaint policies and procedures are consistent with the DAIP.
- Allow for consultation feedback to be taken in a range of ways, including in person, by letter, fax, email, SMS, NRS (National Relay Service), AUSLAN (Australian Sign Language) and via the City's website, social media and customer service unit.

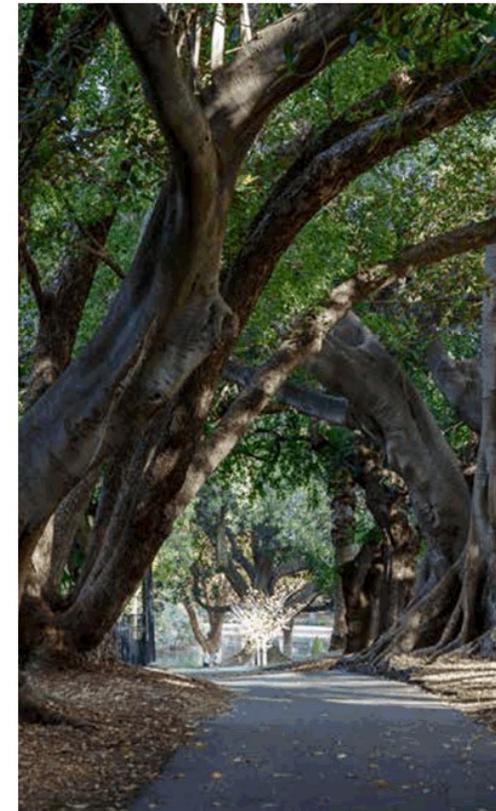
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## GREENING PLAN 2018 – 2023

The City of Vincent's Greening Plan is a pathway to delivering on our responsibility to protect, enhance and effectively manage our natural and built environment. It focuses on opportunities on both public and privately owned land to increase overall tree canopy cover, create more liveable neighbourhoods and foster biodiversity.

The City's Greening Plan 2018-2023 identifies the following five key areas with specific targets and actions for each:

- 1. Increase canopy cover on public land**
  - Increase tree canopy cover on land managed by the City of Vincent.
- 2. Enhance habitat and promote biodiversity**
  - Increase the diversity and overall height of trees and other vegetation.
  - Linking areas of existing habitat and biodiversity through new habitat plantings across the City.
- 3. Greening the Town Centres**
  - Improving the amenity of Vincent's Town Centres and reducing the urban heat island effect through trees and other vegetation.
- 4. Greening private land and new development**
  - Develop mechanisms to encourage the retention of existing tree canopy.
  - Requiring the incorporation of tree canopy, green infrastructure and vegetation cover in new developments.
  - Advocating for changes to state planning legislation and policy to facilitate protection of existing tree canopy on privately owned land.
- 5. Greening the community**
  - Increasing community awareness of the social and environmental benefits of trees and green spaces.
  - Inviting and supporting community involvement in greening activities.





## RECONCILIATION ACTION PLAN – INNOVATE

After extensive consultation with the Aboriginal and non-Aboriginal community, and with the support of Reconciliation Australia, the City launched the 'Innovate' RAP in July 2019. With a focus on Aboriginal employment and procurement, the Innovate RAP will see the City move towards targeting the adversity faced by Aboriginal and Torres Strait Islander peoples in the area of employment. This focus requires the City to take proactive steps towards reducing the health, economic, schooling and housing inequalities that exist between Aboriginal and non-Aboriginal people in Australia.

Further to employment and procurement, the City will deliver numerous RAP deliverables regarding the Noongar Six Seasons through artwork and workshops created and delivered by local Noongar people.

In 2019/20, the City progressed the following actions for its Reconciliation Action Plan:

- Innovate RAP was launched in July 2019
- Kaya Wandjoo Festival was held on 9 July 2019 in partnership with Noongar Radio at North Perth Town Hall.
- Aboriginal Artwork incorporated within marketing and communications collateral where possible.
- Hosted an Aboriginal Tech Forum.
- Consulted with Nyoongar Wellbeing and Sport about Leederville Oval Master Plan.
- Jade Dolman's Boodjar Nakolak Yanginy was placed on Ranger's vehicles.
- Beatty Park staff uniforms and staff t-shirts were distributed displaying Kevin Bynders artwork.
- Jade Dolman placed a mural on Nyoongar Radio's wall.
- Displayed Nyoongar books in the Library.
- Engaged with Darryl Bellotti for his artwork to be used on all six seasons artwork and marketing materials.
- Jason Barrow hosted workshops, working with the City's Parks team to share information regarding the Noongar Six Seasons.
- Three (3) cooking workshop videos were developed to provide the community with information about the importance of the six seasons.

- Six Seasons workshops were held with Marissa Verma.
- The nine significant Aboriginal sites within the City of Vincent were included on the City's website and on intramaps.
- Sense of Place study completed by Len Collard on Banks Reserve.
- Cultural Awareness training provided to staff.
- A BBQ was held with City Rangers and Nyoongar Outreach Officers.
- The Reconciliation Action Plan Working Group's (RAPWG) Terms of Reference were reviewed and endorsed by Council.
- The Kambarang Sporting & Cultural Showcase was held in December 2019.
- Beaufort Street sign and North Perth Common were lit up to represent the Aboriginal colours during Reconciliation Week.
- Online music performance during Reconciliation Week.
- Online Welcome to Country with Uncle Noel during Reconciliation Week.
- Lunch and Learn session with Co-Chair of Reconciliation WA, Carol Innes.
- Purchased additional Aboriginal Artwork used on banners, website, uniforms and jerseys including;
  - Jade Doman - Boodjar Nakolak Yanginy;
  - Darryl Bellotti - Six seasons Artwork;
  - Maddison Alone - Maarli (Black Swan);
  - Charmaine Cole - Serpent, Boorloo, Mothers, The Elder - Story Teller, Corroboree;
  - Rohin Kickett - Banks Reserve - Innovate RAP cover; and
  - Kevin Bynder – staff uniforms.
- The City has also acquired a painting completed by Aranmore Catholic College produced for the Showcase in Pixels in Yagan Square.
- Attendance at the Local Government Aboriginal Network meetings.

## PUBLIC OPEN SPACE STRATEGY

The City of Vincent has a unique blend of parks, reserves and civic spaces within its boundaries. These public open spaces provide our community with space to exercise, socialise and participate in recreational, art, and cultural activities.

Our Public Open Space Strategy was endorsed by Council in December 2018 and provides a guiding framework to assist the City to plan and prioritise future investment, development and improvements in our public open spaces for the next 10-15 years.

In 2019/20, the City continued to focus on its main objectives in relation to open space, including:

- Maximising the value of open spaces for the community through improved amenity and functionality.
- Identifying and responding to the impacts of development, population growth and demographic change on the open space network.
- Identifying opportunities to improve access to and functionality of open spaces, and achieving a targeted increase in overall open space provision through innovative practices.
- Establishing appropriate levels of service across the public open space hierarchy to guide decision-making and ensure diversity across the open space network.
- The City of Vincent's was developed following input and months of engagement and consultation with the Vincent community and stakeholders.



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## WASTE STRATEGY

In 2018/19, the City of Vincent developed a new strategy to govern the management of the City's waste from 2018–2023, with a target of zero waste sent to landfill by 2028.

Each year, the City collects over 20,000 tonnes of waste in total and spends approximately \$6.5 million on waste collection. The Waste Strategy 2018-2028 focuses on improving the City's management of waste by increasing recovery of waste and decreasing waste to landfill, while also tackling ways to decrease waste generation within the City as a whole.

In 2019/20, the City continued its focus on investigating and establishing programs to reduce and recover waste, as set out in the strategy. These include:

- Recovery of Organic Material Food and Green Options Appraisal.
- Bulk Hand Waste (junk) Service Options Appraisal.
- Improving Collection and Waste Recovery in Multi-Unit Developments (MUDs).
- Regional and Cross Boundary Collaborative Partnership Working.
- Research into Alternative Waste Treatment Options.
- Waste and Recycling Education, Awareness, and Promotional Programs.
- Develop Business Systems for Waste Services for Accurate Records and Reporting.
- Commercial Waste Collections Options Appraisal.
- Separate Waste Charge Options Appraisal.
- Advocacy and Lobbying for Change to State and Federal Waste Legislation and Policy.




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## TOWN CENTRE PLACE PLANS

The City of Vincent has six Town Centres – North Perth, Mt Hawthorn, Leederville, Beaufort Street, William Street and the Pickle District.

Each of these Town Centres has a Town Team – an independently formed incorporated body that aims to make their respective Town Centre the best place it can possible be.

The City of Vincent works collaboratively with the Town Teams to deliver locally based activities/events, physical improvements and economic and community development initiatives.

Part of this collaborative process is the development of Place Plans for each Town Centre. The Place Plans form a part of the City's suite of informing strategies and help to guide the direction of funding and resources, as well as the implementation of all major initiatives, in the City's Town Centres.

The Town Centre Place Plans are structured around three key focus areas:

- **Activity** – sets out the actions and projects which assist the City to enhance activity in its Town Centres, so they can reach their activation and economic potential.
- **Movement** – sets out the actions and projects which enhance walkability, improve the use of public transport, deliver parking efficiencies and create more pedestrian and cycle friendly Town Centres.
- **Character** – sets out the actions and projects which contribute to Vincent's Town Centres unique sense of place.

In 2019/20, the City continued to work with Town Teams to develop and implement their individual Town Centre Place Plans and provided support to the local community and businesses in these Town Centres during COVID-19 disruptions.



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## COMMUNITY SAFETY AND CRIME PREVENTION PLAN

The City's Safer Vincent Plan 2019–2022 was endorsed by Council on 20 August 2019, following extensive collaboration with the community, businesses, non-government organisations and the WA Police.

The Plan aims to make Vincent a safer place to live, work, trade and visit and draws on the three key themes of:

1. Safer Spaces
2. Community Connection
3. Crime Prevention

It includes a number of initiatives to support WA Police and community safety services efforts in making our neighbourhoods feel safer, including:

Relocation of Ranger Services from Osborne Park to a centralised Community Hub within the heart of the City of Vincent, to provide stronger 'eyes on the street' presence and greater access to residents and businesses.

Joining the City Homeless Framework Committee to support better co-ordination and responsiveness to homelessness through an accreditation system for delivery of emergency relief services in Vincent and Perth.

Identifying street and laneway lighting and CCTV improvements in 'hot spot' areas and implementing changes.

Continuing to strive to remove graffiti within 48 hours of reporting.

Love Your Laneway initiative to encourage residents to use, beautify and upgrade laneways creatively, to encourage greater safety and recreation on these underused community assets.



## ARTS DEVELOPMENT ACTION PLAN

The 2018–2020 Arts Development Action Plan continues the great work the City is already doing in the arts space and aims to help establish the City of Vincent as the Arts capital of Perth by focusing on the five key themes of:

1. Innovation
2. Support
3. Creative Economy
4. Activation
5. Connection

Some of the key highlights of the plan include:

- Creating a Jazz Precinct in Northbridge.
- A Guerrilla Arts Project pilot.
- Commissioning a major public artwork as an entry statement.
- Establishing an artist co-working space.
- Seeking an Aboriginal artist to be part of the Arts Advisory Group.

In 2019/20, the City of Vincent delivered the following art projects:

- **Lightbox Laneway Gallery** – installation of eight (8) lightbox cabinets down the laneway between St Michael's Restaurant and Orno Interiors (near 483 Beaufort Street, Highgate) for artists to exhibit their works for three (3) months of the year.
- **Murals** – commissioning/co-funding of four (4) murals throughout the City of Vincent.
- **Arts Events Partnerships** – including the Perth International Jazz Festival, Perth Festival, Paper Mountain, and Pride WA.
- **City of Vincent Film Project** – funding of three filmmaking teams to create short documentaries about elements of life in Vincent, in partnership with Revelation Film Festival,
- **Platform Temporary Art Project** – providing artists and creatives at all levels the opportunity to explore, experiment, develop and share their temporary artwork, projects and ideas within the public realm, at chosen sites within the City of Vincent.



72 | CITY OF VINCENT

# ELECTED MEMBER MEETING ATTENDANCE

## Council Meetings

Council meetings are held monthly at the City of Vincent Civic Centre. The attendances of Council Members at Council meetings for the 2019/20 financial year are shown in the table below.

MEMBERS	ORDINARY COUNCIL MEETINGS ENTITLED TO ATTEND	ORDINARY COUNCIL MEETINGS ATTENDED	APOLOGIES	LEAVE OF ABSENCE	COUNCIL BRIEFINGS ENTITLED TO ATTEND	COUNCIL BRIEFINGS ATTENDED	APOLOGIES	LEAVE OF ABSENCE
Mayor Emma Cole	12	12	0	0	11	11	0	0
Deputy Mayor Susan Gontaszewski	12	12	0	0	11	10	0	1
Cr Alex Castle	12	12	0	0	11	11	0	0
Cr Joanne Fotakis	12	11	1	0	11	11	0	1
Cr Jonathan Hallett	12	12	0	0	11	10	1	0
Cr Roslyn Harley	4	1	3	0	4	0	4	0
Cr Dan Loden	12	12	0	1	11	11	0	0
Cr Jimmy Murphy	4	4	0	1	4	2	1	1
Cr Joshua Topelberg	12	12	0	0	2	2	0	0
Cr Sally Smith	8	8	0	0	7	7	0	0
Cr Ashley Wallace	8	8	0	0	7	7	0	0



**Audit Committee Meetings**

The Audit Committee is responsible for reviewing and making recommendations to Council regarding financial management, risk management, internal controls, legislative compliance, internal and external audit planning and reporting.

Following the 19 October 2019 local government election new Audit Committee members were appointed, including an external Chair, as follows:

- Conley Manifis – Chair (external member)
- Cr Topelberg – Deputy Chair
- Cr Loden
- Cr Gontaszewski
- Cr Wallace
- Elizabeth Hunt (external member)
- Robert Piper (external member)

The Mayor was previously a member of the Audit Committee, but did not renominate in October 2019.

The Audit Committee meets approximately every six weeks and the recommendations of the Audit Committee are then presented to Council.

MEMBERS	AUDIT COMMITTEE MEETINGS ENTITLED TO ATTEND	AUDIT COMMITTEE MEETINGS ATTENDED	APOLOGIES	LEAVE OF ABSENCE
Mayor Emma Cole (term expired October 2019)	1	1	0	0
Deputy Mayor Susan Gontaszewski	5	5	0	0
Cr Dan Loden	5	3	1	1
Cr Joshua Topelberg	5	5	0	0
Elizabeth Hunt*	5	3	2	0
Conley Manifis*	5	4	1	0
Robert Piper* (term commenced October 2019)	4	4	0	0
Cr Ashley Wallace (term commenced October 2019)	4	3	1	0

\*Note: denotes an external, independent member.

