

# INDEPENDENT AUDITOR'S REPORT TO THE CITY OF ROCKINGHAM ANSTEY PARK DEVELOPER CONTRIBUTION SCHEME

#### Moore Australia Audit (WA)

Level 15, Exchange Tower, 2 The Esplanade, Perth, WA 6000 PO Box 5785, St Georges Terrace, WA 6831

T +61 8 9225 5355 F +61 8 9225 6181

www.moore-australia.com.au

#### **Report on The Financial Report**

### Opinion

We have audited the financial report of the City of Rockingham – Anstey Park Developer Contribution Scheme which comprises the statement of income, expenditure and reserves for the year ended 30 June 2023 in relation to the Development Scheme.

In our opinion, the accompanying financial report of the City of Rockingham - Anstey Park Developer Contribution Scheme for the year ended 30 June 2023 presents fairly, in all material respects, the income, expenditure and reserves of the Development Scheme and is prepared in accordance with the reporting provisions of the policies of the Development Scheme.

#### **Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial report section of our report. We are independent of the City in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia, and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Emphasis of Matter - Basis of Accounting and Restriction on Distribution

The financial report is prepared to assist the City of Rockingham to comply with the financial reporting provisions of the policies of the Development Scheme referred to above. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the City of Rockingham and should not be distributed to or used by parties other than the City of Rockingham.

## Responsibilities of the Management for the Financial Report

Management is responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in the policies of the Development Scheme with members of the Scheme is appropriate to meet the requirements of members of the Scheme and is appropriate to meet the needs of the Council. Management's responsibility also includes such internal control as Management determines is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

# **Auditor's Responsibility**

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standard Board website at <a href="https://www.auasb.gov.au/auditors\_responsibilities/ar8.pdf">https://www.auasb.gov.au/auditors\_responsibilities/ar8.pdf</a> This description forms part of our audit report.

WEN-SHIEN CHAI

MOORE AUSTRALIA AUDIT (WA) CHARTERED ACCOUNTANTS

Signed at Perth this 17th day of October 2023



# City of Rockingham Anstey Park Developer Contribution Scheme Income and Expenditure Statement for the year ending 30 June 2023

	\$
NCOME	
Payments from Developers nterest Earned on Reseve	- 48,195
otal Payments From Developers	
EXPENDITURE	
Payments to Developers	-
Total Payments to Developers	-
Projects	
Total Projects	
Other Expenditure Consultants Audit Fees Other	
Total Other Expenditure	
Total Expenditure	
Surplus / (Deficit)	-
RESERVE Opening Balance of Reserve Transfer from Municipal Fund Transfer To Municipal Fund	1,282,418 - - - 48,195
Closing Balance	1,330,61

I hereby certify that this Income and Expenditure Statement is a complete and accurate reflection of the Income and Expenses for the Anstey Park Developer Contribution Scheme for the year ending 30 June 2023.

Name:

Michael Parker

Position:

Chief Executive Officer

Signature:

Date: