



CITY OF VINCENT

AGENDA

Annual General Meeting of Electors

28 January 2020

Time: 6pm
Location: Administration and Civic Centre
244 Vincent Street, Leederville

David MacLennan
Chief Executive Officer

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**CITY OF VINCENT
INFORMATION ON HOW THE
ANNUAL ELECTOR'S MEETING
IS CONDUCTED**

The purpose of the Annual General Meeting of Electors (AGME) is to receive the City's Annual Report and any other general business pertaining to Council. In accordance with the *Local Government (Administration) Regulations 1996*, the Mayor is to preside at a general or special meeting of Electors and shall determine the procedure to be followed, as set out below:

1. All present are required to sign the attendance register at the entry to the Chambers, including name and address.
2. Speakers must be Electors of the City of Vincent.
3. No audio or visual recording is to be undertaken without the permission of the Presiding Member.
4. During General Business, questions or statements may only relate to matters that affect the City of Vincent and will be accepted at the discretion of the Presiding Member.
5. Motions from Electors, where presented in writing, will be read aloud by the Presiding Member to ensure that everyone is clear about what they are voting on. Motions from the floor will only be accepted at the discretion of the Presiding Member.
6. The Presiding Member will call for a mover and a seconder for a motion.
7. No motion or amendment is open to debate until it has been seconded. Only one amendment on any one motion shall be received at a time and such amendment shall be dealt with before any further amendment can be received; however any number of amendments may be proposed.
8. Upon a motion being proposed, the Presiding Member will call for speakers to address the Chair.
9. When addressing the meeting a person is to: -
 - a) Rise and move to the front podium unless unable to do so by reason of sickness or disability;
 - b) State his or her name and address for recording in the minutes; and
 - c) Address the meeting through the Presiding Member.
10. The mover of a motion (but not the mover of an amendment) has the right of reply, and this closes the debate.
11. An Elector may rise and move without discussion "That the question be now put", which, on being duly seconded and carried by a majority, will result in submission of the motion at once to the meeting, after the mover has replied.
12. The Presiding Member will then ask for a vote on the motion on the floor.
13. Each Elector has one vote. An Elector does not have to vote.
14. Voting is determined by a show of hands.
15. A simple majority carries the vote.
16. Minutes of this meeting will be available for inspection by members of the public. Any motions arising from the meeting requiring action will be presented to the next available Ordinary Meeting of Council for consideration.

The decisions of the AGME are not binding on the Council, but as required by the *Local Government Act 1995*, the reasons for any Council decision on a decision of this meeting are to be recorded in the minutes of the Council Meeting.

Order Of Business

1	Declaration of Opening / Acknowledgement of Country.....	7
2	Apologies / Members on Leave of Absence	7
3	Presentation of Annual Report Highlights.....	7
4	Reports	8
4.1	2018/19 Annual Report (including 2018/19 Financial Report).....	8
5	General Business	94
6	Closure	94

1 DECLARATION OF OPENING / ACKNOWLEDGEMENT OF COUNTRY

“The City of Vincent would like to acknowledge the Traditional Owners of the land, the Whadjuk people of the Noongar nation and pay our respects to Elders past, present and emerging”.

The Presiding Member, Mayor Cole to provide an overview of the purpose and format of the meeting.

2 APOLOGIES / MEMBERS ON LEAVE OF ABSENCE

3 PRESENTATION OF ANNUAL REPORT HIGHLIGHTS

4 REPORTS

4.1 2018/19 ANNUAL REPORT (INCLUDING 2018/19 FINANCIAL REPORT)

Attachments: 1. 2018/19 Annual Report (including 2018/19 Financial Report) [↓](#) 

RECOMMENDATION:

That the City of Vincent's 2018/19 Annual Report be presented to the Annual General Meeting of Electors for discussion.

PURPOSE OF REPORT:

To present the 2018/19 Annual Report for the City of Vincent, as at **Attachment 1**.

BACKGROUND:

Council adopted the 2018/19 Annual Report (inclusive of the 2018/19 Audited Financial Report) at its Ordinary Meeting of Council on 10 December 2019.

DETAILS:

The purpose of the Annual General Meeting of Electors is to provide electors with the opportunity to discuss the content of the Annual Report and raise any general business they may have in accordance with the *Local Government (Administration) Regulations 1996*.

An 'elector' is defined by the *Local Government Act 1995* (Act) as a person who is eligible to be enrolled to vote at elections for the district or ward.

CONSULTATION/ADVERTISING:

Sections 5.55 and 5.55A of the Act require that Council gives local public notice of the Annual Report as soon as practicable after it is adopted by Council, and publishes it on the local government's website within 14 days. The City published the Annual Report on its website on 17 December 2019 and provided local public notices in the *Perth Voice* on Saturday 21 December 2019 and Saturday 25 January 2020 as well as in *The Stirling Vincent Reporter* on Thursday 19 December 2019 and Thursday 23 January 2020.

LEGAL/POLICY:

Section 5.53(1) of the Act requires local governments to develop and publish an Annual Report for each financial year. Section 5.27 of the Act requires that a general meeting of electors is held once every financial year and not more than 56 days after the local government adopts the annual report. Therefore the annual general meeting of electors must be held prior to the 4 February 2020.

Regulation 15 of the *Local Government (Administration) Regulations 1996* prescribes that the matters to be discussed at the general meeting of electors are, firstly, the contents of the Annual Report for the previous financial year and, secondly, any other general business items.

RISK MANAGEMENT IMPLICATIONS:

Nil.

STRATEGIC IMPLICATIONS:

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

Innovative and Accountable

*Our community is aware of what we are doing and how we are meeting our goals.
Our community is satisfied with the service we provide.*

SUSTAINABILITY IMPLICATIONS:

Nil.

FINANCIAL/BUDGET IMPLICATIONS:

Nil.



CITY OF VINCENT

ANNUAL REPORT

.....
2018/19

Acknowledgement Of Country

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

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

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



4

Mayor's message

.....

6

CEO's message

.....

8

Councillors

.....

10

Executive Management Team

.....

11

Strategic Community Plan Mission
and Corporate Values

.....

11

Our Values and Our Priorities

.....

12

City of Vincent Profile

13

Top 10 Projects for 2018/19

.....

15

Services provided

.....

28

Projects Delivered

.....

37

Major plans and strategies

.....

43

Elected member meeting attendance

.....

44

Council Meetings

.....

45

Audit Committee Meetings

45

Advisory Group Meetings

.....

47

Employee Remuneration

.....

48

Gender Equality Report

.....

49

Record Keeping Statement

.....

49

Freedom of Information

.....

51

Financial reports

.....

80

Independent Auditor's Report



MAYOR'S MESSAGE

As I reflect on the 2018-19 financial year, I would like to recognise and thank everyone who has helped drive positive change in our Vincent community. We are incredibly fortunate in the City of Vincent to have such a passionate and engaged community who provide invaluable encouragement, thoughts and ideas as we work together to contribute to a more connected and sustainable life in Vincent.

With your support, 2019 was a productive year at the City of Vincent. This reporting year we launched a number of key strategies to focus us for the future. At the heart of these is our 10 year Strategic Community Plan, which launched early in the financial year. This pulled together a wealth of feedback, ideas and priorities gathered from our community during the award-winning Imagine Vincent community consultation, delivered the year before.

Our Strategic Community Plan established six key priority areas to reflect our community's vision - Enhanced Environment, Accessible City, Connected Community, Thriving Places, Sensitive Design, Innovative and Accountable. We then spent the remainder of the reporting year working towards these priorities that matter to our community.

Our Strategic Community Plan was underpinned by another critical strategy to inform our sustainable and healthy future – The Public Open Space Strategy. This Strategy provides us with a clear direction with a strong evidence-base to ensure our parks, reserves and other open spaces meet community need and expectations now and in the future. I look forward to seeing how our open spaces will continue to grow, be more accessible and better suit the needs of our community.

We also focused on helping our town centres to thrive by building two new town centre squares: North Perth Common and the Leederville Village Square.

North Perth Common was a two year project supported by the State Government and the design and location was informed by our community. Our community asked for the Common to be on View Street, for to be lit up at night, to be a shady place to sit and meet, a fun space for events with public art and a focus on people not cars. The striking circular artwork created by artist Stephen Pennock, along with a growing tree canopy, helps define the space as people-friendly and a landmark for North Perth, bringing people into the area, in turn, to support businesses and our local economy.

Leederville Village Square on Newcastle Street was created in partnership with Leederville Connect, the local town team. They brought the idea to us, we loved it and we said 'yes!' It was fantastic to be able to deliver their vision of a pedestrian friendly space for cars, cyclists and people to share, that can easily be closed and turned into a space for community events.

We continued to green Vincent with trees and native plantings in our streets, neighbourhoods and town centres to enhance our environment and help our

public places thrive. We also finalised our quest to rip up the rule book on verges and street trees to reflect Council and community sentiment on giving much more flexibility and freedom to make the most of our verges. Tree swings, rope ladders, cubby houses, tree decorations, edible gardens and native verges continue to spring up on the streets of Vincent.

The Banks Reserve Masterplan was finalised, with the aim of making this beautiful riverside park more accessible and attractive for residents and visitors, whilst preserving the important natural and cultural aspects of the area.

We started installing solar panels on our major buildings as a sustainability initiative, with the aim of cutting our power bills by 10 per cent, and announced that Vincent will move to a third Food and Organics bin in October 2020, in line with our Waste Strategy target of zero waste to landfill by 2028.

Our ageing assets and community buildings continued to receive our attention, with a new toilet block and upgraded Lesser Hall at Braithwaite Park adding to the amenity at this very popular neighbourhood park.

Vincent became more playful in early 2019 with the launch of our first Pop Up Play initiatives to encourage older children and teenagers outside and to make our parks a little more interactive and fun. This included a pump track and bike trail at Britannia Reserve and a creative play space at Woodville Reserve. And our new Street Activations Policy made it easier for neighbours to temporarily close their local road to hold street parties and play streets, offering another way to connect and enhance our sense of community.

A new Arts Development Plan paved the way for Vincent to become the arts capital of Perth, with a strong desire to weave more creativity into the public realm and to achieve greater access for our community to the arts.

We made necessary improvements to our active transport infrastructure, supporting the State Government's funding of a new pedestrian crossing on Vincent Street opposite Beatty Park, the extension of Safe Active Streets along Shakespeare Street and co-funding new bike paths along a section of Loftus Street.

Vincent embarked on Western Australia's first 40kph speed zone trial in our southern-most neighbourhoods to test the amenity and safety impacts of slower speeds on our residential roads.

We farewelled and sincerely thanked former CEO Len Kosova, who departed in September of the reporting year, and welcomed new CEO David MacLennan. They both worked with great professionalism and drive, alongside the committed Executive Team and staff, to make the 'yes' possible.

Our collegiate and highly engaged Councillors remained focussed on achieving positive outcomes for the Vincent community through the reporting year, and I am very thankful for their energy and contribution. Together, with our community, we will continue to strive to make Vincent the best it can be



Emma Cole
MAYOR





CEO'S MESSAGE

I am pleased to present the City's 2018-2019 Annual Report in my first year in the role and I acknowledge the contribution of former CEO Len Kosova in setting us up for future success.

Council adopted a new Strategic Community Plan in October 2018 which established six priorities to guide the City in delivering a range of programs, projects and services. The organisation has undertaken an extensive corporate planning process to assess its operations and commitments against the new Strategic Community Plan. This is now embedded in a new Corporate Business Plan.

Staff adopted new corporate values of Engaging, Accountable and Making a Difference which guide how we work together to deliver services to our community. We are also working towards a vision of being a clever, creative and courageous local government. This was demonstrated during 2018-2019 in the successful delivery of some major projects including North Perth Common, Leederville Village Square and Oxford Street North.