**Advisory Group Meetings**

Elected Members sit on a number of Advisory Groups and their participation in these groups is outlined below. Following the 19 October 2019 local government election new members were not appointed to the City’s Advisory Groups, to allow a review to occur. The City’s Business Advisory Group did not meet during 2019/20, however, regular meetings were held with the Town Teams and interested business groups.

**Safer Vincent Advisory Group (last meeting 24 July 2019)**

COUNCIL MEMBER	MEETINGS ENTITLED TO ATTEND	MEETINGS ATTENDED	APOLOGIES AND/OR APPROVED LEAVE OF ABSENCE
Cr Joanne Fotakis (Chair)	1	1	0
Cr Susan Gontaszewski	1	1	0

**Environmental Advisory Group (last meeting 19 August 2019)**

COUNCIL MEMBER	MEETINGS ENTITLED TO ATTEND	MEETINGS ATTENDED	APOLOGIES AND/OR APPROVED LEAVE OF ABSENCE
Cr Dan Loden (Chair)	1	1	0
Cr Jonathan Hallett	1	0	1

**Arts Advisory Group**

COUNCIL MEMBER	MEETINGS ENTITLED TO ATTEND	MEETINGS ATTENDED	APOLOGIES AND/OR APPROVED LEAVE OF ABSENCE
Cr Fotakis	2	2	0

**Reconciliation Action Plan Working Group**

COUNCIL MEMBER	MEETINGS ENTITLED TO ATTEND	MEETINGS ATTENDED	APOLOGIES AND/OR APPROVED LEAVE OF ABSENCE
Cr Dan Loden	2	2	0
Cr Joshua Topelberg	2	2	0
C Jonathan Hallett	1	1	0

**Children and Young People Advisory Group**

COUNCIL MEMBER	MEETINGS ENTITLED TO ATTEND	MEETINGS ATTENDED	APOLOGIES AND/OR APPROVED LEAVE OF ABSENCE
Cr Alex Castle (Chair)	2	2	0
Cr Susan Gontaszewski	2	2	0

**Urban Mobility Advisory Group**

COUNCIL MEMBER	MEETINGS ENTITLED TO ATTEND	MEETINGS ATTENDED	APOLOGIES AND/OR APPROVED LEAVE OF ABSENCE
Cr Jonathan Hallett (from 7/3/2017)	3	2	1
Mayor Emma Cole since 7/3/2017)	3	0	3
Cr Alex Castle	3	2	1

**Mindarie Regional Council**

The City of Vincent is currently represented on the Mindarie Regional Council by Mayor Emma Cole.

**Tamala Park Regional Council**

The City of Vincent is currently represented on the Tamala Park Regional Council by Mayor Emma Cole.

**Metro West Joint Development Assessment Panel**

The City of Vincent is currently represented on the Metro West Joint Development Assessment Panel by Cr Dan Loden and Cr Joshua Topelberg.

Cr Susan Gontaszewski and Mayor Emma Cole are alternate Members and attend meetings in the event that a regular Member is unavailable.



# EMPLOYEE REMUNERATION

As per the requirements of the Local Government (Administration) Regulations 1996, tabled below are the number of City of Vincent employees earning over \$100,000 per annum.

SALARIES IN EXCESS OF \$100,000	NO OF POSITIONS
Salary between \$100,001 & \$110,000	0
Salary between \$110,001 & \$120,000	1
Salary between \$120,001 & \$130,000	14
Salary between \$130,001 & \$140,000	0
Salary between \$140,001 & \$150,000	0
Salary between \$150,001 & \$160,000	0
Salary between \$160,001 & \$170,000	0
Salary between \$170,001 & \$180,000	1
Salary between \$180,001 & \$190,000	2
Salary between \$190,001 & \$200,000	0
Salary between \$200,001 & \$210,000	0
Salary between \$210,001 & \$220,000	0
Salary between \$220,001 & \$230,000	1
Salary between \$230,001 & \$240,000	0
Salary between \$240,001 & \$250,000	0
Salary between \$250,001 & \$260,000	0
Salary between \$260,001 & \$270,000	0
Salary between \$270,001 & \$280,000	0

# GENDER EQUALITY REPORT

## Gender Pay Gap

The gender pay gap is calculated as the difference between women’s and men’s average weekly full time equivalent earnings, as a percentage of men’s earnings. According to the Workplace Gender Equality Agency (WGEA), Australia’s national gender pay gap is currently at 14.0%, and has hovered between 14% and 19% for the past two decades.

In 2020, WA’s gender pay gap sits at 22.7% (WGEA) which is the highest in the country.

Provided below are the City of Vincent’s results on the gender pay gap:

PAY GAP CITY OF VINCENT		
Female	Permanent and Fixed Term Staff 150	Average Base Salary \$78,161
Male	Permanent and Fixed Term Staff 128	Average Base Salary \$78,012

COV – LEVEL 7 AND ABOVE		
Female	72	56.25%
Male	56	43.75%
Total	128	100%

The City of Vincent currently has female representation in 56.25% of its Coordinator roles, 42.85% of Management roles and 33.33% of Executive roles.

The City is well known to be a flexible and family friendly Local Government organisation, with 28.41% of our workforce in part-time roles. This benefit has attracted many staff members to the City across all Directorates. The City also offers many other flexible arrangements, such as a full-time working week with flexible arrangements (for example, as a 9 or 8 day fortnight).

The 28.41% of part-time arrangements at the City of Vincent are comprised of a combination of part-time positions, full-time positions being filled part-time upon return from maternity leave, and job share arrangements.

## Attracting and Retaining Women

The City of Vincent has a number of initiatives that make our workplace a great place to work for all people. In 2019/20, we continued to promote and expand on initiatives to attract women in all roles, including:

- Leadership and development opportunities for women
- Discounted membership to Beatty Park Leisure Centre with creche facilities
- Paid parental leave
- Part-time and job share return to work options
- Flexible workplace opportunities for all role types
- Support for breastfeeding women
- Ability to purchase additional leave

# RECORD KEEPING STATEMENT

## Transparency and Accountability

In accordance with Section 5.121 of the Local Government Act 1995, the City maintains a register of complaints of minor breaches which details:

- Name of council member about whom the complaint is made.
- Name of person who makes the complaint.
- Description of the minor breach that the standards panel finds has occurred.
- Details of action taken.

The City received eight complaints of minor breaches in 2019/20. The City also received ten complaints of alleged breaches of the City's Code of Conduct in 2019/20.

## Record Keeping Plan

The City's current Record Keeping Plan was approved by the State Records Commission on 12 August 2016. The Plan and associated policy and procedures are comprehensive and address all requirements of the State Records Office. The City is required to review its Record Keeping Plan in 2021.

## Record Keeping Systems

A review of all enterprise applications and financial management systems were reviewed in line with the City's Corporate Business Plan. The efficiency and effectiveness of the City's Electronic Document and Records Management System was reviewed in 2017 and upgraded from HP TRIM to HPE Content Manager.

## Record Keeping Training

The City's record keeping training program includes monthly sessions, made available to all staff. The efficiency and effectiveness of this training program is reviewed via feedback from staff attending those sessions. In addition, all new starters are required to complete an induction program, conducted by Records staff, to ensure that they are aware of their roles and responsibilities with regards to their compliance with the City's Record Keeping Plan.

## Digital Records Strategy

In 2019/20, the City of Vincent continued to pursue its digital records strategy, aimed at operating in a purely digital environment by 2022. This is in line with the State Records Office "Born Digital Strategy" and the City is currently well on target to meet this goal.

Over the past year, our Urban Planning team has moved to operating in an exclusively digital environment and now assesses all applications electronically, with the aim of going entirely paperless.

We will continue to roll out our digital records strategy across the organisation over the next few years.

# FREEDOM OF INFORMATION

*Freedom of Information Act 1992*

The City is subject to the provisions of the *Freedom of Information Act 1992* (the FOI Act). The FOI Act gives the public a general right of access to information held by the City, subject to limitations as set out in Clauses 1 to 15 of Schedule 1 to the Freedom of Information Act. It also provides the right of review in relation to decisions made by the City to refuse access to information applied for under the FOI Act.

In 2019/20, the City received and responded to twelve (12) requests under the Act. In addition, we received one (1) application for internal review of decision, which resulted in the decision being upheld. In the end, the information was released outside of FOI.

The City maintains a public register of applications received, including a summary of records sought and decisions made. This can be found in the Accountability and Governance/Publicly Available Council Registers section of our website.





80 | CITY OF VINCENT



# FINANCIAL REPORTS

ANNUAL REPORT 2018/19 | 81

CITY OF VINCENT  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Comprehensive Income by Program	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Rate Setting Statement	8
Notes to and forming part of the Financial Report	9 - 59
Independent Auditor's Report	60

**CITY'S VISION**  
*To be a clever, creative and courageous local government.*

Principal place of business:  
244 Vincent Street (onr Loftus Street)  
Leederville, Western Australia, 6007

CITY OF VINCENT  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

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

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the City of Vincent for the financial year ended 30 June 2020 is based on proper accounts and records to present fairly the financial position of the City of Vincent at 30 June 2020 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the \_\_\_\_\_ day of \_\_\_\_\_ 2020

\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
David McLennan  
Name of Chief Executive Officer

| 2

CITY OF VINCENT  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	Restated* 2019 Actual \$
<b>Revenue</b>				
Rates	25(a)	35,678,835	35,691,498	34,102,294
Operating grants, subsidies and contributions	2(a)	2,010,881	941,369	1,648,828
Fees and charges	2(a)	15,718,899	15,709,274	19,415,392
Interest earnings	2(a)	813,755	748,100	1,158,675
Other revenue	2(a)	1,173,973	1,240,394	1,422,639
		<u>55,396,143</u>	<u>54,390,635</u>	<u>57,747,628</u>
<b>Expenses</b>				
Employee costs		(25,474,146)	(24,915,201)	(20,062,126)
Materials and contracts		(16,704,363)	(17,038,438)	(17,204,540)
Utility charges		(1,708,740)	(1,627,490)	(1,904,877)
Depreciation on non-current assets	11(c)	(13,917,901)	(11,717,502)	(13,372,362)
Interest expenses	2(b)	(602,866)	(713,748)	(938,465)
Insurance expenses		(494,843)	(534,879)	(501,641)
Other expenditure		(2,948,442)	(3,477,834)	(2,693,650)
		<u>(61,851,304)</u>	<u>(60,025,092)</u>	<u>(62,977,664)</u>
		<u>(6,455,161)</u>	<u>(5,634,457)</u>	<u>(5,230,036)</u>
Non-operating grants, subsidies and contributions	2(a)	1,381,848	1,470,228	1,709,727
Profit on asset disposals	11(a)	271,501	241,185	257,168
(Loss) on asset disposals	11(a)	(86,359)	(207,112)	(18,669)
Fixed assets written off	11(b)	(290,823)	0	(270,329)
Profit from sale of land (TPRC Joint Arrangement)	23(b)	362,936	250,000	414,744
Net Share of Interest in Joint Arrangements	23(b)	(37,435)	0	135,679
Change in Equity Local Govt House Trust	8(b)	577	0	4,101
		<u>1,602,245</u>	<u>1,754,301</u>	<u>2,232,421</u>
<b>Net result for the period</b>		<b>(4,852,916)</b>	<b>(3,880,156)</b>	<b>(2,997,615)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	585,681	0	1,258
<b>Total other comprehensive income for the period</b>		<b>585,681</b>	<b>0</b>	<b>1,258</b>
<b>Total comprehensive income for the period</b>		<b>(4,267,235)</b>	<b>(3,880,156)</b>	<b>(2,996,357)</b>

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

CITY OF VINCENT  
STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM  
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	Restated* 2019 Actual \$
<b>Revenue</b>				
Governance	2(a)	38,309	41,000	54,495
General purpose funding		38,220,942	37,558,519	36,798,097
Law, order, public safety		239,208	184,357	143,631
Health		363,015	364,365	379,321
Education and welfare		119,745	130,342	136,380
Community amenities		1,250,827	1,209,810	1,871,503
Recreation and culture		8,214,806	7,694,103	9,789,370
Transport		6,325,383	6,325,194	8,147,802
Economic services		389,938	357,850	319,578
Other property and services		232,970	245,295	337,451
		<u>55,396,143</u>	<u>54,390,635</u>	<u>57,747,628</u>
<b>Expenses</b>				
Governance	2(b)	(3,585,162)	(3,550,734)	(2,812,931)
General purpose funding		(808,237)	(811,277)	(897,155)
Law, order, public safety		(1,616,522)	(1,660,282)	(1,392,622)
Health		(1,589,064)	(1,653,285)	(1,243,182)
Education and welfare		(1,096,112)	(1,150,722)	(1,091,578)
Community amenities		(11,575,181)	(12,354,538)	(11,894,978)
Recreation and culture		(23,997,214)	(20,935,559)	(25,807,882)
Transport		(13,911,249)	(14,000,352)	(14,333,239)
Economic services		(843,188)	(558,308)	(781,862)
Other property and services		(2,450,511)	(2,638,287)	(1,803,792)
		<u>(61,248,438)</u>	<u>(60,311,344)</u>	<u>(62,030,160)</u>
<b>Finance Costs</b>				
Recreation and culture	2(b)	(602,866)	(713,748)	(938,465)
		<u>(602,866)</u>	<u>(713,748)</u>	<u>(938,465)</u>
		<u>(6,455,161)</u>	<u>(5,634,457)</u>	<u>(5,230,036)</u>
Non-operating grants, subsidies and contributions	2(a)	1,381,848	1,470,228	1,709,727
Profit on disposal of assets	11(a)	271,501	241,185	257,168
(Loss) on disposal of assets	11(a)	(86,359)	(207,112)	(18,669)
Fixed assets written off	11(b)	(290,823)	0	(270,329)
Profit from sale of land (TPRC Joint Arrangement)	23(b)	362,936	250,000	414,744
Net Share of Interest in Joint Arrangements	23(b)	(37,435)	0	135,679
Change in Equity Local Govt House Trust	4(b)	577	0	4,101
		<u>1,602,245</u>	<u>1,754,301</u>	<u>2,232,421</u>
<b>Net result for the period</b>		<b>(4,852,916)</b>	<b>(3,880,156)</b>	<b>(2,997,615)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	585,681	0	1,258
<b>Total other comprehensive income for the period</b>		<b>585,681</b>	<b>0</b>	<b>1,258</b>
<b>Total comprehensive income for the period</b>		<b>(4,267,235)</b>	<b>(3,880,156)</b>	<b>(2,996,357)</b>

