



CITY OF ROCKINGHAM

# Annual Report

2023/2024





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The City of Rockingham acknowledges the Traditional Owners and Custodians of this land, the Binjareb and Whadjuk Nyoongar peoples, and their continuing connection to the land, waters and community. We pay our respects to all members of Aboriginal communities and their cultures, and to elders past and present.





# About Us

For thousands of years before the arrival of Europeans, the spectacular coastline and bushland in the area now known as Rockingham was home to the Nyoongar First Nations people.

1830

In 1830 the sailing ship *Rockingham* - named after a British Prime Minister who served under King George III - brought settlers to the sandy foreshore of what is now Rockingham Beach.

After a few lean and challenging years the fledgling settlement found its feet. Agriculture, fishing, and a timber export industry developed and flourished, and Rockingham grew into a thriving town with a port and rail head.

1897

By 1897 Rockingham had its own Roads Board. The population grew steadily. As the timber industry waned the arrival of the motor car shrunk the distance from Perth, and Rockingham found a new role as a coastal resort town, attracting holiday makers from far and wide to its stunning coast and long sandy beaches.

1961

By 1961 the community had grown large enough to become the Shire of Rockingham.

1988

By 1988, a fully-fledged City.

Present

Over recent years the City of Rockingham has been one of the fastest growing areas in the south-metropolitan area, home to a population of more than 148,000 people living in 16 suburbs. Geographically it covers approximately 260 square kilometres with 37 kilometres of sparkling coastline. It is a thriving strategic centre and a vibrant community known to residents, visitors and tourists alike as the place *where the coast comes to life*.



# Mayor's Report

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It is my pleasure to present the City of Rockingham's Annual Report for the 2023/2024 financial year. Over the past year, our City has continued to grow, welcoming new residents and businesses while maintaining the unique coastal charm and sense of belonging that make our community such a wonderful place to live, work and visit.

## **Budget**

The 2023/2024 Annual Budget, adopted at the Ordinary Council meeting on 27 June 2023, was based on a rate increase of 3.9%, well below inflation and in line with Council's expectations to limit inflationary pressure on ratepayers.

## **New Council**

In October 2023 three new Council members were elected - Mike Crichton and Kelly Middlecoat in the Baldivis Ward, and Peter Hudson in the Rockingham Ward. Council then elected Councillor Lorna Buchan as Deputy Mayor. I would like to thank outgoing Deputy Mayor Hayley Edwards, and outgoing Councillors Sally Davies and Rae Cottam for their valuable contributions to Council and the community. I would also like to thank everyone who voted. Participation in local government elections is vital to the good governance of our community and I encourage every eligible voter to make their vote count at the next local government election in 2025.

## **Strategic Community Plan 2023-2033**

Providing a comprehensive range of services and facilities to our residents is a major undertaking, so it is important we understand what our community wants and needs. One of the major ways we do that is by engaging with our residents, listening to what they have to say, and updating our Strategic Community Plan every four years.

Our Strategic Community Plan 2023-2033 was adopted in August 2023. Based on extensive consultation with a very broad cross section of our community, the Plan is the principal planning document that will guide our development over a 10 year period. You can read more about the Plan, and our community's vision and aspirations, on the following pages.





### **Foreshore Accessibility**

In May 2024 we completed construction of our first Changing Places specifically for people with disability who require a bathroom with additional accessibility features. Located in Churchill Park, this much-needed facility is a key element in a range of access and inclusion upgrades that are being undertaken at the Rockingham Foreshore.

The Changing Places will help many more people come out and participate in events and activities that would otherwise have been out of reach. It was identified as a high priority in the City's Disability Access and Inclusion Plan 2022-2026. The Department of Communities supported the project with \$150,000 of State Government funding.

### **AUKUS**

The trilateral security arrangement between Australia, the United Kingdom and the United States (AUKUS) is a truly national endeavour - but Rockingham is where it gets real. Australia's largest naval base, HMAS Stirling, is just a few kilometres off the shore of Rockingham. With billions of dollars in investment going into the base, and many new personnel and their families coming into the area, this massive project presents both opportunities and challenges for the City of Rockingham.

### **Freedom of Entry**

The City's deep connections with Defence, and the Royal Australian Navy in particular, go back for generations, and in September 2023 we were delighted to have our links renewed with a Freedom of Entry parade by personnel from HMAS Stirling. Led by Commanding Officer, Captain Ken Burleigh, more than 150 navy personnel marched in the parade with flags flying, drums beating and band playing. The event celebrated 35 years since Rockingham became a City, 45 years since the commissioning of HMAS Stirling, and 112 years since Garden Island was purchased by the Commonwealth.

I would like to thank everyone who shared their thoughts with us during the year about many different issues. Your contribution to the shaping of our community is welcome and valuable. I would also like to thank my fellow Elected Members and City staff for their work throughout 2023/2024.

**Deb Hamblin**

Mayor City of Rockingham



# CEO's Report

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The City of Rockingham is now home to more than 148,000 people, and continues to grow as more people move into the area to enjoy the many lifestyle benefits available. In 2023/2024 the City completed a major review of its Strategic Community Plan, incorporating the vision of “A quality lifestyle. A sustainable future”.

## Strategic Community Plan 2023-2023

The City is focused on making our community's vision a reality and achieving the aspirations defined in our Strategic Community Plan (SCP). This Plan is the principal document in the City's Integrated Planning and Reporting Framework and is the basis of the “roadmap” we use to achieve our goals.

Our current SCP drew more than 4,600 contributions received through a range of workshops, surveys and pop-up consultations. To ensure that the SCP truly represented the views of our community, the consultation deliberately sought input from hard-to-reach community members and people who had not previously engaged with the City. I would like to thank everyone who participated. Your contribution is appreciated and has helped set the direction for our City over the next decade.

## Strategies and Plans

As well as the Strategic Community Plan, we also adopted the Strategic Centre Payment in Lieu of Parking Plan, which allows developers to provide a cash payment instead of parking bays on a development site, and the Bushfire Risk Management Plan 2023-2027, which facilitates a state-wide coordinated approach towards the identification, assessment and treatment of assets exposed to bushfire risk.

Drafts of the following plans were also endorsed:

- Early Years, Children and Young People Strategy 2024-2030
- Tourism Destination Strategy 2024-2029
- Local Planning Strategy
- Health and Wellbeing Strategy 2024-2029
- Rockingham Strategic Centre - Precinct Structure Plan.

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## Karnup District Structure Plan

The state government's South Metropolitan Peel Sub-regional Planning Framework designated the City of Rockingham's southern suburb of Karnup as an 'Urban Expansion Area'. The Framework requires the City to prepare a District Structure Plan identifying how and where land use will be located.

At its meeting on 28 May 2024 Council resolved to proceed with the Karnup District Structure Plan project, including the stakeholder engagement, visioning and design processes. Stakeholder engagement commenced in mid-2024.



### **Advocacy**

As a designated strategic centre the City of Rockingham is responsible not only for providing services and amenities to our large and growing population, but, as the capital of the surrounding region, we are also responsible for the provision of a full range of economic and community services. To build a diverse, resilient and sustainable regional economy we need support from both state and federal governments for things like job creation and infrastructure delivery. Our advocacy plan guides our efforts to secure support from other levels of government in key areas. Over the past five years our advocacy efforts have secured more than \$27 million in grant funding for several important infrastructure projects.

We are also very actively involved in ongoing discussions with various agencies from the state and federal governments to ensure that the impacts of AUKUS on our community can be met effectively.

### **Major Projects**

During the year the City delivered the Changing Place at Rockingham Foreshore. This facility is helping many more people enjoy our most popular beach location by giving them the opportunity to participate in events and activities that would otherwise have been out of reach.

In early winter we delivered the Safety Bay Pump and Jump track at the June Road Reserve. This neighbourhood level track has been extremely well received by many enthusiastic users of all ages.



## Major Events

Throughout the year we continued building and strengthening community connectedness through a range of popular free-to-attend events.

In October thousands of people came to enjoy our annual Castaways Sculpture Awards on the foreshore. In November it was the Rockingham Beach Cup, which the City supported with \$185,500 (cash and in-kind) Iconic Event Sponsorship. In December we held our biggest New Year's Eve event ever with more than 45,000 people enjoying a huge evening of entertainment headlined by WA's own Birds of Tokyo and two spectacular fireworks shows. In January we hosted Australia Day Celebrations, and in February we presented our ever-popular Symphony on the Green in conjunction with the West Australian Symphony Orchestra. Over the Easter weekend the Catalpa Adventure Festival was held on the Rockingham Foreshore, supported by the City with \$74,000 in iconic event funding. These major events, and a comprehensive program of smaller ones, are part of the City's Summer Series, a calendar of free, family-friendly events presented every year to meet our residents' aspiration for a safe and connected community.

## Best Practice Financial Reporting

I am delighted to report that once again the City received an unqualified audit report which reflects positively on our processes, procedures, and the professionalism of staff.

Furthermore, the City of Rockingham was included in the Office of the Auditor General (OAG) for Western Australia's top 20 best practice local government entities for the 2022/2023 Financial Audit Results. The OAG acknowledged the City's performance across a number of criteria including a clear opinion, the timely preparation for audit, high quality financial report and working papers, and maintenance of good financial management controls.

This recognition is a welcome acknowledgement of the City's commitment to meet the community's aspiration for transparent and accountable governance.

## Awards

Once again we were delighted to receive a number of awards during the year:

### Baldivis Sports Complex

- WA Football Commission Football Facility of the Year Award
- Ken Gannon Community Football Facilities Awards 2023:
  - *Western Australia's Project of the Year*
  - *Joint winner National Project of the Year*

### Rockingham Youth Centre

*Social and Community Infrastructure Award* at the Urban Development Institute of Australia (UDIA) Western Australia's 2023 Awards for Excellence.

### Equal Opportunity Employer

*BIZLINK Employer of the Year Award 2023.*

### Youth Employment:

*Nudge Ripple Effect Award.*

## Acknowledgements

I would like to thank the City's Elected Members, and on behalf of my fellow Directors and myself I would also like to acknowledge the continuing hard work and professionalism of City staff.



**Michael Parker**

City of Rockingham CEO





# Strategic Community Plan

Our Strategic Community Plan undergoes a major review every four years to ensure it continues to reflect our community's vision and priorities for the future. After a comprehensive consultation period conducted over several months, our Strategic Community Plan 2023-2033 was adopted by Council in August 2023.

**The community's vision for the City is**  
*'A quality lifestyle. A sustainable future'.*

To create this vision our community identified five key aspirations, and the outcomes they wanted to see in each.



## • **Aspiration 1:** **Social**

A family-friendly, safe and connected community.

### **Outcomes:**

- Connected community
- Community health and wellbeing
- Accessible services
- Inclusive community.



## • Aspiration 2: Natural environment

A place of natural beauty where the environment is respected.

### Outcomes:

- Protection of natural environment
- Sustainable natural green spaces.



## • Aspiration 4: Economic

A vibrant economy creating opportunities.

### Outcomes:

- Growing the business economy
- Local employment
- A visitor destination.



## • Aspiration 3: Built environment

A built environment carefully planned for today and tomorrow.

### Outcomes:

- Built infrastructure meets current and future community needs
- Plan for sustainable growth
- Accessible and connected.



## • Aspiration 5: Leadership

Transparent and accountable leadership and governance.

### Outcomes:

- Quality leadership
- Sustainable local government.



# Performance Highlights Against Strategic Community Plan

Across a wide range of activities the City of Rockingham is working to achieve the community's aspirations detailed in the Strategic Community Plan 2023-2033.

Following is a snapshot of our achievements in just some of the key areas during 2023/2024.



## Net Promoter Score

Net Promoter Score measures the likelihood of recommending the City as a place to live.

# 79%

Overall performance in services and facilities



## At our events

Each year we plan and deliver a comprehensive program of events that are enjoyed by thousands of people in our community. In the past year we were proud to present our major events including Castaways, the New Year's Eve celebration featuring Birds of Tokyo, Celebrate Australia Day and Symphony on the Green.

**72%** Customer satisfaction score - Festivals and events

### Major Events:



Castaways



Symphony on the Green



New Year's Eve



Celebrate Australia Day



## In our rec centres

Our community sport and recreation centres continue to provide a space for our residents, sporting groups and community clubs to play, compete and create. 48% of people surveyed told us they have used a sport and recreation centre in the past year.

**75%** Customer satisfaction score:  
Sport and recreation centres

**997,251 visitors**  
in the past year



## Keeping you safe

Our SmartWatch crew were out and about in force this past year, responding to 2,104 community patrols, requests for attendance, holiday watch and fire watch requests, keeping residents and visitors safe and secure.

**59%** Customer satisfaction score:  
SmartWatch

**2,104 requests**  
in the past year



## Where the coast comes to life

In the past year we have supported over 6,000 local businesses with more than 60 stakeholder meetings and events. We welcomed 909,486 visitors to our beautiful coastline and continued to support tourism via our iconic event funding.

**53%** Customer satisfaction score:  
Tourism promotion

**909,486 visitors**  
in 2022/2023



## In our parks

In the past year we have been improving the tree canopy coverage across our City, targeting areas of low coverage to rejuvenate our streetscapes and more than 440 local parks and conservation spaces.

**74%** Customer satisfaction score:  
Parks, gardens and picnic areas

**37,838 seedlings**  
planted in local reserves



## In your bin

Our waste crews have had another busy year, collecting 31,282 tonnes of waste from our red lid kerbside collections. You've been busy too, diverting 29 tonnes of batteries, 22 tonnes of e-waste and 27 tonnes of tyres from landfill.

**77%** Customer satisfaction score:  
Rubbish collection and recycling

**31,282 tonnes**  
of general waste collected



## Development investment

In the past year we have approved over 380 applications for development approval from commercial and residential developments, to home businesses and national brands. This includes support for Development Assessment Panel applications such as the new Baldvis Police Station, now under construction.

**60%** Customer satisfaction score: Town  
planning approvals - service users

**\$262 million**  
in development investment



## Aspiration 1

# Social

A family-friendly, safe and connected community.



## Outcome: Community Health and Wellbeing

**Objective:** reinforce a strong sense of safety

- ensured police presence at both NYE and Celebrate Australia Day celebrations
- major events are promoted as family-friendly and alcohol-free
- CCTV network grew to 246 cameras including a combination of fixed, mobile and vehicle based cameras
- finalised Graffiti Management Plan
- delivered the Road Safety Management Plan 2023-2030.

**Objective:** strengthen community health and wellbeing

- physical fitness activities provided at the foreshore (Yoga, Tai Chi and Dance Fitness)
- provided support services to local organisations and community members through the Rockingham Volunteer Centre
- promoted and implemented a range of mental health monthly activities
- provided activities for Seniors Week and International Day of People with Disability
- partnered with Anglicare WA to deliver the Standing Together Family Domestic Violence education program via 25 workshops to 900+ community participants.

**Objective:** provide healthy lifestyle opportunities

- physical fitness activities at the foreshore (Yoga, Tai Chi and Dance Fitness)
- promotion of the WA Bike Month and Your Move program
- provision of nutrition workshops for adults
- provision of Junior Kitchen program
- Seniors Social and Wellbeing Program.



## Outcome: Connected Community

**Objective:** provide opportunities for community engagement and participation

- implemented Junior Council, Volunteer and Youth Sport Leadership programs
- events for young people, including Youth Beach Party, Skatepark Series, and showcase of Breakthrough Music acts at the Youth Beach Party
- Rockingham Connect Community Transport Service delivered 3,111 client trips
- supported the development of four Town Teams
- Neighbours Unite - 735 subscribers and 42 events.

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## Outcome: Accessible Services

**Objective:** adapt services to meet changing community need

- introduction of sensory kits for library users who might feel overwhelmed in the library space
- Armchair Travel series using VR to provide opportunities for seniors and people with dementia to see the world from the comfort of the library
- additional ACROD bays made available for major City events
- AUSLAN interpreters at the annual Children's Week event
- completed Changing Places facility at Rockingham Foreshore.

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## Outcome: Inclusive Community

**Objective:** build connectivity with our diverse community

- accessible viewing areas provided at major events that feature stage performances
- sensory spaces provided at annual Children's Week event
- developed and promoted five First Nations cultural videos
- continued to facilitate the City's Disability Access and Inclusion Advisory Committee, Seniors Advisory Committee and Aboriginal Advisory Group
- promoted inclusivity of all young people with diverse needs within programs, activities and events including First Nations and LGBTIQ+ communities, and people with disability and/or varying mental health challenges.



## Aspiration 2

# Natural Environment



A place of natural beauty where the environment is respected.

## **Outcome:** Protection of natural environment

**Objective:** reduced City's energy and water usage

- re-endorsed as a Gold Waterwise Council for the sixth consecutive year
- ongoing LED lighting upgrades and solar system installations
- installation of new solar PV system at Koorana Reserve
- WALGA led Sustainable Energy Project resulting in reduced energy costs, with our largest electricity consuming sites also seeing over 1,000 tonnes of CO<sub>2</sub> offset in the last 12 months.

**Objective:** minimise waste

- 39% of residential waste diverted from landfill
- over 1,000 containers recovered through Containers for Change across Summer Series Events.

**Objective:** mitigate and adapt to climate change

- maintained 68 kilometres of firebreaks
- Carbon neutral fleet - ongoing offsetting of fleet emissions with 3,011 tonnes in 2023/2024
- Partnered with external provider to install demonstration firewise landscape at Naragebup.



## **Outcome:** Sustainable natural green spaces

**Objective:** preserve and enhance biodiversity

- Native Plants Giveaway - 11,000 seedlings given away to residents in May 2024 as part of our Native Plants Giveaway
  - culled 226 corellas and 17 foxes as part of the Feral Animal Control Program
  - installed 19 microbat nest boxes at Lake Richmond in September 2023.
- 

**Objective:** improve community open spaces

- planted 25,610 plants for revegetation in conservation reserves
  - held 15 community planting events involving a total of 1,323 volunteers who collectively planted 19,780 plants.
- 

**Objective:** improve amenity

- beach raking Rockingham and Palm Beach foreshores to remove litter and non-organic materials
  - prepared a Beach Access Path Plan that has actions to improve accessibility for the community to the coast
  - LitterBusters collected 396 tonnes of litter.
- 

**Objective:** increase tree canopy

- planted 765 street trees.



### Aspiration 3

# Built Environment

A built environment carefully planned for today and tomorrow.



**Outcome:** Built infrastructure meets current and future community needs

**Objective:** plan, build and maintain current and future assets

- design and construction of Safety Bay Pump and Jump Track
- completed Changing Places facility at Rockingham Foreshore
- Rae Road Shared Path incorporates ramps, tactile paving, and adequate signage to ensure accessibility for all users, including people with disabilities
- upgrades to Point Peron jetties.

**Outcome:** Accessible and connected

**Objective:** plan and advocate for transport solutions

- delivered the Road Safety Management Plan 2023-2030 to help drive change within the City by implementing educational initiatives and engineering solutions to combat road safety issues on our road network
- Mandurah Road upgrade between Fifty Road and Safety Bay Road
- Stakehill Road realignment near Fletcher Road
- Mandurah Road sealed shoulder between Dixon Road and Office Road
- Autumn Centre car park extension and resurfacing of existing carpark
- over 70 road renewal projects
- completed the Cape Peron Transport Needs Study
- Rockingham Strategic Centre Precinct Structure Plan seeks to provide for:
  - Rockingham City Centre Transit System to connect Rockingham to the train station and the coast
  - improved pedestrian and cyclist connectivity.



## Outcome: Plan for sustainable growth

**Objective:** balance growth while maintaining the identified natural environment

- adopted the Rockingham Strategic Centre Precinct Structure Plan recommendation to the Western Australian Planning Commission. The plan seeks to provide for:
  - contemporary planning controls that align with state planning requirements, responds to community expectations and the aspirations of the Strategic Community Plan
  - unlocking development potential for large vacant and underutilised sites that can accommodate a total of 15,000 dwellings
  - enhanced open spaces and streetscapes
  - establishment of a heritage and cultural precinct in the Kent Street area
  - encourage land uses and development that promotes Rockingham as a destination throughout the day and at night.
- advanced planning for:
  - enhancing Cape Peron as a regional environmental asset and recreation destination
  - Global Advanced Industries Hub and Rockingham Industrial Zone, and
  - Karnup Station Precinct.
- planning and environmental investigations for the future Safety Bay Foreshore Community Facility.