The City took the courageous step of being the first local government to trial a 40 kmh speed zone. The City was creative in progressing a new Arts Development Action Plan and engaging with local kids on its new Pop Up Play initiative. The City was also clever in adopting a new waste strategy to reduce waste going to landfill and installed solar panels on its buildings to reduce energy costs and carbon emissions.

I thank Council for their strong support for me in my first year at the City of Vincent and commend all staff who continue to deliver great outcomes and services for the community.

A handwritten signature in blue ink that reads "D MacLennan". The signature is fluid and cursive, with a long horizontal stroke at the end.

David MacLennan
CEO



COUNCILLORS



● Emma Cole
Mayor Elected (Mayor) 2017 – 2019

SOUTH WARD



● Cr Susan Gontaszewski
Deputy Mayor
Elected 2015 – 2019



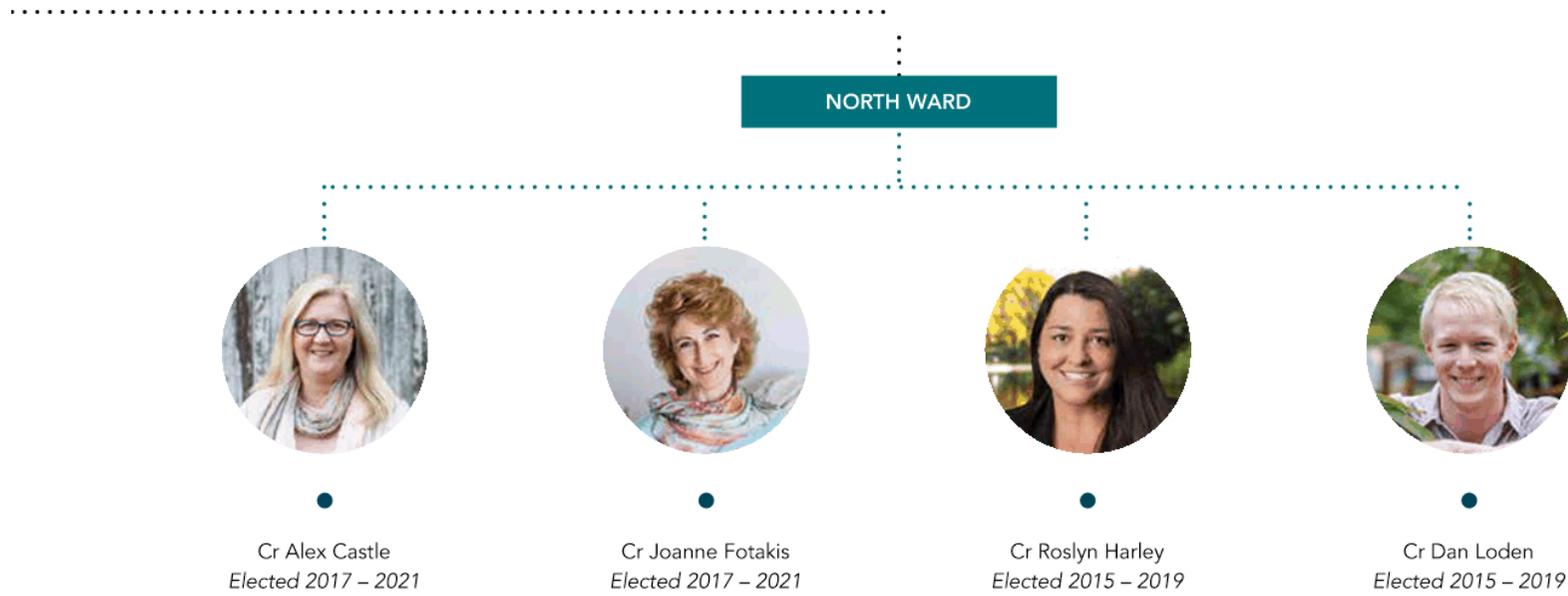
● Cr Jonathan Hallett
Elected 2017 – 2021



● Cr Jimmy Murphy
Elected 2015 – 2019



● Cr Joshua Topelberg
Elected 2009 – 2021



EXECUTIVE MANAGEMENT TEAM



David MacLennan
CEO 18 October 2018 onwards



Len Kosova
CEO 4 August 2014 – 28 September 2018



Kerryn Batten
Director Corporate Services
5 February 2018 – 6 May 2019



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



John Corbellini
Director Development
Services
19 September 2016 ongoing



Andrew Murphy
Director Infrastructure
and Environment
22 January 2018 ongoing



Luke Gibson
Acting Director Development Services
22 May 2018 – 20 January 2019

STRATEGIC COMMUNITY PLAN MISSION AND CORPORATE VALUES

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

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

OUR VALUES

Engaging

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

Accountable

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

Making a Difference

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

OUR PRIORITIES

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

Enhanced Environment

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

Accessible City

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

Connected Community

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

Thriving Places

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

Sensitive Design

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

Innovative and Accountable

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

CITY OF VINCENT PROFILE



POPULATION OF 36,088  (Source: ABS 2018)

TOTAL AREA OF 11.3km²

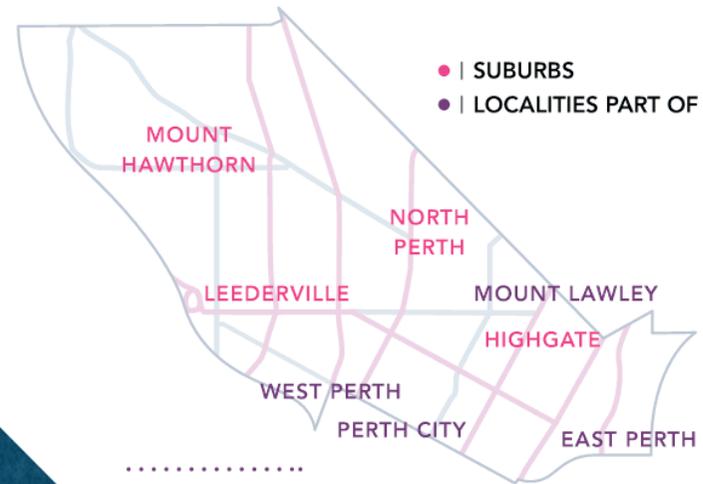
MEDIAN AGE OF 34 years  (Source: ABS 2016 Census Report)

9 ELECTED MEMBERS



Mayor and eight (8) Councillors

282 COUNCIL EMPLOYEES (FTE)  (As at 30 June 2019)



TOTAL AREA OF PARKS AND GARDENS 106.4 ha

260km OF FOOTPATHS

2 WARDS NORTH & SOUTH

144km OF ROADS

RATEABLE PROPERTIES 18,730

TOP 10 PROJECTS FOR 2018/19



NORTH PERTH COMMON



LEEDERVILLE VILLAGE SQUARE



40KMh SPEED ZONE TRIAL



OXFORD STREET NORTH UPGRADE



NORTH PERTH TOWN CENTRE PLACE PLAN ADOPTED



CREATION OF OUR INNOVATE RECONCILIATION ACTION PLAN



ARTS DEVELOPMENT ACTION PLAN 2018 – 2020



POP UP PLAY LAUNCHED



WASTE STRATEGY 2018 – 2023 APPROVED



SOLAR PANELS INSTALLED ON FIRST OF CITY MAJOR BUILDINGS



14 | CITY OF VINCENT

SERVICES PROVIDED



Assets & Engineering

Service Objective

Build, enhance and maintain community infrastructure.

SCP Alignment

Primary SCP Priority: Accessible City

Key Functions

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

Service Performance 2018/19

In addition to a number of key projects delivered during 2018/19, the City maintained its assets and community infrastructure, including 144 kilometres of roads, 260 kilometres of footpaths, drainage, 26 carparks and City owned buildings. We reviewed our built infrastructure to ensure our facilities are fit for purpose, well maintained and well utilised, and removed some redundant buildings. The City also commenced buying only hybrid or electric cars as replacement fleet vehicles in 2018, in an effort to be more sustainable.



144

kilometres of roads maintained



• 260

kilometres of footpaths maintained



• 50%

City's fleet now hybrid or fully electric

Parks & Urban Green

Service Objective

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

SCP Alignment

Primary SCP Priority: Enhanced Environment

Key Functions

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

Service Performance 2018/19

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

We take our responsibility to protect, enhance and effectively manage our natural and built environment seriously. Through our Greening Plan 2018-2023, we have committed to Greening Vincent via a number of opportunities to increase overall tree canopy cover, create more liveable neighbourhoods and foster biodiversity on both public and privately owned land.

In 2018/19, the City's Greening Vincent initiatives included:

- Planting of 526 trees across Vincent, including 225 street trees, 47 new trees in parks, and 254 in greening plan projects.
- Planting of 7,000 native tubestocks at Les Lilleyman Reserve.
- Assisting residents to convert 116 turfed or weedy verges into water wise native gardens through our Adopt-A-Verge program.
- Delivery of the annual Greening Vincent Garden competition and biannual Native Plant sales.



526 trees planted



• 7,000 native tubestocks planted



• 116 verges adopted

Waste Collection & Recycling Services

Service Objective

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

- Management of illegal dumping.
- Bin/infrastructure delivery, repairs and maintenance.
- Waste education, engagement and advocacy.

SCP Alignment

Primary SCP Priority: Enhanced Environment

Key Functions

- Domestic and commercial waste and recycling collections.
- Street and parks public waste collection.
- Verge bulk waste collections (green waste and bulky household items, including on-demand collections).
- Street and precinct cleaning.

Service Performance 2018/19

In 2018/19, the City ran a number of waste education sessions and events to encourage residents to learn more about recycling, composting, reusing, decluttering and reducing waste. The City achieved a waste recovery rate of 47% for 2018/19, up from 46% in 2017/18 and 39% in 2016/17. The table below provides an overview of our waste management and recovery over the past financial year.

Main sources of City waste	Tonnage collected 2018/19	Tonnage diverted from landfill 2018/19
Rubbish – green lid bin	11,467	4,219
Recycling – yellow lid bin	3,620	3,055
Bulk hard waste (junk)	679	98
Bulk green waste	432	432
Street litter bins	443	0
TOTAL	16,641	7,804

Our long-term vision is to achieve zero waste landfill by 2028, as set out in our new Waste Strategy 2018-2023.



Beatty Park Leisure Centre

Service Objective

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

SCP Alignment

Primary SCP Priority: Connected Community

Key Functions

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

Service Performance 2018/19

In 2018/19, Beatty Park saw 889,000 visitors through its doors, up from 810,000 visitors in 2017/18. Overall membership and swim school enrolments also increased in 2018/19. Beatty Park continued to act as a community hub, with specialised fitness programs and swim classes, to foster a love of swimming and fitness in everyone.

	2018/19	2017/18
Total Attendances	889,000	810,000
Total Members (as at 30 June 2019)	3,400	3,198
Total Swim School Enrolments (as at 30 June 2019)	2,160	1,933
Total Number of Fitness Classes (per month)	440	497



889,000
total attendance in
2018/19

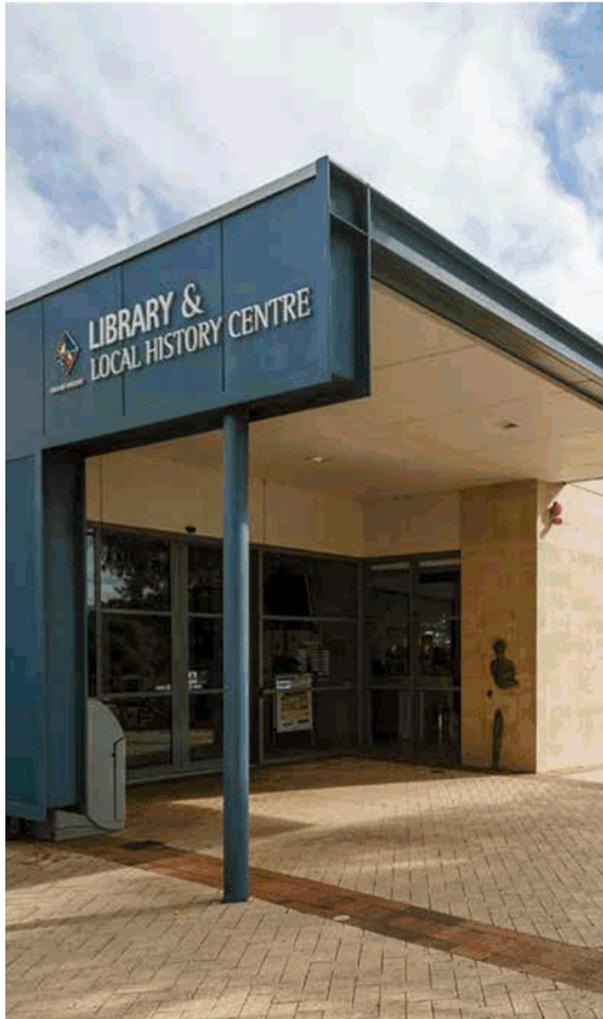


3,400
total members



2,160
total Swim School
Enrolments





Library & Local History Centre

Service Objective

Build and strengthen community and connections - providing equitable access to information and supporting lifelong learning.

SCP Alignment

Primary SCP Priority: Connected Community

Key Functions

- Library lending and information service.
- Interlibrary loans.
- Collection management.
- Children programs and events.
- Adult programs and events.
- Books on Wheels service.

Service Performance 2018/19

The City of Vincent Library and Local History Centre is a key hub for our community. Both services saw an increase in usage and experienced a number of highlights throughout 2018/19, including:

Library

- Installation of a new library management system.
- 179,000 items borrowed (an increase of 3.1% compared to borrowings in 2017/18).

- 566 (on average) items a month delivered by Books on Wheels.
- 100 Storytime sessions, attracting 1,401 children and 1,208 adults.
- 100 Baby Rhyme Time sessions, attracting 2,351 children and 2,252 adults.
- 35 events and seminars for adults.

Local History Centre

- 100 photos and 22 written entries into our Local History Awards.
- 16,216 hits on our Image Library catalogue.
- 1,163 complex enquiries answered.
- 644 people attending events in the Local History Centre.



100

Photo entries into Local History Awards



• 16,216

Image Library hits



• 179k

Items borrowed

Strategy & Place

Service Objective

Planning high quality places for a connected community

SCP Alignment

Primary SCP Priority: Sensitive Design

Key Functions

- Strategy
- Project management
- Urban growth
- Community empowerment

Service Performance 2018/19

The City of Vincent comprises 18,879 private properties and six major Town Centres.

In 2018/19, the City of Vincent implemented a number of amendments to its Local Planning Policies and the Local Planning Scheme No. 2, in order to maintain the unique and highly valued fabric of Vincent's established residential areas whilst encouraging sensitive, higher density development in our Town Centres and along major roads

Audits to the City's streetscape character and parking capacity and availability throughout Vincent were also completed.

The City provided \$60,000 in heritage assistance to building owners. In addition, we delivered \$52,500 in grants across the City's six Town Teams for a variety of local projects to improve the performance of our Town Centres and contribute to Town Teams becoming more sustainable not-for-profit entities.



Development & Design

Service Objective

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

SCP Alignment

Primary SCP Priority: Sensitive Design

Key Functions

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

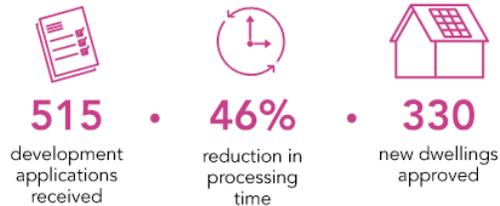
Service Performance 2018/19

In 2018/19, the City of Vincent received 515 development applications, with an average 84 days taken to determine development applications.

Regulatory Services

This was a 46% reduction in processing time compared to 2017/18. In total, 330 new dwellings were approved over the last financial year.

	2018/19	2017/18
Total Development Applications Received	515	482
Average Number of Days to Determine Development Applications	84	155
Total Development Value for Received Applications	\$229,552,218	\$191,986,022
Total Number of New Dwellings Approved	330	238



Service Objective

Supporting the wellbeing and growth of the community through delivery of environmental health, building and compliance services and projects.

SCP Alignment

Primary SCP Priority: Innovative and Accountable

Key Functions

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

Service Performance 2018/19

In 2018/19, the City delivered a number of environmental health, building and compliance services and projects, as outlined below.

Building

Over the last financial year, the City of Vincent determined 741 building applications, a 5.11% increase on the previous year's total of 679 applications. The total building project value of these applications was \$169,394,637.

In 2018/19, there were 923 registered private pools within the City of Vincent. A total of 340 of these were inspected throughout the 2018/19 financial year, a 16.8% increase on the previous financial year.

Compliance

The City of Vincent's Compliance Officers are tasked with ensuring compliance to the City's planning and building regulations and requirements.

In 2018/19, the City's Compliance Officers investigated 359 building and planning complaints made by City ratepayers and residents, and issued 13 planning infringement notices, three planning directions and 20 building orders. Two prosecution cases were finalised and both resulted in successful convictions in response to planning and building offences.

There was a 300% increase in the issuing of Building Orders in 2018/19, mostly related to building or incidental structures that were believed to be in a dangerous state or were as a result of a statewide Cladding Audit.

Health

The City's Health Services have a significant compliance role that includes responding to a diverse range of complaints, as well as developing, regulating and enforcing legislation to promote good health practices.

In 2018/19, our Health Services undertook a large number of inspections and activities, as outlined below.

Item	Number
Health Customer Service Complaints	705
Food Business Inspections	1,099
Public Building Inspections	129
Water Sampling	251
Food Sampling	77
Lodging House Inspections	16
Liquor Applications	34
Noise Exemption Permits <i>These were assessed and issued to builders and event organisers for specific activities with strict conditions.</i>	136
Temporary Public Buildings Approved and Inspected <i>These included event area marquees, stages and structures.</i>	51
Temporary Food Stall Permits Issued for Public Events	436



741

building applications received



359

building & planning complaints investigated



923

registered private pools

Ranger Services

Service Objective

Ensure a safe and accessible city for all.

SCP Alignment

Primary SCP Priority: Innovative and Accountable

Key Functions

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

Service Performance 2018/19

The City's rangers provide a variety of services to help create a safer Vincent community, including dog control, security and parking. In 2018/19, the Ranger vehicles were redesigned with a fresh new look that includes an artwork called 'Boodjar Nakolak Yanginy (Sharing the Knowledge of the Land)' by local artist, Jade Dolman.



Key Performance Statistics 2018/19

Item	Number
Total Number of Animals Registered in the City of Vincent	4,169
Animals Registered in 2018/19	933 dogs 288 cats
Dog Complaints Issued and Dealt with by Rangers	438
Parking Revenue	\$5,435,464
Parking Infringements Issued	28,029
Residential Parking Permits Issued	12,373
Road and/or Footpath Obstruction Permits Issued	353



4,169

animals registered



12,373

residential parking permits issued



Community Partnerships

Service Objective

Partnering with community to build capacity. Planning collaboratively for better spaces and places.

SCP Alignment

Primary SCP Priority: Connected Community

Key Functions

- Access and Inclusion.
- Reconciliation.
- Youth projects and programs.
- Seniors projects and programs.
- LGBTIQ+ liaison.
- Community funding.
- Recreation planning and club liaison.
- Community facilities.

Service Performance 2018/19

Throughout 2018/19, the City of Vincent maintained and hired out 8 community facilities, 9 sports grounds, 27 parks and 3 town squares. We held over 75 events to celebrate our City's diversity. This included 25 events to celebrate cultural diversity, 43 events and workshops aimed specifically at youth, and 10 events for seniors.

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

Item	Grant Amount
Collaborative grant to address homelessness	\$85,000
Community support grants	\$16,530
Seedling grants	\$16,887
Donations to local non-profits	\$3,500
TOTAL	\$121,917



75

events to celebrate diversity



47

bookable community facilities



\$121k

in community grants



Marketing, Culture & Arts

Service Objective

Delivery of the City's communication tools, messages and cultural outcomes to ensure the best outcomes for our residents and businesses.

SCP Alignment

Primary SCP Priority: Innovative and Accountable

Key Functions

- Marketing and public relations.
- Community consultation.
- Graphic design.
- Civic and cultural events.
- Art and activation.

Service Performance 2018/19

The City of Vincent has a diverse, engaged community who value the arts and participate in communal events that create a sense of local identity and place. In 2018/19, we continued to communicate and consult with our residents about City services and projects in a variety of ways.

In August 2018, the City of Vincent Council endorsed the Arts Development Action Plan, which provides a strategic framework and a clear set of themes, goals and deliverables for 2018–2020.

Festivals and Events

In 2018/19, the City provided sponsorship of \$229,450 and an additional \$106,450 in-kind support to 13 major community events held in Vincent. It is estimated these events were attended by around 150,000 people in total.

Events sponsored in 2018/19 included:

- Australiyaniality
- Building a Better Beaufort Street
- City of Vincent Football Match
- City of Vincent Moving Pictures
- Hyde Park Fair
- Leedy Palooza
- Mt Hawthorn Streets and Lanes Festival
- Mt Hawthorn Youth Events
- Halloween on Angove Street
- Pride Fairday
- Revelation Film Festival
- St Patrick's Day Parade and Family Fun Day
- WAMFest Laneways Gigs

Customer Service

Service Objective

Providing an outstanding customer experience.

SCP Alignment

Primary SCP Priority: Innovative and Accountable

Key Functions

- Customer service and advice.
- Reception.
- Cashiering.

Service Performance 2018/19

In 2018/19, the City of Vincent continued to strive towards excellent customer service and first point contact resolution wherever possible; to answer routine questions from the public without redirecting a customer to another staff member.



13

major community events held

•



150,000

estimated attendance

•



\$335,900

total sponsorship and in-kind support

Office of the Chief Executive Officer

Objective

To ensure the City achieves its strategic goals, responsibly and strategically manages its freehold and crown land, controls risks and facilitates consistent, transparent and accountable decision making.

SCP Alignment

Primary SCP Priority: Innovative and Accountable

Key Functions

- Council support.
- Risk management.
- Corporate governance.
- Project management office.
- Innovation and sustainability.
- Land management.

Service Performance 2018/19

In 2018/19, our governance policies and procedures continued to be embedded throughout the City, reinforcing our commitment to transparency and accountability. We also established a Project Management Office under the Office of the CEO and consulted with our community on a land swap arrangement with Aranmore Catholic College.



288

solar panels installed



26

council meetings & briefings



1150

streamed meeting views per month

Financial Services

Service Objective

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

SCP Alignment

Primary SCP Priority: Innovative and Accountable

Key Functions

- Financial management.
- Rates management.
- Procurement.

Service Performance 2018/19

In 2018/19, we continued to deliver sound financial management for the City. This included a more robust and interactive budget process, involving community collaboration and a number of workshops with Councillors and administration, to determine the 2019/20 budget.

Human Resources

Service Objective

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

SCP Alignment

Primary SCP Priority: Innovative and Accountable

Key Functions

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

Service Performance 2018/19

In 2018/19, we undertook a wide-ranging employee engagement survey to measure satisfaction and opportunities for improvements within the City. City of Vincent staff undertook cultural awareness training under our Reconciliation Action Plan, and 75 City staff became Mental Health First Aiders to increase the knowledge and support given to people with mental health issues.



29

new permanent employees



71

mental first aiders



40

fire wardens

Information & Communications Technology

Service Objective

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

SCP Alignment

Primary SCP Priority: Innovative and Accountable

Key Functions

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

Service Performance 2018/19

In 2018/19, we developed an ICT strategy and security roadmap to improve our technology and ability to manage cyber issues and risks. We also improved call centre functionality for Beatty Park and made improvements to GIS mapping. In addition, we started transitioning to a cloud and hosted environment, as physical equipment reaches its end-of-life, to reduce energy costs and improve data security.



PROJECTS DELIVERED

In 2018/19, the City of Vincent implemented and worked towards completing a number of projects and initiatives through its Corporate Business Plan (CBP). Progress against these projects is outlined below.



TITLE OF WORKS	DESCRIPTION OF WORKS	RESPONSIBLE AREA	2018/19 ACTION TOWARDS COMPLETION
Enhanced Environment			
1.1 Sustainable Environment Strategy	Review and implement the Sustainable Environment Strategy in liaison with Council's Environmental Advisory Group.	CEO's Office	Draft Sustainable Environment Strategy and Implementation Plan approved for community consultation in May 2019. Presented to Council for final adoption in July 2019.
1.2 Minimise Single Use Plastics	Implement the recommendations of the single use plastics investigation completed in 2017/18 relating to advertising banners; bottled water; balloons; event waste; and disposable plastics used within the City's hired and leased facilities.	CEO's Office	All scheduled projects completed in 2018/19, including replacing single vinyl event banners with recyclable pressed cardboard signs and changing to compostable dog waste bags in Vincent parks.
1.3 Solar Photovoltaic Panel System Installation	Installation of large-scale solar photovoltaic panels at various sites.	Infrastructure & Environment	Two of four installations were completed in 2018/19 (Library and Depot). The remaining two installations (Administration and Beatty Park Leisure Centre) were completed in August 2019.
1.4 Water and Energy Efficiency Initiatives	Implementation of various water and energy efficiency measures across City buildings.	Infrastructure & Environment	Projects completed in 2018/19 include LED lighting upgrades in locations across the City and installation of a dedicated hot water main at Beatty Park Leisure Centre, to limit cold water wastage.
Accessible City			
2.1 Prepare an Urban Design Concept for View Street Car Park and Surrounds	Prepare an urban design concept and business case for improvements to the View Street Car Park and adjoining View Street road reserve, in order to enhance the amenity and attractiveness of the area and pedestrian connectivity between View Street and Angove Street. As reported to Council in July 2017.	Development & Design	Site investigations proposed in preparation for the concept development phase being implemented during 2019/20.
2.2 Car Parking Strategy and Integrated Transport Plan	Review the City's Car Parking Strategy and prepare an Integrated Transport Plan.	Development & Design	The City worked with Council and the Urban Mobility Advisory Group (UMAG) in 2018/19 to set visions and priorities, with a view to drafting the Integrated Transport Plan and undertaking community consultation in 2019/20. The project is currently on track and scheduled to be completed in 2019/20.
2.3 Implement 40km/h Speed Zone Trial	Undertake community consultation to determine the level of community support for implementing a 40km/h speed zone trial in the south of Vincent. Subject to community support and Council approval, implement the trial in 2018/19.	Infrastructure & Environment	Trial commenced 29 April 2019. Data being collected from the trial will inform the Road Safety Commission's study, with preliminary results expected in May/June 2020.

TITLE OF WORKS	DESCRIPTION OF WORKS	RESPONSIBLE AREA	2018/19 ACTION TOWARDS COMPLETION
2.5 New Signalised Pedestrian Crossings Program	Install new signalised pedestrian crossings.	Infrastructure & Environment	New signalised crossing installed at Vincent Street near Florence Street. Future sites to be installed in partnership with Main Roads as scheduled in 2019/20 and 2020/21.
2.6 Bicycle Network	Design and implementation of the Bicycle Network Plan – includes pathways and bike lanes.	Infrastructure & Environment	Loftus Street bike lane project undertaken, with completion in early July 2019.
2.7 Road Maintenance Programs	Road maintenance and upgrades, including State Blackspot, Local Roads, Metropolitan Regional Roads and Roads to Recovery Programs.	Infrastructure & Environment	2018/19 works program completed. Most works were completed on schedule or with only minor delays.
2.8 Traffic Management Improvements	Various traffic management improvements.	Infrastructure & Environment	2018/19 traffic management improvements included addressing unknown blackspot areas (e.g. the installation of a new roundabout at the intersection of Lincoln and Wright Streets, Highgate).
2.9 Car Parking Upgrade/Renewal Program	Various car park improvements.	Infrastructure & Environment	2018/19 works program completed on schedule, including upgrades to the Chelmsford and Raglan Road carpark and connecting the Rosemount Hotel carpark through to the View Street carpark.
2.10 Charging Point at Banks Reserve	Request to have a power point installed along the Banks Reserve river foreshore for recharging electric wheelchairs and other personal mobility devices.	Community & Business Services	Included in the Banks Reserve Master Plan Implementation (CBP Item 4.6). Boardwalk and plaza detail construction is listed for 2020/21, which will include the installation of a wheelchair charge point.
2.11 Parking Permit Technology	Implement electronically readable parking permits (barcoded, QR coded etc.) and subsequently e-permit technology to further simplify and streamline the customer experience associated with Council's revised Parking Permits Policy.	Community & Business Services	E-permit technology options investigated in 2018/19, in preparation for implementation across 2019/20 and 2020/21.
2.12 Review and Upgrade the City's Parking Management Systems and Infrastructure	Identify and implement contemporary systems and infrastructure to improve the City's parking management capabilities.	Community & Business Services	Additional ticket machines installed in the Avenue Car Park and the Parking Machine Asset Replacement Program on schedule.

TITLE OF WORKS	DESCRIPTION OF WORKS	RESPONSIBLE AREA	2018/19 ACTION TOWARDS COMPLETION
Connected Community			
3.1 Prepare a Community Partnerships Strategy	Prepare a Community Partnerships Strategy (formerly Community Development Strategy) based upon key findings within the Strategic Community Plan that will provide the basis for service delivery by the City's Community Partnerships Team.	Community & Business Services	Project on hold during 2018/19.
3.2 Prepare an 'Innovate' Reconciliation Action Plan	Prepare and implement an 'Innovate' Reconciliation Action Plan as part of the City's ongoing commitment to reconciliation and cultural development.	Community & Business Services	Our 'Innovate' Reconciliation Action Plan was drafted, reviewed, approved by Reconciliation Australia and put out for community consultation in 2018/19. It was publicly launched on 6 July 2019 at the Kaya Wandjoo Festival in North Perth as part of our NAIDOC Week celebrations.
3.3 Prepare Town Centre Branding and Marketing Plans	Develop key brand identities, social media and website strategies, and other marketing initiatives to support Town Centre activation and economic development.	Community & Business Services	Project deferred in 2018/19.
3.4 Prepare a Community Engagement Charter for Implementation Through Policy.	Prepare a Community Engagement Charter, as part of a new Community Engagement Policy that will establish the framework and tools to guide how we speak with and listen to our community.	Community & Business Services	Project due for completion in 2019/20.
3.5 Prepare and Implement an Arts Strategy	Prepare an Arts Strategy to guide creative communities, activities and spaces, as identified in the City's Arts Priorities endorsed by Council in May 2017.	Community & Business Services	Art Development Action Plan 2018-2020 adopted by Council on 21 August 2018, with implementation to commence in 2019/20.
3.6 Prepare and Implement a New Community Safety and Crime Prevention Plan	Prepare a new Community Safety and Crime Prevention Plan in collaboration with the community and key stakeholders.	Community & Business Services	The draft Safer Vincent Plan was presented to council on 28 May 2019. A report will be presented back to Council in 2019/20, following community consultation.
3.7 Deliver a New, High Quality and Iconic Public Artwork	Procure and install a new public artwork within Vincent.	Community & Business Services	Site investigations were carried out and Expressions of Interest drafted in 2018/19 to find a suitable artist.
3.8 Review and Upgrade the City's CCTV Network	Upgrade the City's existing CCTV network to better meet community needs and align with the State CCTV Strategy.	Community & Business Services	Upgrade of the Beaufort Street CCTV network commenced in 2018/19 and will be completed in 2019/20, in accordance with the Federal Government Grant Agreement.
3.9 Laneway Lighting Program	Installation of solar laneway lighting within priority locations in Mt Hawthorn and Mt Lawley/Highgate.	Community & Business Services	Contractor awarded and lighting completed in Mt Lawley. Other lighting installations are due for completion in 2019/20.

TITLE OF WORKS	DESCRIPTION OF WORKS	RESPONSIBLE AREA	2018/19 ACTION TOWARDS COMPLETION
Thriving Places			
4.1 Review, Prepare and Implement Woodville Reserve Master Plan	Review the 2012 Woodville Reserve Master Plan and prepare a revised Plan that effectively responds to current/future community needs, maximises land use and asset sustainability, and aligns with Council's focus on creating more inviting green and open spaces.	Community & Business Services	Review of Master Plan to commence in 2019/20. The full budget impact and funding model will be determined through the Review.
4.3 Review the Economic Development Strategy 2013-2016	Review and renew the City's Economic Development Strategy in liaison with Council's Business Advisory Group and in accordance with Council's endorsement of the Business Advisory Group's Key Priorities from 26 June 2018.	Development & Design	Scoping for a new Strategy was undertaken in 2018/19 and a draft prepared and considered by the Business Advisory Group. It will be presented to Council and go out for community consultation in 2019/20.
4.4 Prepare and Implement the Leederville Oval Master Plan	Prepare a detailed Master Plan to guide the future development and management of Leederville Oval as multi-use venue within Leederville Town Centre.	Community & Business Services	Master Plan progressed in 2018/19 with a \$60,000 contribution from the WA Football Commission and Department of Local Government, Sport and Cultural Industries.
4.5 Implement Public Open Space Strategy outcomes	Implement key outcomes upon completion of the Public Open Space Strategy, adoption by Council and finalisation of a capital funding model.	Infrastructure & Environment	Provisional sum included in the 2018/19 capital budget. Pop Up Play initiative launched to test play spaces suitable for older children and teenagers - a gap identified through the Public Open Space Strategy.
4.6 Implement Banks Reserve Master Plan	Implement key outcomes upon completion of the Master Plan, adoption by Council and finalisation of a capital funding model.	Infrastructure & Environment	Community consultation on Banks Reserve Master Plan undertaken in late 2019. Construction of the Active and Playground zone will commence in 2019/20.
4.8 Deliver North Perth Common	Implementation of former CBP Item 9.7 and report to Council on the same in July 2017.	Development & Design	North Perth Common officially opened to the community on 15 June 2019.
4.9 Parks Upgrade/ Renewal Program	Routine parks upgrade/renewal works.	Infrastructure & Environment	Routine park upgrades and renewal works completed to schedule.
4.10 Streetscape improvements Program	Streetscape improvements at various locations.	Infrastructure & Environment	Improvements undertaken throughout the year.
4.11 Mount Hawthorn Community Centre Upgrade	Mount Hawthorn Community Centre redevelopment to enhance its use and functionality; better cater for current and future community needs; improve its fitness for purpose and asset condition; and better integrate with Braithwaite Park.	Infrastructure & Environment	Mount Hawthorn Community Centre (Lesser Hall) construction completed in June 2019.
4.12 North Perth Town Hall Upgrades	Installation of air-conditioning and boundary fence renewal.	Infrastructure & Environment	Upgrades completed in 2018/19.