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

CITY OF VINCENT  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2020

NOTE	2020 \$	2019 Restated* \$	01-Jul-18 Restated* \$	
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	3	7,539,213	6,969,088	3,256,075
Trade and Other receivables	6	3,005,497	2,833,134	3,334,281
Financial assets	4(a)	11,000	11,000	11,000
Financial assets at amortised cost	4(a)	12,843,934	17,995,781	17,609,944
Inventories	7	185,474	175,208	184,342
Other assets	8	563,899	1,159,008	0
Assets classified as held for sale	8	748,738	0	0
<b>TOTAL CURRENT ASSETS</b>		<b>24,697,755</b>	<b>29,143,219</b>	<b>24,395,642</b>
<b>NON-CURRENT ASSETS</b>				
Trade and Other receivables	6	1,283,110	908,879	1,197,431
Other financial assets at amortised cost	4(b)	35,611	35,034	30,933
Inventories	7	0	105,822	105,822
Interests in Joint Arrangements	23(a)	9,593,399	9,888,250	9,469,902
Property, plant and equipment	9	285,275,450	289,206,317	294,113,129
Infrastructure	10	178,006,588	179,130,965	179,727,045
Right of use Assets	15	329,536	0	0
<b>TOTAL NON-CURRENT ASSETS</b>		<b>474,523,694</b>	<b>479,075,267</b>	<b>484,644,262</b>
<b>TOTAL ASSETS</b>		<b>499,221,449</b>	<b>508,218,486</b>	<b>509,039,904</b>
<b>CURRENT LIABILITIES</b>				
Trade and other payables	13	6,702,461	7,200,866	4,665,044
Borrowings	17(a)	887,431	6,097,295	948,227
Employee related provisions	18	4,378,760	3,908,452	3,367,101
Contract & Capital Grant Liabilities	14	534,290	0	0
Lease liabilities	16(a)	91,377	0	0
<b>TOTAL CURRENT LIABILITIES</b>		<b>12,594,339</b>	<b>17,206,633</b>	<b>8,980,372</b>
<b>NON-CURRENT LIABILITIES</b>				
Borrowings	17(a)	7,916,995	7,851,061	13,948,356
Employee related provisions	18	426,880	475,086	429,113
Lease liabilities	16(a)	163,440	0	0
Contract & Capital Grant Liabilities	14	0	0	0
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>8,507,285</b>	<b>8,326,147</b>	<b>14,377,469</b>
<b>TOTAL LIABILITIES</b>		<b>21,101,624</b>	<b>25,532,780</b>	<b>23,357,841</b>
<b>NET ASSETS</b>		<b>478,119,825</b>	<b>482,685,706</b>	<b>485,682,063</b>
<b>EQUITY</b>				
Retained surplus		115,336,258	118,881,460	123,029,990
Reserves - cash backed	5	10,976,525	12,582,885	11,431,970
Revaluation surplus	12	351,807,042	351,221,361	351,220,103
<b>TOTAL EQUITY</b>		<b>478,119,825</b>	<b>482,685,706</b>	<b>485,682,063</b>

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

CITY OF VINCENT  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2020

NOTE	RETAINED SURPLUS \$	RESERVE CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$	
<b>Balance as at 1 July 2018</b>	<b>124,733,952</b>	<b>11,431,970</b>	<b>351,527,184</b>	<b>487,693,106</b>	
Correction of error - Nib stadium depreciation	30(b)	(2,011,043)	0	0	(2,011,043)
Correction of error - Mindarie Regional Council restatement	30(b)	307,081	0	(307,081)	0
<b>Restated total equity at the beginning of the financial year</b>	<b>123,029,990</b>	<b>11,431,970</b>	<b>351,220,103</b>	<b>485,682,063</b>	
<b>Comprehensive income</b>					
Net result for the period (Original)	(982,346)	0	0	(982,346)	
Correction of error - Nib stadium depreciation	30(c)	(2,011,043)	0	0	(2,011,043)
Correction of error - Mindarie Regional Council Joint Arrangement restatement	30(c)	(4,226)	0	1,258	(2,968)
<b>Total comprehensive income</b>	<b>(2,997,615)</b>	<b>0</b>	<b>1,258</b>	<b>(2,996,357)</b>	
Transfers from/(to) reserves	(1,150,915)	1,150,915	0	0	
<b>Balance as at 30 June 2019</b>	<b>118,881,460</b>	<b>12,582,885</b>	<b>351,221,361</b>	<b>482,685,706</b>	
Change in accounting policy	29	(298,646)	0	0	(298,646)
<b>Restated total equity at the beginning of the financial year</b>	<b>118,582,814</b>	<b>12,582,885</b>	<b>351,221,361</b>	<b>482,387,060</b>	
<b>Comprehensive income</b>					
Net result for the period	(4,852,916)	0	0	(4,852,916)	
Other comprehensive income	12	0	0	585,681	585,681
<b>Total comprehensive income</b>	<b>(4,852,916)</b>	<b>0</b>	<b>585,681</b>	<b>(4,267,235)</b>	
Transfers from/(to) reserves	1,606,360	(1,606,360)	0	0	
<b>Balance as at 30 June 2020</b>	<b>115,336,258</b>	<b>10,976,525</b>	<b>351,807,042</b>	<b>478,119,825</b>	

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

CITY OF VINCENT  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	Restated* 2019 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		35,248,770	35,528,498	33,939,855
Operating grants, subsidies and contributions		2,246,324	847,389	685,557
Fees and charges		15,705,000	19,580,225	19,415,392
Interest received		813,755	933,288	1,158,875
Goods and services tax received		1,182,126	0	1,299,640
Other revenue		1,173,973	1,226,243	1,422,039
		56,370,008	58,213,643	57,921,758
<b>Payments</b>				
Employee costs		(25,052,047)	(25,493,467)	(25,277,834)
Materials and contracts		(18,588,788)	(18,883,962)	(13,791,388)
Utility charges		(1,708,740)	(1,718,830)	(1,904,877)
Interest expenses		(602,806)	(723,058)	(938,465)
Insurance expenses		(494,843)	(534,879)	(698,811)
Goods and services tax paid		(1,285,070)	0	(1,383,034)
Other expenditure		(2,872,387)	(3,359,584)	(2,993,651)
		(48,602,741)	(48,513,580)	(48,987,860)
<b>Net cash provided by (used in) operating activities</b>	19	7,767,267	9,700,063	10,933,899
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Payments for purchase of property, plant &amp; equipment</b>				
		(4,780,835)	(7,477,716)	(3,086,527)
Payments for construction of infrastructure		(4,736,567)	(7,297,661)	(5,193,886)
Payments for financial assets at amortised cost		0	0	(385,837)
Non-operating grants, subsidies and contributions		1,381,848	1,470,228	1,709,727
Proceeds from sale of property, plant & equipment		594,646	555,000	330,531
Distributions from Joint Arrangements		250,000	250,000	333,333
Proceeds from financial assets at amortised cost - term deposits		5,351,846	0	0
<b>Net cash provided by (used in) investment activities</b>		(1,948,882)	(12,500,149)	(6,272,658)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Repayment of borrowings</b>				
		(6,143,960)	(6,143,960)	(948,227)
Proceeds from new borrowings		1,000,000	1,000,000	0
Payments for principal portion of lease liabilities		(104,320)	0	0
<b>Net cash provided by (used in) financing activities</b>		(5,248,280)	(5,143,960)	(948,227)
<b>Net increase (decrease) in cash held</b>		570,125	(7,944,046)	3,713,013
Cash at beginning of year		6,996,088	21,955,208	3,256,075
<b>Cash and cash equivalents at the end of the year</b>	19	7,566,213	14,011,162	6,969,088

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

CITY OF VINCENT  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	26 (c)	5,811,178	5,811,178	5,524,402
		5,811,178	5,811,178	5,524,402
<b>Revenue from operating activities (excluding rates)</b>				
Governance		39,896	41,000	58,596
General purpose funding		2,542,107	1,967,021	2,695,903
Law, order, public safety		282,123	164,357	168,589
Health		398,145	371,864	379,321
Education and welfare		119,745	130,342	187,490
Community amenities		1,266,148	1,209,610	1,675,074
Recreation and culture		8,216,809	7,994,103	9,766,806
Transport		6,325,383	6,371,190	6,147,802
Economic services		369,936	365,721	313,578
Other property and services		784,605	675,114	1,041,967
		20,314,887	19,190,322	24,457,026
<b>Expenditure from operating activities</b>				
Governance		(3,585,162)	(3,560,734)	(2,820,918)
General purpose funding		(808,237)	(811,277)	(897,155)
Law, order, public safety		(1,616,522)	(1,660,282)	(1,392,622)
Health		(1,586,190)	(1,663,285)	(1,243,162)
Education and welfare		(1,066,112)	(1,150,722)	(1,095,732)
Community amenities		(11,575,181)	(12,354,538)	(11,960,717)
Recreation and culture		(24,633,587)	(21,856,102)	(26,799,616)
Transport		(14,113,133)	(14,007,395)	(14,334,258)
Economic services		(698,626)	(556,308)	(908,665)
Other property and services		(2,545,745)	(2,631,961)	(1,813,797)
		(62,228,488)	(60,232,204)	(63,266,662)
Non-cash amounts excluded from operating activities	26 (a)	13,771,438	11,433,429	12,980,081
<b>Amount attributable to operating activities</b>		(22,330,962)	(23,797,275)	(20,305,153)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		1,381,848	1,470,228	1,709,727
Proceeds from disposal of assets	11 (a)	564,846	555,000	330,531
Distributions from Joint Arrangements		250,000	250,000	333,333
Purchase of property, plant and equipment	9 (a)	(4,780,635)	(5,769,009)	(3,066,526)
Purchase and construction of infrastructure	10 (a)	(4,736,567)	(5,369,016)	(5,193,886)
		(7,300,768)	(8,662,799)	(5,886,821)
Non-cash amounts excluded from investing activities		(282,726)	0	0
<b>Amount attributable to investing activities</b>		(7,883,434)	(8,662,799)	(5,886,821)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	17 (b)	(6,143,960)	(6,143,960)	(948,227)
Proceeds from borrowings	17 (b)	1,000,000	1,000,000	0
Transfers to reserves (restricted assets)	5	(3,313,605)	(3,339,634)	(2,098,939)
Transfers from reserves (restricted assets)	5	4,919,965	5,445,966	948,024
Payments for principal portion of lease liabilities		(104,320)	0	0
<b>Amount attributable to financing activities</b>		(3,641,920)	(3,038,026)	(2,098,142)
<b>Surplus/(deficit) before imposition of general rates</b>		(33,556,336)	(35,698,102)	(28,291,116)
<b>Total amount raised from general rates</b>	25	35,678,635	35,691,499	34,102,294
<b>Surplus/(deficit) after imposition of general rates</b>	26 (c)	2,122,499	(6,604)	5,811,178

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

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

1. BASIS OF PREPARATION

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

AMENDMENTS TO LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

The Local Government (Financial Management) Regulations 1996 take precedence over Australian Accounting Standards. Prior to 1 July 2019, Financial Management Regulation 18 arbitrarily prohibited a local government from recognising as assets Crown land that is a public thoroughfare, i.e. land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets pertaining to vested land, including land under roads acquired on or after 1 July 2008, were not recognised in previous financial reports of the City. This was not in accordance with the requirements of AASB 1051 Land Under Roads paragraph 15 and AASB 110 Property, Plant and Equipment paragraph 7.

From 1 July 2010, the City has applied AASB 16 Leases which requires leases to be included by lessees in the statement of financial position. Also, the Local Government (Financial Management) Regulations 1996 have been amended to specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position) rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the City to measure any vested improvements at zero cost.

The City has not been impacted by this change.

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

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

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

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 28 to these financial statements.

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

Recognition of revenue is 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/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by Council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by Council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by Council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price or sums breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	Central appropriations and contributions with no reciprocal commitment	No obligations	No obligations	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by the cost of provision	Based on string of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pest inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection even occurs
Waste management collection	Kerbside collection services	Over time	Payment on an annual basis in advance	None	Adopted by Council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
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	Adopted by Council annually	Based on string of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by Council annually	Based on string of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by Council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Library fees, renovations and private works	Single point in time	Payment in full in advance	None	Adopted by Council annually	Applied fully based on string of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Kiosk and Beatty Park retail stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on string of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licensing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES

(a) Revenue

Grant Revenue

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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
<b>Operating grants, subsidies and contributions</b>			
Governance	0	0	16,410
General purpose funding	1,185,135	662,808	1,088,424
Law, order, public safety	3,559	3,000	3,438
Health	4,841	1,500	2,566
Education and welfare	4,000	0	0
Community amenities	313,851	244,497	246,815
Recreation and culture	430,991	77,055	159,520
Transport	24,343	24,500	23,998
Economic services	2,067	1,550	2,071
Other property and services	41,894	26,459	105,386
	2,010,681	941,369	1,648,628
<b>Non-operating grants, subsidies and contributions</b>			
Law, order, public safety	247,286	0	234,510
Recreation and culture	57,885	0	61,603
Transport	1,076,677	1,470,228	1,413,614
	1,381,848	1,470,228	1,709,727
<b>Total grants, subsidies and contributions</b>			
	3,392,529	2,411,597	3,358,355
<b>Fees and Charges</b>			
Governance	798	1,000	640
General purpose funding	363,948	375,000	369,294
Law, order, public safety	235,649	161,357	140,193
Health	374,718	359,028	372,216
Education and welfare	78,153	95,690	99,940
Community amenities	929,691	963,745	1,113,065
Recreation and culture	7,034,818	7,120,291	8,837,544
Transport	6,252,688	6,250,294	8,082,118
Economic services	364,268	351,300	305,864
Other property and services	85,168	91,569	94,498
	15,718,899	15,769,274	19,415,392

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

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

Fees and Charges

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

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Contracts with customers and transfers for recognisable non-financial assets

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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Non-operating grants, subsidies and contributions	1,381,848	1,470,228	1,709,727
Transfers intended for acquiring or constructing recognisable non-financial assets included as a contract liability at the start of the period	282,756	0	0
Other revenue from performance obligations satisfied during the year	1,099,122	1,470,228	1,709,727
	1,381,848	1,470,228	1,709,727

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

Contract liabilities from contracts with customers	358,289	0	0
Capital grant liabilities from transfers for recognisable non-financial assets	166,000	0	0

Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expenditure'. Contract liabilities for contracts with customers primarily relate to prepayments of membership fees relating to Beauty Park Leisure Centre and grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met. Consideration from contracts with customers is included in the transaction price. Performance obligations in relation to Capital grant liabilities from transfers for recognisable non-financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset.

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**2. REVENUE AND EXPENSES (Continued)**

(a) Revenue (Continued)

	2020 Actual \$	2020 Budget \$	2019 Actual \$
<b>Revenue from statutory requirements</b>			
Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:			
General rates	35,678,835	35,691,488	34,102,294
Specified area rates	0	0	0
Service charges	0	0	0
Statutory permits and licences	164,034	108,168	70,506
Fines	1,905,683	1,718,500	2,430,037
Developer contributions	0	0	0
	<u>37,748,552</u>	<u>37,518,156</u>	<u>36,602,837</u>
<b>Other revenue</b>			
Reimbursements and recoveries	955,392	1,024,542	1,059,543
Other	218,581	215,852	363,096
	<u>1,173,973</u>	<u>1,240,394</u>	<u>1,422,639</u>
<b>Interest earnings</b>			
Municipal funds	297,684	250,000	526,802
Reserve funds	223,720	200,000	295,189
Rates instalment and penalty interest (refer Note 25(c))	290,973	295,000	333,867
Other interest earnings	1,378	3,100	2,817
	<u>813,755</u>	<u>748,100</u>	<u>1,158,675</u>

| 13

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

**2. REVENUE AND EXPENSES (Continued)**

(b) Expenses

	2020 Actual \$	2020 Budget \$	2019 Actual \$
<b>Auditors remuneration</b>			
- Audit of the Annual Financial Report	55,000	55,000	55,000
	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>
<b>Interest expenses (finance costs)</b>			
Borrowings (refer Note 17(b))	601,738	713,748	938,465
Lease liabilities	1,128	0	0
	<u>602,866</u>	<u>713,748</u>	<u>938,465</u>
<b>Other expenditure</b>			
Loss allowance on trade and other receivables	76,054	0	538,544
Sundry expenses	2,672,368	3,477,834	2,993,650
	<u>2,948,442</u>	<u>3,477,834</u>	<u>3,532,194</u>

In addition to the credit loss allowance recognition required as per AASB 9, the City has incorporated additional credit risk associated with the effects of COVID-19 on the local economy.

| 14

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**3. CASH AND CASH EQUIVALENTS**

NOTE	2020	Restated* 2019	Restated* 01-Jul-18
	\$	\$	\$
Cash at Bank and on hand	7,539,213	6,969,088	3,256,075
<b>Total cash and cash equivalents</b>	<b>7,539,213</b>	<b>6,969,088</b>	<b>3,256,075</b>
<b>Comprises:</b>			
- Cash and cash equivalents	3,672,333	3,928,000	2,402,636
- Term deposits maturity < 3 months	0	2,200,000	0
- Restricted cash	3,866,880	841,088	853,239
	<b>7,539,213</b>	<b>6,969,088</b>	<b>3,256,075</b>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
<b>Reserves - cash backed</b>	<b>3,332,950</b>	<b>87,104</b>	<b>0</b>
Unspent grants/contributions	0	753,984	853,239
Contract liabilities from contracts with customers 14	368,289	0	0
Capital grant liabilities from transfers for recognisable non financial assets 14	166,000	0	0
<b>Total restricted cash and cash equivalents</b>	<b>3,656,880</b>	<b>841,088</b>	<b>853,239</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

Restricted assets  
Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

| 15

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**4. OTHER FINANCIAL ASSETS**

	2020	Restated* 2019	Restated* 01-Jul-18
	\$	\$	\$
<b>(a) Current assets</b>			
<b>Financial assets at fair value through profit and loss</b>			
Shares in unlisted corporation - Norm Perth Community Financial Services Ltd	11,000	11,000	11,000
	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>
<b>Other financial assets at amortised cost</b>			
- Financial assets at amortised cost - term deposits (Maturity < 3 months) 30(a)	12,643,934	17,995,781	17,609,944
<b>Comprises:</b>			
Unrestricted Term deposits - Municipal	5,000,000	5,500,000	7,000,000
Restricted Term deposits - Reserves	7,643,934	12,495,781	10,609,944
	<b>12,643,934</b>	<b>17,995,781</b>	<b>17,609,944</b>
<b>(b) Non-current assets</b>			
<b>Financial assets at fair value through profit and loss</b>			
Investment in Local Government House Trust	35,611	35,034	30,933
	<b>35,611</b>	<b>35,034</b>	<b>30,933</b>

**SIGNIFICANT ACCOUNTING POLICIES**

Other financial assets at amortised cost  
The City classifies financial assets at amortised cost if both of the following criteria are met:  
- the asset is held within a business model whose objective is to collect the contractual cash flows, and  
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at fair value through profit and loss  
The City classifies the following financial assets at fair value through profit and loss:  
- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income,  
- equity investments which the City has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk  
Information regarding impairment and exposure to risk can be found at Note 27.

| 16

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

	2020				2019				2018				2017			
	Actual	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget		
5. RESERVES																
(01) Administration Centre Reserve	0	0	0	0	0	0	0	300	1	684	0	0	0	0		
(01) Asset Sustainability Reserve	4,155,384	1,524,162	(274,346)	5,265,197	4,163,344	1,510,683	(274,346)	5,341,285	3,884,230	194,158	(202,674)	4,133,334	39,246	0		
(01) Beak Park Leisure Centre Reserve	99,245	1,072	0	100,217	99,278	1,027	0	101,255	148,697	4,705	(375,000)	39,246	0	0		
(01) Capital Reserve	0	0	0	0	0	0	0	0	7,871	17	(7,888)	0	0	0		
(01) Cash Reserve	1,817,599	59,203	0	1,876,802	1,846,078	62,668	0	1,895,646	1,276,467	193,128	(173,690)	1,827,956	0	0		
(01) 2018 Vincent Green Building Reserve	427,187	51,149	(28,780)	497,176	449,119	7,118	(28,781)	428,120	508,594	14,122	(232,229)	427,187	0	0		
(01) Statement of Expenses Reserve	0	0	0	0	0	0	0	0	28,904	178	(344,123)	0	0	0		
(01) Trade Park Lake Reserve	181,169	1,103	0	182,272	181,142	3,033	0	181,172	152,709	3,998	0	181,169	0	0		
(01) - Lendvale Building Acquisition Reserve	281,277	8,796	0	290,073	281,262	8,809	0	290,260	289,273	7,464	0	289,277	0	0		
(01) Lendvale Coal Reserve	184,076	83,093	(158,893)	94,089	163,811	99,181	(158,893)	85,142	222,839	8,842	(344,380)	164,916	0	0		
(01) Lendvale Parks Reserve	0	0	0	0	0	0	0	0	3,924	14,655	(172,690)	0	0	0		
(01) Lufkin Community Centre Reserve	31,441	5,420	0	36,861	31,475	5,228	0	36,694	26,554	5,837	0	31,441	0	0		
(01) Lufkin Recreation Centre Reserve	119,291	63,424	0	172,715	117,841	54,152	0	172,063	59,921	59,669	0	119,291	0	0		
(01) North Park Tennis Reserve	0	0	0	0	0	0	0	0	47,325	1,499	(494,140)	0	0	0		
(01) Parking Facility and Equipment Reserve	103,093	2,077	0	105,170	103,093	2,069	0	105,164	103,093	2,057	0	103,093	0	0		
(01) Reserve for Art Reserve	280,069	280,067	0	488,667	280,069	327,989	(259,696)	3,980	0	209,900	0	280,069	0	0		
(01) Reserve and Equipment Reserve	180,734	1,144	(110,810)	22,468	180,711	3,782	(110,810)	22,293	214,400	8,528	(217,227)	180,734	0	0		
(01) Reserve Community Centre Reserve	102,281	7,998	0	110,179	102,282	7,993	0	102,293	89,370	16,444	0	102,281	0	0		
(01) Strategic Waste Management Reserve	2,265	185,103	0	187,317	2,262	184,252	0	186,134	21,442	901	0	2,265	0	0		
(01) Taronga Park Lake Reserve	4,289,422	289,119	(4,217,434)	349,092	4,265,074	389,174	(4,217,434)	347,187	3,491,572	393,860	0	4,289,422	0	0		
(01) Lendvale Park Reserve	239,740	4,096	0	243,836	239,740	3,993	0	239,739	243,699	5,271	0	239,740	0	0		
(01) Waste Management Plant and Equipment Reserve	479,643	4,264	0	483,907	479,643	4,249	0	479,639	279,743	8,929	0	479,643	0	0		
	12,862,283	3,310,048	(8,418,858)	10,000,000	12,862,283	3,310,048	(8,418,858)	10,000,000	17,421,874	2,208,338	(8,840,400)	12,862,283	0	0		

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

5. RESERVES - CASH BACKED (CONTINUED)

In accordance with Council mandates in relation to cash reserve accounts, the purpose for which these reserves are set aside and their anticipated use are set out as follows:

Name of Reserve	Anticipated Use of Reserves	Purpose of the Reserve
(01) Administration Centre Reserve	Ongoing	For funding major renovation, maintenance, repairs and replacement of the Reserve and Buildings associated with the City's Administration and Civic Centres.
(01) Asset Sustainability Reserve	Ongoing	For enabling Council to fund long term asset management objectives and provide a reserve to spread the cost of intergenerational assets over multiple years.
(01) Beak Park Leisure Centre Reserve	Ongoing	For the major upgrade and redevelopment of the Beak Park Leisure Centre including the replacement or purchase of major plant, equipment, fixtures and fittings.
(01) Capital Reserve	Ongoing	For future major capital works and projects.
(01) Cash Reserve	Ongoing	This reserve is established to ensure payment of cash outflows of the City from day-to-day operations and to be used for providing a buffer against existing and potential financial uncertainties as reflected in the City's Budget and Annual Plan 2020-21.
(01) 2018 Vincent Green Building Reserve	Ongoing	For major building upgrade, environmental, acoustic, insulation and landscaping of the building. It will also fund associated with the new Office Building, and used for major building upgrade, environmental, acoustic, insulation and landscaping of the building. It will also fund associated with the new Office Building, and used for major building upgrade, environmental, acoustic, insulation and landscaping of the building.
(01) Lendvale Parks Reserve	Ongoing	For the maintenance and major upgrade of electronic signage including, but not limited to, signage for pedestrian and cyclist safety, information technology and communication systems.
(01) Lufkin Community Centre Reserve	Ongoing	For the maintenance of the investigation, maintenance, remedial works and the rehabilitation of the High Park Lakes and surrounds.
(01) Lufkin Recreation Centre Reserve	Ongoing	To ensure the purchase of new assets disposed of are replaced or purchased at the level and value for the City's operations.
(01) Lendvale Coal Reserve	Ongoing	For the works associated with the environmental, repair, upgrade and replacement of Lendvale Coal Building, fixtures, fittings and associated land.
(01) Lendvale Tennis Reserve	Ongoing	For the upgrade, renewal and replacement of the water tower and pump at the Lendvale tennis courts, which funds contributed by the Lesore in accordance with the Special Condition - Being funded provision of the Lesore.
(01) Lufkin Community Centre Reserve	Ongoing	This reserve is for the purpose of capital improvements, including replacing major items of plant and equipment, or renewal and modification to the Centre.
(01) Lufkin Recreation Centre Reserve	Ongoing	This reserve is for the purpose of capital improvements, including replacing major items of plant and equipment, or renewal and modification to the Centre.
(01) North Park Tennis Reserve	Ongoing	For the upgrade, renewal and replacement of the North Park tennis courts, which funds contributed by the Lesore in accordance with the Special Condition - Being Fund provided by the Lesore.
(01) Parking Facility and Equipment Reserve	Ongoing	This reserve is for the purchase and replacement of parking plant, machinery, vehicles and equipment, or parking infrastructure systems, security lighting, improved and new and associated infrastructure to the parking areas and associated works.
(01) Reserve for Art Reserve	Ongoing	This reserve is funded from payments of public art and distributed through development applications and is to be used for the acquisition and provision of Public Art and associated infrastructure.
(01) Reserve and Equipment Reserve	Ongoing	For the purchase of replacement plant and equipment, associated with City's assets.
(01) Reserve Community Centre Reserve	Ongoing	This reserve is for the purpose of capital improvements, including replacing major items of plant and equipment, or renewal and modification to the Centre.
(01) Strategic Waste Management Reserve	Ongoing	Investigate and fund the costs of strategic waste management including programs for collection and disposal, including secondary waste, incineration and stock associated with the management of Lufkin's Landfill Sites.
(01) Taronga Park Lake Reserve	Ongoing	For the major upgrade of the Taronga Park Lake Reserve, subject to any reduction program for the benefit of the City.
(01) Unleashed Reserve	Ongoing	For the purpose of funding the City's contribution to approved underground power projects.
(01) Waste Management Plant and Equipment Reserve	Ongoing	For the purpose of replacing plant and equipment associated with the City's waste management, infrastructure and recycling operations.

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**6. TRADE AND OTHER RECEIVABLES**

	2020	2019
	\$	\$
<b>Current</b>		
Rates outstanding	651,370	648,084
Sundry debtors	620,700	454,133
Allowance for impairment of receivables	(194,671)	(155,806)
GST receivable	389,066	266,118
Infringement Debtors	1,710,343	1,787,271
Allowance for impairment of infringement debtors	(181,311)	(186,656)
	<u>3,005,497</u>	<u>2,833,134</u>
<b>Non-current</b>		
Rates outstanding	405,356	0
Rates outstanding - pensioners	145,187	133,768
Infringement Debtors	971,183	971,183
Allowance for impairment of infringement debtors	(238,616)	(196,072)
	<u>1,283,110</u>	<u>908,879</u>

**SIGNIFICANT ACCOUNTING POLICIES**

Trades and other receivables  
Trades and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Impairment and risk exposure  
Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 27.

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

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

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

| 19

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**7. INVENTORIES**

	2020	2019
	\$	\$
<b>Current</b>		
Depot	82,205	72,740
Beatty Park Leisure Centre	103,269	102,468
	<u>185,474</u>	<u>175,208</u>
<b>Non-current</b>		
Land held for resale - cost	0	105,822
Land held for development (TPRC)	0	105,822
	<u>0</u>	<u>211,644</u>

The following movements in inventories occurred during the year:

Carrying amount at 1 July	281,030	277,931
Inventories expended during the year	(107,196)	0
Additions/(Disposals) to Inventory	11,640	3,099
Carrying amount at 30 June	<u>185,474</u>	<u>281,030</u>

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

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 holding costs until completion of development.

Land held for resale (Continued)  
Borrowing costs and holding charges incurred after development is completed are expensed.

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

| 20



CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**9. PROPERTY, PLANT AND EQUIPMENT (Continued)**  
**(b) Fair Value Measurements**

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land - freehold land	2	Market Approach	Independent Valuation	June 2017	Price per square metre
Buildings	2,3	Cost and Market Approach	Independent Valuation	June 2017	Estimates of useful life, pattern of consumption, asset condition, residual value and relationship to the assessed remaining service potential of the depreciable amount.
Furniture and equipment	3	Cost Approach	Management valuation	June 2020	Purchase costs and current condition, residual values and remaining useful life assessment inputs
Plant and equipment	2,3	Cost and Market Approach	Independent Valuation	June 2020	Market price per item - Heavy and Light fleet Cost approach - Toilet machines

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

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

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy. However, this will be applied from 2020/21 onwards because the City had already completed the revaluation exercise and it was deemed fair value approximates cost at the date of change.