**Objective:** create safe community places to live, recreate and work

- completion of designs for the Stan Twight Reserve Clubroom Redevelopment
- completion of designs for the Baldivis Sports Complex Southern Pavilion and Outdoor Hardcourts including the Baldivis Outdoor Recreation Space
- completion of the Master Plan for the Warnbro Community Recreation Centre
- completion of the Anniversary Park Master Plan
- Heritage Assistance Grants are offered to owners of most Heritage Listed properties
- the City's Municipal Heritage Inventory and Heritage List is being reviewed
- a draft Local Planning Policy for the East Rockingham Heritage Area is being prepared.

**Objective:** create vibrant coastal foreshores

- the City will continue to provide for sustainable coastal recreation throughout the City coastal precinct, while also taking action to adapt for the effects of climate change
- planning for the replacement of Safety Bay Foreshore Lighting with LEDs.



## Aspiration 4

# Economic

A vibrant economy  
creating opportunities.



## Outcome: Growing the business economy

**Objective:** actively support and develop local business growth

- delivered four Digital Solutions Workshops for local small businesses in partnership with Business Foundations and City of Kwinana, funded by the Commonwealth Government
- hosted four Key Leaders in Business Breakfast and one Business After Hours networking events, in partnership with Rockingham Kwinana Chamber of Commerce, to provide local businesses with expert insights into emerging business trends and opportunities for economic growth.

**Objective:** attract and promote new businesses and investment opportunities

- investment opportunities were promoted through the City's 'Rockingham is Development Ready' campaign that included advertisements and editorials across Business News, Australian Defence Magazine, Australian Ageing Agenda, The Australian, The Urban Developer, and WA Defence Review
- developed a series of new investment attraction videos (focussing on the Defence, Property Development, Aged Care and Tourism sectors)
- updated the Investment Prospectus and organised the City of Rockingham Investment Ready Forum 2024.



## Outcome: Local employment

**Objective:** support existing and new businesses to increase local employment opportunities

- annual Rockingham Jobs Fair held in June 2024 - a free event offering a wealth of information to job seekers and students, including showcasing careers in Defence and Defence-related industries.

## Outcome: A visitor destination

**Objective:** promote the City as a place to visit

- the latest visitor data (2022/2023) indicates a total 909,486 domestic daytrips and 683,039 domestic visitor nights
- the Rediscover Rockingham destination marketing campaign included activities with Australian Traveller, We Are Explorers, Holidays with Kids, Hello Perth and Destination Perth, in addition to digital and out of home advertising. During 2023/2024, the campaign achieved a combined reach of over 2.3 million, and over 6.3 million impressions.



## Aspiration 5

# Leadership

Transparent and accountable leadership and governance.



## Outcome: Quality leadership

**Objective:** ensure accountable and transparent governance

- updated Council's Policy Development Framework to ensure all Council policies are clear, consistent, regularly reviewed and reflect the good governance of the district
- updated Council's Recording and Livestreaming Policy to capture the Planning and Asset Services Committee, Corporate and Community Development Committee, Annual Electors Meetings and Public Question time
- made a submission to the Department of Local Government, Sport and Cultural Industries addressing the proposed changes to the *Local Government Act 1995* standardising Council and Committee procedures across all local governments, to make it easier and simpler for all people to attend and participate in Council and Committee meetings.

**Objective:** promote the City as a place for the future

- promote future strategic employment and services as the principal centre in the south west metropolitan sub-region.

**Objective:** provide community communication and facilitate engagement opportunities

The City provides opportunities for community members to have their say on items that are open for public comment through the Share Your Thoughts section of the website and the online portal, Rock Port. In the 2023/2024 financial year 49 items were made available for public comment.

The City uses multiple communication channels to keep the community informed, including:

- the City's website - [rockingham.wa.gov.au](http://rockingham.wa.gov.au)
- City Chronicle
- email newsletters
- social media.

The City measures and reviews its communication methods in the annual Resident Perception Survey.

**Objective:** active advocacy for the community

- updated the City's Advocacy Register which captures the City's strategic priorities in a brochure/prospectus format
- AUKUS - meetings with ARPANSA, ANNPS, ASA, US forward planning delegation, ASA.



## Outcome: Sustainable local government

### Objective: continual improvement

In 2023/2024 the following community plan strategies were reviewed and adopted by Council.

- Strategic Community Plan 2023-2033
- Bushfire Risk Management Plan 2023-2027
- Rockingham Strategic Centre Payment in Lieu of Parking Plan
- City Business Plan 2024/2025-2033/2034.

The City reviews its community plan strategies every four to five years (or as and when required) to ensure that they continue to meet the needs of the community, to review financial and resource implications, and to align with best practice and relevant contemporary research.

The City also reviews its Council Policies regularly to ensure that they are contemporary and follow best practice.

The City conducts an annual Resident Perception Survey to:

- measure likelihood of recommending the City as a place to live
- evaluate communication and engagement with the City of Rockingham
- measure its overall performance in delivering services and facilities to residents.

The latest survey findings were published in February 2024 (please see page 14 for a snapshot of the outcomes).

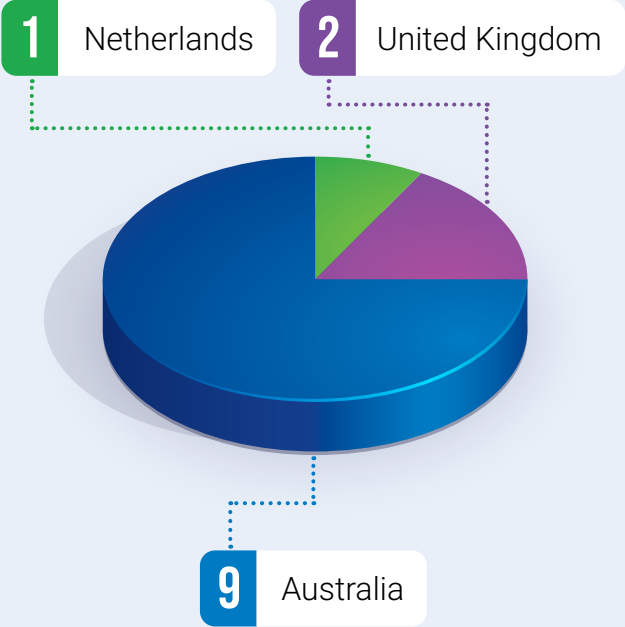
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### Objective: optimise City resources

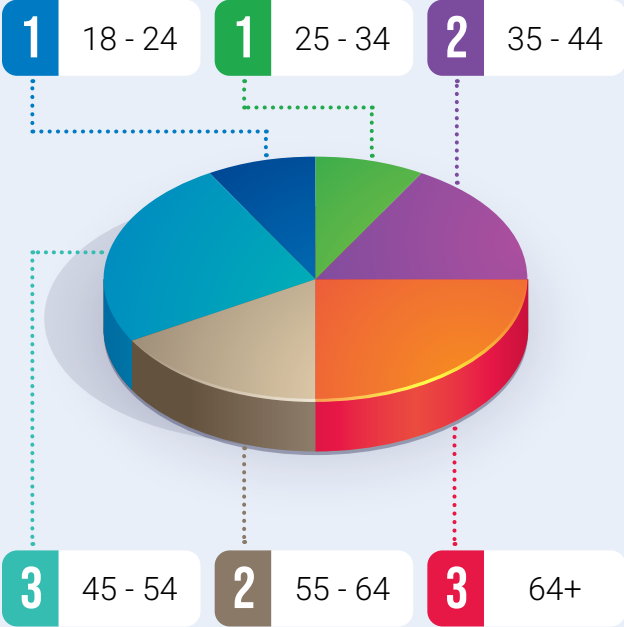
Teams review their current and future service areas, including resources, as part of the annual Team Plan process.

# Our Council

## Country of Birth



## Ages



**Mayor Deb Hamblin**  
Term expires: October 2025

## Rockingham/Safety Bay Ward



**Councillor Craig Buchanan**  
Term expires: 2027



**Councillor Peter Hudson**  
Term expires: October 2027



**Councillor Caroline Hume**  
Term expires: October 2025



**Councillor Dawn Jecks**  
Term expires: October 2025



**Councillor Mark Jones**  
Term expires: October 2027



**Councillor Leigh Liley**  
Term expires: October 2025



## Gender



6

Male



6

Female

## Languages Spoken

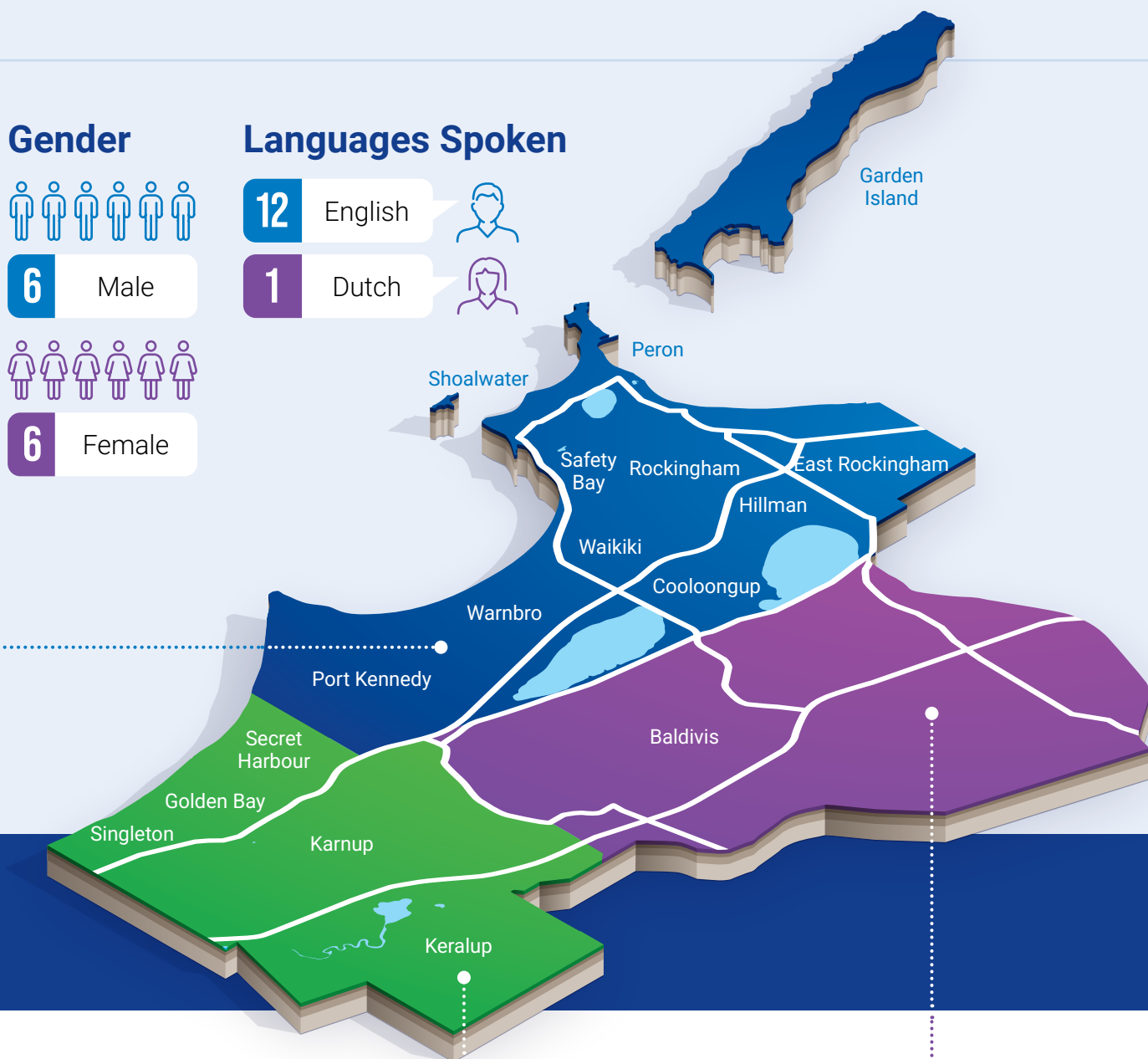
12

English



1

Dutch



## Comet Bay Ward



**Deputy Mayor Lorna Buchan**

Term expires: October 2027



**Councillor Robert Schmidt**

Term expires: October 2025

## Baldivis Ward



**Councillor Mike Crichton**

Term expires: October 2027



**Councillor Kelly Middlecoat**

Term expires: October 2027



**Councillor Brett Wormald**

Term expires: October 2025

# Elected Members

## City of Rockingham

### Mayor Deb Hamblin



**Councillor:** 2005-2021  
**Mayor since:** October 2021  
**Term expires:** October 2025

**M:** 0404 895 046  
**E:** [mayor.hamblin@rockingham.wa.gov.au](mailto:mayor.hamblin@rockingham.wa.gov.au)

#### Qualifications and Experience

- Bachelor Arts (Murdoch)
- Post Graduate Certificate Library and Information Studies (Curtin)
- Murdoch University Librarian 1978-2016
- Resident since 1978
- Past Commissioner for WA Grants Commission (four years)
- Former Vice Chair Library Boards of Western Australia.

#### Council-appointed Membership of Committees as at 30 June 2024

- Planning and Assets Standing Committee
- Audit Committee
- Behaviour Complaints Committee
- CEO Performance Review Committee
- Community Grants Program Committee
- Customer Service Review Committee
- Governance Review Committee
- Global Friendship Committee.

#### Special Interest/Focus Areas

- Education
- Patron of Rockingham Regional Arts
- Member of Murdoch University Banksia Association
- Deputy Chair South Metropolitan College of TAFE
- WALGA Representative - State Road Funds to Local Government Advisory Committee
- Honorary Member of Rotary Club of Palm Beach.

#### External Committees appointed by Council as at 30 June 2024

- South Metropolitan Joint Development Assessment Panel (Deputy)
- Perth South West Metropolitan Alliance.

# Baldivis Ward



## Councillor Mike Crichton

**Councillor since:** October 2023

**Term expires:** October 2027

**M:** 0466 258 253

**E:** [cr.crichton@rockingham.wa.gov.au](mailto:cr.crichton@rockingham.wa.gov.au)

### Qualifications and Experience

- On-air community radio presenter (Sonshine FM)
- State Operations Manager - international logistics company (13 years)
- Apprenticeship Support Officer and Program Coordinator (five years)
- Workplace Trainer and Assessor
- President Australian Christians Party
- Previous Board member at several schools
- Previous Director for ASX listed company (five years)
- Resident since 2022.

### Council-appointed Membership of Committees as at 30 June 2024

- Corporate and Community Development Standing Committee
- Behaviour Complaints Committee
- Community Grants Program Committee
- Community Safety and Support Services Advisory Committee.

### Special Interest/Focus Areas

- Family advocacy
- Community safety
- Homelessness
- Youth employment and training opportunities
- Volunteering
- Seniors.



# Elected Members

## Baldivis Ward

### Councillor Kelly Middlecoat



**Councillor since:** October 2023  
**Term expires:** October 2027

**M:** 0408 883 188  
**E:** [cr.middlecoat@rockingham.wa.gov.au](mailto:cr.middlecoat@rockingham.wa.gov.au)

#### Qualifications and Experience

- Graduate Diploma of Chartered Accounting
- Bachelor of Commerce (Accounting) with Distinction
- Diploma of Financial Services
- Senior Tax Accountant at Big Four Bank
- Previous Senior Accountant at Big Four Accounting Firm
- Resident since 1988.

#### Special Interest/Focus Areas

- Fiscal responsibility
- Youth engagement
- Community advocacy
- Urban development
- Environmental sustainability, including protecting the red-tailed black cockatoos.

#### Council-appointed Membership of Committees as at 30 June 2024

- Corporate and Community Development Standing Committee
- Audit Committee
- Behaviour Complaints Committee
- Community Grants Program Committee (Deputy)
- Customer Service Review Committee
- Australian Citizen Awards Selection Panel (Deputy)
- Bush Fire Advisory Committee (Deputy)
- Global Friendship Committee
- Sports Advisory Committee.

## Councillor Brett Wormald



**Councillor since:** October 2021  
**Term expires:** October 2025

**M:** 0400 040 070  
**E:** [cr.wormald@rockingham.wa.gov.au](mailto:cr.wormald@rockingham.wa.gov.au)

### Qualifications and Experience

- Estimating Infrastructure Manager
- Strong financial and technical management
- City of Rockingham Councillor (three years)
- Active volunteer
- Resident since 1992.

### Special Interest/Focus Areas

- Member of Baldivis Community Garden (Former Treasurer)
- Member of Baldivis Rotary (Community Director)
- Member of Rockingham-Mandurah District Cricket Club (Treasurer)
- Member of Mind The Walk Committee (Mental Health Awareness Event)
- Youth engagement and mental health
- Sustainability, environment and innovation
- Social and economic impacts
- Community advocacy.

### Council-appointed Membership of Committees as at 30 June 2024

- Planning and Assets Standing Committee
- Behaviour Complaints Committee
- Environmental Advisory Committee (Deputy Chair)
- RoadWise Advisory Committee (Chair).

### External Committees appointed by Council as at 30 June 2024

- South-West Metropolitan Regional Road Group (Chair)
- Main Roads Regional Road Group Committee (Deputy Chair)
- Point Peron Rehabilitation Committee (Deputy).

# Elected Members

## Comet Bay Ward

### Deputy Mayor Lorna Buchan



**Councillor since:** October 2019  
**Term expires:** October 2027

**M:** 0420 596 453  
**E:** [cr.buchan@rockingham.wa.gov.au](mailto:cr.buchan@rockingham.wa.gov.au)

#### Qualifications and Experience

- Bachelor of Accountancy (Honours)
- Chartered Accountant (CA)
- Certified Fraud Examiner (C.F.E.)
- Forensic Auditor
- Diploma of Local Government - Elected Member
- Resident since 2009.

#### Special Interest/Focus Areas

- Developing productive stakeholder relationships
- Community engagement and supporting not-for-profit groups
- Budgeting, financial management and probity
- Sustainable planning and development
- Good governance and customer service
- Jobs, investment attraction and economic development
- Supporting tourism initiatives and eco-tourism in Cape Peron
- Continuous professional development for Council
- Patron of the Rockingham Regional Environment Centre
- Patron of the Rockingham Woodworking Club
- Patron of Rockingham Swimming Club.

#### Council-appointed Membership of Committees as at 30 June 2024

- Planning and Assets Standing Committee (Chair)
- Audit Committee
- Behaviour Complaints Committee
- CEO Performance Review Committee
- Community Grants Program Committee (Deputy)
- Customer Service Review Committee
- Governance Review Committee
- Coastal Facilities Advisory Committee (Chair)
- Global Friendship Committee.

#### External Committees appointed by Council as at 30 June 2024

- South Metropolitan Joint Development Assessment Panel
- Peron Naturaliste Partnership Board.



## Councillor Robert Schmidt



**Councillor since:** October 2021  
**Term expires:** October 2025

**M:** 0415 420 706  
**E:** [cr.schmidt@rockingham.wa.gov.au](mailto:cr.schmidt@rockingham.wa.gov.au)

### Qualifications and Experience

- Volunteer Firefighter
- Club President
- Diploma of Local Government - Elected Member
- Certificate III and IV in Education Support
- Resident since 1994.

### Special Interest/Focus Areas

- Education
- Emergency Services
- Youth engagement
- Environment.

### Council-appointed Membership of Committees as at 30 June 2024

- Corporate and Community Development Standing Committee
- Audit Committee (Deputy)
- Behaviour Complaints Committee
- Bush Fire Advisory Committee (Chair)
- Community Safety and Support Services Advisory Committee (Chair)
- Cultural Development and the Arts Advisory Committee
- Global Friendship Committee (Deputy)
- Sports Advisory Committee (Chair).

### External Committees appointed by Council as at 30 June 2024

- Cockburn Sound Management Council (Deputy)
- Local Emergency Management Advisory Committee
- Peel-Harvey Catchment Council
- Perth South West Environmental Reference Forum
- South West Corridor Development Foundation
- WALGA - South Metropolitan Zone.

# Elected Members

## Rockingham/Safety Bay Ward



### Councillor Craig Buchanan JP

**Councillor since:** 2019  
**Term expires:** 2027

**M:** 0427 931 745  
**E:** [cr.buchanan@rockingham.wa.gov.au](mailto:cr.buchanan@rockingham.wa.gov.au)

#### Qualifications and Experience

- PhD (University of Western Australia)
- MPhil (St Andrews)
- BA Hons (Stirling)
- Fellow, Society of Antiquarians of Scotland (FSAScot)
- Honorary Research Fellow, School of Humanities (UWA)
- Research Officer (Legislative Council, WA Parliament)
- Justice of the Peace (2021-Present)
- Rockingham resident since 2012.