TITLE OF WORKS	DESCRIPTION OF WORKS	RESPONSIBLE AREA	2018/19 ACTION TOWARDS COMPLETION
Sensitive Design			
5.1 Prepare Draft Leederville Activity Centre Plan	State Planning Policy 4.2 – Activity Centres.	Development & Design	Project due for completion in 2019/20.
5.2 Investigate a Planning Framework for Each of the City's Town Centres and Claisebrook	Local Planning Strategy, Action 1.4.2 - Economy and Employment: Appropriately zone and/ or prepare structure plans or area specific plans for planned growth areas to facilitate a mix of compatible residential and commercial development opportunities.	Development & Design	Internal scoping work was undertaken in 2018/19 to review scale, capacity and funding requirement to undertake two Town Centres each year, commencing 2019/20.
5.3 Heritage Strategic Plan	Review and renew the City's Heritage Strategic Plan 2013-2017.	Development & Design	Draft being prepared. Project timeline extended into 2019/20.
5.4 Develop a Water Sensitive Urban Design (WSUD) Plan	Develop a Water Sensitive Urban Design Plan in response to 2017/18 Community Budget Submission 8.6.	Infrastructure & Environment	To be progressed in 2019/20 for implementation in 2020/21.
5.5 Character Retention and Precinct Planning	Implement a proactive approach to character retention within Vincent: identifying high value/high risk areas, engaging/assisting residents and, based on lessons learnt to date, improving the policy/process to further streamline the approach (e.g. develop a baseline set of guidelines covering height, setbacks, visibility of additions from the primary street etc.).	Development & Design	Demonstration precinct endorsed by Council. Project timeline for finalisation of the planning framework extended into 2019/20.
Innovative and Accountable			
6.1 Prepare a City of Vincent Marketing Plan	Develop a detailed three-year marketing plan based on key outcomes within the Strategic Community Plan that reflects Council's objectives and community aspirations, along with a structured annual planner of all key events and activities.	Community & Business Services	Deferred to be considered as part of Community Engagement Working Group Agenda.
6.2 Finalise and Implement Community Buildings Lease and Licence Framework	Finalise and implement a new lease and license framework for the City's community buildings, balancing community and social impacts; asset management and lifecycle cost implications; and statutory and legal considerations.	Community & Business Services	Draft Property Management Framework prepared with a view to rolling it out in 2019/20.

TITLE OF WORKS	DESCRIPTION OF WORKS	RESPONSIBLE AREA	2018/19 ACTION TOWARDS COMPLETION
6.3 Review and Upgrade the City's Website, Councillor Portal and Intranet	Phased implementation of further improvements to the City's website including online payments, self-service tools and further enhanced mobile functionality for customers, as well as a dedicated Councillor portal and improved Administration Intranet.	Community & Business Services	Next phase (phase 4) of website development and implementation, including a range of digital tools to improve functionality, completed.
6.4 Information Technology Upgrade/Renewal	Various IT equipment replacement and upgrades, including installation of corporate Wi-Fi system.	Information & Communications Technology	Completed with further works planned for 2019/20.
6.5 Beatty Park Leisure Centre – Options Project	Development of options to resolve known and any yet to be identified issues related to Beatty Park Leisure Centre, inclusive of heritage, structural and business model solution development.	CEO's Office	Structural Engineer engaged to present findings in 2019/20.
6.6 Beatty Park Leisure Centre Structural and Condition Upgrade	Prepare and implement Beatty Park Leisure Centre structural and condition upgrades through consideration of heritage, asset management, commercial development options, business performance and community values.	Community & Business Services	Project pending outcome of CBP 6.5.
6.7 Implement Electronic Lodgement and Assessment of Development Applications	Upgrade corporate systems and software to enable on-line lodgement and tracking of development applications.	Strategy & Development	Workflows have been developed, project delayed until 2019/20.
6.9 Implement Improvement Plan for Risk Management, Internal Controls and Legislative Compliance	Continued implementation of the Improvement Plan adopted by the Audit Committee in July 2016 (subsequently endorsed by Council) and revised by the Committee in March 2017.	CEO's Office	Work progressed on Risk Management Framework.
6.10 Ward Review	Carry out a Ward Review, as required by the Local Government Act 1996 (Schedule 2.2, Clause 6).	CEO's Office	Completed.

TITLE OF WORKS	DESCRIPTION OF WORKS	RESPONSIBLE AREA	2018/19 ACTION TOWARDS COMPLETION
6.11 Upgrade/Replacement of the City's Enterprise Applications and Financial Management System	Upgrade/replace the City's Corporate Operating System, including addition of systems such as Asset Management (including Mobility), Human Resource Modules, electronic invoice approvals etc.	Information & Communications Technology	Process mapping and data cleansing activities undertaken and ICT Strategy being developed.
6.14 Business Continuity Plan	Develop and implement business continuity plans for the City including recovery of IT systems.	CEO's Office	Consultant engaged to prepare the Business Continuity Plan in 2019/20.
6.15 Asset Rationalisation Plan	Develop and implement a plan for rationalisation of City building assets in accordance with Council's decision of 29 May 2018.	Community & Business Services	Completed.
6.16 Administration and Civic Centre Upgrade/Renewals	Various upgrades/renewals to Administration and Civic Centre building.	Infrastructure & Environment	Minor refurbishment on Level 1 completed and occupied as per schedule. Community Hub and Admin Centre concepts to be developed for a staged implementation from 2019/20.
6.17 Digitised Aged Hardcopy Records	Digitisation of hardcopy files due to become State Archive records in 2019.	Information & Communications Technology	Completed 30 April 2019.

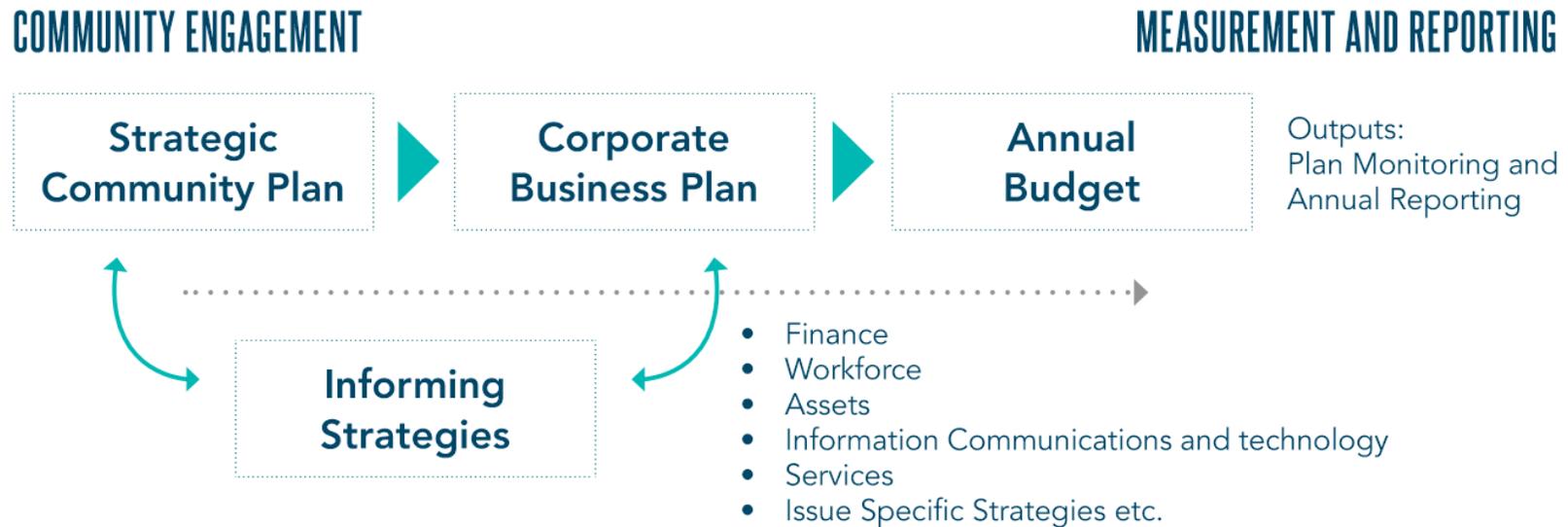


MAJOR PLANS AND STRATEGIES

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

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





ELEMENTS OF INTEGRATED PLANNING AND REPORTING FRAMEWORK

Strategic Community Plan (SCP)

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

The Strategic Community Plan was adopted by Council on 16 October 2018 and includes a number of outcomes and actions grouped under the six priority areas mentioned throughout this Annual Report. The plan was created in collaboration with the Vincent community.

Corporate Business Plan (CBP)

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

Annual Budget

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

Informing Strategies

These include our:

- **Long Term Finance Plan** – developed in 2018/19 to provide the City with a 10-year rolling plan to set

priorities in accordance with its financial resources, through consideration of key assumption-based analysis.

- **Workforce Plan** – identifies the workforce requirements and strategies for current and future operations, ensuring that our human resources support the delivery of the CBP and SCP.
- **Asset Management Plan** – provides guidance on service provision and whole of life-cycle asset management to support the City's financial sustainability and key service levels.
- **Issue Specific Strategies** – there are a number of issue specific strategies that inform our Integrated Planning and Reporting Framework, including:
 - Disability Access & Inclusion Plan 2017 – 2022
 - Greening Plan 2018 – 2023
 - Reconciliation Action Plan 2017 – 2018 Reflect
 - Public Open Space Strategy 2018
 - Waste Strategy 2018 – 2023
 - Town Centre Place Plans
 - Community Safety & Crime Prevention Plan 2015 – 2018
 - Arts Development Action Plan

The City of Vincent's progress on these informing strategies throughout 2018/19 are provided in more detail onward.

Disability Access & Inclusion Plan

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

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

In the 2018/19 financial year, the City progressed the following actions, as part of its DAIP:

- Access audit on City managed facilities to provide data on venue accessibility.
- Promote the availability of accessible venues and facilities within the City.
- Promote the availability of information in alternative formats for people with disability.
- Include DAIP related information in the induction process for new staff and in briefing sessions and documentation for contractors.
- Provide disability awareness and DAIP training to all staff to improve their skills in communicating, interacting and offering assistance to people with disability.

- Educate staff to understand that quality service for people with disability applies to all City interactions, not just those occurring in the specified customer service unit.
- Ensure that all premises offered for the lodgement of complaints are physically accessible.
- Develop staff training and procedures to ensure a competent response to a wide range of complaint issues.
- Ensure that the City's complaint policies and procedures are consistent with the DAIP.
- Allow for consultation feedback to be taken in a range of ways, including in person, by letter, fax, email, SMS, NRS (National Relay Service), AUSLAN (Australian Sign Language) and via the City's website, social media and customer service unit.

Greening Plan 2018–2023

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

The City adopted its first Greening Plan in 2014. In 2018, the Greening Plan was reviewed, resulting in the development of Greening Plan 2018-2023 which was adopted by Council in September 2018.

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

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

Reconciliation Action Plan Reflect

In April 2017, Council adopted the 'Reflect' Reconciliation Action Plan (RAP) and formally committed to working towards greater reconciliation with the Traditional Owners of the land, the Noongar people. The 'Reflect' RAP focused on building relationships with Aboriginal and Torres Strait Islander peoples. This resulted in the City successfully connecting with a significant number of Aboriginal people and businesses to incorporate Noongar culture and tradition in our workplace and community.

The City has strengthened its relationship with the local Noongar Elders and celebrated Noongar culture and tradition through numerous events, activities and workshops.

After extensive consultation with the Aboriginal and non-Aboriginal community since June 2018, and with the support of Reconciliation Australia, the City now moves to the second tier of a RAP known as 'Innovate'. The design for the 'Innovate' RAP is based upon the City's artwork acquired from local Noongar artists including Jade Dolman, Charmaine Cole and Rohin Kickett.

In 2018/19, the City progressed the following actions for its Reconciliation Action Plan:

- Inaugural NAIDOC Week Festival at Hyde Park.
- Close the Gap event held for City of Vincent staff.

- Noongar Story Time session held in the Vincent Library and Local History Centre.
- Welcome to Country and Acknowledgement of Country Policy review.
- Endorsement of the Innovate RAP by Reconciliation Australia after 10 months of community consultation on Friday, 21 June 2019.
- Endorsed and implemented an Aboriginal Traineeship program.
- Acknowledgement of Country included in staff email signature.
- Launch of Noongar Six Seasons Workshops for staff and community members.
- Reconciliation Week celebrations including a Bush Medicine Workshop with Vivienne Hansen.
- Purchase of artworks from local artists, including Jade Dolman, Darryl Bellotti and Robin Kickett.

Public Open Space Strategy

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

In 2018/19, the City, prepared a Public Open Space Strategy to provide a guiding framework to assist the City to plan and prioritise future investment, development and improvements in our public open spaces for the next 10–15 years.

