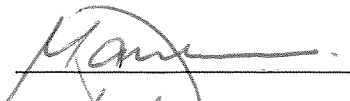


**City of Rockingham
Anstey Park Developer Contribution Scheme
Income and Expenditure Statement
for the year ending 30 June 2019**

	\$
INCOME	
Payments from Developers	-
Total Payments From Developers	<u>-</u>
 EXPENDITURE	
Payments to Developers	-
Total Payments to Developers	<u>-</u>
 Projects	 6,294
Total Projects	<u>6,294</u>
 Other Expenditure	
Consultants	
Audit Fees	
Other	
Total Other Expenditure	<u>-</u>
 Total Expenditure	<u>6,294</u>
 Surplus / (Deficit)	<u><u>(6,294)</u></u>
 RESERVE	
Opening Balance of Reserve	1,209,250
Transfer from Municipal Fund	-
Transfer To Municipal Fund	(6,294)
Interest on Reserve	37,967
Closing Balance	<u><u>1,240,923</u></u>

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 2019.

Name: Michael Parker
Position : Chief Executive Officer

Signature: 
Date: 18/12/19.

Independent Auditor's Report to the Council of the City of Rockingham

Opinion

We have audited the accompanying Statement of Income and Expenditure for Anstey Park Developer Contribution Scheme (the "Scheme") of the City of Rockingham (the "Recipient"), which comprises details of the monies received and expended, and the Statement by the Chief Executive Officer (the "Report") for the funding period 1 July 2018 to 30 June 2019.

In our opinion, the accompanying Report presents fairly, in all material respects, the monies received and expended by the Recipient, in accordance with the accrual basis of accounting and the monies were expended in accordance with the Town Planning Scheme No. 2 for the period from 1 July 2018 to 30 June 2019.

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 Report* section of our report. We are independent of the Recipient 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 Report in Australia. We have also 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 and Use

We draw attention to the *Responsibilities of Management for the Report* paragraph below which states the Report has been prepared in accordance with the accruals basis of accounting. The Report has been prepared to assist the Recipient to meet the financial reporting requirements of Town Planning Scheme No. 2. As a result, the Report may not be suitable for another purpose. Our report is intended solely for the Recipient and should not be distributed to or used by parties other than the Recipient. Our opinion is not modified in respect of this matter.

Responsibilities of Management for the Report

Management of the Recipient is responsible for compliance with Town Planning Scheme No. 2 and the preparation and fair presentation of the Report and has determined that the accruals basis of accounting is appropriate to meet the requirements of the Town Planning Scheme No. 2 and the needs of the Recipient. Management's responsibility also includes such internal control as they determine is necessary to enable the preparation and fair presentation of the Report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the 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 Report.

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

- Identify and assess the risks of material misstatement of the Report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Recipient's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the Report, including the disclosures, and whether the Report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Deloitte Touche Tohmatsu

DELOITTE TOUCHE TOHMATSU



Nicole Menezes

Partner

Chartered Accountants

Perth, 20 December 2019