#### Special Interest/Focus Areas

- Local, state and federal politics
- Book Reviewer for The Big Issue Australia
- Occasional columnist for The Spectator and New Matilda
- Education
- Literature/reading
- Academic research/publishing
- Local Government reform.

#### Council-appointed Membership of Committees as at 30 June 2024

- Corporate and Community Development Standing Committee (Chair)
- Behaviour Complaints Committee
- Australian Citizen Awards Selection Panel
- Heritage Reference Group
- Community Safety and Support Services Advisory Committee (Deputy)
- Cultural Development and the Arts Advisory Committee (Deputy)
- Rockingham Education and Training Advisory Committee (Deputy).

#### External Committees appointed by Council as at 30 June 2024

- WALGA - South Metropolitan Zone
- Local Emergency Management Advisory Committee (Deputy)
- Rockingham Lakes Regional Park Advisory Committee (Deputy).

## Councillor Peter Hudson



**Councillor since:** October 2023  
**Term expires:** October 2027

**M:** 0493 773 699  
**E:** [cr.hudson@rockingham.wa.gov.au](mailto:cr.hudson@rockingham.wa.gov.au)

### Qualifications and Experience

- Bachelor of Commerce (UWA)
- Juris Doctor (University of Canberra)
- Previous liquor store manager
- Small business owner
- Not-for-profit board member
- Previous federal election candidate
- Previous state by-election candidate
- Resident since 2001.

### Special Interest/Focus Areas

- AUKUS and national security
- Australia Day
- Homelessness
- Community infrastructure
- Housing
- Health system
- Policing
- Business, law and politics.

### Council-appointed Membership of Committees as at 30 June 2024

- Planning and Assets Standing Committee
- Behaviour Complaints Committee
- Community Grants Program Committee
- Governance Review Committee (Deputy)
- Community Safety and Support Services Advisory Committee
- RoadWise Advisory Committee (Deputy)
- Rockingham Education and Training Advisory Committee
- Sports Advisory Committee (Deputy).

### External Committees appointed by Council as at 30 June 2024

- Jandakot Airport Community Aviation Consulting Group
- Point Peron Rehabilitation Committee.



# Elected Members

## Rockingham/Safety Bay Ward

### Councillor Caroline Hume



**Councillor since:** October 2021  
**Term expires:** October 2025

**M:** 0429 976 440  
**E:** [cr.hume@rockingham.wa.gov.au](mailto:cr.hume@rockingham.wa.gov.au)

#### Qualifications and Experience

- Diploma in Local Government (in progress)
- Authorised Civil Celebrant
- Resident since 1969.

#### Special Interest/Focus Areas

- Committee Member of the Mangles Bay Fishing Club
- Rockingham Senior High School Board Member.

#### Council-appointed Membership of Committees as at 30 June 2024

- Corporate and Community Development Standing Committee
- Behaviour Complaints Committee
- CEO Performance Review Committee (Deputy)
- Community Grants Program Committee (Deputy)
- Customer Service Review Committee (Deputy)
- Australian Citizen Awards Selection Panel
- Coastal Facilities Advisory Committee (Deputy)
- Disability Access and Inclusion Advisory Committee
- Environment Advisory Committee (Deputy)
- Seniors Advisory Committee.

## Councillor Dawn Jecks



**Councillor since:** October 2021  
**Term expires:** October 2025

**M:** 0424 598 656  
**E:** [cr.jecks@rockingham.wa.gov.au](mailto:cr.jecks@rockingham.wa.gov.au)

### Qualifications and Experience

- Diploma of Local Government - Elected Member
- WA State Manager Testing Laboratory business
- Technical Assessor National Association Testing Authorities (NATA)
- Advanced Diploma Laboratory Operations
- Cert IV Work Health and Safety
- Founder and Chairperson Hands Off Point Peron Inc.
- Resident since 1994.

### Special Interest/Focus Areas

- Rockingham's Little Penguins
- Liveable suburbs and community health and well-being
- Improving connections to ecological linkages in local natural areas
- Improving tree canopy through tree protections and planting for new developments
- Building connectivity within the community
- Good government, law and politics
- Advocacy on issues important to the community.

### Council-appointed Membership of Committees as at 30 June 2024

- Planning and Assets Standing Committee
- Behaviour Complaints Committee
- Governance Review Committee
- Coastal Facilities Advisory Committee
- Disability Access and Inclusion Advisory Committee (Deputy)
- Environmental Advisory Committee
- Seniors Advisory Committee.

### External Committees appointed by Council as at 30 June 2024

- Cockburn Sound Management Council
- South Metropolitan Joint Development Assessment Panel (Deputy)
- Peel-Harvey Catchment Council (Deputy)
- WALGA - South Metropolitan Zone.

# Elected Members

## Rockingham/Safety Bay Ward

### Councillor Mark Jones



**Councillor since:** October 2017  
**Term expires:** October 2027

**M:** 0410 844 880  
**E:** [cr.jones@rockingham.wa.gov.au](mailto:cr.jones@rockingham.wa.gov.au)

#### Qualifications and Experience

- Diploma of Local Government - Elected Member
- Graduate Diploma in Theology
- Graduate Diploma Urban and Regional Planning
- Bachelor of Arts Urban and Regional Studies (Curtin)

- Advanced Management Program (UWA and AIM)
- Secretary - Seaside Camp for Children, Rockingham
- Town Planner for over 25 years
- Resident for 18 years.

#### Special Interest/Focus Areas

- Sustainability
- Disability, access and inclusion
- Health and wellbeing
- Community infrastructure and regional parks
- Protecting elements of Rockingham's lifestyle.

#### Council-appointed Membership of Committees as at 30 June 2024

- Planning and Assets Standing Committee
- Disability Access and Inclusion Advisory Committee
- Behaviour Complaints Committee
- CEO Performance Review Committee
- Community Grants Program Committee (Deputy).

#### External Committees appointed by Council as at 30 June 2024

- Australian Coastal Councils Association Management Committee
- Metropolitan Outer Development Assessment Panel
- Peron Naturaliste Partnership Board (Chairperson)
- Perth South West Environmental Reference Forum (Deputy)
- Rockingham Lakes Regional Park Community Advisory Committee
- South West Corridor Development Foundation (Deputy).



## Councillor Leigh Liley



**Councillor since:** May 1999  
**Term expires:** October 2025

**M:** 0407 774 204  
**E:** [cr.liley@rockingham.wa.gov.au](mailto:cr.liley@rockingham.wa.gov.au)

### Qualifications and Experience

- Bachelor of Education Claremont Campus
- Master of Education Leadership University of Western Australia
- Doctor of Education (Course Work) University of Western Australia
- School Development Officer Disadvantaged Schools South Metropolitan Region
- Manager Regional Operations South Metropolitan Region
- Project Coordinator Kwinana Education Precinct Redevelopment
- Principal and Deputy various Government Primary Schools
- Member of Local Government 20 plus years
- Resident since 1967.

### Special Interest/Focus Areas

- Social - grants, free events, access for the aged and disabled
- Community Lifestyle - access to quality services, recreational facilities, key infrastructure and programs
- Economy - business attraction, tourism, diversified job opportunities
- Responsible management of coastal environment
- Education - employment opportunities, Tertiary Scholarship Program, scholarships, Kidsport vouchers
- Good governance.

### Council-appointed Membership of Committees as at 30 June 2024

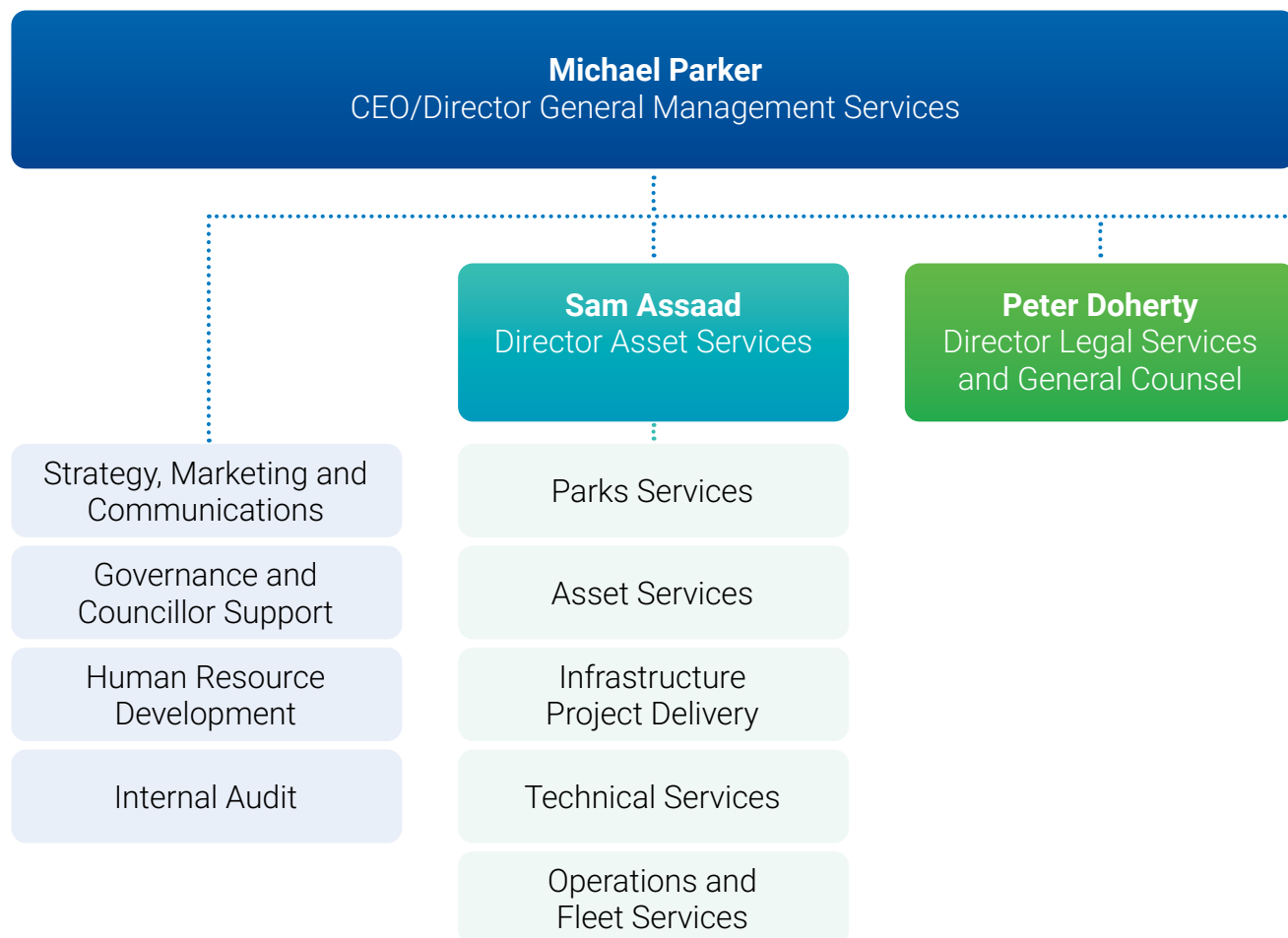
- Corporate and Community Development Standing Committee
- Audit Committee
- Behaviour Complaints Committee
- CEO Performance Review Committee
- Community Grants Program Committee
- Governance Review Committee
- Heritage Reference Group (Deputy)
- Rockingham Education and Training Advisory Committee.

# Organisational Structure

The City of Rockingham is structured to ensure the most effective delivery of services and programs in support of the Strategic Community Plan.

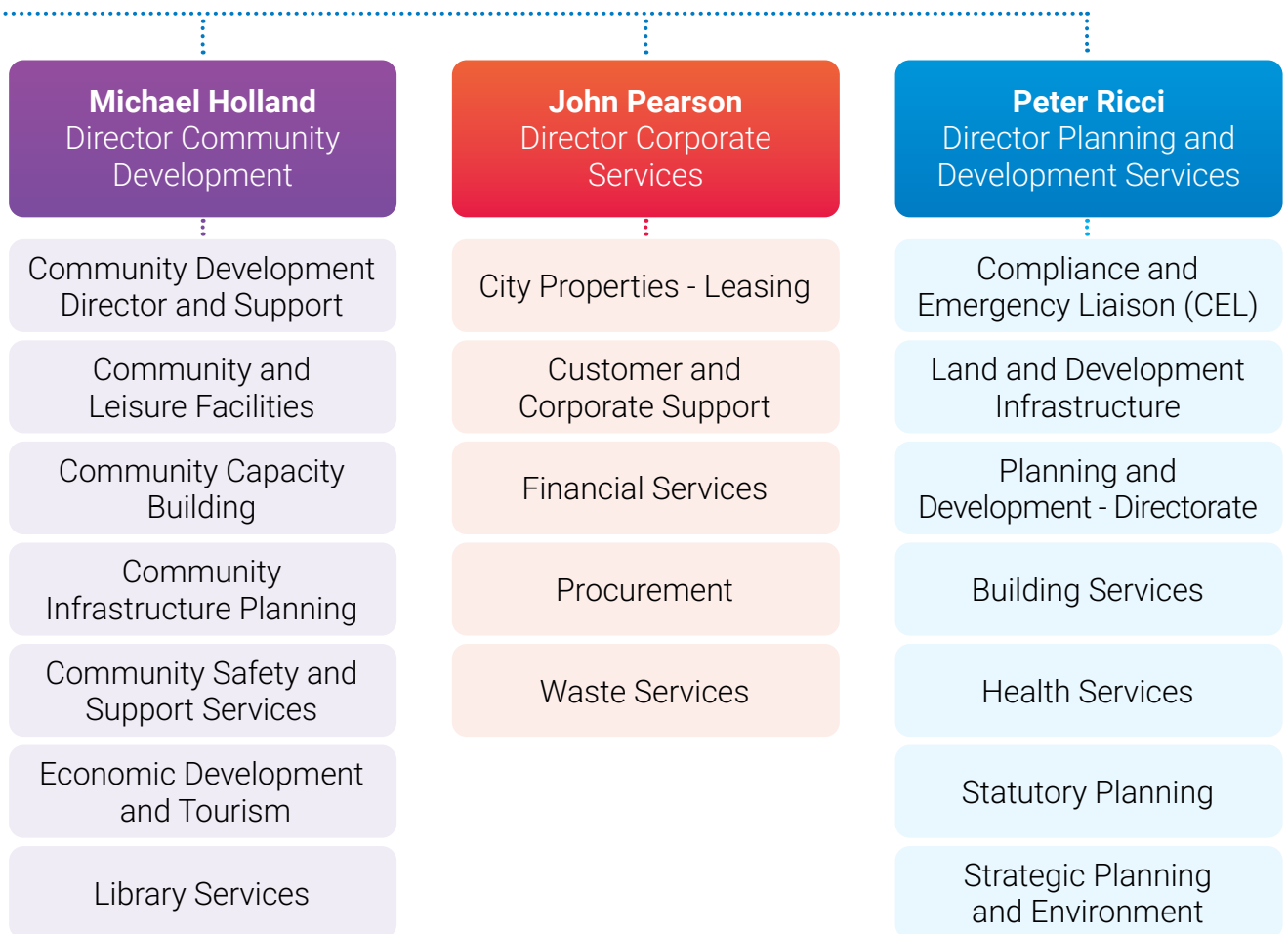
The organisation is led by the Executive team, comprising five Directors who report to the Chief Executive Officer (CEO). The CEO is also responsible for the General Management Services directorate.

The CEO is directly accountable to the Council elected by City of Rockingham residents.





● Peter Doherty    
 ● Peter Ricci    
 ● Michael Parker    
 ● John Pearson    
 ● Sam Assaad    
 ● Michael Holland





# Executive Team

## Michael Parker

Chief Executive  
Officer



### Qualifications and Experience

- Bachelor of Economics (UWA)
- Municipal Clerk's Certificate of Qualification
- Fellow Local Government Professionals Australia WA
- 2012 Local Government Managers Australia WA Medal
- 2016 WALGA Local Government Distinguished Officer Award.

### Key Responsibilities

- Strategic Leadership
- General Management
- Internal Audit
- Strategy, Marketing and Communications
- Governance and Councillor Support
- Human Resource Development
- Organisational Development.

Michael joined the City of Rockingham in August 2018 and has worked for five Western Australian Local Governments since 1988.

He is a former State President of Local Government Managers Australia WA and has spent the past 29 years as CEO at three different Local Governments.

## Sam Assaad

Director Asset  
Services



### Qualifications and Experience

- Bachelor Engineering (Civil)
- Diploma Project Management
- Member and Executive Member of Institute of Public Works Engineering Australasia (WA).

### Key Focus

Lead the Asset Services Division to work with the community, and provide strong direction regarding strategic asset management and infrastructure services.

### Key Responsibilities

- Fleet Management
- Traffic and Road Safety
- Asset Management, operations and maintenance for:
  - road, civil and coastal assets
  - buildings and facilities assets
  - environmental, streetscape, parks and playground assets
- Infrastructure Project Planning and Delivery.

Sam has experience delivering major civil, building, coastal and parks projects, managing maintenance and services contracts and leading engineering, fleet, facility and parks operations and services.

Sam joined the City in 2017 and looks forward to continuing to deliver excellent outcomes for the Rockingham community.

## Peter Doherty

Director Legal Services  
and General Counsel



### Qualifications and Experience

- Bachelor of Jurisprudence (Honours)
- Bachelor of Laws (Honours)
- Member Law Society of Western Australia
- Law Council of Australia and the Association of Corporate Counsel.

### Key Responsibilities

As the City's in-house lawyer, the General Counsel is responsible for providing independent legal advice to the City on all matters including:

- the City's operational functions, and
- litigious and potentially litigious matters.

As the Director of Legal Services, Peter:

- participates in strategic decision making
- maintains oversight of the City's operational local government systems, and
- develops and implements training for staff and Councillors on relevant legal topics and issues.

Peter has worked in private legal practice for more than 40 years. He is a former legal member of the Local Government Standards Panel, former chairman of the Law Council of Australia's Business Law Section, and a deputy-chairman of its Competition and Consumer Law Committee.

## Michael Holland

Director Community  
Development



### Qualifications and Experience

- Bachelor Social Science (Leisure Science)
- Post Graduate Community Development
- Advanced Diploma Management
- Diploma Project Management.

### Key Responsibilities

Lead the Community Development Division to work with the community to achieve the best possible outcomes for both the City and community through the following departments:

- Community Capacity Building
- Library Services
- Community and Leisure Facilities
- Economic Development and Tourism
- Community Safety and Support Services
- Community Infrastructure Planning.

For more than 20 years he has dedicated his career to the community development industry and is passionate about both his job and his community and considers himself very fortunate to work with and be part of his local community.

# Executive Team

## John Pearson

Director Corporate Services



### Qualifications and Experience

- Master of Accounting
- Bachelor of Commerce.

### Key Responsibilities

- Financial Services
- Procurement
- Property Services
- Customer and Corporate Support
- Waste Services
- Information Systems.

John has worked at the City of Rockingham as Director Corporate Services since 2008. Prior to this appointment he was the Chief Executive Officer for the Shire of Derby/West Kimberley in Western Australia's north. John has over 20 years of leadership experience in local government and is responsible for corporate operations in the City of Rockingham.