The City's main objectives in relation to open space include:

- Maximising the value of open spaces for the community through improved amenity and functionality.
- Identifying and responding to the impacts of development, population growth and demographic change on the open space network.
- Identifying opportunities to improve access to and functionality of open spaces, and achieving a targeted increase in overall open space provision through innovative practices.
- Establishing appropriate levels of service across the public open space hierarchy to guide decision-making and ensure diversity across the open space network.

The City of Vincent's Public Open Space Strategy was developed following input and months of engagement and consultation with the Vincent community and was endorsed by Council in December 2018.

Waste Strategy

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

Each year, the City collects over 20,000 tonnes of waste in total and spends approximately \$6.5 million on waste collection. The Waste Strategy 2018-2028

focuses on improving the City's management of waste by increasing recovery of waste and decreasing waste to landfill, while also tackling ways to decrease waste generation within the City as a whole.

The strategy sets out ten projects where the City will investigate and establish programs to reduce and recover waste. These include:

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

Town Centre Place Plans

The City of Vincent has six major Town Centres – North Perth, Mt Hawthorn, Leederville, Mt Lawley/Highgate, West Perth and Northbridge.

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

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

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

In 2018/19, the City of Vincent developed the Vincent Town Centre Place Plans Volumes series to assist in the development of individual Town Centre Place Plans, to be structured around three key focus areas:

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

The City will continue to work with Town Teams to develop their individual Town Centre Place Plan.

Community Safety & Crime Prevention Plan

The City of Vincent's first Community Safety and Crime Prevention Plan was created in 2007. In 2018/19, the City undertook a review of this plan and developed the new Safer Vincent Plan in collaboration with the community, businesses, non-government organisations and the WA Police.

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

- Safer Spaces
- Community Connection
- Crime Prevention

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

- Relocation of Ranger Services from Osborne Park to a centralised Community Hub within the heart of the City of Vincent, to provide stronger 'eyes on the street' presence and greater access to residents and businesses.
- Joining the City Homeless Framework Committee to support better co-ordination and responsiveness to homelessness through an accreditation system for delivery of emergency relief services in Vincent and Perth.
- Identifying street and laneway lighting and CCTV improvements in 'hot spot' areas and implementing changes.

- Continuing to strive to remove graffiti within 48 hours of reporting.
- Love Your Laneway initiative to encourage residents to use, beautify and upgrade laneways creatively, to encourage greater safety and recreation on these underused community assets.

The draft plan was released for public comment in June 2018, for Council endorsement in 2019/20.

Arts Development Action Plan

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

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

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

Some of the key highlights of the plan include:

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

ELECTED MEMBER MEETING ATTENDANCE





Council Meetings

Council meetings are held monthly at the City of Vincent Civic Centre. The attendances of Council Members at Council meetings for the 2018/19 financial year are shown in the table below.

Members	Ordinary Council Meetings entitled to attend	Ordinary Council Meetings attended	Apologies	Leave of Absence	Council Briefings entitled to attend	Council Briefings attended	Apologies	Leave of Absence
Mayor Emma Cole	14	13	0	1	12	11	0	1
Deputy Mayor Susan Gontaszewski	14	14	0	0	12	12	0	0
Cr Alex Castle	14	13	1	0	12	10	1	1
Cr Joanne Fotakis	14	12	1	1	12	8	3	1
Cr Jonathan Hallett	14	13	0	1	12	12	0	0
Cr Roslyn Harley	14	12	1	1	12	5	7	0
Cr Dan Loden	14	13	0	1	12	9	0	3
Cr Jimmy Murphy	14	13	0	1	12	10	1	1
Cr Joshua Topelberg	14	14	0	0	12	11	1	0

Audit Committee Meetings

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

Members	Audit Committee meetings entitled to attend	Audit Committee meetings attended	Apologies	Leave of absence
Mayor Emma Cole	5	4	1	0
Deputy Mayor Susan Gontaszewski	5	5	0	0
Cr Dan Loden	5	4	0	1
Cr Joshua Topelberg	5	5	0	0
Elizabeth Hunt*	5	3	2	n/a
Mr Conley Manifis*	5	4	1	n/a

*Note: denotes an external, independent member.

Advisory Group Meetings

City of Vincent Councillors sit on a number of Advisory Groups and Committees and their participation in these groups is outlined below.

Safer Vincent Crime Prevention Partnership:

Council Member	Meetings Entitled to Attend	Meetings Attended	Apologies and/or Approved Leave of Absence
Cr Joanne Fotakis (Chair)	5	5	0
Cr Susan Gontaszewski	5	4	1

Environmental Advisory Group:

Council Member	Meetings Entitled to Attend	Meetings Attended	Apologies and/or Approved Leave of Absence
Cr Dan Loden (Chair)	3	2	1
Cr Jonathan Hallett	3	1	2

Arts Advisory Group:

Council Member	Meetings Entitled to Attend	Meetings Attended	Apologies and/or Approved Leave of Absence
Cr Jimmy Murphy (Chair)	6	5	1
Cr Fotakis	6	4	2

Reconciliation Action Plan Working Group:

Council Member	Meetings Entitled to Attend	Meetings Attended	Apologies and/or Approved Leave of Absence
Cr Roslyn Harley (Co-Chair)	3	2	1
Cr Dan Loden (Co-Chair)	3	3	0
Cr Joshua Topelberg	3	1	2



Children and Young People Advisory Group:

Council Member	Meetings Entitled to Attend	Meetings Attended	Apologies and/or Approved Leave of Absence
Cr Alex Castle (Chair)	5	4	1
Cr Susan Gontaszewski	5	4	1

Business Advisory Group:

Council Member	Meetings Entitled to Attend	Meetings Attended	Apologies and/or Approved Leave of Absence
Cr Joshua Topelberg (Chair)	2	1	1
Cr Joanne Fotakis	2	2	0
Cr Jimmy Murphy	2	2	0

Urban Mobility Advisory Group:

Council Member	Meetings Entitled to Attend	Meetings Attended	Apologies and/or Approved Leave of Absence
Cr Jonathan Hallett	4	4	0
Mayor Emma Cole	4	1	3
Cr Alex Castle	4	2	2



Mindarie Regional Council

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

Tamala Park Regional Council

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

Metro West Joint Development Assessment Panel

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

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



EMPLOYEE REMUNERATION

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

Salaries in Excess of \$100,000	No of Positions
Salary between \$100,001 & \$110,000	0
Salary between \$110,001 & \$120,000	1
Salary between \$120,001 & \$130,000	14
Salary between \$130,001 & \$140,000	0
Salary between \$140,001 & \$150,000	0
Salary between \$150,001 & \$160,000	0
Salary between \$160,001 & \$170,000	0
Salary between \$170,001 & \$180,000	1
Salary between \$180,001 & \$190,000	2
Salary between \$190,001 & \$200,000	0
Salary between \$200,001 & \$210,000	0
Salary between \$210,001 & \$220,000	0
Salary between \$220,001 & \$230,000	1
Salary between \$230,001 & \$240,000	0
Salary between \$240,001 & \$250,000	0
Salary between \$250,001 & \$260,000	0
Salary between \$260,001 & \$270,000	0
Salary between \$270,001 & \$280,000	0

Gender Equality Report

Gender Pay Gap

Over the last 12 months, the City of Vincent has made progress on narrowing the gender pay gap and has reduced the gap from 1.95% in 2017/18 to **1.49%** in 2018/19.

The gender pay gap is calculated as the difference between women’s and men’s average weekly full time equivalent earnings, as a percentage of men’s earnings. According to the Workplace Gender Equality Agency (WGEA), Australia’s national gender pay gap is currently at 16.2%, and has hovered between 14% and 19% for the past two decades.

WA’s gender pay gap as of November 2018 (WGEA) is the highest in the country at 23.1%.

Pay Gap City of Vincent		
Female	Permanent Staff 114	Average Base Salary \$86,394.10
Male	Permanent Staff 115	Average Base Salary \$88,484.52

COV - Level 7 and above		
Female	68	58.6%
Male	48	41.4%
Total	116	100%

The City of Vincent had female representation in 47% of its Coordinator roles, 38% of Management roles and 25% of Executive roles.

The City is well known to be a flexible and family friendly Local Government organisation, with 24% of our workforce in part-time roles. This benefit has attracted many staff members to the City across all Directorates. The City also offers many other flexible arrangements, such as a full-time working week with flexible arrangements (for example, as a 9 or 8 day fortnight).

The 24% of part-time arrangements at the City of Vincent are comprised of a combination of part-time positions, full-time positions being filled part-time upon return from maternity leave, and job share arrangements.

Attracting and Retaining Women

The City of Vincent has a number of initiatives that make our workplace a great place to work for all people. In 2018/19, we continued to pursue initiatives to attract women in all roles, particularly those with lower female representation, such as technical roles and those within our Executive Management Team.

We will continue to promote and expand on these initiatives, which include:



Transparency and Accountability

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

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

The City received no complaints of minor breaches in 2018/19. The City also received no complaints of alleged breaches of the City's Code of Conduct in 2018/19.

Record Keeping Statement

Record Keeping Plan

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

Record Keeping Systems

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

Record Keeping Training

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

Digital Records Strategy

In 2018/19, the City of Vincent continued to pursue its digital records strategy, aimed at operating in a purely digital environment by 2022. This is in line with the State Records Office "Born Digital Strategy" and the City is currently well on target to meet this goal.

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

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

Freedom of Information

Freedom of Information Act 1992

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

In 2018/19, the City received and responded to eight (8) requests under the Act. In addition, we received one (1) application for internal review of decisions, which resulted in decision being upheld as the agency withdrew their claim.

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



50 | CITY OF VINCENT

FINANCIAL REPORTS



CITY OF VINCENT
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Comprehensive Income by Program	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Rate Setting Statement	8
Notes to and forming part of the Financial Report	9 - 55
Independent Auditor's Report	56

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

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

CITY OF VINCENT
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the City of Vincent for the financial year ended 30 June 2019 is based on proper accounts and records to present fairly the financial position of the City of Vincent at 30 June 2019 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 27th day of November - 2019



Chief Executive Officer

David McLennan

Name of Chief Executive Officer

12

CITY OF VINCENT
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
Revenue				
Rates	23(a)	34,102,294	34,561,485	33,377,748
Operating grants, subsidies and contributions	2(a)	1,648,628	659,633	2,217,799
Fees and charges	2(a)	19,415,392	19,411,921	18,873,789
Interest earnings	2(a)	1,158,675	961,260	1,028,880
Other revenue	2(a)	1,422,639	1,462,365	1,429,638
		<u>57,747,628</u>	<u>57,056,664</u>	<u>56,927,854</u>
Expenses				
Employee costs		(25,864,959)	(24,675,882)	(23,248,963)
Materials and contracts		(17,204,540)	(18,686,189)	(17,274,514)
Utility charges		(1,904,877)	(1,912,150)	(1,933,363)
Depreciation on non-current assets	10(c)	(11,381,319)	(11,157,341)	(10,386,679)
Interest expenses	2(b)	(938,465)	(954,449)	(997,101)
Insurance expenses		(698,811)	(675,216)	(829,909)
Other expenditure		(2,993,650)	(3,360,475)	(2,974,253)
		<u>(60,966,621)</u>	<u>(61,421,702)</u>	<u>(57,644,782)</u>
		<u>(3,218,993)</u>	<u>(4,365,038)</u>	<u>(716,928)</u>
Non-operating grants, subsidies and contributions	2(a)	1,709,727	1,872,868	2,610,635
Profit on asset disposals	10(a)	257,168	296,730	150,369
Fixed assets expensed	10(b)	(270,329)	0	(91,264)
(Loss) on asset disposals	10(a)	(18,669)	(192,155)	(10,466)
Profit from sale of land (TPRC Joint Venture)	21(b)	414,744	333,333	462,233
(Loss) on revaluation of Infrastructure	9(a)	0	0	(3,572,563)
Net Share of Interest in Joint Ventures	20(b)	139,905	0	325,217
Change in Equity WALGA Local Govt House Trust		4,101	0	(19)
		<u>2,236,647</u>	<u>2,310,776</u>	<u>(125,858)</u>
Net result for the period		(982,346)	(2,054,262)	(842,786)
Other comprehensive income				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus	11	99,736	0	56,913,164
Total other comprehensive income for the period		99,736	0	56,913,164
Total comprehensive income for the period		(882,610)	(2,054,262)	56,070,378