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**10. INFRASTRUCTURE**  
**(a) Infrastructure Community Assets**

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

	Infrastructure - Assets	Infrastructure - Provisional Assets	Infrastructure - Depreciation Assets	Infrastructure - Car Park Development Assets	Infrastructure - Work In Progress	Infrastructure Work In Progress	To RI
Balance at 1 July 2018	10,987,103	10,060,960	8,653,871	11,275,238	3,442,259	7,597,381	1,664,612
Additions	2,385,256	919,276	39,869	130,866	674,125	397,166	160,930
Disposals	0	0	0	0	0	668,834	0
Transfers to Expense	0	0	0	0	0	0	0
Depreciation (expense)	(2,800,009)	(669,824)	(203,882)	(239,933)	(916,122)	(216,141)	(239,622)
Transfers	260,662	1,301,670	1,200,000	11,713,260	34,980	1,200,000	(1,633,842)
Carrying amount at 30 June 2019	10,833,452	21,672,051	8,991,738	11,225,320	3,442,256	7,213,534	163,121
Carrying amount at 30 June 2019	14,879,918	32,361,657	11,403,396	20,422,447	6,690,782	8,435,321	13,942,275
Accumulated Depreciation at 30 June 2019	(4,021,453)	(10,749,659)	(2,869,638)	(11,967,257)	(5,664,942)	(4,673,073)	(6,701,684)
Carrying amount at 30 June 2019	10,858,465	21,612,001	8,533,758	11,225,320	3,442,256	7,213,534	163,121
Additions	1,969,723	245,413	86,649	131,242	667,314	160,068	100,369
Depreciation (expense)	(2,591,254)	(713,111)	(225,467)	(230,949)	(686,724)	(219,453)	(244,316)
Transfers to Expense	0	0	0	0	0	0	0
Transfers	2,161	0	0	0	0	0	0
Carrying amount at 30 June 2020	10,867,335	21,144,303	8,395,939	11,697,620	3,441,728	7,407,652	163,236
Carrying amount at 30 June 2020	14,929,321	32,697,890	11,465,714	20,716,669	6,721,216	8,294,439	14,617,623
Accumulated Depreciation at 30 June 2020	(2,013,269)	(11,462,116)	(3,106,103)	(12,100,029)	(6,552,490)	(5,122,417)	(7,245,966)
Carrying amount at 30 June 2020	10,856,052	21,114,253	8,359,611	11,699,650	3,411,728	7,407,652	163,236

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

10. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	3	Measurements based on accessible inputs for the asset of facility.	Independent Valuation	June 2018	Residual Value and useful life estimates - Level 3
Infrastructure - Footpaths	3	Measurements based on accessible inputs for the asset of facility.	Independent Valuation	June 2018	Residual Value and useful life estimates - Level 3
Infrastructure - Right of Way	3	Measurements based on accessible inputs for the asset of facility.	Independent Valuation	June 2018	Residual Value and useful life estimates - Level 3
Infrastructure - Drainage	3	Measurements based on accessible inputs for the asset of facility.	Independent Valuation	June 2018	Residual Value and useful life estimates - Level 3
Infrastructure - Park Development	3	Measurements based on accessible inputs for the asset of facility.	Independent Valuation	June 2018	Residual Value and useful life estimates - Level 3
Infrastructure - Car Park Development	3	Measurements based on accessible inputs for the asset of facility.	Independent Valuation	June 2018	Residual Value and useful life estimates - Level 3
Other Infrastructure Assets	3	Measurements based on accessible inputs for the asset of facility.	Independent Valuation	June 2018	Residual Value and useful life estimates - Level 3

Level 3 inputs are based on assumptions with regards to their values and nature of consumption that are not directly observable. The fair value measurement is based on the best available information that is not based on observable inputs. The valuation techniques used to determine the fair value of infrastructure at 30 June 2018 are as follows:

125

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

11. PROPERTY, PLANT AND EQUIPMENT AND INFRASTRUCTURE

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

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

**Revaluation**  
The fair value of fixed assets is determined at least once every three to five years in accordance with the regulatory framework, or when Council is of the opinion that the fair value of an asset is materially different from its carrying amount. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with Local Government (Financial Management) Regulation 17A (2) which requires property, plant and equipment to be shown at fair value.

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

**AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY**  
Land under control  
In accordance with Local Government (Financial Management) Regulation 15(a)(ii), the City was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

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

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

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

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

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

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

The City was not impacted by this change.

**Vested improvements from 1 July 2015**  
The measurement of vested improvements at fair value in accordance with Local Government (Financial Management) Regulation 17A(2)(iv) is a departure from AASB 16 which would have required the City to measure the vested improvements as part of the related right-of-use assets at zero cost.

Refer to Note 15 that details the significant accounting policies applying to leases (including right of use assets).

126

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

11. PROPERTY, PLANT AND EQUIPMENT AND INFRASTRUCTURE

The following assets were disposed of during the year.

(a) Plant and Equipment	2020		2020		2020		2020		2019		2019	
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual
	Value	Proceeds	Net Book Value	Loss	Value	Proceeds	Net Book Value	Loss	Value	Proceeds	Value	Loss
General Administration	6,141	34,427	28,288	0	0	0	0	0	32,697	26,418	0	(6,279)
Law, order, public safety	5,212	48,127	42,915	0	0	0	0	0	0	19,145	19,145	0
Education and welfare	165,953	102,849	140,333	(77,119)	11,896	51,469	39,801	0	1,352	26,349	24,957	0
Housing	0	0	0	0	46,771	36,170	7,499	0	0	0	0	0
Community amenities	9,106	24,427	15,321	0	3,705	9,500	6,195	0	1,468	52,516	51,110	0
Recreation and culture	0	0	0	0	0	0	0	0	0	0	0	0
Transport	0	0	0	0	15,269	14,500	0	(769)	6,449	29,885	23,408	0
Economic services	193,112	354,816	170,944	(6,240)	5,129	13,000	7,871	0	12,390	0	0	(12,390)
Other property and services	379,504	564,646	271,501	(88,399)	520,827	555,000	241,185	(207,112)	92,033	330,531	257,188	(18,669)

127

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

11. PROPERTY, PLANT AND EQUIPMENT AND INFRASTRUCTURE (Continued)

(b) Fixed assets written off

The following assets were written off during the year.

Furniture, Plant and Equipment	2020		2020		2019		2019		2019		2019	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	Value	Proceeds	Net Book Value	Loss	Value	Proceeds	Net Book Value	Loss	Value	Proceeds	Value	Loss
Education and Welfare	0	0	0	0	4,176	0	0	(4,176)	0	0	0	(1,706)
Governance	0	0	0	0	1,708	0	0	(1,708)	0	0	0	0
Law Order and Public Safety	0	0	0	0	0	0	0	0	0	0	0	0
Other Property and Services	59,427	0	0	(59,427)	10,005	0	0	(10,005)	0	0	0	(134,415)
Economic Services	29,491	0	0	(29,491)	50,175	0	0	(50,175)	0	0	0	(1,145)
Recreation and Culture	21,455	0	0	(21,455)	21,145	0	0	(21,145)	0	0	0	(21,145)
Transport	230,823	0	0	(230,823)	20,145	0	0	(20,145)	0	0	0	(68,834)
Infrastructure	0	0	0	0	65,739	0	0	(65,739)	0	0	0	(3,095)
Community Amenities	0	0	0	0	3,995	0	0	(3,995)	0	0	0	0
Recreation and Culture	0	0	0	0	0	0	0	0	0	0	0	0
Transport	0	0	0	0	0	0	0	0	0	0	0	0
Other Property Services	0	0	0	0	88,834	0	0	(88,834)	0	0	0	(88,834)
<b>Total expensed</b>	<b>290,823</b>	<b>0</b>	<b>0</b>	<b>(290,823)</b>	<b>270,229</b>	<b>0</b>	<b>0</b>	<b>(270,229)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(270,229)</b>

The assets above have been written off as part of the asset verification exercise undertaken as part of the revaluation exercise of Plant, Furniture and equipment.

128

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

11. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(c) Depreciation	Restated*		
	2020 Actual	2020 Budget	2019 Actual
Buildings	6,527,986	4,381,662	6,141,829
Furniture and equipment	314,272	430,030	430,536
Plant and equipment	1,186,211	1,099,617	1,107,445
Infrastructure - Roads	2,991,904	2,947,104	2,920,926
Infrastructure - Footpaths	713,111	711,622	659,524
Infrastructure - Right of Way	205,467	205,467	208,982
Infrastructure - Drainage	238,846	240,000	239,935
Infrastructure - Park Development	886,724	902,000	915,122
Infrastructure - Car Park Development	279,463	265,000	218,441
Other Infrastructure Assets	644,316	635,000	629,622
Right of Use Assets - Plant and Equipment	29,601	0	0
	13,917,901	11,717,502	13,372,362

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

Depreciation rates

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

Asset Class	Useful life
Buildings	15 to 60 years
Furniture and equipment	3 to 20 years
Plant and equipment	3 to 30 years
Sealed roads and streets	
Subgrade structure	not depreciated
Formation	not depreciated
Pavement	60 to 120 years
Seal	
- bituminous seals	20 years
- asphalt surfaces	30 years
Footpaths	5 to 50 years
Water supply and Drainage systems	30 to 120 years
Car park infrastructure	
Subgrade structure	not depreciated
Other infrastructure	10 to 60 years
Parks infrastructure	
Recreation	30 years
Parks other infrastructure	7 to 90 years
Right of use Asset (plant and equipment)	3 years

Depreciation (Continued)

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

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

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

12. REVALUATION SURPLUS

	2020		2019		2018		2017		2016	
	Opening Balance	Revaluation Income/(Expense)	Revaluation Income/(Expense)	Revaluation Income/(Expense)	Opening Balance	Revaluation Income/(Expense)	Revaluation Income/(Expense)	Revaluation Income/(Expense)	Opening Balance	Revaluation Income/(Expense)
Revaluation surplus - Land - Freehold land	125,380,529	0	(78,000)	(78,000)	125,381,529	0	0	0	125,380,529	0
Revaluation surplus - Buildings	115,851,868	0	0	0	115,851,868	115,851,868	0	0	115,851,868	0
Revaluation surplus - Furniture and equipment	236,638	0	0	0	236,638	236,638	0	0	236,638	0
Revaluation surplus - Plant and equipment	2,113,335	838,033	0	838,033	2,944,368	2,113,500	0	0	2,113,335	0
Revaluation surplus - Joint Arrangement in Merarik Regional Council	2,269,398	0	(170,352)	(170,352)	2,129,046	2,242,136	1,256	1,256	2,269,398	0
Revaluation surplus - Joint Arrangement in Merarik Park Regional Council	529	0	0	0	529	529	0	0	529	0
Revaluation surplus - Infrastructure - Roads	81,888,705	0	0	0	81,888,705	81,888,705	0	0	81,888,705	0
Revaluation surplus - Infrastructure - Footpaths	12,870,701	0	0	0	12,870,701	12,870,701	0	0	12,870,701	0
Revaluation surplus - Infrastructure - Right of Way	5,142,885	0	0	0	5,142,885	5,142,885	0	0	5,142,885	0
Revaluation surplus - Infrastructure - Drainage	3,073,943	0	0	0	3,073,943	3,073,943	0	0	3,073,943	0
Revaluation surplus - Other Infrastructure Assets	2,697,301	0	0	0	2,697,301	2,697,301	0	0	2,697,301	0
	381,227,861	838,033	(248,352)	(248,352)	381,817,542	381,227,133	1,256	1,256	381,227,861	0

\* Refer to Note 35(i) for prior year adjustments relating to Merarik Regional Council

Movements in revaluation of property, plant and equipment (including infrastructure) are not able to be mainly attributed to a program as the assets were revalued by those approved for by AASB 118 Aug 01.

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**13. TRADE AND OTHER PAYABLES**

	2020	2019
	\$	\$
<b>Current</b>		
Sundry creditors	3,430,516	3,387,896
Prepaid Rates	398,532	0
Accrued Expenses	1,441,561	1,507,948
Contribution Liabilities - Bonds	1,431,872	2,305,042
	<u>6,702,481</u>	<u>7,200,886</u>

**SIGNIFICANT ACCOUNTING POLICIES**  
Trade and other payables  
Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

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

| 31

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**14. CONTRACT & CAPITAL GRANT LIABILITIES**

	2020	2019
	\$	\$
<b>Current</b>		
Contract liabilities from contracts with customers - Rates paid in advance	0	0
Contract liabilities from contracts with customers	388,289	0
Capital grant liabilities from transfers for recognisable non financial assets	<u>166,000</u>	<u>0</u>
	<u>534,289</u>	<u>0</u>

Performance obligations from contracts with customers are expected to be recognised as revenue in accordance with the following time bands:  
**Less than 1 year** 534,289

**SIGNIFICANT ACCOUNTING POLICIES**  
Contract Liabilities  
Contract liabilities represent the the City's obligation to transfer goods or services to a customer for which the City has received consideration from the customer.  
Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.  
Capital Grant Liabilities  
Capital grant Liabilities represent grant monies received for the purpose of constructing a non-financial asset in accordance to AASB 1058.  
Capital grant liabilities are recognised as income when the City achieves milestones specified in the grant agreement.

| 32

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**15. LEASES**

(a) Right of Use Assets

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

	Right of Use Assets - Plant and equipment	Right of use assets Total
Carrying amount at 30 June 2019	\$ 0	0
Additions	359,137	359,137
Depreciation (expense)	(29,601)	(29,601)
Carrying amount at 30 June 2020	329,536	329,536
(b) Cash outflow from leases		
Interest expense on lease liabilities	1,128	1,128
Lease principal expense	104,320	104,320
Total cash outflow from leases	105,448	105,448
(c) Other expenses and income relating to leases		
Short-term lease payments recognised as expense	43,272	43,272

The City has one lease relating to plant and equipment for ticket machines. The lease term is 3 years with fixed term payments on a quarterly basis.

The City has not revalued the right of use assets relating to plant and equipment as the difference between the fair value and carrying amount is immaterial.

**SIGNIFICANT ACCOUNTING POLICIES**

**Leases**

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

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

Right of use assets are subsequently measured under the revaluation model as they relate to asset classes that are also revalued.

Right of use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. 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.