## Peter Ricci

Director Planning and Development Services



### Qualifications and Experience

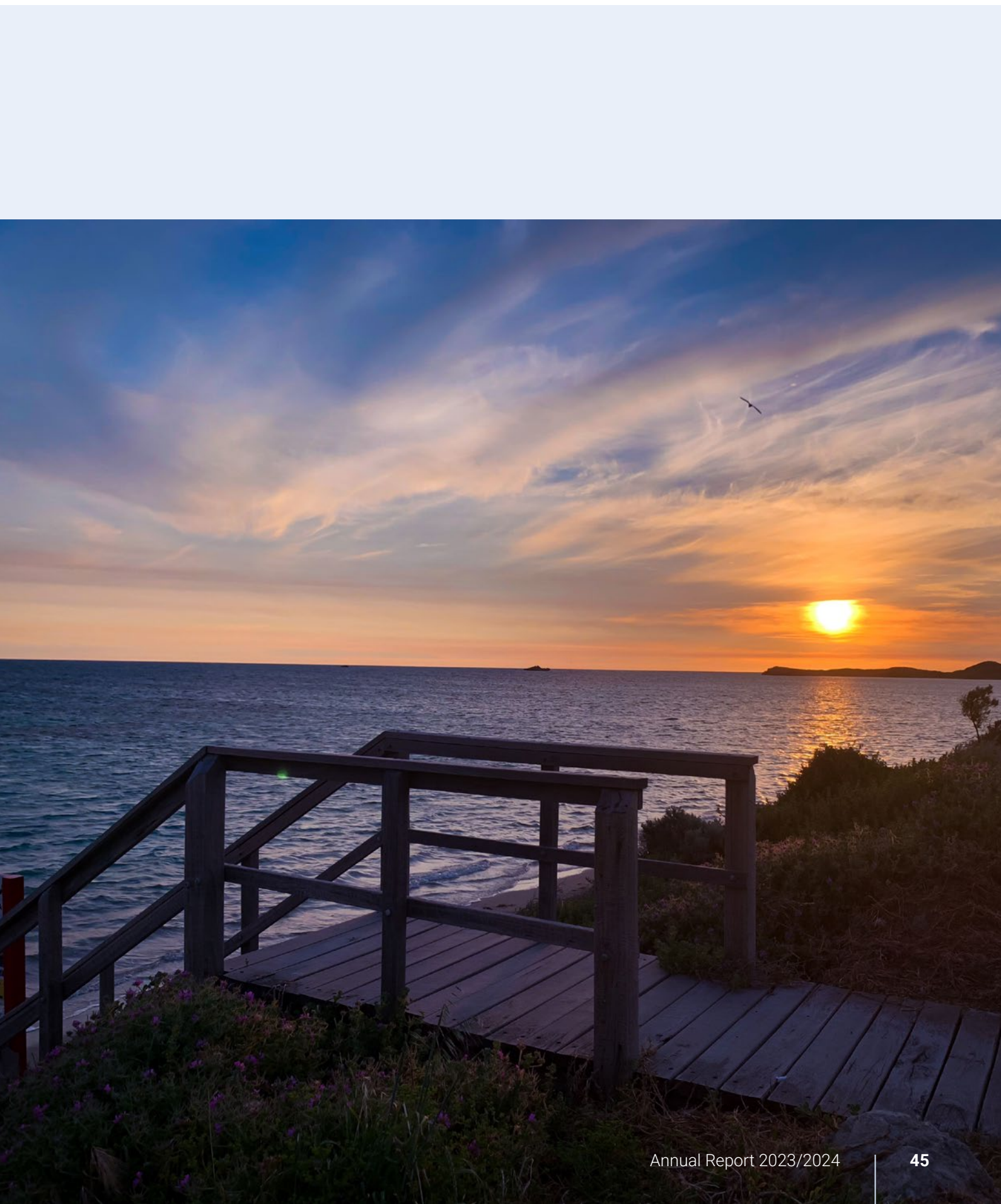
- Bachelor of Arts (Urban and Regional Studies)
- Post Graduate Diploma (Urban and Regional Planning).

### Key Responsibilities

- Strategic Planning and Environment
- Statutory Planning
- Building Services
- Environmental Health Services
- Rangers, Emergency, Development Compliance and SmartWatch Services
- Landscape Architecture, Urban Water, Traffic and Civil Engineering (Approval) Services
- Major Planning Projects.

Peter has more than 30 years' experience in the local government sector and has been Director Planning and Development Services since November 2022. Over the 15 years previous, he performed various management roles within (Urban) Planning. Peter has extensive experience in local government administration and is passionate about creating sustainable and safe communities.











# Disability Access and Inclusion

The City of Rockingham plays a vital role in access and inclusion, undertaking various responsibilities which impact quality of life for people with disability, their families and carers. These include infrastructure provision, facilities management and the delivery of a wide range of services and programs. People with disability have the same rights as other community members to access the City's services and participate fully in community life, and the City is committed to enabling this.

In line with the Western Australian *Disability Services and Inclusion Act 2023* (the Act), the City has a Disability Access and Inclusion Plan (DAIP), which outlines the actions the City will implement to further the principles and objectives of the Act. Council endorsed the DAIP (2022-2026) in December 2021, following a comprehensive community consultation and review process.

In line with the Act's requirements, DAIP achievements and progress are reported annually to the Department of Communities.



# DAIP Outcomes 2023-2024

Examples of DAIP (2022-2026) actions achieved during 2023/2024 are outlined below:

## Services and events:

### Events

Ongoing accessibility considerations

- accessibility considerations for the City's five major events (Christmas Lights Launch, New Year's Eve, Australia Day Celebrations, Performance in the Park, and Symphony on the Green) include:
  - additional ACROD parking and Auslan interpreter
  - sensory-friendly space/chill-out area
  - accessible matting, toilets, viewing area, and ramp for stage activities
  - sensory-friendly meet and greets for neurodivergent children
- sensory-friendly/chill out spaces at children and youth-focused events, including Teddy Bear's Picnic, GLOW, Breakthrough Music Competition and Youth Beach Party
- site map, including accessibility features, provided for the Youth Beach Party event
- four tactile tours delivered as part of Castaways Art Exhibition.



### Services

Ongoing accessible activities and services to enhance accessibility, such as:

- Aqua Jetty:
  - one-on-one swimming lessons for people with disability as part of the Aqua Jetty Swim School
  - AJ Connect: a weekly fitness program for young people with disability.
- Libraries:
  - addition of a second Tovertafel interactive projector, held at Safety Bay Library: a Tovertafel provides people with disability and older people access to interactive games, puzzles and activities
  - sensory kits available for use at the City's four libraries
  - Auslan sessions for children held as part of the libraries' school holiday program.
- Rockingham Youth Centre:
  - weekly game club: open to young people of all abilities.
- Waste:
  - assisted waste collection services available for eligible older people and people with disability
- Accessible beaches:
  - beach matting at seven City beaches available between October and April
  - beach wheelchairs and beach walkers available to the public year round for free loan.

### Infrastructure:

- A Changing Places facility at the Rockingham Foreshore was completed, providing people with complex needs spacious and secure bathroom facilities. A grant of \$150,000 from Department of Communities was received for this project.
- The City continued to implement changes recommended in the 2018 Access Audit. In the 2023/2024 financial year 38% of all identified actions have been completed.
- Universal Design principles are being incorporated into all infrastructure renewal projects. This includes prioritising accessible park furniture, like BBQs, benches and water fountains, and installing connecting paths to improve overall accessibility.
- Stage 1 of the planned Access and Inclusion Upgrades at the Rockingham Foreshore has been completed. This included the installation of pathways, beach showers, accessible BBQs, and accessible drinking foundations. Future stages are scheduled, including accessible picnic settings and an inclusive play space.
- The Autumn Centre carpark has been upgraded to enhance accessibility. 48 additional bays have been installed, including four ACROD bays.
- A hearing loop was installed at the Baldivis District Sport Complex during construction.
- Baldivis Indoor Sport Complex staff induction includes training on provision of the adult change room.
- Community Infrastructure Grants are available for local community groups and organisations to construct accessibility improvements. For example, Golden Bay Progress Association was funded to upgrade fence entry points and pathways to improve accessibility of their site.



### Access to information:

- Monsido accessibility software is being used by Strategy, Marketing and Communications to monitor the accessibility of the City's website.
- QR codes are regularly included on flyers and other collateral to improve access to information.



### Quality of services:

- The Rockingham Youth Centre has continued their Support Worker Agreement so there is an effective avenue for, and working relationship with, support workers who attend with young people.
- The Rockingham Youth Centre engaged the Youth Disability Advocacy Network (YDAN) to conduct an Accessibility Audit and have implemented 18 of the 32 recommendations including introduction of quiet hours at drop-in sessions, purchase of Vision Australia key boards and sensory items, and re-orientation of the reception desk for wheelchair accessibility.
- Delivery of Armchair Travel virtual reality program at the City's four libraries, targeting seniors and people living with dementia.
- The Customer Service team's information knowledge base includes specific information relating to disability access and inclusion, enabling staff to effectively provide information to customers on relevant initiatives, including beach access matting, beach walkers, NDIS and translation services.
- Regular training opportunities are available to all City employees including:
  - Disability Awareness
  - Dementia Awareness
  - Understanding Neurodiversity.
- Free training and information sessions aimed at upskilling volunteer-involving organisations and community members are available, including an Access and Inclusion workshop to enhance volunteers' understanding of disability and access and inclusion principles.
- Free parenting workshops on ADHD, autism and neurodiversity.
- Provided opportunities for microenterprises owned by people with disability to engage directly with the community and build their capacity, as part of the City's International Day of People with Disability activities.





### Consultation:

- Continued live streaming and recording of Council meetings, available through the City's website and advertised on Rock Port and the City's Facebook posts. Livestreams now also include subtitles to enhance accessibility.
- Ongoing quarterly meetings of the Disability Access and Inclusion Advisory Committee. This Advisory Committee represents the community by providing advice and support to Council to address City controlled disability access and inclusion matters.
- Facilitation of a Disability Inclusive Emergency Planning forum including stakeholders from emergency services, disability services and people with lived experience of disability, to collaboratively identify barriers to the safety of people with disability before, during and after emergency.

### Governance and advocacy:

- Continuation of the Disability Access and Inclusion Internal Working Group (DAIIWG) to optimise collaboration across City departments.
- Ongoing facilitation of the Mandurah, Kwinana, Cockburn and Rockingham Access and Inclusion Network (MCKRAIN). A monthly email disseminates information about inclusive events and activities across the region. Quarterly meetings provide network and professional development opportunities.
- The City's Community Grants Program continues to support local clubs and organisations to run targeted events and activities for people with disability. Examples include Westerly's All Inclusive Maker's Market and RippleAbility's RAFL Carer Peer Support Group.

### Employment:

- Continuation of the Disability Traineeship program in partnership with Nudge. The program implements a customised employment approach and has provided invaluable workplace learning to the trainees and other staff.
- Continued relationships with Disability Employment Services such as Bizlink and Edge.
- Continuation of the Rockingham Customised Employment Network (RCEN). RCEN is developing resources that will help guide employers and employees through the customised employment process.



# Governance Report

## Record Keeping Statement

In line with Section 19 of the *State Records Act 2000*, local governments are required to have a Record Keeping Plan that is approved by the State Records Commission (SRC). The plan applies to employees, Elected Members and contractors.

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

The City is committed to the management of records in accordance with legislative requirements and best practice. The City's Record Keeping Plan was reviewed in August 2023. The SRC approved the continuation of the City's existing Plan for a further two-year period. The Plan is next due for review by 7 December 2025.

During the 2023/2024 financial year 441,373 records were captured into the electronic document records management system.

During the 2023/2024 financial year the City's back scanning program continued for its 14th year.

The City provides ongoing record keeping awareness training for new employees, and refresher training for all employees every two years.

## Executive Remuneration as at 30 June 2024

The City's executive remuneration is assessed against skills, qualifications, experience and the responsibilities of the position. The figures below represent a cash base salary but do not include vehicle allowances, non-monetary benefits such as professional memberships or superannuation.

Salary Range	Number of Executives
120,001 - 130,000	0
130,001 - 140,000	1
140,001 - 150,000	2
150,001 - 160,000	4
160,001 - 170,000	6
170,001 - 180,000	6
180,001 - 190,000	3
190,001 - 200,000	0
200,001 - 210,000	0
210,001 - 220,000	0
220,001 - 230,000	0
230,000 - 240,000	2
240,001 - 250,000	2
250,001 - 260,000	0
260,001 - 270,000	0
270,001 - 280,000	0
280,001 - 290,000	1
290,001 - 300,000	0

CEO total remuneration under the *Salaries and Allowances Act 1975*, including salary, superannuation and allowances, was \$362,300 for 2023/2024.

## Asbestos Reporting

The City is actively working towards achieving the national targets under the National Strategic Plan (NSP) for Asbestos Awareness and Management 2019-2023. NSP 2019-2023 targets reflect how effective our combined strategic actions under each of the four national priorities will be. Our 2023/2024 targets were:

**Target 1: increased awareness of the health risks of asbestos containing materials (ACMs) and where to source information: all tradespersons whose work brings them into contact with ACMs; all workers in workplaces with ACMs; 80 per cent of homeowners and occupiers, 80 per cent of property managers and real estate agents.**

The City incorporates a number of strategies to increase awareness for staff and contractors entering City premises including; induction and training, signage and guidance materials. During Asbestos Awareness Month in November the City of Rockingham ran a campaign aimed at influencing behaviour change in the home and workplace to prevent exposure to asbestos fibres.

**Target 2: all governments have identified and assessed the risks associated with ACMs in publicly owned and controlled buildings, land and infrastructure.**

The City has identified and assessed the risk associated with ACMs; and has developed and maintained an active asbestos register that is electronically accessible - detailing the ACMS and the level of controls in place.

**Target 3: all jurisdictions have schedules and processes for the prioritised safe removal according to risk of ACMs from public buildings and infrastructure, and safe disposal of that material.**

The City has a schedule for phased/prioritised ACM removal. In addition to the schedule, the City has engaged asbestos professional services to remove the ACMs in accordance with the schedule.

**Target 6: all regulators are investigating, prosecuting and penalising serious known breaches of asbestos-related laws including illegal waste disposal and importation.**

The City has a regulatory role under its public health obligations to investigate, prosecute and penalise known breaches of asbestos related law, including illegal waste disposal.

## Corporate Business Plan

The City's Business Plan provides a 10-year financial overview of the City's operations and provides allocations of financial resources to ensure the key strategic objectives of the City are met.

During the financial year there were no significant modifications to the City's Business Plan.

Council adopted the City of Rockingham Business Plan 2024/2025-2033/2034 at its Ordinary meeting in June 2024.



### **Freedom of Information and Public Interest Disclosure**

As a public authority the City has an obligation to provide certain information under the provisions of the *Freedom of Information Act 1992* (FOI) and the *Public Interest Disclosures Act 2003*. During the 2023/2024 year, 24 requests were received for information under FOI and no public interest disclosures were received.

### **Register of Delegated Authority**

To provide a timely and effective response to customer requests, Council may delegate some routine decision-making authority to the Chief Executive Officer and other City employees. A Register of Delegated Authority is reviewed annually by the Governance and Councillor Support Team and is subsequently adopted by Council. The latest review was adopted at the 25 June 2024 Council meeting.

### **Policy Reviews**

Policies reflect the current strategic positions of Council and provide direction to further the City's strategic goals and/or to meet statutory requirements. Policies can also provide detail on the manner in which the City undertakes, or requires others to undertake, certain works or activities. During the 2023/2024 year, 22 Council Policies and one local planning policy were reviewed and adopted.

### **Australian Citizenship Ceremonies**

The Governance and Councillor Support Team coordinates the Australian Citizenship Ceremonies on behalf of the Department of Home Affairs. A total of 10 ceremonies were held, with 946 people becoming Australian citizens this year.



## Register of Minor Breaches - Complaints Register

Section 5.53(2) (hb) of the *Local Government Act 1995* specifies that the annual report is to contain details of entries made in the register of complaints of minor breaches which records complaints that result in a finding under Section 5.110(2)(a) that a minor breach has occurred.

During the 2023/2024 financial year, the Local Government Standards Panel found one Council Member had committed one minor breach resulting in a public apology.

### Complaint

Sent 30 August 2022 by Ms Teresa Ong regarding Mayor Deborah Hamblin.

### Nature of Complaint

A complaint was made to the Local Government Standards Panel (Panel), in which it was alleged that Mayor Hamblin committed one minor breach under the *Local Government Act 1995* (Act) and Regulation 22 of the *Local Government (Model Code of Conduct) Regulations 2021* when at the Council Meeting held on 23 August 2022, she failed to declare an interest in relation to a donation made by the President of the Tourism Rockingham Board to her 2021 Local Government electoral campaign.

The Panel found that Mayor Hamblin breached Regulation 22 of the *Local Government (Model Code of Conduct) Regulations 2021*. As required by the Panel, Mayor Hamblin issued a public apology in relation to the matter at the Ordinary Council Meeting on 26 September 2023.

View the Complaints Register via the City's website [rockingham.wa.gov.au](https://rockingham.wa.gov.au)

## Legislative Compliance

The State Government's Department of Local Government, Sport and Cultural Industries (DLGSCI) requires each local government to complete an annual audit of its compliance with the Local Government Audit Regulations for the previous calendar year and to submit a return by the end of March. A report on the results of the compliance audit return, together with an Internal Audit Report independently verifying responses on the return, are presented to the Audit Committee, which recommends its adoption to Council. Internal Audit did not identify any non-compliances in the 2023 calendar year and controls around non-compliances.

Regulation 17 of *Local Government Audit Regulations 1996* furthermore places the responsibility on local government CEOs to review the appropriateness and effectiveness of their systems and procedures in relation to risk management, internal controls and legislative compliance at least every three years. Internal Audit assist the CEO in performing independent reviews on each of these three areas in detail at least once every three years with the Legislative Compliance component scheduled for the 2024/2025 financial year. Internal Audit also performs reviews on key controls on all three areas on an annual basis. Risk management, internal controls and legislative compliance are also considered in each focus and process audit.



## Internal Controls and Internal Audit

The City's internal controls are developed to ensure that the City's Values and Aspirations are met, that the processes developed are effective, efficient and economical, and further, to ensure reliable financial reporting and compliance with laws, regulations and policies. Internal controls are regularly reviewed by management to ensure that a sufficient mix of preventative, detective and responsive controls are in place to sustain an acceptable residual risks level.

Our internal audit functions are aligned with the Institute of Internal Auditor standards. The objectives of Internal Audit are therefore to:

- Provide independent consideration of risks, controls and processes across the City
- Promote mechanisms that encourage a culture, that is conscious of risk and control processes, and
- Assist and support the City in its continuous drive for process improvement.

These objectives are achieved by:

- Assisting management by independently evaluating processes in relation to identifying, assessing and managing key operational, financial and compliance risks in an effort to meet the City's Aspirations and Strategic Objectives
- Assisting management in evaluating the effectiveness of internal control systems and ensuring these systems are aligned with internal and Council policies as well as with associated legislative requirements
- Recommending improvements, where required, on the efficiency and effectiveness of internal control systems
- Keeping abreast with any new internal and external audit developments affecting the City's activities, and
- Being responsive to the City's changing needs while striving for continuous improvement.

The City maintains a strategic three year Internal Audit Plan to direct internal audit resources in an efficient manner and to provide assurance that key risks are being managed effectively. This plan is reviewed and updated annually, or when considered appropriate. The aim is to ensure that internal audit reviews are still aligned with any critical strategic and operational risk identified within the City.

Internal Audit completed the following internal audits and coordinated Office of the Auditor General self-evaluation assessments during the 2023/2024 financial year:

- Project Management
- Purchasing Cards Review
- Compliance Annual Return
- Self-Evaluation Assessment: Regulation of Air-handling and Water Systems - Focus Audit Report by the Office of the Auditor General ("OAG")
- Self-Evaluation Assessment - Covering areas identified in OAG Reports (Relating to Procurement and Payments)
- Self-Evaluation Assessment - Covering areas identified in OAG Reports (Information Technology); and
- Self-Evaluation Assessment - Staff Exit Controls for Government Trading Enterprises - Report by the OAG.

Outcomes of these internal audits, including agreed management actions and, when identified, improvement opportunities are reported to the CEO and Council through the Audit Committee.

The progress and implementation of all agreed management actions identified during internal audits, external audits and other performance reviews performed by the OAG as well as OAG self-assessments, are furthermore tracked, reviewed and reported to the CEO as well as the Audit Committee through the Audit Log.



Apart from the focus areas identified in the plan, Internal Audit furthermore performs the following administrative and other functions:

- Assists in the review of the Audit Committee Terms of Reference
- Internal Audit Charter, accompanying standards and guides, and
- Performs ad-hoc reviews as and when required.

The Internal Audit function therefore also forms part of the CEO's effort to continuously strengthen current controls implemented as required by Regulation 17 of the Local Government Audit Regulations of 1996 and to empower the City to make considered and informed decisions within a transparent, accountable, ethical and compliant environment.

### **Risk Management**

As part of its requirements under Regulation 17 of the Local Government (Audit) Regulations 1996, in 2023/2024 the City conducted a review of its Risk Management Framework. The City's Risk Management Framework is aligned to the ISO 31000:2018 Risk Management Guidelines and comprises the following:

- Council Policy - Risk Management Framework
- Executive Standard - Risk Management Framework
- Procedure - Risk Management Framework
- Risk Management Framework Manual
- Risk Systems including risk registers.