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

13

CITY OF VINCENT
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
Revenue				
Governance	2(a)	54,495	56,240	149,708
General purpose funding		36,796,097	36,513,506	36,006,200
Law, order, public safety		143,631	142,350	144,537
Health		379,321	365,160	388,317
Education and welfare		136,380	169,115	171,871
Community amenities		1,671,503	993,731	1,863,747
Recreation and culture		9,765,370	10,268,722	9,704,051
Transport		8,147,802	8,068,090	7,972,877
Economic services		313,578	261,500	249,966
Other property and services		337,451	198,250	276,580
		<u>57,747,628</u>	<u>57,056,664</u>	<u>56,927,854</u>
Expenses				
Governance	2(b)	(2,812,931)	(2,656,246)	(3,787,874)
General purpose funding		(897,155)	(881,483)	(872,245)
Law, order, public safety		(1,392,822)	(1,593,050)	(1,301,976)
Health		(1,243,162)	(1,356,368)	(1,198,977)
Education and welfare		(1,091,576)	(1,224,491)	(1,470,827)
Community amenities		(11,894,978)	(12,926,490)	(11,048,332)
Recreation and culture		(23,796,839)	(23,416,758)	(21,746,775)
Transport		(14,333,239)	(13,969,209)	(12,724,693)
Economic services		(781,862)	(785,489)	(714,969)
Other property and services		(1,803,792)	(1,657,689)	(1,781,013)
		<u>(60,028,156)</u>	<u>(60,467,253)</u>	<u>(56,647,681)</u>
Recreation and culture	2(b)	(938,465)	(954,449)	(997,101)
		<u>(938,465)</u>	<u>(954,449)</u>	<u>(997,101)</u>
		<u>(3,218,993)</u>	<u>(4,365,038)</u>	<u>(716,928)</u>
Non-operating grants, subsidies and contributions	2(a)	1,709,727	1,872,868	2,610,635
Profit on disposal of assets	10(a)	257,168	296,730	150,369
(Loss) on disposal of assets	10(a)	(18,669)	(192,155)	(10,466)
Fixed assets expensed	10(b)	(270,329)	0	(91,264)
Profit from sale of land (TPRC Joint Venture)	21(b)	414,744	333,333	462,233
Net Share of Interest in Joint Ventures	20(b)	139,905	0	325,217
Change in Equity WALGA Local Govt House Trust		4,101	0	(19)
(Loss) on revaluation of Infrastructure	9(a)	0	0	(3,572,563)
		<u>2,236,647</u>	<u>2,310,776</u>	<u>(125,858)</u>
Net result for the period		(982,346)	(2,054,262)	(842,786)
Other comprehensive income				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus	11	99,736	0	56,913,164
Total other comprehensive income for the period		99,736	0	56,913,164
Total comprehensive income for the period		(882,610)	(2,054,262)	56,070,378

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

14

CITY OF VINCENT
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2019

	NOTE	2019 \$	2018 \$
CURRENT ASSETS			
Cash and cash equivalents	3	24,964,870	20,866,019
Trade receivables	5	3,992,141	3,471,753
Other financial assets	7(a)	11,000	11,000
Inventories	6	175,208	184,342
TOTAL CURRENT ASSETS		29,143,219	24,533,114
NON-CURRENT ASSETS			
Trade receivables	5	908,879	1,197,431
Other financial assets	7(b)	35,034	30,933
Inventories	6	105,822	105,822
Interests in Joint Ventures	20(a)	9,790,954	9,469,902
Property, plant and equipment	8	293,228,403	296,124,172
Infrastructure	9	179,130,965	179,727,045
TOTAL NON-CURRENT ASSETS		483,200,057	486,655,305
TOTAL ASSETS		512,343,276	511,188,419
CURRENT LIABILITIES			
Trade and other payables	12	7,200,888	4,665,044
Borrowings	13(a)	6,097,295	948,227
Employee related provisions	14	3,908,452	3,367,101
TOTAL CURRENT LIABILITIES		17,206,633	8,980,372
NON-CURRENT LIABILITIES			
Borrowings	13(a)	7,851,061	13,948,356
Employee related provisions	14	475,086	429,113
TOTAL NON-CURRENT LIABILITIES		8,326,147	14,377,469
TOTAL LIABILITIES		25,532,780	23,357,841
NET ASSETS		486,810,496	487,830,578
EQUITY			
Retained surplus		122,600,691	124,871,424
Reserves - cash backed	4	12,582,885	11,431,970
Revaluation surplus	11	351,626,920	351,527,184
TOTAL EQUITY		486,810,496	487,830,578

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

15

CITY OF VINCENT
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2019

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2017		128,238,061	8,908,119	294,614,020	431,760,200
Comprehensive income					
Net result for the period		(842,786)	0	0	(842,786)
Other comprehensive income	11	0	0	56,913,164	56,913,164
Total comprehensive income		(842,786)	0	56,913,164	56,070,378
Transfers from/(to) reserves		(2,523,851)	2,523,851	0	0
Balance as at 30 June 2018		124,871,424	11,431,970	351,527,184	487,830,578
Change in accounting policy	27 (c)	(137,472)	0	0	(137,472)
Restated total equity at the beginning of the financial year		124,733,952	11,431,970	351,527,184	487,693,106
Comprehensive income					
Net result for the period		(982,346)	0	0	(982,346)
Other comprehensive income	11	0	0	99,736	99,736
Total comprehensive income		(982,346)	0	99,736	(882,610)
Transfers from/(to) reserves		(1,150,915)	1,150,915	0	0
Balance as at 30 June 2019		122,600,691	12,582,885	351,626,920	486,810,496

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

16

CITY OF VINCENT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2019

NOTE	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates	33,939,855	34,725,855	33,096,764
Operating grants, subsidies and contributions	685,557	779,453	3,141,991
Fees and charges	19,415,392	19,572,366	18,873,789
Interest received	1,158,675	941,260	1,026,880
Goods and services tax received	1,299,640	1,013,564	1,355,982
Other revenue	1,422,639	1,315,205	1,429,638
	<u>57,921,758</u>	<u>58,347,703</u>	<u>58,927,044</u>
Payments			
Employee costs	(25,277,634)	(23,955,821)	(23,423,727)
Materials and contracts	(13,791,388)	(19,554,559)	(17,896,936)
Utility charges	(1,904,877)	(1,852,150)	(1,933,363)
Interest expenses	(938,465)	(954,449)	(997,101)
Insurance expenses	(698,811)	(675,216)	(829,909)
Goods and services tax paid	(1,383,034)	(1,013,564)	(1,249,296)
Other expenditure	(2,993,651)	(2,960,894)	(2,812,744)
	<u>(46,987,860)</u>	<u>(50,966,653)</u>	<u>(49,143,076)</u>
Net cash provided by (used in) operating activities	15 10,933,898	7,381,050	9,783,968
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment			
	(3,066,526)	(6,393,304)	(2,869,513)
Payments for construction of infrastructure	(5,193,885)	(7,559,672)	(5,861,319)
Non-operating grants, subsidies and contributions			
	1,709,727	1,872,868	2,610,635
Proceeds from sale of property, plant & equipment	330,531	479,963	326,311
Distributions from Joint Ventures	333,333	333,333	333,333
Net cash provided by (used in) investment activities	(5,886,820)	(11,266,812)	(5,460,553)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings			
	(948,227)	(1,017,424)	(881,398)
Net cash provided by (used in) financing activities	(948,227)	(1,017,424)	(881,398)
Net increase (decrease) in cash held	4,098,851	(4,903,186)	3,442,017
Cash at beginning of year	20,866,019	20,149,537	17,424,002
Cash and cash equivalents at the end of the year	15 24,964,870	15,246,351	20,866,019

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

17

CITY OF VINCENT
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019

NOTE	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
OPERATING ACTIVITIES			
Net current assets at start of financial year - surplus/(deficit)	24 (b) 5,524,402	5,524,404	4,475,025
	<u>5,524,402</u>	<u>5,524,404</u>	<u>4,475,025</u>
Revenue from operating activities (excluding rates)			
Governance	58,596	56,240	149,708
General purpose funding	2,895,803	1,952,021	2,628,452
Law, order, public safety	168,569	195,365	166,875
Health	379,321	370,165	388,316
Education and welfare	187,490	224,115	171,870
Community amenities	1,875,074	999,846	1,881,133
Recreation and culture	9,788,806	10,289,607	9,724,879
Transport	8,147,802	8,068,090	7,973,016
Economic services	313,578	261,500	249,966
Other property and services	1,048,183	706,273	1,197,889
	<u>24,681,252</u>	<u>23,125,242</u>	<u>24,532,104</u>
Expenditure from operating activities			
Governance	(2,820,918)	(2,664,421)	(3,787,874)
General purpose funding	(897,155)	(881,463)	(872,264)
Law, order, public safety	(1,392,622)	(1,593,050)	(1,306,516)
Health	(1,243,162)	(1,356,368)	(1,196,977)
Education and welfare	(1,095,752)	(1,224,491)	(1,470,828)
Community amenities	(11,960,717)	(12,926,490)	(11,062,398)
Recreation and culture	(24,788,573)	(24,370,082)	(22,777,931)
Transport	(14,334,258)	(13,969,209)	(12,733,106)
Economic services	(908,665)	(785,489)	(751,499)
Other property and services	(1,813,798)	(1,842,794)	(1,795,137)
	<u>(81,285,620)</u>	<u>(81,613,857)</u>	<u>(87,746,530)</u>
Non-cash amounts excluded from operating activities	24(a) 10,964,812	10,719,433	9,751,857
Amount attributable to operating activities	(20,305,156)	(22,244,778)	(18,987,543)
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions			
	1,709,727	1,872,868	2,610,635
Proceeds from disposal of assets	330,531	479,963	326,311
Distributions from Joint Ventures	333,333	333,333	333,333
Purchase of property, plant and equipment	8(a) (3,066,526)	(6,393,304)	(2,869,513)
Purchase and construction of infrastructure	9(a) (5,193,885)	(7,559,672)	(5,861,319)
Amount attributable to investing activities	(5,886,820)	(11,266,812)	(5,460,553)
FINANCING ACTIVITIES			
Repayment of borrowings			
	(948,227)	(1,017,424)	(881,398)
Transfers to reserves (restricted assets)	4 (2,098,939)	(1,892,713)	(3,283,928)
Transfers from reserves (restricted assets)	948,024	1,996,478	760,077
Amount attributable to financing activities	(2,099,142)	(913,659)	(3,405,249)
Surplus/(deficit) before imposition of general rates	(28,291,116)	(34,475,249)	(27,853,345)
Total amount raised from general rates	23 34,102,294	34,561,485	33,377,748
Surplus/(deficit) after imposition of general rates	24(b) 8,811,178	136,236	5,524,402

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

18

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

1. BASIS OF PREPARATION

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

The Local Government (Financial Management) Regulations 1996 take precedence over Australian Accounting Standards Regulation 19 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of AASB 1051 Land Under Roads paragraph 15 and AASB 116 Property, Plant and Equipment paragraph 7.