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

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

| 33

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**16. LEASE LIABILITIES**

(a) Lease Liabilities

	2020	2019
Current	\$ 81,277	0
Non-current	188,440	0
	269,717	0

(b) Movements in Carrying Amounts

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Actual	30 June 2020	30 June 2020	30 June 2020	30 June 2020
					Lease Principal 1 July 2019	Actual New Leases	Actual Lease Principal Repayments	Actual Lease Principal Outstanding	Actual Lease Interest
Transport					\$	\$	\$	\$	\$
EMV Ms for Parking ticket machines	ESM0102814	Maa Financial	1.60%	3 years	0	359,137	104,320	284,817	1,128
					0	359,137	104,320	284,817	1,128

| 34

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

17. INFORMATION ON BORROWINGS

	2020	2019
Debt	687,431	6,097,295
Provision	(2,000)	(26,000)
<b>Borrowings</b>	<b>685,431</b>	<b>6,071,295</b>

17.1 Information on Borrowings

Name	Interest rate	Maturity	30 June 2020				30 June 2019			
			Principal	Interest	Provision	Net	Principal	Interest	Provision	Net
WFA Term Loan	5.25%	2021	1,000,000	52,500	(100,000)	952,500	1,000,000	52,500	(100,000)	952,500
WFA Term Loan	5.25%	2021	1,000,000	52,500	(100,000)	952,500	1,000,000	52,500	(100,000)	952,500
WFA Term Loan	5.25%	2021	1,000,000	52,500	(100,000)	952,500	1,000,000	52,500	(100,000)	952,500
WFA Term Loan	5.25%	2021	1,000,000	52,500	(100,000)	952,500	1,000,000	52,500	(100,000)	952,500
WFA Term Loan	5.25%	2021	1,000,000	52,500	(100,000)	952,500	1,000,000	52,500	(100,000)	952,500

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

17. INFORMATION ON BORROWINGS (Continued)

(e) Undrawn Borrowing Facilities

	2020	2019
Credit card limit	60,000	26,000
Credit card balance at balance date	(4,398)	(7,430)
<b>Total amount of credit unused</b>	<b>45,602</b>	<b>17,570</b>

Loan facilities

	2020	2019
Loan facilities - current	887,431	6,097,295
Loan facilities - non-current	7,916,966	7,861,061
<b>Total facilities in use at balance date</b>	<b>8,804,397</b>	<b>13,948,356</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**  
Financial liabilities are recognised at fair value when the City becomes a party to the contractual provisions to the instrument.  
Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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

**Risk**  
Information regarding exposure to risk can be found at Note 27.

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**18. EMPLOYEE RELATED PROVISIONS**

Employee Related Provisions

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2019			
Current provisions	2,055,408	1,853,044	3,908,452
Non-current provisions	0	475,088	475,088
	2,055,408	2,328,130	4,383,538
Additional provision	419,825	2,277	422,102
Balance at 30 June 2020	2,475,233	2,330,408	4,805,640
Comprises			
Current	2,475,233	1,903,527	4,378,760
Non-current	0	426,880	426,880
	2,475,233	2,330,407	4,805,640

	2020	2019
	\$	\$
Amounts are expected to be settled on the following basis:		
Less than 12 months after the reporting date	981,128	876,708
More than 12 months from reporting date	3,844,512	3,506,830
	4,805,640	4,383,538

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Employee benefits**

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

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

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

Other long-term employee benefits (Continued) 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.

**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.

| 37

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**19. NOTES TO THE STATEMENT OF CASH FLOWS**

**Reconciliation of Cash**  
For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2020 Actual	2020 Budget	Restated* 2019 Actual
	\$	\$	\$
Cash and cash equivalents	7,539,213	14,011,182	6,969,088
<b>Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>			
Net result	(4,852,918)	(3,880,158)	(2,997,615)
Non-cash flows in Net result:			
Depreciation	13,917,901	11,717,502	13,372,362
Assets expensed during the year	0	0	28,579
Fixed assets expensed	290,823	0	270,329
Change in Equity Local Govt House Trust	(577)	0	(4,101)
Net Share of Interests in Joint Arrangement	37,435	0	(135,679)
(Profit)/loss on sale of asset	(185,142)	(34,073)	(238,499)
Profit from sale of land (TPRC Joint Arrangement)	(362,938)	250,000	(414,744)
Other Non-cash adjustments	1,113	0	0
Loss on revaluation of fixed assets	0	0	(0)
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(470,794)	730,018	174,128
(Increase)/decrease in other assets	0	0	0
(Increase)/decrease in Prepayments	519,310	652,000	(543,433)
(Increase)/decrease in inventories	95,557	85,000	9,134
Increase/(decrease) in payables	(498,405)	900,000	2,535,842
Increase/(decrease) in provisions	422,102	750,000	587,326
Increase/(decrease) in contract and capital grant liabilities	235,543	0	0
Non-operating grants, subsidies and contributions	(1,361,648)	(1,470,228)	(1,709,727)
Net cash provided by operating activities	7,767,257	9,703,063	10,933,899

| 38

CITY OF VINCENT  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2020

**20. CONTINGENT LIABILITIES**

**Mindarie Regional Council**  
 In line with other equity holders in the Mindarie Regional Council (MRC), the City of Vincent has guaranteed a proportionate of its equity share (1/12) the obligations of MRC to the contractor which built and is now operating the Neerabup Resource Recovery Facility. The financial guarantee is to provide comfort to the operator (and its financiers) by providing a direct contractual relationship between each member council and the operator.

The guarantee can be called upon in the event of a default event during the contractor's operation of the facility. The share of the liability that could be generated by the exercise of the guarantee is estimated at an amount between \$1.5 million and \$7.2 million depending on the time of any such default event. The current guarantee period expires on 15 July 2021.

| 39

CITY OF VINCENT  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2020

**21. CAPITAL AND LEASING COMMITMENTS**

	2020	2019
	\$	\$
<b>(a) Capital Expenditure Commitments</b>		
Contracted for:		
- capital expenditure projects	648,310	983,081
- plant & equipment purchases	346,729	1,888,894
	995,039	2,872,855
Payable:		
- not later than one year	995,039	2,872,855
<b>(b) Operating Lease Commitments</b>		
Non-cancellable operating leases contracted for but not capitalised in the accounts.		
	2020	2019
	\$	\$
Payable:		
- not later than one year	0	43,272
	0	43,272

| 40

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**22. RELATED PARTY TRANSACTION S**

**Elected Members Remuneration**

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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Meeting Fees	218,801	218,989	214,840
Mayor's allowance	83,354	83,354	82,727
Deputy Mayor's allowance	15,711	15,839	15,882
Travelling expenses	1,044	500	499
Telecommunications allowance	22,636	22,850	22,823
Stationery/Printing	4,905	6,000	3,507
Other Expenses	257	950	115
Child Care	5,155	8,000	5,805
	<u>329,864</u>	<u>334,482</u>	<u>325,598</u>

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

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

	2020 Actual	2019 Actual
	\$	\$
Short-term employee benefits	842,445	940,072
Post-employment benefits	73,582	98,249
Other long-term benefits	17,741	24,078
Termination benefits	0	185,252
	<u>933,748</u>	<u>1,247,651</u>

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

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

**Other long-term benefits**  
These amounts represent long service benefits accruing during the year.

**Termination benefits**  
These amounts represent termination benefits paid to KMP.

| 41

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**22. RELATED PARTY TRANSACTION S (Continued)**

**Transactions with related parties**

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

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

The following transactions occurred with related parties:

	2020 Actual	2019 Actual
	\$	\$
Sale of goods and services	55,616	59,826
Purchase of goods and services	2,870,490	2,802,990
<b>Joint Arrangement entities:</b>		
Distributions received from joint arrangement entities	250,000	333,333
<b>Amounts outstanding from related parties:</b>		
Trade and other receivables	228	1,280
<b>Amounts payable to related parties:</b>		
Trade and other payables	22,800	154,473

**Related Parties**

The City's main related parties are as follows:

- i. **Key management personnel**  
Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.
- ii. **Other Related Parties**  
The associate person of KMP was employed by the City under normal employment terms and conditions.
- iii. **Entities subject to significant influence by the City**  
An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.
- iv. **Joint arrangement entities** accounted for under the proportionate consolidation method  
The City has a one-twelfth interest Mindarie Regional Council and Tamala Park Regional Council respectively. The interest in the joint arrangement entity is accounted for in these financial statements using the equity method of accounting. For details of interests held in joint arrangement entities, refer to Note 23.

| 42

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**23. INTEREST IN JOINT ARRANGEMENTS**

	2020 \$	Restated* 2019 \$
<b>(a) Net assets</b>		
Mindarie Regional Council	5,685,075	5,879,910
Tamaia Park Regional Council	3,908,324	3,809,340
	<u>9,593,399</u>	<u>9,689,250</u>

**Mindarie Regional Council**  
The Mindarie Regional Council was formally constituted in December 1987. The City of Vincent (along with the Cities of Perth, Wanneroo, Joondalup, Stirling and the Towns of Victoria Park and Cambridge) is a member of the Mindarie Regional Council. The primary function of the Regional Council under the constitution agreement is for the orderly and efficient treatment and / or disposal of waste. City of Vincent is a participant in the Mindarie Regional Council and has a one twelfth (1/12) equity in the land and assets of the refuse facility as per the constitution agreement (dated 25 November 1996) that recognises the City as a member of the Mindarie Regional Council.

The City's interest in the MRC joint arrangement is represented by the following breakdown of the joint arrangement's financial position (1/12 share).

The valuation as shown below is, at the time of preparation of these statements.

	2020 \$	Restated* 2019 \$
<b>Current Assets</b>	3,388,301	3,103,934
<b>Non-Current Assets</b>	5,390,899	4,828,242
<b>Total Assets</b>	<u>8,779,200</u>	<u>7,932,176</u>
<b>Current Liabilities</b>	696,294	623,949
<b>Non-Current Liabilities</b>	2,397,831	1,429,317
<b>Total Liabilities</b>	<u>3,094,125</u>	<u>2,053,266</u>
<b>Net Assets</b>	<u>5,685,075</u>	<u>5,878,910</u>

\* Refer to Note 30 for prior year adjustments relating to Mindarie Regional Council.

**Tamaia Park Regional Council**  
The City is a participant (along with the Cities of Perth, Wanneroo, Joondalup, Stirling and the Towns of Victoria Park and Cambridge) in the operations of Tamaia Park Regional Council (TPRC). The TPRC was created in 2005 to develop approximately 173 hectares of land for sale immediately north of the land leased by the Mindarie Regional Council. The City of Vincent has a one twelfth (1/12) equity in the assets and liabilities of the development as well as a one twelfth (1/12) equity in the assets and liabilities of TPRC as the operator of the development, and a one twelfth (1/12) share in the asset of the land held for development.

The City's interest in the TPRC joint arrangement is represented by the following breakdown of the joint arrangement's financial position (1/12 share).

	2020 \$	2019 \$
<b>Current Assets</b>	3,793,106	3,693,401
<b>Non-Current Assets</b>	146,468	143,607
<b>Total Assets</b>	<u>3,939,574</u>	<u>3,837,008</u>
<b>Current Liabilities</b>	28,752	27,191
<b>Non-Current Liabilities</b>	2,497	477
<b>Total Liabilities</b>	<u>31,249</u>	<u>27,668</u>
<b>Net Assets</b>	<u>3,908,325</u>	<u>3,809,340</u>

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**23. INTEREST IN JOINT ARRANGEMENTS (Continued)**

**(b) Change in Equity**

	2020 \$	Restated* 2019 \$
<b>Investment in Mindarie Regional Council</b>		
Opening Balance	5,878,910	5,658,875
Changes on Revaluation of Non-Current Assets	(170,352)	1,259
Net Share of Interests in Mindarie Regional Council	(23,483)	218,776
<b>Closing Balance (Based on audited financials)</b>	<u>5,685,075</u>	<u>5,878,910</u>
<b>Investment in Tamaia Park Regional Council</b>		
Opening Balance	3,809,340	3,811,027
Proceeds from Sale of Land	753,148	828,217
Land Development Expenses	(390,212)	(413,473)
Proceeds Distribution	(250,000)	(333,333)
Net Share of Interests in Tamaia Park Regional Council - Retained surplus	(13,366)	627
Net Share of Interests in Tamaia Park Regional Council - Members Equity	(586)	(83,725)
<b>Closing Balance (Based on audited financials)</b>	<u>3,908,324</u>	<u>3,809,340</u>
Net Share of Interests in Mindarie Regional Council	(23,483)	218,777
Net Share of Interests in Tamaia Park Regional Council - Retained surplus	(13,366)	627
Net Share of Interests in Tamaia Park Regional Council - Members Equity	(586)	(83,725)
	<u>(37,435)</u>	<u>156,679</u>

\* Refer to Note 30 for prior year adjustments relating to Mindarie Regional Council.

**SIGNIFICANT ACCOUNTING POLICIES**  
Interests in joint arrangements  
Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.  
Separate joint arrangements providing joint arrangements with an interest to net assets are classified as a joint arrangement and accounted for using the equity method.



**CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020**

**25. RATING INFORMATION (Continued)**

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

Writers or Concessions

Name of the individual Change to which the Writer or Concessions Related	Type	2019		2020		2020 Actual	2019 Budget	2019 Actual	Comments on in which the Writer or Concessions is derived and to administrative writeoffs	Reasons for the Writer or Concessions
		Discount	Incentive	Discount	Incentive					
Rates valued		\$	\$	\$	\$	\$	\$	\$	City/ward parties	Resident/Community and/or Springs program
		138,421		141,930	142,212					
		138,421		141,930	142,212					

(c) Interest Charges & Installments

Installment Options	Date Beg	Installment Plan Admin Charge	Installment Plan Interest Rate	Unpaid Rates Interest Rate	2019		
					Actual	Budget	Actual
Option One Original payment	20 Aug 2019	0.00	0.00%	11.00%			
Option Two First instalment	20 Aug 2019	0.00	0.00%	11.00%			
Second instalment	20 Oct 2019	13.00	5.50%	11.00%			
Third instalment	02 Jan 2020	13.00	5.50%	11.00%			
Fourth instalment	19 Mar 2020	13.00	5.50%	11.00%			
					2020 Actual	2020 Budget	2019 Actual
Interest on unpaid rates					30,520	108,930	141,763
Interest on instalment plan					184,044	198,930	191,190
Charges on instalment plan					270,915	200,930	209,190
					585,479	508,790	542,143

**CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020**

**26. RATE SETTING STATEMENT INFORMATION**

Note	2019/20		2019/20	
	(30 June 2020) Carried Forward	(30 June 2020) Budget Carried Forward	(30 June 2020) Carried Forward	(1 July 2019) Brought Forward
	\$	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with Financial Management Regulation 22:				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	110(a)	(271,501)	(241,186)	(257,168)
Assets expensed during the year		0	0	28,579
Less: Movement in liabilities associated with restricted cash - operating grants		(15,820)	0	0
Add: Other Non-cash adjustments		1,113	0	0
Add: Movement in Inventory (Land held for development TPRC)		105,822	0	0
Less: Fair value adjustments to financial assets at amortised cost		(877)	0	(4,101)
Fixed Assets expensed		290,823	0	270,329
Less: Change in accounting policy	29	0	0	(137,472)
Movement in pension defined rates (non-current)		(11,419)	0	(2,740)
Movement in employee benefit provisions (non-current)		(48,206)	0	45,974
Movement in infringement debtors provisions (non-current)		42,544	0	196,072
Add: Loss on disposal of assets	110(b)	86,399	207,112	18,669
Movement in net share of interest in Joint Arrangement		37,435	0	(135,679)
Profit from sale of land (TPRC Joint Arrangement)		(362,936)	(250,000)	(414,744)
Add: Depreciation on non-current assets	110(c)	13,917,501	11,717,502	13,372,362
<b>Non-cash amounts excluded from operating activities</b>		13,771,438	11,433,429	12,980,088
(b) Non-cash amounts excluded from investing activities				
Less: Movement in liabilities associated with restricted cash - non operating grants		(282,726)	0	0
(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 Rate Setting Statement in accordance with Financial Management Regulation 22 to agree to the surplus/(deficit) after imposition of general rates.				
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	3	(10,976,626)	(10,542,430)	(12,582,886)
Less: Restricted non operating grant		(600,000)	0	(600,000)
Less: Shares transferred from non current to current asset		(11,000)	0	(11,000)
Less: Other Current Assets		(748,758)	0	0
Add: Current portion of lease liabilities		91,377	0	0
Add: Rates outstanding Non-current		405,356	0	0
Add: Borrowings	170(a)	887,431	6,097,296	6,097,296
Add: Infringement debtors transferred to non current asset		571,182	0	571,182
<b>Total adjustments to net current assets</b>		(9,980,917)	(4,446,136)	(6,126,408)
<b>Net current assets used in the Rate Setting Statement</b>				
Total current assets		24,697,765	19,051,213	29,143,219
Less: Total current liabilities		(12,694,339)	(14,612,682)	(17,206,633)
<b>Net current assets used in the Rate Setting Statement</b>		12,003,426	4,438,531	11,936,586
(d) Adjustments to current assets and liabilities at 1 July 2019 on application of new accounting standards				
Total current assets at 30 June 2019				29,143,219
- Contract assets	290(a)			0
Total current assets at 1 July 2019				29,143,219
Total current liabilities at 30 June 2019				(17,206,633)
- Contract liabilities from contracts with customers	290(b)			15,920
- Contract liabilities from transfers for recognised non financial assets	290(a)			0
- Rates paid in advance	290(c)			0
- Lease liabilities	290(c)			0
Total current liabilities at 1 July 2019				(17,190,713)

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**27. FINANCIAL RISK MANAGEMENT**

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

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits.
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 30 June and the weighted average interest rate across all cash and cash equivalents are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non-interest Bearing
	%	\$	\$	\$	
<b>2020</b>					
Cash and cash equivalents	0.65%	7,539,213	0	3,526,385	4,012,828
<b>2019</b>					
Cash and cash equivalents	0.00%	6,969,088	0	0	6,969,088

**Sensitivity**

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

	2020	2019
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	35,264	0

\* 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 17(b).

| 49

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**27. 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 also 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 2018 or 1 July 2019 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

The loss allowance as at 30 June 2020 was determined as follows for Sundry debtors & Infringement related debtors:

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
<b>30 June 2020</b>					
<b>Sundry debtors</b>					
Expected credit loss	7.80%	9.90%	17.90%	45.00%	
Gross carrying amount	187,910	722	52,069	379,669	620,700
Loss allowance	14,281	72	9,320	170,698	194,671
<b>30 June 2019</b>					
<b>Sundry debtors</b>					
Expected credit loss	1.10%	7.60%	16.20%	37.10%	
Gross carrying amount	387,514	30,514	1,663	401,488	821,199
Loss allowance	4,263	2,319	272	148,952	155,806
<b>30 June 2020</b>					
<b>Infringement Debtors</b>					
Expected credit loss	1.81%	2.70%	4.00%	16.15%	
Gross carrying amount	58,542	30,743	5,033	2,587,208	2,681,526
Loss allowance	1,060	830	202	417,835	419,927
<b>30 June 2019</b>					
<b>Infringement Debtors</b>					
Expected credit loss	0.25%	1.20%	2.50%	14.70%	
Gross carrying amount	40,364	39,850	94,554	2,583,656	2,758,464
Loss allowance	100	477	2,364	378,797	382,738

| 50

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**27. FINANCIAL RISK MANAGEMENT (Continued)**

(c) Liquidity risk

**Payables and borrowings**

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 17(c).

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b>2020</b>					
Payables	6,303,949	0	0	6,303,949	6,702,481
Borrowings	887,431	3,224,440	4,092,525	8,804,396	8,804,396
Contract and Capital Grant Liabilities	534,289	0	0	534,289	534,289
Lease liabilities	91,377	163,440	0	254,817	254,817
	<u>7,817,046</u>	<u>3,387,880</u>	<u>4,092,525</u>	<u>15,897,451</u>	<u>16,296,683</u>
<b>2019</b>					
Payables	7,200,886	0	0	7,200,886	7,200,886
Borrowings	6,798,159	4,528,107	2,622,090	13,948,356	13,948,356
	<u>13,999,045</u>	<u>4,528,107</u>	<u>2,622,090</u>	<u>21,149,242</u>	<u>21,149,242</u>

| 51

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**28. TRUST FUNDS**

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

	1 July 2019	Amounts Received	Amounts Paid	AMOUNTS transferred to Municipal fund	30 June 2020
	\$	\$	\$		\$
Leederville Gardens Inc. Trust	5,468,186	105,810	(568,800)	0	4,973,696
	<u>5,468,186</u>	<u>105,810</u>	<u>(568,800)</u>	<u>0</u>	<u>4,973,696</u>

| 52

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**29. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS**

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

**(a) AASB 15: Revenue from Contracts with Customers**

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

Note	AASB 118 carrying amount 30 June 2019	Reclassification	AASB 15 carrying amount 01 July 2019
<b>Contract liabilities - current</b>			
Contract liabilities from contracts with customers	0	15,920	15,920
Adjustment to retained surplus from adoption of AASB 15	0	15,920	15,920

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

The City adopted AASB 1058 Income For Not-For-Profit Entities (issued December 2016) in advance on 30 June 2019 resulting in accounting policies. In accordance with the transition provisions AASB 1058, the City adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods was not restated in accordance with AASB 1058 transition requirements.

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

Note	1004 carrying amount 30 June 2019	Reclassification	AASB 1058 carrying amount 01 July 2019
<b>Capital grant liabilities</b>			
Other liabilities from transfers for recognisable non financial assets	0	282,726	282,726
Adjustment to retained surplus from adoption of AASB 1058	0	282,726	282,726

| 53

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**29. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)**

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

Note	2020 \$ As reported under AASB 15 and AASB 1058	adjustment due to application of AASB 15 and AASB 1058	2020 \$ Compared to AASB 118 and AASB 1004
<b>Statement of Comprehensive Income</b>			
Revenue			
Rates	35,678,835	398,532	36,077,367
Operating grants, subsidies and contributions	2,010,681	366,289	2,376,970
Fees and charges	15,718,899	0	15,718,899
Non-operating grants, subsidies and contributions	1,381,848	166,000	1,547,848
<b>Net result</b>	<b>(4,852,915)</b>	<b>932,821</b>	<b>(3,920,095)</b>
<b>Statement of Financial Position</b>			
Trade and other payables	6,702,481	(398,532)	6,303,949
Contract and Capital Grants liabilities	534,289	(534,289)	0
<b>Net assets</b>	<b>478,119,825</b>	<b>932,821</b>	<b>479,052,646</b>
<b>Statement of Changes in Equity</b>			
Net result	(4,852,915)	932,821	(3,920,095)
Retained surplus	115,336,258	932,821	116,269,079

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

**(c) AASB 16: Leases**

At 1 July 2019, the City only had short term leases that have been expensed during the year.

**(d) Impact of New Accounting Standards on Retained Surplus**

The impact on the City's retained surplus due to the adoption of AASB 15, AASB 1058 and AASB 16 as at 1 July 2019 was as follows:

Note	Adjustments	2019 \$
Retained surplus - 30 June 2019		118,881,460
Adjustment to retained surplus from adoption of AASB 15	15,920	
Adjustment to retained surplus from adoption of AASB 16	0	
Adjustment to retained surplus from adoption of AASB 1058	282,726	
<b>Retained surplus - 1 July 2019</b>		<b>298,646</b>
		119,180,106

| 54

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**30. CORRECTION OF ERROR**

Balances relating to the 2019 comparatives have been amended due to the correction of prior year adjustments. These amendments have been amended as shown below and in accordance with the requirements of AASB 108, a statement of financial position as at the beginning of the earliest comparative period has been included (refer statement of financial position column labelled as at 1 July 2018).

**Cash & Cash equivalents**  
The City disclosed 'Term deposits' with an original maturity greater than 3 months as a 'Cash and Cash equivalent' item on the balance sheet instead of disclosing as 'Other financial assets at amortised cost'. The restatement results in no change to the 'Net assets' & 'Total equity' position, however the opening cash balance at 1 July 2019 has been adjusted accordingly and incorporated into the cash flow statement for the period ending 30 June 2020. Refer to 30(a) below.

**Depreciation - NIB stadium**  
As per Note 40 of the 30 June 2017 Audited financials, the City stopped depreciating assets relating to NIB stadium on the basis that the City bears no responsibility for maintenance or renewal at the stadium. However, given the City owns the asset, depreciation should be have been charged in accordance with AASB 116 Property, Plant and Equipment. As a result, the City has recalculated the depreciation charge for these assets from 1 July 2017 up to 30 June 2020 and adjusted prior year amounts accordingly. Refer to Note 30(b), 30(c) and 30(d) below.

**Mindarie Regional Council Joint Arrangement**  
Due to a prior year adjustment relating to the Joint Arrangement at Mindarie Regional Council, the City has restated it's prior year figures. The restatement relates to the amortisation of the land fill facility managed by the entity. Refer to Note 30(c), 30(e) and 30(f) below.

**Ratios**  
As a result of the prior year corrections, the ratios for 2018 and 2019 respectively have been restated. Refer to Note 33.

**Changes to the Financial statements**

Statement of Financial Position (Extract)	30 June 2018 \$	Increase/ (Decrease) \$	01 July 2018 (Restated) \$
(a) Cash and cash equivalents (Note 3)	20,898,019	(17,809,944)	3,258,075
Financial assets at amortised cost (Note 4(a))	0	17,809,944	17,809,944
<i>No net impact on the net assets</i>			
(b) Property, Plant and equipment	296,124,172	(2,011,043)	294,113,129
<b>Equity</b>			
Revaluation surplus	351,527,184	(307,081)	351,220,103
Retained Surplus	124,733,952	(1,703,952)	123,029,999

| 55

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

(c) Statement of Comprehensive Income	30 June 2019 (Original) \$	Increase/ (Decrease) \$	30 June 2019 (Restated) \$
Expenses - by Nature or Type			
Depreciation on non-current assets	(11,361,319)	(2,011,043)	(13,372,362)
Net Share of Interest in Joint Arrangements	139,905	(4,228)	135,679
Expenses - by Program			
Recreation and Culture	(23,798,839)	(2,011,043)	(25,807,882)
Net Share of Interest in Joint Arrangements	139,905	(4,228)	135,679
Comprehensive income			
Net result for the period	(982,348)	(2,015,260)	(2,997,615)
Other Comprehensive Income			
Changes in asset revaluation surplus	99,736	(98,478)	1,258
Total comprehensive income	(882,610)	(2,113,747)	(2,996,357)
<b>Equity</b>			
Revaluation surplus	351,220,103	1,258	351,221,361
Retained Surplus	123,029,999	(4,148,530)	118,881,469
<b>Changes to Disclosure Notes</b>			
(d) Property, Plant and Equipment (Note 9(a))	30 June 2018 (Original) \$	Increase/ (Decrease) \$	01 July 2018 (Restated) \$
Carrying Amount			
Buildings	160,787,583	(2,011,043)	158,776,540
	30 June 2019 (Original) \$	Increase/ (Decrease) \$	01 July 2019 (Restated) \$
(e) Interest in Joint Arrangements (Note 23)			
Interest in Joint Arrangements	9,790,954	(102,704)	9,688,250
Mindarie Regional Council	5,981,614	(102,704)	5,878,910
(f) Revaluation Surplus (Note 12)			
Revaluation surplus - Joint Arrangement in Mindarie Regional Council	2,599,219	(307,081)	2,292,138

| 56

<p><b>CITY OF VINCENT</b>  <b>NOTES TO AND FORMING PART OF THE FINANCIAL REPORT</b>  <b>FOR THE YEAR ENDED 30 JUNE 2020</b></p>	
<p><b>31. OTHER SIGNIFICANT ACCOUNTING POLICIES</b></p>	
<p><b>a) Goods and services tax (GST)</b>                      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).</p> <p>Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST receivable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.</p> <p><b>b) Current and non-current classification</b>                      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. Liabilities held for trading are classified as current or non-current based on the City's intentions to release for sale.</p> <p><b>c) Rounding off figures</b>                      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.</p> <p><b>d) Comparative figures</b>                      Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.</p> <p>When the City applies an accounting policy retrospectively, makes a retrospective restatement or makes disclosures in its financial statements that have a material effect on the statement of financial position, an additional (rest) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.</p> <p><b>e) Budget comparative figures</b>                      Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant term of disclosure.</p> <p><b>f) Superannuation</b>                      The City contributes to a number of Superannuation Funds on behalf of employees. All funds to which the City contributes are defined contribution plans.</p> <p><b>g) Fair value of assets and liabilities</b>                      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. arm's length) transaction between independent, knowledgeable and willing market participants at the measurement date.</p> <p>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.</p> <p>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).</p> <p>For non-financial assets, the fair value measurement who 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.</p> <p><b>h) Fair value hierarchy</b>                      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:</p>	<p><b>Level 1</b>                      Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.</p> <p><b>Level 2</b>                      Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.</p> <p><b>Level 3</b>                      Measurements based on unobservable inputs for the asset or liability.</p> <p>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.</p> <p><b>Valuation techniques</b>                      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:</p> <p><b>Market approach</b>                      Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.</p> <p><b>Income approach</b>                      Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.</p> <p><b>Cost approach</b>                      Valuation techniques that reflect the current replacement cost of the service capacity of an asset.</p> <p>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.</p> <p><b>i) Impairment of assets</b>                      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.</p> <p>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.</p> <p>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.</p> <p>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 must only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.</p>
<p>  57</p>	