# Record of Meeting Attendance by Council Members

2023/2024 Record of Meeting Attendance by Council Members.

	Mayor Hamblin	Deputy Mayor Buchan	Cr Buchanan	Cr Crichton	Cr Hudson	Cr Hume
Council	11/11	11/11	11/11	7/7	7/7	11/11
Special Council	3/3	3/3	3/3	2/2	1/2	3/3
Annual Electors	1/1	1/1	1/1	1/1	1/1	1/1
Planning and Asset Services Committee	11/11	11/11	-	-	6/7	2x deputised
Corporate and Community Development Committee	-	3 x deputised	11/11	7/7	-	9/11
Audit Committee	3/3	3/3	-	-	-	-
Australia Day Awards Selection Panel	-	-	1/1	-	-	1/1
Behaviour Complaints Committee	No meetings held					
Bush Fire Advisory Committee	-	-	-	-	-	-
CEO Performance Review Committee	3/3	3/3	-	-	-	-
Coastal Facilities Advisory Committee	-	4/4	-	-	-	1x deputised
Community Grants Program Committee	1/2	1/1 1 x deputised	0/1	2/2	2/2	-
Community Safety and Support Services Advisory Committee	-	-	-	4/4	1/4	-
Cultural Development and the Arts Advisory Committee	-	-	0/2	-	-	-
Customer Service Review Committee	No meetings held					
Disability Access and Inclusion Advisory Committee	-	-	-	-	-	3/5
Environmental Advisory Committee	-	-	-	-	-	-
Global Friendship Committee	No meetings held					
Governance Review Committee	2/2	2/2	-	-	-	-
Heritage Reference Group	-	-	1x deputised	-	-	-
RoadWise Advisory Committee	-	-	-	-	-	-
Rockingham Education and Training Advisory Committee	0/1	-	-	-	1/2	-
Seniors Advisory Committee	-	-	-	-	-	3/4
Sports Advisory Committee	-	-	-	-	-	-

## Attendance by electronic means:

### Council meetings:

Deputy Mayor Buchan (June 2024)  
Cr Jones and Cr Middlecoat (May 2024)  
Deputy Mayor Edwards (August 2023)

### Special Council meetings:

Cr Buchanan and Cr Davies (August 2023)

## Notes:

Cr Hume - Leave of Absence May 2024  
 Cr Edwards - Deputy Mayor until October 2023 election (leave of absence July 2023)  
 Cr Cottam - Councillor until October 2023 election (leave of absence July 2023)  
 Cr Davies - Councillor until October 2023 election

Cr Jecks	Cr Jones	Cr Liley	Cr Middlecoat	Cr Schmidt	Cr Wormald	Cr Cottam	Cr Davies	Deputy Mayor Cr Edwards
10/11	10/11	10/11	7/7	10/11	11/11	3/4	4/4	3/4
3/3	3/3	3/3	2/2	3/3	3/3	0/1	1/1	1/1
1/1	1/1	1/1	1/1	1/1	1/1	-	-	-
10/11	11/11	-	-	2xdeputised	11/11	-	-	2/4
3xdeputised	-	11/11	6/7	9/11	-	2/4	4/4	1 x deputised
-	-	3/3	1/2	1xdeputised	-	-	1xdeputised	0/1
-	-	-	-	-	-	-	-	-
No meetings held								
-	-	-	-	3/3	-	-	-	-
-	-	3/3	-	-	-	-	-	1/2
3/4	-	-	-	-	-	-	-	-
1/1	-	3/3	-	-	-	-	-	0/1
-	-	-	-	5/6	2/2	-	-	2/2
-	-	-	-	1/2	-	-	1/2	-
No meetings held								
1xdeputised	4/5	-	-	-	-	-	-	-
2/2	-	-	-	-	2/2	-	-	-
No meetings held								
1/1	-	2/2	-	-	-	-	1/1	-
-	-	-	-	-	-	0/1	-	-
-	-	-	-	-	3/4	-	-	-
-	-	2/2	-	-	-	-	1/1	-
3/4	-	-	-	-	-	-	-	-
-	-	1/1	2/2	2/3	-	-	-	-

**Planning and Asset Services Committee meetings:**  
 Cr Hudson (March and April 2024)

**Corporate and Community Development Committee meetings:**  
 Cr Davies (July and August 2023)  
 Cr Cottam (August 2023)



# Register of Fees, Expenses and Allowances Paid to Council Members

This register is updated to the City of Rockingham website no later than 14 July of each Financial Year to which the information relates.

The following register includes any fees, expenses or allowances paid to each council member for the financial year beginning on 1 July 2023 to 30 June 2024.

Council Member	Mayor and Deputy Mayor Allowance	Meeting Attendance Fees	Information and Communication Technology Allowance
Mayor Deb Hamblin	\$93,380.00	\$49,435.00	\$3,500.00
Deputy Mayor Lorna Buchan	\$15,560.71	\$32,986.12	\$3,502.80
Cr Robert Schmidt	N/A	\$32,960.00	\$3,500.00
Cr Craig Buchanan	N/A	\$32,986.12	\$3,500.00
Cr Caroline Hume	N/A	\$32,960.00	\$3,500.00
Cr Dawn Jecks	N/A	\$32,960.00	\$3,500.00
Cr Mark Jones	N/A	\$32,986.12	\$3,500.00
Cr Leigh Liley	N/A	\$32,960.00	\$3,500.00
Cr Michael Crichton	N/A	\$22,865.25	\$2,425.27
Cr Kelly Middlecoat	N/A	\$22,865.25	\$2,425.27
Cr Peter Hudson	N/A	\$22,865.25	\$2,425.27
Cr Brett Wormald	N/A	\$32,960.00	\$3,500.00
Cr Rae Cottam (Term ended 21 October 2023)	N/A	\$10,120.87	\$1,074.73
Cr Sally Davies (Term ended 21 October 2023)	N/A	\$10,120.87	\$1,074.73
Deputy Mayor Hayley Edwards (Term ended 21 October 2023)	\$7,168.36	\$10,120.87	\$1,074.73



Use of Private Motor Vehicle	Reimbursement of Child Care	Reimbursement of Incidental Expenses	Reimbursement of Membership Subscriptions
\$3,897.24	-	-	-
\$2,680.96	-	-	\$120.00
\$3,671.68	-	\$66.52	-
\$181.32	-	-	\$60.00
\$1,843.29	-	-	-
\$823.31	-	\$129.55	-
\$307.08	-	\$438.02	-
-	-	-	-
\$974.18	-	\$24.00	-
\$614.72	-	-	\$120.00
-	-	-	-
\$3,168.10	-	-	-
\$35.63	\$1,435.00	-	-
-	-	-	-
-	-	-	-

## Major Trading Undertakings

The Millar Road Landfill Facility at Lot 2170 Millar Road West in Baldvis provides an essential waste disposal service and makes significant ongoing financial contributions to the City. The City has a separate trading undertaking for the Millar Road Landfill Facility.

	2024 Actual \$	2024 Budget \$	2023 Actual \$
<b>Operating</b>			
<b>Operating Revenue</b>			
Landfill Operations	19,801,404	17,287,722	17,636,786
Transfer Station	3,893,593	4,353,000	4,172,704
Recycling Operations	592,003	605,000	443,891
	24,287,000	22,245,722	22,253,381
<b>Operating Expenditure</b>			
Landfill Operations	(18,109,455)	(15,081,340)	(18,826,550)
Transfer Station	(1,367,061)	(1,878,778)	(1,550,646)
Recycling Operations	(613,792)	(640,478)	(393,346)
	(20,090,308)	(17,600,596)	(20,770,542)
<b>Net Operating Result</b>	4,196,692	4,645,126	1,482,839
<b>Non-Operating</b>			
<b>Non-Operating Revenue</b>			
Landfill Operations	118,352	-	295,483
Transfer Station	0	-	-
Recycling Operations	0	-	24,538
	118,352		320,021
<b>Non-Operating Expenditure</b>			
Landfill Operations	(832,995)	(1,300,000)	(3,035,912)
Transfer Station	0	-	-
Recycling Operations	0	-	-
	(832,995)	(1,300,000)	(3,035,912)
<b>Net Capital Movement</b>	(714,643)	(1,300,000)	(2,715,891)
<b>Net Overall Result</b>	3,482,049	3,345,126	(1,233,052)





### Major Land Transactions

The City had no major land transactions during the 2023/2024 financial year.

Note: Reported in accordance with *Local Government (Administration) Regulations 1996, 19BC Information about land transactions to be included in annual report (Act s. 5.53(2)(i))*.

### Grants, Subsidies and Contributions

The table below details the value of all capital grants, subsidies and contributions for replacing and renewing assets, that were received by the City of Rockingham during the 2023/2024, 2022/2023 and 2021/2022 financial years.

Financial Year	\$ Value
2023-2024	5,525,430
2022-2023	2,746,572
2021-2022	5,742,028

Note: Reported in accordance with *Local Government (Administration) Regulation 1996, 19BE Information about capital grants, subsidies and contributions to be included in annual report Act s. 5.53(2)(i))*.



# Priorities for the Future

In the coming year the City will continue to work towards achieving its visions for the future. Some of the key projects and strategies to be delivered in 2024/2025 include:

- Stage Three of Baldvis Sports Complex, including outdoor courts, Southern Pavilion and outdoor recreation space
- Stan Twight Reserve clubroom redevelopment
- Shoalwater/Safety Bay foreshore - Carlisle Street to Bent Street
- Anniversary Park clubroom redevelopment
- Lotteries House relocation/refit
- Southern depot land acquisition
- Health and Wellbeing Strategy 2024-2029
- Early Years, Children and Young People Strategy 2024-2030
- Proposed amendments to Sustainability Strategy 2020-2025
- Local Planning Strategy
- Community Infrastructure Plan
- Tourism Destination Strategy 2024-2029
- Economic Development Strategy 2025-2030.



*"The Baldivis Sporting Complex is a fantastic example of a well-positioned, welcoming, accessible, fit-for-purpose football facility that supports our growing game's strategic priorities and highlights the importance of a strong relationship between Council and club."*

**Steven Rose, Manager Facilities and Government Relations at the West Australian Football Commission**











# Financial Report

For the year ended 30 June 2024

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# Statement by Chief Executive Officer

For the year ended 30 June 2024.

**CITY OF ROCKINGHAM  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

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

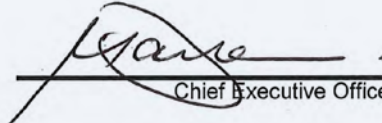
**STATEMENT BY CEO**

The accompanying financial report of the City of Rockingham has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

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

Signed on the

28<sup>th</sup> day of OCTOBER, 2024

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

\_\_\_\_\_  
Michael Parker  
Name of Chief Executive Officer

# Statement of Comprehensive Income

For the year ended 30 June 2024.

	Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
<b>Revenue</b>				
Rates	2(a),23	106,220,189	104,916,006	100,009,100
Grants, subsidies and contributions	2(a)	8,468,285	4,703,822	9,591,238
Fees and charges	2(a)	51,427,449	45,732,172	46,763,193
Interest revenue	2(a)	10,388,831	5,610,630	6,357,152
Other revenue	2(a)	2,760,919	13,068,478	3,202,920
		179,265,673	174,031,108	165,923,603
<b>Expenses</b>				
Employee costs	2(b)	(68,341,960)	(69,207,885)	(62,045,942)
Materials and contracts		(61,268,939)	(65,289,255)	(55,460,590)
Utility charges		(6,681,510)	(6,608,403)	(6,233,676)
Depreciation		(33,525,231)	(31,608,915)	(31,418,383)
Finance costs	2(b)	(875,128)	(364,478)	(855,782)
Insurance		(1,389,639)	(1,345,808)	(1,248,277)
Other expenditure		(9,451,876)	(16,090,084)	(6,479,634)
		(181,534,283)	(190,514,828)	(163,742,284)
		(2,268,610)	(16,483,720)	2,181,319
Capital grants, subsidies and contributions	2(a)	34,451,071	27,268,816	33,739,242
Profit on asset disposals		929,008	793,439	616,805
Loss on asset disposals		(2,548,129)	(1,149,345)	(2,989,701)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	2,942	0	6,451
Results from discontinued operations	7	0	0	3,060,995
		32,834,892	26,912,910	34,433,792
<b>Net result for the period</b>	<b>22(b)</b>	<b>30,566,282</b>	<b>10,429,190</b>	<b>36,615,111</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	0	0	348,546,820
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>348,546,820</b>
<b>Total comprehensive income for the period</b>		<b>30,566,282</b>	<b>10,429,190</b>	<b>385,161,931</b>

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



# Statement of Financial Position

As at 30 June 2024.

	Note	2024 \$	2023 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	165,013,795	136,323,754
Trade and other receivables	5	9,562,117	8,941,851
Other financial assets	4(a)	4,566	9,775
Inventories	6	250,249	278,931
Other assets	7	1,290,770	1,192,611
Assets classified as held for sale	7	3,357,069	0
<b>TOTAL CURRENT ASSETS</b>		<b>179,478,566</b>	<b>146,746,922</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	1,842,004	2,084,104
Other financial assets	4(b)	155,100	147,453
Property, plant and equipment	8	302,812,969	307,541,274
Infrastructure	9	1,275,633,126	1,266,784,818
<b>TOTAL NON-CURRENT ASSETS</b>		<b>1,580,443,199</b>	<b>1,576,557,649</b>
<b>TOTAL ASSETS</b>		<b>1,759,921,765</b>	<b>1,723,304,571</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	11	21,900,717	20,558,120
Other liabilities	12	9,128,540	5,994,073
Borrowings	13	1,317,093	1,235,417
Employee related provisions	14	12,675,570	11,450,246
<b>TOTAL CURRENT LIABILITIES</b>		<b>45,021,920</b>	<b>39,237,856</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	13	2,852,004	4,169,097
Employee related provisions	14	1,016,088	1,135,725
Other provisions	15	14,066,747	12,363,169
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>17,934,839</b>	<b>17,667,991</b>
<b>TOTAL LIABILITIES</b>		<b>62,956,759</b>	<b>56,905,847</b>
<b>NET ASSETS</b>		<b>1,696,965,006</b>	<b>1,666,398,724</b>
<b>EQUITY</b>			
Retained surplus		519,697,045	495,781,912
Reserve accounts	26	65,569,608	58,918,459
Revaluation surplus	16	1,111,698,353	1,111,698,353
<b>TOTAL EQUITY</b>		<b>1,696,965,006</b>	<b>1,666,398,724</b>

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

# Statement of Changes in Equity

For the year ended 30 June 2024.

	Note	Retained Surplus \$	Reserve Accounts \$	Revaluation Surplus \$	Total Equity \$
<b>Balance as at 1 July 2022</b>		<b>472,240,869</b>	<b>45,844,391</b>	<b>763,151,533</b>	<b>1,281,236,793</b>
Comprehensive income for the period					
Net result for the period		36,615,111	0	0	36,615,111
Other comprehensive income for the period	16	0	0	348,546,820	348,546,820
Total comprehensive income for the period		36,615,111	0	348,546,820	385,161,931
Transfers from reserve accounts	26	1,777,930	(1,777,930)	0	0
Transfers to reserve accounts	26	(14,851,998)	14,851,998	0	0
<b>Balance as at 30 June 2023</b>		<b>495,781,912</b>	<b>58,918,459</b>	<b>1,111,698,353</b>	<b>1,666,398,724</b>
Comprehensive income for the period					
Net result for the period		30,566,282	0	0	30,566,282
Total comprehensive income for the period		30,566,282	0	0	30,566,282
Transfers from reserve accounts	26	283,895	(283,895)	0	0
Transfers to reserve accounts	26	(6,935,044)	6,935,044	0	0
<b>Balance as at 30 June 2024</b>		<b>519,697,045</b>	<b>65,569,608</b>	<b>1,111,698,353</b>	<b>1,696,965,006</b>

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

# Statement of Cash Flows

For the year ended 30 June 2024.

	Note	2024 Actual \$	2023 Budget \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates		106,194,008	100,554,913
Grants, subsidies and contributions		8,027,438	9,444,678
Fees and charges		51,558,093	46,782,431
Interest revenue		10,388,831	6,357,152
Other revenue		2,760,919	3,202,920
		<b>178,929,289</b>	<b>166,342,094</b>
<b>Payments</b>			
Employee costs		(65,760,374)	(61,283,331)
Materials and contracts		(61,443,524)	(55,414,270)
Utility charges		(6,681,510)	(6,233,676)
Finance costs		(355,623)	(439,126)
Insurance paid		(1,389,639)	(1,248,277)
Goods and services tax paid		(111,832)	359,334
Other expenditure		(9,311,861)	(6,366,860)
		<b>(145,054,363)</b>	<b>(130,626,206)</b>
<b>Net cash provided by operating activities</b>	17(b)	<b>33,874,926</b>	<b>35,715,888</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	8(a)	(8,859,625)	(12,531,211)
Payments for construction of infrastructure	9(a)	(11,059,608)	(11,767,033)
Capital grants, subsidies and contributions		14,654,378	4,473,092
Proceeds from financial assets at amortised cost - self supporting loans		504	8,735
Proceeds from sale of property, plant & equipment		1,314,883	1,103,093
Proceeds from sale of assets held for sale		0	6,799,288
<b>Net cash (used in) investing activities</b>		<b>(3,949,468)</b>	<b>(11,914,036)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	25(a)	(1,235,417)	(1,222,879)
<b>Net cash (used in) financing activities</b>		<b>(1,235,417)</b>	<b>(1,222,879)</b>
<b>Net increase in cash held</b>		<b>28,690,041</b>	<b>22,578,973</b>
Cash at beginning of year		136,323,754	113,744,781
<b>Cash and cash equivalents at the end of the year</b>	17(a)	<b>165,013,795</b>	<b>136,323,754</b>

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





# Statement of Financial Activity

For the year ended 30 June 2024.

	Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	23	106,220,189	104,916,006	100,009,100
Grants, subsidies and contributions		8,468,285	4,703,822	9,591,238
Fees and charges		51,427,449	45,732,172	46,763,193
Interest revenue		10,388,831	5,610,630	6,357,152
Other revenue		2,760,919	13,068,478	3,202,920
Profit on asset disposals		929,008	793,439	616,805
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	2,942	0	6,451
		<b>180,197,623</b>	<b>174,824,547</b>	<b>166,546,859</b>
<b>Expenditure from operating activities</b>				
Employee costs		(68,341,960)	(69,207,885)	(62,045,942)
Materials and contracts		(61,268,939)	(65,289,255)	(55,460,590)
Utility charges		(6,681,510)	(6,608,403)	(6,233,676)
Depreciation		(33,525,231)	(31,608,915)	(31,418,383)
Finance costs		(875,128)	(364,478)	(855,782)
Insurance		(1,389,639)	(1,345,808)	(1,248,277)
Other expenditure		(9,451,876)	(16,090,084)	(6,479,634)
Loss on asset disposals		(2,548,129)	(1,149,345)	(2,989,701)
		<b>(184,082,412)</b>	<b>(191,664,173)</b>	<b>(166,731,985)</b>
Non cash amounts excluded from operating activities	24(a)	35,783,378	34,594,483	30,530,960
<b>Amount attributable to operating activities</b>		<b>31,898,589</b>	<b>17,754,857</b>	<b>30,345,834</b>

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

	Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions		34,451,071	27,268,816	33,739,242
Proceeds from disposal of assets		1,314,883	2,005,400	1,103,093
Proceeds from financial assets at amortised cost - self supporting loans		504	0	8,735
Proceeds from assets held for sale		0	0	6,799,288
		<b>35,766,458</b>	<b>29,274,216</b>	<b>41,650,358</b>
<b>Outflows from investing activities</b>				
Purchase of property, plant and equipment	8(a)	(8,859,625)	(62,025,096)	(12,531,211)
Purchase and construction of infrastructure	9(a)	(35,076,682)	(35,808,913)	(33,870,085)
		<b>(43,936,307)</b>	<b>(97,834,009)</b>	<b>(46,401,296)</b>
Non-cash amounts excluded from investing activities	24(b)	2,207,953	0	668,906
<b>Amount attributable to investing activities</b>		<b>(5,961,896)</b>	<b>(68,559,793)</b>	<b>(4,082,032)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from borrowings	25(a)	0	14,300,000	0
Transfers from reserve accounts	26	283,895	6,210,899	1,777,930
		<b>283,895</b>	<b>20,510,899</b>	<b>1,777,930</b>
<b>Outflows from financing activities</b>				
Repayment of borrowings	25(a)	(1,235,417)	(1,235,418)	(1,222,879)
Transfers to reserve accounts	26	(6,935,044)	(4,690,854)	(14,851,998)
		<b>(8,170,461)</b>	<b>(5,926,272)</b>	<b>(16,074,877)</b>
<b>Amount attributable to financing activities</b>		<b>(7,886,566)</b>	<b>14,584,627</b>	<b>(14,296,947)</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	24(c)	<b>64,573,685</b>	<b>36,220,309</b>	<b>52,606,830</b>
Amount attributable to operating activities		31,898,589	17,754,857	30,345,834
Amount attributable to investing activities		(5,961,896)	(68,559,793)	(4,082,032)
Amount attributable to financing activities		(7,886,566)	14,584,627	(14,296,947)
<b>Surplus or deficit after imposition of general rates</b>	24(c)	<b>82,623,812</b>	<b>0</b>	<b>64,573,685</b>

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



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# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 1. Basis of Preparation

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

### Local Government Act 1995 requirements

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the City to measure any vested improvements at zero cost.