<p><b>CITY OF VINCENT</b>  <b>NOTES TO AND FORMING PART OF THE FINANCIAL REPORT</b>  <b>FOR THE YEAR ENDED 30 JUNE 2020</b></p>	
<p><b>32. ACTIVITIES/PROGRAMS</b></p>	
<p>The City's operations as disclosed in these financial statements encompasses the following service orientated activities/programs.*</p> <p><b>GOVERNANCE</b>                      The schedule details costs and revenue associated with Governance of the City. These include Members of Council and other costs involved in supporting members and governing the City.</p> <p><b>GENERAL PURPOSE FUNDING</b>                      The schedule records details of rate revenue and general purpose grants allocated by the WA Local Government Grants Commission as well as expenditures associated with this (rates collection, investment of funds).</p> <p><b>LAW, ORDER, PUBLIC SAFETY</b>                      This program covers costs associated with animal control, fire prevention and other law, order and public safety services generally associated with local law control.</p> <p><b>HEALTH</b>                      This program covers health administration and inspection, child health clinics, immunisation clinics, food control and pest control services.</p> <p><b>EDUCATION AND WELFARE</b>                      The major costs in this program relate to staff involved in coordinating welfare, disability and youth services and decisions to various community welfare groups serving the City. The cost of maintaining pre-school premises are also included.</p> <p><b>COMMUNITY AFFAIRS</b>                      This program covers activities of household refuse and recycling, other sanitation including public litter bins and bulk rubbish collection as well as town planning and regional development administration, protection of the environment and bus shelters and street furniture.</p> <p><b>RECREATION AND CULTURE</b>                      This program covers activities associated with public halls, recreation administration, sportsgrounds, parks and reserves, Beatty Park Leisure Centre, Vincent Library and cultural activities are included.</p> <p><b>TRANSPORT</b>                      The principal operating areas here relate to maintenance of paths, drains, street cleaning, verges and medians, roads and footpaths, rights of way, crossovers, street trees and road reserves. Parking control and operation of car parks is also covered.</p> <p><b>ECONOMIC SERVICES</b>                      This program covers costs associated with building control and area promotion.</p> <p><b>OTHER PROPERTY AND SERVICES</b>                      This program is principally a clearing area where costs associated with public works overloads are accumulated and then subsequently dispensed to other expense areas. Other activities include general administration overheads, plant operation costs, insurance claims and properties held for civic purposes.</p>	
<p>  58</p>	

CITY OF VINCENT  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020

**33. FINANCIAL RATIOS**

	2020	Revised** 2019	Revised** 2018
Current ratio	1.09	0.92	1.36
Asset consumption ratio	0.85	0.88	0.89
Asset renewal funding ratio	0.92	0.83	0.81
Asset sustainability ratio	0.45	0.30	0.36
Debt service cover ratio	1.23*	0.09	4.22
Operating surplus ratio	(0.12)	(0.08)	(0.10)
Own source revenue coverage ratio	0.87	0.90	0.93

\* The Debt service ratio has decreased compared to previous years due to a significant balloon payment of \$5.3m for the loan relating to the OLSSC building. This ratio however is expected to normalize in the following years based on the expected repayments as per the City's debt portfolio.

\*\* As a result of the reversal of prior year depreciation charges relating to H&B (refer to Note 30(2)), the following ratios have been impacted -

	2019 (Revised)	2019 (Original)	2018 (Revised)	2018 (Original)
Asset Sustainability Ratio	0.30	0.33	0.36	0.43
Operating Surplus Ratio	(0.10)	(0.08)	(0.10)	(0.08)
Own Source Revenue Ratio	0.90	0.93	0.93	0.95

The above ratios are calculated as follows:

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

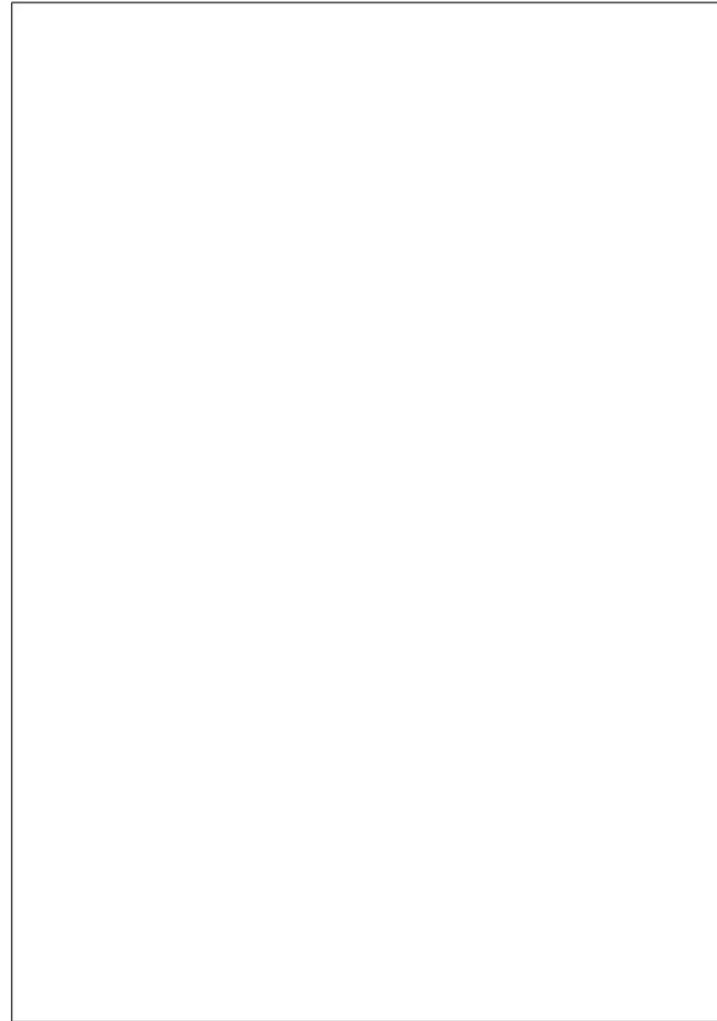
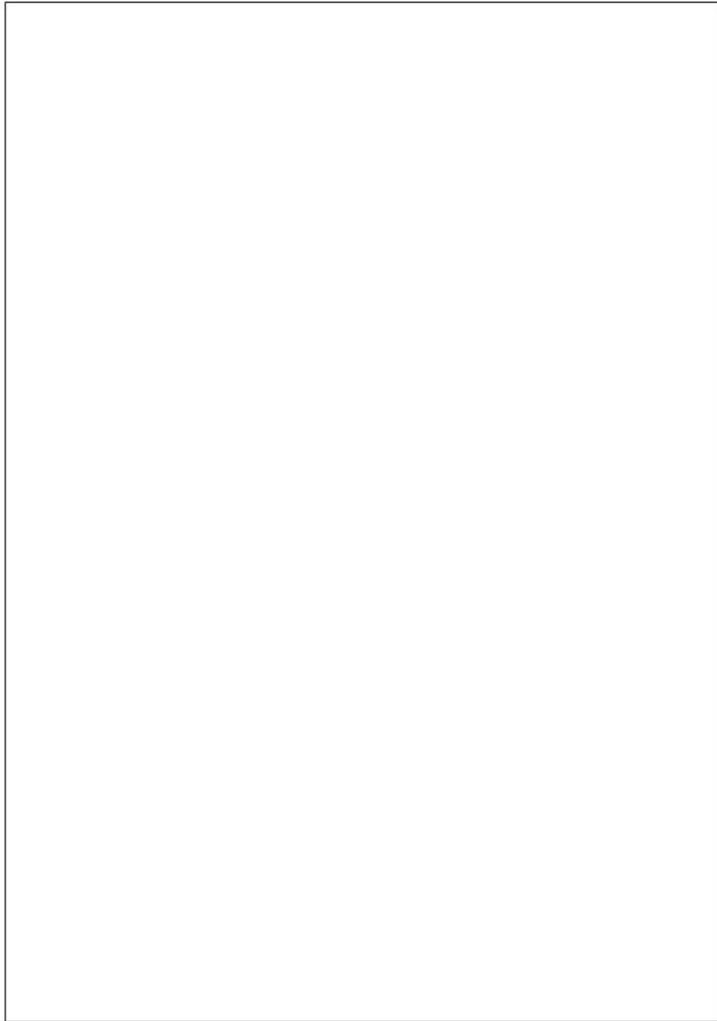
| 59

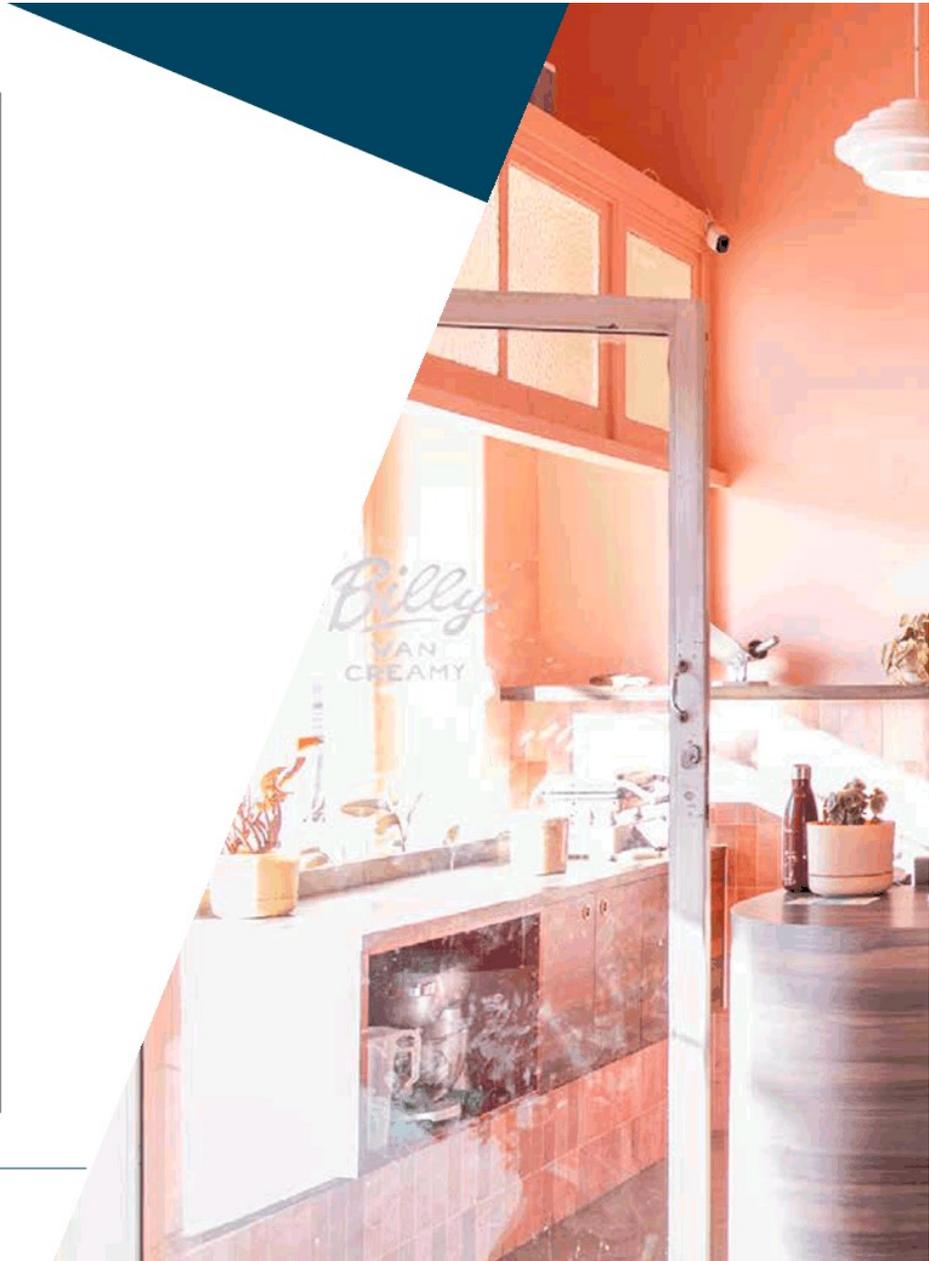
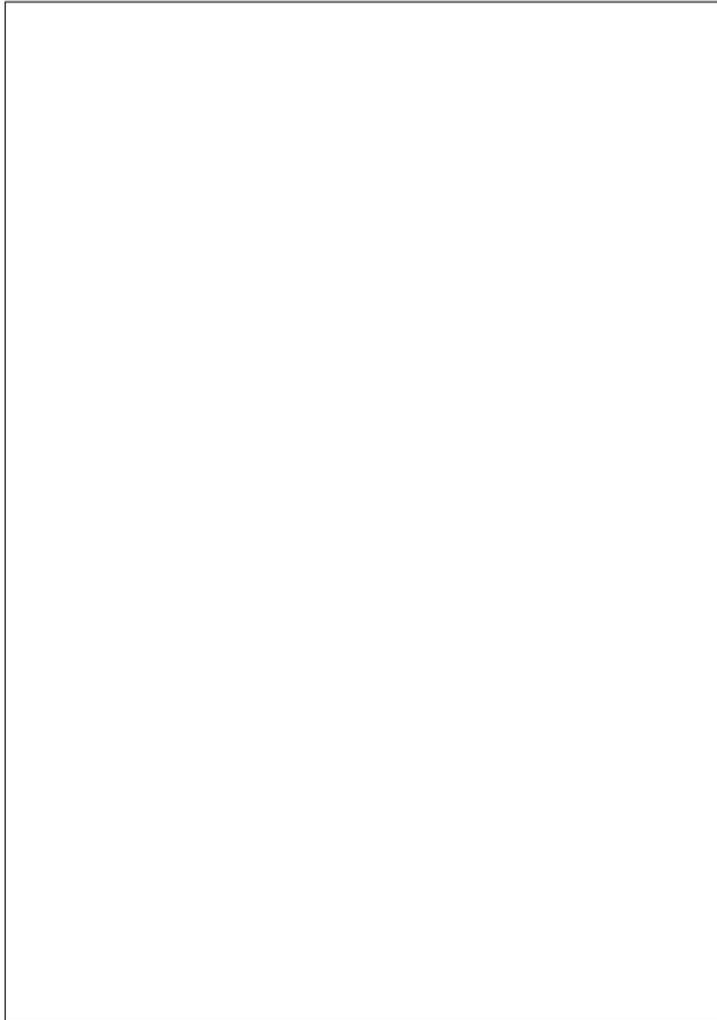


# INDEPENDENT AUDITOR'S REPORT



112 | CITY OF VINCENT









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