The *Local Government (Financial Management) Regulations 1996* provide that:

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls;

are measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 Property, Plant and Equipment, which would have required the City to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 1. Basis of Preparation (continued)

### Critical accounting estimates and judgements

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 amounts of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Measurement of employee benefits - note 14
- Measurement of provisions - note 15

Fair value hierarchy information can be found in note 21.

### The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 27 of the financial report.

### Initial application of accounting standards

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

- *AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).



### **New accounting standards for application in future years**

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

- *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- *AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*

These amendments are not expected to have any material impact on the financial report on initial application.

- *AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

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

- *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*

These amendments may result in additional disclosures in the case of applicable finance arrangements.

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 2. Revenue and Expenses

### (a) Revenue

#### Contracts with customers

Recognition of revenue is dependant 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
Rates	General rates	Over time
Service charges	Charge for specific service	Over time
Grants contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time
Pool inspections	Compliance safety check	Single point in time
Other inspections	Regulatory Food, Health and Safety	Single point in time
Waste management collections	Kerbside collection service	Over time
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time
Property hire and entry	Use of halls and facilities	Single point in time
Memberships	Gym and pool membership	Over time
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time
Commissions	Commissions on licencing and ticket sales	Over time
Reimbursements	Insurance claims	Single point in time

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

Payment terms	Returns/Refunds/ Warranties	Timing of revenue recognition
Payment dates adopted by Council during the year	None	When rates notice is issued
Payment dates adopted by Council during the year	Refund in event monies are unspent	When rates notice is issued
Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Not applicable	Not applicable	When assets are controlled
Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Equal proportion based on an equal annually fee	None	After inspection complete based on a 4 year cycle
Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
In full in advance	Refund if event cancelled within 7 days	On entry or at conclusion of hire
Payment in full in advance	Refund for unused portion on application	Output method Over 12 months matched to access right
Payment in full in advance	None	Output method based on provision of service or completion of works
In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods
Payment in full on sale	None	When assets are controlled
Payment in arrears for claimable event	None	When claim is agreed

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 2. Revenue and Expenses (continued)

### Revenue Recognition

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

#### For the year ended 30 June 2024

Nature	Contracts with customers \$	Capital grant/ contributions \$	Statutory Requirements \$	Other \$	Total \$
Rates	0	0	106,220,189	0	106,220,189
Grants, subsidies and contributions	5,079,975	3,388,310	0	0	8,468,285
Fees and charges	51,427,449	0	0	0	51,427,449
Interest revenue	0	0	1,130,437	9,258,394	10,388,831
Other revenue	0	0	0	2,760,919	2,760,919
Capital grants, subsidies and contributions	0	34,451,071	0	0	34,451,071
<b>Total</b>	<b>56,507,424</b>	<b>37,839,381</b>	<b>107,350,626</b>	<b>12,019,313</b>	<b>213,716,744</b>

#### For the year ended 30 June 2023

Nature	Contracts with customers \$	Capital grant/ contributions \$	Statutory Requirements \$	Other \$	Total \$
Rates	0	0	100,009,100	0	100,009,100
Grants, subsidies and contributions	6,332,998	3,258,240	0	0	9,591,238
Fees and charges	46,763,193	0	0	0	46,763,193
Interest revenue	0	0	931,466	5,425,686	6,357,152
Other revenue	0	0	0	3,202,920	3,202,920
Capital grants, subsidies and contributions	0	33,739,242	0	0	33,739,242
<b>Total</b>	<b>53,096,191</b>	<b>36,997,482</b>	<b>100,940,566</b>	<b>8,628,606</b>	<b>199,662,845</b>



	Note	2024 Actual \$	2023 Actual \$
<b>Assets and services acquired below fair value</b>			
Contributed assets		22,833,001	22,103,052
		<b>22,833,001</b>	<b>22,103,052</b>
<b>Interest revenue</b>			
Financial assets at amortised cost - self supporting loans		510	1,058
Interest on reserve account		3,065,410	1,722,886
Other interest revenue		6,077,739	3,630,716
Rates instalment and penalty interest		1,245,172	1,002,492
		<b>10,388,831</b>	<b>6,357,152</b>

The 2024 original budget estimate in relation to:

Trade and other receivables overdue interest was \$655,000.

#### **Fees and charges relating to rates receivable**

Charges on instalment plan	172,273	142,868
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The 2024 original budget estimate in relation to:

Charges on instalment plan was \$150,000.

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 2. Revenue and Expenses (continued)

### (b) Expenses

	Note	2024 Actual \$	2023 Actual \$
<b>Auditors remuneration</b>			
- Audit of the Annual Financial Report		90,500	85,140
		<b>90,500</b>	<b>85,140</b>
<b>Employee Costs</b>			
Employee salary costs		58,591,033	53,651,991
Other employee costs		9,750,927	8,393,951
		<b>68,341,960</b>	<b>62,045,942</b>
<b>Finance costs</b>			
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	25	355,623	439,126
Provisions: unwinding of discount	15	519,505	416,656
		<b>875,128</b>	<b>855,782</b>

### 3. Cash and Cash Equivalents

	Note	2024 \$	2023 \$
Cash at bank and on hand		165,013,795	136,323,754
<b>Total cash and cash equivalents</b>	17(a)	<b>165,013,795</b>	<b>136,323,754</b>
Held as			
- Unrestricted cash and cash equivalents		90,315,647	71,411,222
- Restricted cash and cash equivalents	17(a)	74,698,148	64,912,532
		<b>165,013,795</b>	<b>136,323,754</b>

#### Material Accounting Policies

##### Cash and cash equivalents

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

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

##### Restricted financial assets

Restricted financial asset balances are not available for general use by the local

government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, 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 .

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 4. Other Financial Assets

	Note	2024 \$	2023 \$
<b>(a) Current assets</b>			
Financial assets at amortised cost		4,566	9,775
		<b>4,566</b>	<b>9,775</b>
<b>Other financial assets at amortised cost</b>			
Self supporting loans receivable	24(c)	4,566	9,775
		<b>4,566</b>	<b>9,775</b>
<b>Held as</b>			
- Unrestricted other financial assets at amortised cost		4,566	9,775
		<b>4,566</b>	<b>9,775</b>
<b>(b) Non-current assets</b>			
Financial assets at amortised cost		9,551	4,846
Financial assets at fair value through profit or loss		145,549	142,607
		<b>155,100</b>	<b>147,453</b>
<b>Financial assets at amortised cost</b>			
Self Support Loans Receivable		9,551	4,846
		<b>9,551</b>	<b>4,846</b>
<b>Financial assets at fair value through profit or loss</b>			
Units in Local Government House Trust - opening balance		142,607	136,156
Movement attributable to fair value increment		2,942	6,451
Units in Local Government House Trust - closing balance		<b>145,549</b>	<b>142,607</b>

Loans receivable from clubs/institutions have the same terms and conditions as the related self supporting loans in the borrowings disclosure. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.



## Material Accounting Policies

### Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 21 (i)) due to the observable market rates).

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

### Financial assets at fair value through profit or loss

The City has elected to classify the following financial assets at fair value through profit or loss:

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

### Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 20.

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 5. Trade and Other Receivables

	Note	2024 \$	2023 \$
<b>Current</b>			
Rates and statutory receivables		4,642,935	4,304,689
Trade receivables		4,506,043	4,205,211
GST receivable		1,031,014	919,182
Allowance for credit losses of trade receivables	20(b)	(617,875)	(487,231)
		<b>9,562,117</b>	<b>8,941,851</b>
<b>Non-current</b>			
Pensioner's rates and ESL Deferred		1,842,004	2,084,104
		<b>1,842,004</b>	<b>2,084,104</b>

### Disclosure of opening and closing balances related to contracts with customers

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

	Note	30 June 2024 Actual \$	30 June 2023 Actual \$	1 July 2022 Actual \$
Trade and other receivables from contracts with customers		3,211,988	2,636,293	2,544,502
Contract assets	7	1,290,770	1,192,611	1,143,133
Allowance for credit losses of trade receivables		(617,875)	(487,231)	(467,993)
Total trade and other receivables from contracts with customers		<b>3,884,883</b>	<b>3,341,673</b>	<b>3,219,642</b>

## Material Accounting Policies

### Rates and statutory receivables

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

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

### Trade receivables

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

### Other receivables

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

### Measurement

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

### Classification and subsequent measurement

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

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

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

### Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 20.

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 6. Inventories

	2024 \$	2023 \$
<b>Current</b>		
Fuel and materials	250,249	278,931
	<b>250,249</b>	<b>278,931</b>

The following movements in inventories occurred during the year:

<b>Balance at beginning of year</b>	278,931	430,985
Inventories expensed during the year	(1,800,432)	(1,788,197)
Additions to inventory	1,771,750	1,636,143
<b>Balance at end of year</b>	<b>250,249</b>	<b>278,931</b>

## Material 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.

## 7. Other Assets

	2024 \$	2023 \$
<b>Other assets - current</b>		
Contract assets	1,290,770	1,192,611
	<b>1,290,770</b>	<b>1,192,611</b>
<b>Non-current assets held for sale</b>		
Land	2,957,991	0
Buildings	399,078	0
	<b>3,357,069</b>	<b>0</b>



## 7. Other Assets (continued)

### Assets classified as held for sale

Lot 716 Centaurus Street was previously classified as held for sale in 2022. The properties were reclassified as property, plant and equipment in 2023 because the City was yet to finalise plans to sell. As at 30 June 2024 the property was being actively marketed for sale.

In December 2023 Council elected to dispose of Lot 3 Mandurah Road, Karnup.

### Assets held for sale and discontinued operations

The disposal of Lot 57 on Diagram 77101 (111) Woodbridge Drive, Cooloongup (Bert England Lodge, consisting of the facility, land and business) to an aged care provider, was completed on 4 August 2022 for a total sales price of \$7,902,381 resulting in a net gain/loss on disposal of discontinued operations of \$3,060,995.

### Operating Statement

The results of the discontinued operations, which have been included in the net results for the year were as follows:

	2024 \$	2023 \$
Revenue	0	0
Expenses	0	0
Net gain/(loss) on disposal of discontinued operations	0	3,060,995
Net result from discontinued operations	0	3,060,995

### Material Accounting Policies

#### Non-current assets held for sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

Non-current assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.

The fair value of land and buildings was determined using the sales comparison approach using comparable properties in the area. This is a level 2 measurement as per the fair value hierarchy set out in Note 21(i).

#### Contract assets

Contract assets primarily relate to the City's right to consideration for work completed but not billed at the end of the period.

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 8. Property, Plant and Equipment

### (a) Movements in Balances

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

	Land \$	Buildings \$
<b>Balance at 1 July 2022</b>	<b>98,933,832</b>	<b>161,696,157</b>
Additions	0	0
Disposals	(525,000)	0
Revaluation increments/(decrements) transferred to revaluation surplus	320,658	1,215,885
Depreciation	0	(3,921,449)
Transfers	190,000	26,098,927
<b>Balance at 30 June 2023</b>	<b>98,919,490</b>	<b>185,089,520</b>
<b>Comprises:</b>		
Gross balance amount at 30 June 2023	98,919,490	219,839,385
Accumulated depreciation at 30 June 2023	0	(34,749,865)
<b>Balance at 30 June 2023</b>	<b>98,919,490</b>	<b>185,089,520</b>
Additions	0	0
Disposals	0	(192,315)
Assets classified as held for sale	(2,957,991)	(399,078)
Depreciation	0	(4,130,036)
Transfers	0	4,960,239
<b>Balance at 30 June 2024</b>	<b>95,961,499</b>	<b>185,328,330</b>
<b>Comprises:</b>		
Gross balance amount at 30 June 2024	95,961,499	224,208,231
Accumulated depreciation at 30 June 2024	0	(38,879,901)
<b>Balance at 30 June 2024</b>	<b>95,961,499</b>	<b>185,328,330</b>

Miscellaneous Assets \$	Furniture and Equipment \$	Plant and Equipment \$	Works in Progress \$	Total property, plant and equipment \$
<b>714,593</b>	<b>2,186,306</b>	<b>12,606,115</b>	<b>22,774,178</b>	<b>298,911,181</b>
53,315	0	3,694,643	8,783,253	12,531,211
0	0	(535,490)	0	(1,060,490)
0	0	0	0	1,536,543
(52,345)	(644,174)	(3,342,109)	0	(7,960,077)
2,480,687	175,405	138,861	(25,500,974)	3,582,906
<b>3,196,250</b>	<b>1,717,537</b>	<b>12,562,020</b>	<b>6,056,457</b>	<b>307,541,274</b>
3,298,559	5,327,018	27,710,657	6,056,457	361,151,566
(102,309)	(3,609,481)	(15,148,637)	0	(53,610,292)
<b>3,196,250</b>	<b>1,717,537</b>	<b>12,562,020</b>	<b>6,056,457</b>	<b>307,541,274</b>
0	0	3,074,011	5,785,614	8,859,625
(53,993)	(63,811)	(438,959)	(723,665)	(1,472,743)
0	0	0	0	(3,357,069)
(56,676)	(1,284,920)	(3,286,486)	0	(8,758,118)
	2,323,836	277,472	(7,561,547)	0
<b>3,085,581</b>	<b>2,692,642</b>	<b>12,188,058</b>	<b>3,556,859</b>	<b>302,812,969</b>
3,244,566	7,587,043	30,623,181	3,556,859	365,181,379
(158,985)	(4,894,401)	(18,435,123)	0	(62,368,410)
<b>3,085,581</b>	<b>2,692,642</b>	<b>12,188,058</b>	<b>3,556,859</b>	<b>302,812,969</b>

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 8. Property, Plant and Equipment (continued)

### (b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
<b>Land and buildings</b>					
Land	2	Market approach using recent observable market data for similar properties	Independent valuers	June 2022	Purchase costs and residual values
Buildings	2	Market approach using recent observable market data for similar properties	Independent valuers	June 2022	Purchase costs and residual values

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.





# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 9. Infrastructure

### (a) Movements in Balances

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

	Infrastructure Roads \$
<b>Balance at 1 July 2022</b>	<b>557,608,797</b>
Additions*	0
(Disposals)	0
Revaluation increments / (decrements) transferred to revaluation surplus	0
Revaluation of Landfill Rehabilitation Assets	0
Depreciation	(6,798,846)
Transfers	18,120,859
<b>Balance at 30 June 2023</b>	<b>568,930,810</b>
<b>Comprises:</b>	
Gross balance at 30 June 2023	645,548,720
Accumulated depreciation at 30 June 2023	(76,617,910)
<b>Balance at 30 June 2023</b>	<b>568,930,810</b>
Additions *	0
(Disposals)	0
Revaluation of Landfill Rehabilitation Assets	0
Depreciation	(7,001,434)
Transfers	14,847,334
<b>Balance at 30 June 2024</b>	<b>576,776,710</b>
<b>Comprises:</b>	
Gross balance at 30 June 2024	660,396,054
Accumulated depreciation at 30 June 2024	(83,619,344)
<b>Balance at 30 June 2024</b>	<b>576,776,710</b>
* Asset additions included additions received at substantially less than fair value:	
During the year ended 30 June 2023	22,103,052
During the year ended 30 June 2024	22,833,001

Infrastructure Footpaths and Drainage \$	Infrastructure Other \$	Infrastructure Landfill \$	Infrastructure Work in Progress \$	Total Infrastructure \$
<b>170,825,237</b>	<b>152,095,435</b>	<b>13,122,408</b>	<b>19,583,261</b>	<b>913,235,138</b>
0	0	0	33,870,085	33,870,085
0	(81,914)	(2,333,580)	0	(2,415,494)
313,852,518	31,858,163	1,299,596	0	347,010,277
0	0	1,846,528	0	1,846,528
(3,531,484)	(10,931,846)	(1,916,634)	0	(23,178,810)
7,148,492	18,000,209	(81,726)	(46,770,740)	(3,582,906)
<b>488,294,763</b>	<b>190,940,047</b>	<b>11,936,592</b>	<b>6,682,606</b>	<b>1,266,784,818</b>
505,171,425	232,615,708	24,131,098	6,682,606	1,414,149,557
(16,876,662)	(41,675,661)	(12,194,506)	0	(147,364,739)
<b>488,294,763</b>	<b>190,940,047</b>	<b>11,936,592</b>	<b>6,682,606</b>	<b>1,266,784,818</b>
0	0	0	33,892,608	33,892,608
0	0	0	(1,461,261)	(1,461,261)
0	0	1,184,074	0	1,184,074
(7,013,664)	(9,923,893)	(828,122)	0	(24,767,113)
9,867,318	10,114,656	45,833	(34,875,141)	0
<b>491,148,417</b>	<b>191,130,810</b>	<b>12,338,377</b>	<b>4,238,812</b>	<b>1,275,633,126</b>
515,038,743	242,730,364	25,361,005	4,238,812	1,447,764,978
(23,890,326)	(51,599,554)	(13,022,628)	0	(172,131,852)
<b>491,148,417</b>	<b>191,130,810</b>	<b>12,338,377</b>	<b>4,238,812</b>	<b>1,275,633,126</b>

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 9. Infrastructure (continued)

### (b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>(i) Fair Value - as determined at the last valuation date</b>					
Infrastructure - roads	3	Cost approach using current replacement cost	Management valuation	June 2022	Unit rates obtained by using cost guides and through the prices supplied by the COR Useful life estimated using condition, known age and estimated age
Infrastructure - footpaths and drainage	3	Cost approach using current replacement cost	Management valuation	June 2023	Unit rates obtained by using cost guides and through the prices supplied by the COR Useful life estimated using condition, known age and estimated age
Infrastructure - Other	3	Cost approach using current replacement cost	Management valuation	June 2023	Unit rates obtained by using cost guides and through the prices supplied by the COR Useful life estimated using condition, known age and estimated age
Infrastructure - landfill	3	Cost approach using current replacement cost	Management valuation	June 2023	Unit rates obtained by using cost guides and through the prices supplied by the COR Useful life estimated using condition, known age and estimated age

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

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



## 10. Fixed Assets

### (a) Depreciation

#### Depreciation rates

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

Asset Class	Useful life
Buildings	23 to 115 years
Furniture and equipment	3 to 10 years
Plant and equipment	4 to 10 years
Miscellaneous Assets	50 to 80 years
Landfill assets	5 to 40 years
Roads	10 to 100 years
Footpaths and Drainage	10 to 100 years
Other Infrastructure	10 to 80 years
Computer Software	4 to 5 years

### (b) Fully Depreciated Assets in Use

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

	2024 \$	2023 \$
Buildings	11,306	0
Furniture and Equipment	1,190,734	1,146,333
Plant and Equipment	2,722,819	2,118,285
Infrastructure - Other	61,327	0
	<b>3,986,186</b>	<b>3,264,618</b>

### Material Accounting Policies

#### Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the 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. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the City's revaluation policy, are recognised at cost and disclosed as being at reportable value.

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 10. Fixed Assets (continued)

### Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

### Reportable value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls should be their reportable value.

Reportable value is, for the purpose of *Local Government (Financial Management) Regulation 17A(4)* the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

### Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the City.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the City to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes 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.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

### **Depreciation**

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

### **Depreciation on revaluation**

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

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

### **Impairment**

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the City is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

### **Gains or losses on disposal**

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

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 11. Trade and Other Payables

	2024 \$	2023 \$
<b>Current</b>		
Sundry creditors	8,984,775	9,940,381
Prepaid rates	5,049,238	4,979,273
Accrued payroll liabilities	3,379,836	1,903,937
Bonds and deposits held	4,468,974	3,707,780
Accrued interest in long term liabilities	17,894	26,749
	<b>21,900,717</b>	<b>20,558,120</b>

### Material Accounting Policies

#### Financial liabilities

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

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

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

#### Trade and other payables

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

#### Prepaid rates

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



## 12. Other Liabilities

	2024 \$	2023 \$
<b>Current</b>		
Contract liabilities	1,904,391	977,877
Capital grant/contributions liabilities	7,224,149	5,016,196
	<b>9,128,540</b>	<b>5,994,073</b>
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	977,877	5,555,068
Additions	1,904,391	977,877
Revenue from contracts with customers included as a contract liability at the start of the period	(977,877)	(5,555,068)
	<b>1,904,391</b>	<b>977,877</b>

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$1,904,391 (2023: \$977,877).

The City expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

	2024 \$	2023 \$
<b>Reconciliation of changes in capital grant/contribution liabilities</b>		
Opening balance	5,016,196	4,347,289
Additions	7,224,149	5,016,196
Revenue from capital grant/contributions held as a liability at the start of the period	(5,016,196)	(4,347,289)
	<b>7,224,149</b>	<b>5,016,196</b>
<b>Expected satisfaction of capital grant/contribution liabilities</b>		
Less than 1 year	7,224,149	5,016,196
	<b>7,224,149</b>	<b>5,016,196</b>

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

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 12. Other Liabilities (continued)

### Material Accounting Policies

#### Contract liabilities

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

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

#### Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 21(i)) due to the unobservable inputs, including own credit risk.

## 13. Borrowings

	Note	2024			2023		
		Current \$	Non-current \$	Total \$	Current \$	Non-current \$	Total \$
<b>Secured</b>							
Bank loans		1,317,093	2,852,004	4,169,097	1,235,417	4,169,097	5,404,514
<b>Total secured borrowings</b>	25(a)	<b>1,317,093</b>	<b>2,852,004</b>	<b>4,169,097</b>	<b>1,235,417</b>	<b>4,169,097</b>	<b>5,404,514</b>

### Secured liabilities and assets pledged as security

Bank loans are secured by a floating charge over the assets of the City of Rockingham.

### Material Accounting Policies

#### Borrowing costs

The City has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 21(i)) due to the unobservable inputs, including own credit risk.

#### Risk

Information regarding exposure to risk can be found at Note 20.

Details of individual borrowings required by regulations are provided at Note 25(a).

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 14. Employee Related Provisions

	2024 \$	2023 \$
<b>Current provisions</b>		
<b>Employee benefit provisions</b>		
Annual leave	5,252,432	4,444,662
Long service leave	5,729,046	5,338,141
Other employee leave provisions	1,694,092	1,667,443
<b>Total current employee related provisions</b>	<b>12,675,570</b>	<b>11,450,246</b>
<b>Non-current provisions</b>		
<b>Employee benefit provisions</b>		
Long service leave	1,016,088	1,135,725
<b>Total non-current employee related provisions</b>	<b>1,016,088</b>	<b>1,135,725</b>
<b>Total employee related provisions</b>	<b>13,691,658</b>	<b>12,585,971</b>

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

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

	2024 \$	2023 \$
<b>Amounts are expected to be settled on the following basis:</b>		
Less than 12 months after the reporting date	5,946,291	6,335,352
More than 12 months from reporting date	7,745,367	6,250,619
	<b>13,691,658</b>	<b>12,585,971</b>



## Material Accounting Policies

### Employee benefits

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

### Short-term employee benefits

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

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

### Other long-term employee benefits

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

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

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 15. Other Provisions

	Landfill Provision \$	Total \$
<b>Opening balance at 1 July 2023</b>		
Non-current provisions	12,363,169	12,363,169
	<b>12,363,169</b>	<b>12,363,169</b>
 Additional provision	 1,184,073	 1,184,073
Charged to profit or loss - unwinding of discount	519,505	519,505
<b>Balance at 30 June 2024</b>	<b>14,066,747</b>	<b>14,066,747</b>
 <b>Comprises</b>		
Non-current	14,066,747	14,066,747
	<b>14,066,747</b>	<b>14,066,747</b>

### Other Provisions

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

### Landfill Provision

The Millar Road Landfill Facility was granted approval under the *Environmental Protection Act 1986* on 1 July 1992 subject to conditions that the City is responsible for construction, operation, decommissioning and post-closure management of the site until such time as the waste has fully degraded, to the satisfaction of the Environmental Protection Authority. The Provision for rehabilitation has been calculated based on an anticipated operational life of 30 years with a 30 year post-closure management period. The expected requirements for the final decommissioning and post-closure management plan are based on current regulatory and industry experience.

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

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

## 15. Other Provisions (continued)

### Material Accounting Policies

#### Provisions

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

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

## 16. Revaluation Surplus

	2024 Opening Balance \$	2024 Closing Balance \$	2023 Opening Balance \$	Total Movement on Revaluation \$	2023 Closing Balance \$
Revaluation surplus - Land	67,583,448	67,583,448	67,262,790	320,658	67,583,448
Revaluation surplus - Buildings	105,337,212	105,337,212	104,121,327	1,215,885	105,337,212
Revaluation surplus - Miscellaneous Assets	532,045	532,045	532,045	0	532,045
Revaluation surplus - Furniture and Equipment	3,182,946	3,182,946	3,182,946	0	3,182,946
Revaluation surplus - Plant and Equipment	2,311,533	2,311,533	2,311,533	0	2,311,533
Revaluation surplus - Infrastructure - roads	425,130,071	425,130,071	425,130,071	0	425,130,071
Revaluation surplus - Infrastructure - footpaths and drainage	425,726,938	425,726,938	111,874,420	313,852,518	425,726,938
Revaluation surplus - Infrastructure - other	79,710,970	79,710,970	47,852,807	31,858,163	79,710,970
Revaluation surplus - Infrastructure - landfill	2,183,190	2,183,190	883,594	1,299,596	2,183,190
	<b>1,111,698,353</b>	<b>1,111,698,353</b>	<b>763,151,533</b>	<b>348,546,820</b>	<b>1,111,698,353</b>

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 17. Notes to the Statement of Cash Flows

### (a) Reconciliation of Cash

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

	Note	2024 Actual \$	2023 Actual \$
Cash and cash equivalents	3	165,013,795	136,323,754

### Restrictions

The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

	Note	2024 Actual \$	2023 Actual \$
- Cash and cash equivalents	3	74,698,148	64,912,532
		<b>74,698,148</b>	<b>64,912,532</b>

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

	Note	2024 Actual \$	2023 Actual \$
Restricted reserve accounts	26	65,569,608	58,918,459
Contract liabilities	12	1,904,391	977,877
Capital grant liabilities	12	7,224,149	5,016,196
<b>Total restricted financial assets</b>		<b>74,698,148</b>	<b>64,912,532</b>



## (b) Reconciliation of Net Result to Net Cash Provided by Operating Activities

	Note	2024 Actual \$	2023 Actual \$
Net result		30,566,282	36,615,111
Less non cash contribution			
<b>Non-cash items:</b>			
Adjustments to fair value of financial assets at fair value through profit or loss		(2,942)	(6,451)
Depreciation/amortisation		33,525,231	31,418,383
(Profit)/loss on sale of asset		1,619,121	2,372,891
(Profit)/loss on sale of asset - discontinued operations		0	(3,060,991)
Assets received for substantially less than fair value		(22,833,001)	(22,103,053)
<b>Changes in assets and liabilities:</b>			
(Increase)/decrease in trade and other receivables		(378,166)	416,886
(Increase)/decrease in other assets		(98,159)	896,022
(Increase)/decrease in inventories		28,682	152,054
Increase/(decrease) in trade and other payables		1,342,597	699,430
Increase/(decrease) in employee related provisions		1,105,687	431,161
Increase/(decrease) in other provisions		519,505	416,656
Increase/(decrease) in other liabilities		3,134,467	(8,059,119)
Capital grants, subsidies and contributions		(14,654,378)	(4,473,092)
<b>Net cash provided by/(used in) operating activities</b>		<b>33,874,926</b>	<b>35,715,888</b>

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 17. Notes to the Statement of Cash Flows (continued)

### (c) Undrawn Borrowing Facilities

	Note	2024 Actual \$	2023 Actual \$
<b>Credit Standby Arrangements</b>			
Bank overdraft limit		250,000	250,000
Bank overdraft at balance date		0	0
<b>Total amount of credit unused</b>		<b>250,000</b>	<b>250,000</b>
<b>Loan facilities</b>			
Loan facilities - current		1,317,093	1,235,417
Loan facilities - non-current		2,852,004	4,169,097
<b>Total facilities in use at balance date</b>		<b>4,169,097</b>	<b>5,404,514</b>
<b>Unused loan facilities at balance date</b>		<b>NIL</b>	<b>NIL</b>

## 18. Capital Commitments

	2024 \$	2023 \$
<b>Contracted for:</b>		
- capital expenditure projects	78,766,968	62,198,438
- plant and equipment purchases	8,073,626	8,313,827
	<b>86,840,594</b>	<b>70,512,265</b>
<b>Payable:</b>		
- not later than one year	86,840,594	70,512,265

## 19. Related Party Transactions

### (a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected Council Members.

	Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
Mayor's annual allowance		93,380	93,380	87,550
Mayor's meeting attendance fees		49,435	49,435	46,350
Mayor's annual allowance for ICT expenses		3,500	3,500	3,500
Mayor's travel and accommodation expenses		3,897	0	3,639
		<b>150,212</b>	<b>146,315</b>	<b>141,039</b>
Deputy Mayor's annual allowance		22,729	23,345	22,402
Deputy Mayor's meeting attendance fees		32,986	32,960	30,900
Deputy Mayor's other expenses		120	0	0
Deputy Mayor's ICT expenses		3,503	3,500	3,500
Deputy Mayor's travel and accommodation expenses		2,033	0	0
		<b>61,371</b>	<b>59,805</b>	<b>56,802</b>
Meeting attendance fees		330,313	329,600	309,876
All other Council Member's ICT expenses		34,417	35,000	28,000
All other Council Member's travel and accommodation expenses		14,541	0	17,166
		<b>379,271</b>	<b>364,600</b>	<b>355,042</b>
	19(b)	<b>590,854</b>	<b>570,720</b>	<b>552,883</b>

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 19. Related Party Transactions (continued)

### (b) Key Management Personnel (KMP) Compensation

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

	Note	2024 Actual \$	2023 Actual \$
Short-term employee benefits		1,678,836	1,633,366
Post-employment benefits		248,275	222,866
Employee - other long-term benefits		41,971	40,834
Council Member costs	19(a)	590,854	552,883
		<b>2,559,936</b>	<b>2,449,949</b>

#### Short-term employee benefits

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

#### Post-employment benefits

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

#### Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

#### Council Member costs

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



## 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 guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	Note	2024 Actual \$	2023 Actual \$
Sale of goods and services		329,644	6,257
Purchase of goods and services*		2,745,146	3,134,966
Payment of Council Member costs (Refer to Note 20(a))		590,854	552,883
<b>Amounts outstanding from related parties:</b>			
Trade and other receivables		15,066	41,814
<b>Amounts payable to related parties:</b>			
Trade and other payables		34,500	96,128

\* This amount includes \$2,714,331 (2023: \$3,005,917) of transactions with LGIS.

## 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 City, directly or indirectly, including any Council Member, are considered key management personnel and are detailed in Notes 19(a) and 19(b).
- ii. *Other Related Parties*  
Outside of normal citizen type transactions with the City, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.
- iii. *Entities subject to significant influence by the City*  
There were no such entities requiring disclosure during the current or previous years.

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 20. 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
<b>Market risk - interest rates</b>	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
<b>Credit risk</b>	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
<b>Liquidity risk</b>	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 department under policies approved by Council. The finance department identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council has approved the overall risk management policy and provide policies on specific areas such as investment policy.

### (a) Interest rate risk

#### Cash and cash equivalents

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

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

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non-interest Bearing \$
<b>2024</b>					
Cash and cash equivalents	0.45%	165,013,795	0	165,002,910	10,885
<b>2023</b>					
Cash and cash equivalents	0.37%	136,323,754	0	136,313,769	9,985

### Sensitivity

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

	2024 \$	2023 \$
Impact of a 1% movement in interest rates on profit or loss and equity*	1,650,029	1,363,138

\* 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 25(a).

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 20. Financial Risk Management (continued)

### (b) Credit risk

#### Trade and Other Receivables

The City's major trade and other receivables comprise contractual non-statutory user fees and charges, grants, contributions and reimbursements. 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.

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 Financial Instruments simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade and other receivables. To measure the expected credit losses, receivables from grants, contributions and reimbursements are separated from other trade receivables due to the difference in payment terms and security.

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2023 or 1 July 2024 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 users to settle the receivables.

The loss allowance as at 30 June 2024 and 30 June 2023 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
<b>30 June 2024</b>					
Trade receivables					
Expected credit loss	1.4%	5.7%	6.0%	27.5%	
Gross carrying amount	2,184,880	1,121,020	261,152	1,846,931	5,413,983
Loss allowance	<b>30,392</b>	<b>64,372</b>	<b>15,726</b>	<b>507,385</b>	<b>617,875</b>
<b>30 June 2023</b>					
Trade receivables					
Expected credit loss	1.38%	5.38%	5.94%	27.90%	
Gross carrying amount	1,599,657	229,837	163,094	1,588,184	3,580,772
Loss allowance	<b>22,075</b>	<b>12,365</b>	<b>9,688</b>	<b>443,103</b>	<b>487,231</b>



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

	Trade receivables		Other receivables	
	2024 Actual \$	2023 Actual \$	2024 Actual \$	2023 Actual \$
<b>Opening loss allowance as at 1 July</b>	487,231	405,648	0	62,345
Increase in loss allowance recognised in profit or loss during the year	140,015	112,774	0	0
Receivables written off during the year as uncollectible	(9,371)	(31,191)	0	0
Unused amount reversed	0	0	0	(62,345)
<b>Closing loss allowance at 30 June</b>	<b>617,875</b>	<b>487,231</b>	<b>0</b>	<b>0</b>

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

Impairment losses on rates and statutory receivables, trade, other receivables are presented as net impairment losses within other expenditure. Subsequent recoveries of amounts previously written off are credited against the same line item.

### Contract Assets

The City's contract assets represent work completed, which have not been invoiced at year end. This is due to the City not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The City applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The City has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 20. 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 amounts, 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 amount \$
<b>2024</b>					
Trade and other payables	21,900,717	0	0	21,900,717	21,900,717
Borrowings	1,594,901	3,210,949	0	4,805,850	4,169,097
	<b>23,495,618</b>	<b>3,210,949</b>	<b>0</b>	<b>26,706,567</b>	<b>26,069,814</b>
<b>2023</b>					
Trade and other payables	20,558,120	0	0	20,558,120	20,558,120
Borrowings	1,599,895	4,805,899	0	6,405,794	5,404,514
	<b>22,158,015</b>	<b>4,805,899</b>	<b>0</b>	<b>26,963,914</b>	<b>25,962,634</b>

## 21. Other Material Accounting Policies

### **(a) Goods and services tax (GST)**

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

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

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

### **(b) Current and non-current classification**

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

### **(c) Rounding off figures**

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

### **(d) Comparative figures**

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

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

### **(e) Budget comparative figures**

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

### **(f) Superannuation**

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

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 21. Other Material Accounting Policies (continued)

### (g) Fair value of assets and liabilities

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

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

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

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

### (h) Interest revenue

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

### (i) Fair value hierarchy

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

#### Level 1

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

#### Level 2

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

#### Level 3

Measurements based on unobservable inputs for the asset or liability.

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

### **Valuation techniques**

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

- **Market approach**

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

- **Income approach**

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

- **Cost approach**

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

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the City gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs.

Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

### **(j) Impairment of assets**

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

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 Property, Plant and Equipment) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.



# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 22. Function and Activity

### (a) Service objectives and descriptions

City operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective	Description
<b>Governance</b> Provide a decision making process for the efficient allocation of resources.	Members of Council, Executive Services, Information Technology, Human Resources, Records, Legal Services and Finance.
<b>General purpose funding</b> Collect revenue to allow for the provision of services.	All Rates Revenue and Penalties, General Purpose grant, Pensioners Deferred Rates Grant, Investment Revenue and Emergency Services Levy.
<b>Law, order, public safety</b> Provide services towards a safer and environmentally conscious community.	Fire Emergency Services, Animal Control/Ranger General and Other Law, Order & Public Safety.
<b>Health</b> Provide an operational framework for environmental and community health.	Maternal & Infant Health, Preventative Services (Immunisation), Inspections and Pest Control.
<b>Education and welfare</b> Provide services to disadvantaged persons, the elderly, children and youth.	Care of Families and Children, Aged and Disabled Senior Citizens and Other Welfare.
<b>Housing</b> Administration and operations of housing programs other than those for the benefit of City staff.	Administration and operations of housing programs other than those for the benefit of City staff. These included housing for aged persons.
<b>Community amenities</b> Provide services required by the community.	Sanitation Household Refuse, Sanitation Other, Protection of Environment and town Planning & Regional Development.
<b>Recreation and culture</b> Establish and effectively manage infrastructure and resources towards the social wellbeing of the community.	Swimming Areas & Beaches, Other Recreation & Sport, Libraries and Other Culture.
<b>Transport</b> Provide safe, effective and efficient transport services to the community.	Construction and Maintenance of Streets, Roads and Bridges.
<b>Economic services</b> Promote the City and its economic wellbeing.	Economic Development & Area Promotion, Building Control and Other Economic Services.
<b>Other property and services</b> Monitor the City's overheads and operating accounts.	Other Property and Services, Public Works Overheads and Unclassified.

**(b) Income and expenses**

	<b>2024 Actual \$</b>	<b>2023 Actual \$</b>
<b>Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions</b>		
Governance	1,153,623	810,531
General purpose funding	117,456,025	107,171,430
Law, order, public safety	2,312,239	1,578,232
Health	356,663	327,124
Education and welfare	402,745	422,921
Housing	0	617,020
Community amenities	37,327,960	34,430,270
Recreation and culture	9,393,799	8,684,411
Transport	559,456	460,004
Economic services	1,919,150	1,409,275
Other property and services	847,678	1,044,400
	<b>171,729,338</b>	<b>156,955,618</b>
<b>Grants, subsidies and contributions and capital grants, subsidies and contributions</b>		
Governance	190,289	30,163
General purpose funding	6,057,646	7,907,379
Law, order, public safety	246,231	309,798
Health	4,029	5,706
Education and welfare	216,927	435,595
Housing	257,997	0
Community amenities	2,598,225	2,568,414
Recreation and culture	7,336,202	8,802,807
Transport	25,733,264	23,122,462
Economic services	805	3,914
Other property and services	277,741	144,245
	<b>42,919,356</b>	<b>43,330,483</b>
<b>Total Income</b>	<b>214,648,694</b>	<b>200,286,101</b>

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 22. Function and Activity (continued)

### (b) Income and expenses (continued)

	2024 Actual \$	2023 Actual \$
<b>Expenses</b>		
Governance	(14,676,903)	(8,883,008)
General purpose funding	(580,313)	(931,834)
Law, order, public safety	(8,119,992)	(7,601,911)
Health	(2,630,559)	(2,461,238)
Education and welfare	(6,767,884)	(6,284,313)
Housing	(21,446)	(542,348)
Community amenities	(42,470,400)	(40,632,995)
Recreation and culture	(68,592,896)	(61,729,789)
Transport	(42,309,492)	(30,700,238)
Economic services	(3,624,115)	(3,425,531)
Other property and services	5,711,588	(3,538,780)
<b>Total expenses</b>	<b>(184,082,412)</b>	<b>(166,731,985)</b>
Net results from discontinued operations	0	3,060,995
<b>Net result for the period</b>	<b>30,566,282</b>	<b>36,615,111</b>

### (c) Total Assets

	2024 Actual \$	2023 Actual \$
Governance	519,992	0
Law, order, public safety	56,684	4,235,005
Health	55,097	793,012
Education and welfare	64,543	16,208,427
Housing	0	6,793,683
Community amenities	2,047,820	41,927,704
Recreation and culture	11,121,951	76,949,097
Transport	27,145,949	0
Economic services	108,685	5,874,101
Other property and services	1,602,156	111,929,097
Unallocated	1,717,198,888	1,458,594,445
	<b>1,759,921,765</b>	<b>1,723,304,571</b>



# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 23. Rating Information

### (a) General Rates

RATE TYPE		Rate in \$	Number of Properties	2023/24 Actual Rateable Value*	2023/24 Actual Rate Revenue
Rate Description	Basis of valuation			\$	\$
Residential	Gross rental valuation	7.95000	38,407	773,795,756	61,516,763
Non-Residential	Gross rental valuation	9.05200	1,312	204,424,286	18,504,487
Unimproved Properties	Unimproved valuation	0.10920	157	310,290,000	338,837
<b>Total general rates</b>			<b>39,876</b>	<b>1,288,510,042</b>	<b>80,360,087</b>
<b>Minimum payment</b>		<b>Minimum Payment \$</b>			
Residential	Gross rental valuation	1,322	18,019	240,537,733	23,821,118
Non-Residential	Gross rental valuation	1,322	306	2,788,801	404,532
Unimproved Properties	Unimproved valuation	655	126	52,661,160	82,530
<b>Total minimum payments</b>			<b>18,451</b>	<b>295,987,694</b>	<b>24,308,180</b>
<b>Total general rates and minimum payments</b>			<b>58,327</b>	<b>1,584,497,736</b>	<b>104,668,267</b>
Written off					
<b>Total Rates</b>					
Rate instalment interest					
Rate overdue interest					

The rate revenue was recognised from the rate record as soon as practicable after the City resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

\* Rateable Value at time of raising of rate.



2023/24 Actual Interim Rates \$	2023/24 Actual Total Revenue \$	2023/24 Budget Rate Revenue \$	2023/24 Budget Interim Rate \$	2023/24 Budget Total Revenue \$	2022/23 Actual Total Revenue \$
1,117,523	62,634,286	61,400,530	417,850	61,818,380	52,645,002
478,382	18,982,869	18,261,761	109,148	18,370,909	19,160,942
(30,399)	308,438	343,183	0	343,183	322,677
<b>1,565,506</b>	<b>81,925,593</b>	<b>80,005,474</b>	<b>526,998</b>	<b>80,532,472</b>	<b>72,128,621</b>
0	23,821,118	23,896,472	0	23,896,472	27,473,466
0	404,532	404,532	0	404,532	334,224
0	82,530	82,530	0	82,530	86,460
<b>0</b>	<b>24,308,180</b>	<b>24,383,534</b>	<b>0</b>	<b>24,383,534</b>	<b>27,894,150</b>
<b>1,565,506</b>	<b>106,233,773</b>	<b>104,389,008</b>	<b>526,998</b>	<b>104,916,006</b>	<b>100,022,771</b>
				(13,584)	0
				<b>106,220,189</b>	<b>104,916,006</b>
					<b>100,009,100</b>
				649,531	603,302
				480,906	328,164

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 24. Determination of Surplus or Deficit

### (a) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Note	2023/24 (30 June 2024 Carried Forward) \$	2023/24 Budget (30 June 2024 Carried Forward) \$	2022/23 (30 June 2023 Carried Forward) \$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals		(929,008)	(793,439)	(616,805)
Less: Profit on asset disposals - discontinued operations		0	0	(4,019,288)
Less: Fair value adjustments to financial assets at fair value through profit or loss		(2,942)	0	(6,451)
Add: Loss on disposal of assets		2,548,129	1,149,345	2,989,701
Add: Loss on disposal of assets - discontinued operations			0	958,293
Add: Depreciation	10(a)	33,525,231	31,608,915	31,418,383
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		242,100	0	(18,033)
Employee benefit provisions		(119,637)	2,629,662	(174,840)
Other provisions		519,505	0	0
<b>Non-cash amounts excluded from operating activities</b>		<b>35,783,378</b>	<b>34,594,483</b>	<b>30,530,960</b>

### (b) Non-cash amounts excluded from investing activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

		2023/24 (30 June 2024 Carried Forward) \$	2023/24 Budget (30 June 2024 Carried Forward) \$	2022/23 (30 June 2023 Carried Forward) \$
Note				
<b>Adjustments to investing activities</b>				
	Purchase/Construction of Non Cash Assets	22,833,001	0	(22,103,052)
9(a)	Infrastructure received for substantially less than fair value	(22,833,001)	0	22,103,052
	Movement in current unspent non-operating grants associated with restricted cash	2,207,953	0	668,906
	<b>Non-cash amounts excluded from investing activities</b>	<b>2,207,953</b>	<b>0</b>	<b>668,906</b>

### (c) Surplus or deficit after imposition of general rates

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		2023/24 (30 June 2024 Carried Forward) \$	2023/24 Budget (30 June 2024 Carried Forward) \$	2022/23 (30 June 2023 Carried Forward) \$
Note				
<b>Adjustments to net current assets</b>				
	Less: Reserve accounts	26 (65,569,608)	(51,636,392)	(58,918,459)
	Less: Financial assets at amortised cost - self supporting loans	4(a) (4,566)	0	(9,775)
	- Land and Buildings held for resale	6 (3,357,069)	0	0
	- Inventories	0	(430,991)	0
	Add: Current liabilities not expected to be cleared at end of year			
	- Current portion of borrowings	13 1,317,093	14,300,000	1,235,417
	- Employee benefit provisions	6,707,797	0	6,381,203
	- Capital grant and contract liabilities	9,128,540	5,555,067	4,678,239
	- Current portion of other provisions held in reserve	0	13,793,523	0
	- Current bonds and deposits held	0	5,168,490	3,707,780
	- Other current liabilities	(55,021)	0	(9,786)
	<b>Total adjustments to net current assets</b>	<b>(51,832,834)</b>	<b>(13,250,303)</b>	<b>(42,935,381)</b>
<b>Net current assets used in the Statement of Financial Activity</b>				
	Total current assets	179,478,566	75,255,707	146,746,922
	Less: Total current liabilities	(45,021,920)	(62,005,404)	(39,237,856)
	Less: Total adjustments to net current assets	(51,832,834)	(13,250,303)	(42,935,381)
	<b>Surplus or deficit after imposition of general rates</b>	<b>82,623,812</b>	<b>0</b>	<b>64,573,685</b>

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 25. Borrowing and Lease Liabilities

### (a) Borrowings

Purpose	Note	Actual			
		Principal at 1 July 2022 \$	New Loans During 2022-23 \$	Principal Repayments During 2022-23 \$	Principal at 30 June 2023 \$
Loan No. 263 - Dog Pound		369,653	0	(50,926)	318,727
Loan No. 244J - Warnbro Recreation Centre		68,411	0	(68,411)	0
Loan No. 245 (1) - Waterfront Village		116,426	0	(36,576)	79,850
Loan No. 245 (2) - Waterfront Village		117,782	0	(36,934)	80,848
Loan No. 245 (3) - Waterfront Village		119,443	0	(37,372)	82,071
Loan No. 245 (4) - Waterfront Village		116,806	0	(36,675)	80,131
Loan No. 252 (1) - Larkhill Development		116,426	0	(36,576)	79,850
Loan No. 252 (2) - Larkhill Development		176,673	0	(55,402)	121,271
Loan No. 252 (3) - Larkhill Development		119,444	0	(37,372)	82,072
Loan No. 264 (1) - Larkhill Regional Sporting Complex		233,607	0	(73,351)	160,256
Loan No. 270B - Larkhill Development		155,296	0	(35,247)	120,049
Loan No. 274 - Larkhill Development		966,982	0	(168,189)	798,793
Loan No. 275 - Larkhill Development		1,155,175	0	(159,151)	996,024
Loan No. 276 - Larkhill Development		2,772,415	0	(381,962)	2,390,453
Loan - Baldivis District Sporting Complex Stage 1		0	0	0	0
Loan - Stan Twight Reserve		0	0	0	0
<b>Total</b>		<b>6,604,539</b>	<b>0</b>	<b>(1,214,144)</b>	<b>5,390,395</b>
<b>Self Supporting Loans</b>					
Loan No. 212 (1) - R'ham Entertainers		22,854	0	(8,735)	14,119
<b>Total Self Supporting Loans</b>		<b>22,854</b>	<b>0</b>	<b>(8,735)</b>	<b>14,119</b>
<b>Total Borrowings</b>	<b>13</b>	<b>6,627,393</b>	<b>0</b>	<b>(1,222,879)</b>	<b>5,404,514</b>

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

Actual			Budget			
New Loans During 2023-24 \$	Principal Repayments During 2023-24 \$	Principal at 30 June 2024 \$	Principal at 1 July 2023 \$	New Loans During 2023-24 \$	Principal Repayments During 2023-24 \$	Principal at 30 June 2024 \$
0	(54,788)	263,939	318,725	0	(54,788)	263,937
0	0	0	2	0	0	2
0	(38,765)	41,085	79,850	0	(38,766)	41,084
0	(39,214)	41,634	80,848	0	(39,214)	41,634
0	(39,764)	42,307	82,071	0	(39,764)	42,307
0	(38,890)	41,241	80,131	0	(38,890)	41,241
0	(38,766)	41,084	79,850	0	(38,766)	41,084
0	(58,821)	62,450	121,271	0	(58,821)	62,450
0	(39,764)	42,308	82,072	0	(39,764)	42,308
0	(77,780)	82,476	160,256	0	(77,780)	82,476
0	(37,531)	82,518	120,049	0	(37,531)	82,518
0	(179,943)	618,850	798,793	0	(179,943)	618,850
0	(171,212)	824,812	996,024	0	(171,212)	824,812
0	(410,908)	1,979,545	2,390,454	0	(410,908)	1,979,546
0	0	0	0	10,000,000	0	10,000,000
0	0	0	0	4,300,000	0	4,300,000
<b>0</b>	<b>(1,226,146)</b>	<b>4,164,249</b>	<b>5,390,396</b>	<b>14,300,000</b>	<b>(1,226,147)</b>	<b>18,464,249</b>
0	(9,271)	4,848	0	0	(9,271)	0
0	(9,271)	4,848	0	0	(9,271)	0
<b>0</b>	<b>(1,235,417)</b>	<b>4,169,097</b>	<b>5,390,396</b>	<b>14,300,000</b>	<b>(1,235,418)</b>	<b>18,464,249</b>



# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 25. Borrowing and Lease Liabilities (continued)

### (a) Borrowings (continued)

Purpose	Institution	Interest Rate
Loan No. 263 - Dog Pound	WATC*	7.44%
Loan No. 244J - Warnbro Recreation Centre	WATC*	7.01%
Loan No. 245 (1) - Waterfront Village	WATC*	5.90%
Loan No. 245 (2) - Waterfront Village	WATC*	6.08%
Loan No. 245 (3) - Waterfront Village	WATC*	6.30%
Loan No. 245 (4) - Waterfront Village	WATC*	5.95%
Loan No. 252 (1) - Larkhill Development	WATC*	5.90%
Loan No. 252 (2) - Larkhill Development	WATC*	6.08%
Loan No. 252 (3) - Larkhill Development	WATC*	6.30%
Loan No. 264 (1) - Larkhill Regional Sporting Complex	WATC*	5.95%
Loan No. 270B - Larkhill Development	WATC*	6.38%
Loan No. 274 - Larkhill Development	WATC*	6.87%
Loan No. 275 - Larkhill Development	WATC*	7.44%
Loan No. 276 - Larkhill Development	WATC*	7.44%
<b>Total</b>		
<b>Self Supporting Loans Finance Cost Payments</b>		
Loan No. 212 (1) - R'ham Entertainers	WATC*	6.04%
<b>Total Self Supporting Loans Finance Cost Payments</b>		
<b>Total Finance Cost Payments</b>		

\* WA Treasury Corporation

	Date final payment is due	Actual for year ending 30 June 2024 \$	Budget for year ending 30 June 2024 \$	Actual for year ending 30 June 2023 \$
	16/06/2028	(22,545)	(22,713)	(26,417)
	2/12/2022	0	0	(2,018)
	25/01/2025	(3,156)	(4,148)	(5,402)
	8/03/2025	(3,583)	(4,328)	(5,906)
	5/04/2025	(3,958)	(4,554)	(6,386)
	3/05/2025	(3,826)	(4,198)	(6,062)
	25/01/2025	(3,156)	(4,148)	(5,402)
	8/03/2025	(5,375)	(6,493)	(8,860)
	5/04/2025	(3,958)	(4,554)	(6,386)
	3/05/2025	(7,653)	(8,395)	(12,125)
	28/06/2026	(7,050)	(7,070)	(9,336)
	15/06/2027	(51,298)	(51,839)	(63,087)
	16/06/2028	(70,455)	(70,978)	(82,553)
	16/06/2028	(169,100)	(170,346)	(198,128)
		<b>(355,113)</b>	<b>(363,764)</b>	<b>(438,068)</b>
	19/08/2024	(510)	(714)	(1,058)
		<b>(510)</b>	<b>(714)</b>	<b>(1,058)</b>
		<b>(355,623)</b>	<b>(364,478)</b>	<b>(439,126)</b>

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 26. Reserve Accounts

	2024 Actual Opening Balance \$	2024 Actual Transfer to \$	2024 Actual Transfer (from) \$	2024 Actual Closing Balance \$
<b>Restricted by legislation/agreement</b>				
(a) Developer Contribution Scheme	2,172,252	2,429,285	(283,895)	4,317,642
(b) Public Carpark - Cash in Lieu Contributions	2,505,987	128,258	0	2,634,245
(c) City Centre Carpark - Cash in Lieu	276,262	14,139	0	290,401
(d) Anstey Park Shared Costs	1,330,613	68,101	0	1,398,714
	<b>6,285,114</b>	<b>2,639,783</b>	<b>(283,895)</b>	<b>8,641,002</b>
<b>Restricted by Council</b>				
(e) Waste and Landfill Preservation	19,112,481	978,190	0	20,090,671
(f) CLAG - Peel Mosquito Control	0	0	0	0
(g) Administration and Community Building	1,099,179	56,256	0	1,155,435
(h) City Centre Development	2,918,379	149,364	0	3,067,743
(i) Workers Compensation	825,385	520,230	0	1,345,615
(j) Legal Fees	934,740	47,840	0	982,580
(k) Active Aging Development	202,742	10,376	0	213,118
(l) Bert England Lodge Capital Works	3,642,841	186,443	0	3,829,284
(m) Capital Works	9,301,658	476,065	0	9,777,723
(n) Employee Leave	6,381,203	326,594	0	6,707,797
(o) Life Long Learning	210,716	10,792	0	221,508
(p) Investment Property Income	118,788	192,220	0	311,008
(q) Investment Property	7,885,233	340,891	0	8,226,124
(r) CHRMP Reserve	0	1,000,000	0	1,000,000
	<b>52,633,345</b>	<b>4,295,261</b>	<b>0</b>	<b>56,928,606</b>
	<b>58,918,459</b>	<b>6,935,044</b>	<b>(283,895)</b>	<b>65,569,608</b>

All reserves are supported by cash and cash equivalents and restricted within equity as Reserve accounts.

2024 Budget Opening Balance \$	2024 Budget Transfer to \$	2024 Budget Transfer (from) \$	2024 Budget Closing Balance \$	2023 Actual Opening Balance \$	2023 Actual Transfer to \$	2023 Actual Transfer (from) \$	2023 Actual Closing Balance \$
2,484,140	2,309,649	(2,263,837)	2,529,952	1,471,771	2,255,599	(1,555,118)	2,172,252
1,513,771	75,180	0	1,588,951	2,415,220	90,767	0	2,505,987
273,854	8,288	0	282,142	266,256	10,006	0	276,262
1,319,013	0	0	1,319,013	1,282,418	48,195	0	1,330,613
<b>5,590,778</b>	<b>2,393,117</b>	<b>(2,263,837)</b>	<b>5,720,058</b>	<b>5,435,665</b>	<b>2,404,567</b>	<b>(1,555,118)</b>	<b>6,285,114</b>
18,945,871	573,374	0	19,519,245	18,420,227	692,254	0	19,112,481
492	772	0	1,264	24,788	932	(25,720)	0
1,089,597	32,975	0	1,122,572	1,059,367	39,812	0	1,099,179
2,892,939	87,551	0	2,980,490	2,812,675	105,704	0	2,918,379
818,190	24,762	0	842,952	795,490	29,895	0	825,385
926,592	28,042	0	954,634	900,884	33,856	0	934,740
200,976	6,082	0	207,058	195,399	7,343	0	202,742
1,111,084	109,285	0	1,220,369	3,510,897	131,944	0	3,642,841
6,846,069	191,306	(3,947,062)	3,090,313	6,145,886	3,155,772	0	9,301,658
6,325,575	191,436	0	6,517,011	6,150,076	231,127	0	6,381,203
404,253	12,234	0	416,487	393,037	14,771	(197,092)	210,716
118,788	39,918	0	158,706	0	118,788	0	118,788
7,885,233	0	0	7,885,233	0	7,885,233	0	7,885,233
0	1,000,000	0	1,000,000	0	0	0	0
<b>47,565,659</b>	<b>2,297,737</b>	<b>(3,947,062)</b>	<b>45,916,334</b>	<b>40,408,726</b>	<b>12,447,431</b>	<b>(222,812)</b>	<b>52,633,345</b>
<b>53,156,437</b>	<b>4,690,854</b>	<b>(6,210,899)</b>	<b>51,636,392</b>	<b>45,844,391</b>	<b>14,851,998</b>	<b>(1,777,930)</b>	<b>58,918,459</b>

# Notes to and forming part of the Financial Report

For the year ended 30 June 2024.

## 26. Reserve Accounts (continued)

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

Name of Reserve Account	Purpose of the Reserve Account
<b>Restricted by legislation/agreement</b>	
(a) Developer Contribution Scheme	to be used to fund Capital Works & Administration of Scheme.
(b) Public Carpark - Cash in Lieu Contributions	to be used to fund the provision of public car parking facilities.
(c) City Centre Carpark - Cash in Lieu	to be used to fund the provision of public car parking facilities.
(d) Anstey Park Shared Costs	to be used to fund the Anstey Park shared costs
<b>Restricted by Council</b>	
(e) Waste and Landfill Preservation	to be used to fund expenditure associated with providing a refuse disposal service.
(f) CLAG - Peel Mosquito Control	to be used to fund the controlling of mosquitos through the Peel Mosquito Management Group.
(g) Administration and Community Building	to be used to fund capital expenditure on administration and community buildings.
(h) City Centre Development	to be used to fund the development of the City Centre.
(i) Workers Compensation	to be used to fund expenditure associated with workers compensation premiums.
(j) Legal Fees	to be used to receive developers funds in advance to meet future project costs.
(k) Active Aging Development	these funds are no longer required to fund strategic planning expenses and will be transferred to the Capital Works Reserve.
(l) Bert England Lodge Capital Works	to be used to fund expenditure on active aging programs and initiatives.
(m) Capital Works	to be used to fund capital expenditure at Bert England Lodge. This will be transferred upon disposal of the facility.
(n) Employee Leave	to be used to fund capital works and COVID-19 stimulus projects.
(o) Life Long Learning	to meet future capital expenditure.
(p) Investment Property Income	to be used to fund projects costs.
(q) Investment Property	to be used for the acquisition and sale of investment properties
(r) CHRMP Reserve	to be used to fund initiatives arising from the Coastal Hazard Risk Management and Adaption Planning.



## 27. 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 2023	Amounts Received	Amounts Paid	30 June 2024
Cash in Lieu POS Contributions	957,346	49,907	0	1,007,253
Lease Agreement Bond Deposits	10,000	0	0	10,000
	<b>967,346</b>	<b>49,907</b>	<b>0</b>	<b>1,017,253</b>

# Independent Auditor's Report

For the year ended 30 June 2024.



## Auditor General

### INDEPENDENT AUDITOR'S REPORT

2024

City of Rockingham

To the Council of the City of Rockingham

#### Opinion

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

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the City for the year ended 30 June 2024 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

#### Basis for opinion

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

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

#### Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial report and my auditor's report.

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

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

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

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

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

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

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

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

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

### **Auditor's responsibilities for the audit of the financial report**

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

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

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

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

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

# Independent Auditor's Report

For the year ended 30 June 2024.

## **Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the City of Rockingham for the year ended 30 June 2024 included in the annual report on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the City to confirm the information contained in the website version.



Grant Robinson  
Assistant Auditor General Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
29 October 2024









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