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

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

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

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 26 to these financial statements.

| 9

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

2. REVENUE AND EXPENSES

(a) Revenue

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

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Operating grants, subsidies and contributions			
Governance	16,410	0	0
General purpose funding	1,088,424	522,361	1,097,546
Law, order, public safety	3,438	2,800	2,716
Health	2,566	1,500	1,636
Education and welfare	0	10,000	9,495
Community amenities	246,815	(36,933)	950,690
Recreation and culture	159,520	109,455	107,731
Transport	23,998	24,500	24,607
Economic services	2,071	1,500	644
Other property and services	105,386	24,450	22,734
	1,648,628	659,633	2,217,799
Non-operating grants, subsidies and contributions			
Law, order, public safety	234,510	275,304	137,830
Education and welfare	0	0	15,000
Recreation and culture	61,603	26,617	35,000
Transport	1,413,614	1,570,947	2,422,805
	1,709,727	1,872,868	2,610,635
Total grants, subsidies and contributions	3,358,355	2,532,501	4,828,434

SIGNIFICANT ACCOUNTING POLICIES
Grants, donations and other contributions
Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over

Grants, donations and other contributions (Continued)
a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 22. That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

| 10

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

2. REVENUE AND EXPENSES (Continued)

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
(a) Revenue (Continued)			
Other revenue			
Reimbursements and recoveries	1,059,543	1,403,610	1,301,106
Other	363,096	58,755	128,532
	<u>1,422,639</u>	<u>1,462,365</u>	<u>1,429,638</u>
Fees and Charges			
Governance	640	1,200	1,257
General purpose funding	369,294	380,000	396,191
Law, order, public safety	140,193	139,550	141,822
Health	372,216	360,375	376,667
Education and welfare	99,940	106,922	107,873
Community amenities	1,113,065	1,029,464	909,379
Recreation and culture	8,837,544	9,054,520	8,693,625
Transport	8,082,118	7,992,890	7,900,612
Economic services	305,884	256,500	245,503
Other property and services	94,498	90,500	100,860
	<u>19,415,392</u>	<u>19,411,921</u>	<u>18,873,789</u>
Interest earnings			
Municipal funds	526,802	420,000	506,273
Reserve funds	295,189	226,060	240,110
Rates instalment and penalty interest (refer Note 23(c))	333,867	315,000	282,497
Other interest earnings	2,817	200	0
	<u>1,158,675</u>	<u>961,260</u>	<u>1,028,880</u>
SIGNIFICANT ACCOUNTING POLICIES			
Interest earnings			
Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).			
Interest earnings (Continued)			
Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes			
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report	55,000	35,000	23,600
	<u>55,000</u>	<u>35,000</u>	<u>23,600</u>
Interest expenses (finance costs)			
Borrowings (refer Note 13(b))	938,465	954,449	997,101
	<u>938,465</u>	<u>954,449</u>	<u>997,101</u>

| 11

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

3. CASH AND CASH EQUIVALENTS

	NOTE	2019 \$	2018 \$
Unrestricted		11,628,001	8,560,810
Restricted		13,336,869	12,285,209
		<u>24,964,870</u>	<u>20,866,019</u>
Comprises:			
- Unrestricted cash and cash equivalents		9,621,698	8,580,810
- Trust monies transferred to the Municipal fund	26	2,006,303	0
- Restricted cash and cash equivalents		13,336,869	12,285,209
		<u>24,964,870</u>	<u>20,866,019</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Reserve accounts			
Administration Centre Reserve	4	0	363
Asset Sustainability Reserve	4	4,135,364	3,896,230
Beatty Park Leisure Centre Reserve	4	99,246	149,681
Capital Reserve	4	0	7,671
Cash In Lieu Parking Reserve	4	1,867,959	1,666,491
245 Vincent Street Building Reserve	4	421,187	536,584
Electronic Equipment Reserve	4	0	54,004
Hyde Park Lake Reserve	4	156,166	152,168
Land and Building Acquisition Reserve	4	291,677	284,213
Leederville Oval Reserve	4	164,016	222,530
Leederville Tennis Reserve	4	0	3,024
Lofus Community Centre Reserve	4	31,481	24,544
Lofus Recreation Centre Reserve	4	118,291	58,631
North Perth Tennis Reserve	4	0	47,925
Parking Facility and Equipment Reserve	4	103,550	100,899
Percent for Art Reserve	4	200,000	0
Plant and Equipment Reserve	4	188,734	210,436
State Gymnastics Centre Reserve	4	102,201	83,757
Strategic Waste Management Reserve	4	21,965	21,402
Tamala Park Land Sales Reserve	4	4,259,422	3,478,572
Underground Power Reserve	4	205,961	200,690
Waste Management Plant and Equipment Reserve	4	215,665	210,145
		<u>12,582,685</u>	<u>11,431,970</u>
Other restricted cash and cash equivalents			
Unspent grants/contributions	22	753,964	853,239
Total restricted cash and cash equivalents		<u>13,336,869</u>	<u>12,285,209</u>
SIGNIFICANT ACCOUNTING POLICIES			
Cash and cash equivalents			
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash			
Cash and cash equivalents (Continued)			
and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.			

| 12

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

4. RESERVES - CASH BACKED

	2019		2018		2017		2016		2015		2014		2013		2012		2011		2010			
	Opening	Actual	Transfer	Actual	Opening	Actual	Transfer	Actual	Opening	Actual	Transfer	Actual	Opening	Actual	Transfer	Actual	Opening	Actual	Transfer	Actual		
(A) Administration Centre Reserves	363	781,108	0	4,133,264	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	363	
(B) Asset Subsidiarity Reserve	3,896,230	4,500,000	0	4,500,000	3,896,230	0	0	0	3,896,230	0	0	0	3,896,230	0	0	0	0	0	0	0	0	3,896,230
(C) Beauty Park Leisure Centre Reserves	1,471	0	0	0	1,471	0	0	0	1,471	0	0	0	1,471	0	0	0	0	0	0	0	0	1,471
(D) Cash in Levy Parking Reserves	7,871	0	0	0	7,871	0	0	0	7,871	0	0	0	7,871	0	0	0	0	0	0	0	0	7,871
(E) Cash in Levy Parking Reserves	1,688,461	183,128	(13,660)	1,867,869	775,136	15,146	(63,500)	726,564	726,564	726,564	0	0	726,564	726,564	0	0	0	0	0	0	0	1,688,461
(F) 248 Vincent Street Building Reserves	538,584	14,122	(126,826)	421,887	538,584	0	0	0	538,584	0	0	0	538,584	0	0	0	0	0	0	0	0	538,584
(G) Electronic Equipment Reserves	34,504	119	(54,123)	18,498	34,504	0	0	0	34,504	0	0	0	34,504	0	0	0	0	0	0	0	0	34,504
(H) Land and Building Acquisition Reserves	284,212	7,664	0	291,877	284,212	0	0	0	284,212	0	0	0	284,212	0	0	0	0	0	0	0	0	284,212
(I) Lonsdale Oval Reserves	222,520	5,842	(64,266)	164,096	222,520	0	0	0	222,520	0	0	0	222,520	0	0	0	0	0	0	0	0	222,520
(J) Lonsdale Tennis Reserves	3,024	14,686	(17,689)	0	3,024	0	0	0	3,024	0	0	0	3,024	0	0	0	0	0	0	0	0	3,024
(K) Lonsdale Tennis Reserves	102,889	0	0	102,889	102,889	0	0	0	102,889	0	0	0	102,889	0	0	0	0	0	0	0	0	102,889
(L) Lufkin Recreation Centre Reserves	58,021	88,660	0	146,681	58,021	0	0	0	58,021	0	0	0	58,021	0	0	0	0	0	0	0	0	58,021
(M) North Park Tennis Reserves	47,825	1,469	(48,144)	0	47,825	0	0	0	47,825	0	0	0	47,825	0	0	0	0	0	0	0	0	47,825
(N) Parking Facility and Equipment Reserves	102,889	26,850	0	129,739	102,889	0	0	0	102,889	0	0	0	102,889	0	0	0	0	0	0	0	0	102,889
(O) North Park Leisure Centre Reserves	210,426	0	0	210,426	210,426	0	0	0	210,426	0	0	0	210,426	0	0	0	0	0	0	0	0	210,426
(P) Recreation Centre Reserves	83,757	13,444	0	97,201	83,757	0	0	0	83,757	0	0	0	83,757	0	0	0	0	0	0	0	0	83,757
(Q) Shire Gymnasium Centre Reserves	21,452	963	0	22,415	21,452	0	0	0	21,452	0	0	0	21,452	0	0	0	0	0	0	0	0	21,452
(R) Strategic Waste Management Reserves	3,428,822	78,390	0	3,507,212	3,428,822	0	0	0	3,428,822	0	0	0	3,428,822	0	0	0	0	0	0	0	0	3,428,822
(S) Tamba Park Land Sales Reserves	212,145	5,520	0	217,665	212,145	0	0	0	212,145	0	0	0	212,145	0	0	0	0	0	0	0	0	212,145
(T) Waste Management Plant and Equipment Reserves	11,421,870	2,268,828	(648,024)	12,862,665	11,421,870	0	0	0	11,421,870	0	0	0	11,421,870	0	0	0	0	0	0	0	0	11,421,870

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 2 to the financial report.

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

4. RESERVES - CASH BACKED (CONTINUED)

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(A) Administration Centre Reserves	Ongoing	For providing for major renovation, maintenance, repairs and replacement of the fixtures and fittings associated with the City Administration and Civic Centre.
(B) Asset Subsidiarity Reserve	Ongoing	For ensuring Council is funding its long term asset management obligations and provide a means to spread the cost of replacement assets over multiple years.
(C) Beauty Park Leisure Centre Reserve	Ongoing	For the major upgrade and redevelopment of the Beauty Park Leisure Centre including the replacement or purchase of major plant, equipment, fixtures and fittings.
(D) Cash in Levy Parking Reserves	Ongoing	For future major capital works and projects.
(E) 248 Vincent Street Building Reserves	Ongoing	This reserve is established from payment of such-in-levy of parking fees management apparatus and is to be used for providing and/or upgrading existing and proposed management infrastructure as outlined in the City's Parking and Access Policy 2.1.
(F) Electronic Equipment Reserves	Ongoing	For major building upgrades, maintenance, repairs, replacement and replacement of Accounting, Security and fittings associated with the new Other Building and Land.
(G) Land and Building Acquisition Reserves	Ongoing	For the replacement and major upgrade of electronic equipment including, but not limited to computer hardware and software, information technology and communication systems associated with the investigation, maintenance, remedial works and the rehabilitation of the Hyde Park Lakes and surrounds.
(H) Lonsdale Oval Reserves	Ongoing	To ensure that proceeds of real assets disposed of are restricted to purchase other land and buildings for civic purposes.
(I) Lonsdale Tennis Reserves	Ongoing	For the works associated with the maintenance, repair, upgrade and replacement of Lonsdale Oval buildings, fixtures, things and associated land.
(J) Lonsdale Tennis Reserves	Ongoing	For the works associated with the maintenance, repair, upgrade and replacement of Lonsdale Oval buildings, fixtures, things and associated land.
(K) Lufkin Recreation Centre Reserves	Ongoing	For the replacement and major upgrade of electronic equipment including, but not limited to computer hardware and software, information technology and communication systems associated with the investigation, maintenance, remedial works and the rehabilitation of the Hyde Park Lakes and surrounds.
(L) North Park Tennis Reserves	Ongoing	This reserve is for the purchase of capital improvements, including retaining major items of plant and equipment for renewal and modifications to the Centre.
(M) Parking Facility and Equipment Reserves	Ongoing	This reserve is for the purchase of capital improvements, including retaining major items of plant and equipment for renewal and modifications to the Centre.
(N) Recreation Centre Reserves	Ongoing	This reserve is for the purchase and replacement of parking ticket machines, cameras and improvement of parking information systems, security lighting, signage and other associated infrastructure.
(O) Shire Gymnasium Centre Reserves	Ongoing	This reserve is for the purchase and replacement of parking ticket machines, cameras and improvement of parking information systems, security lighting, signage and other associated infrastructure.
(P) Strategic Waste Management Reserves	Ongoing	This reserve is for the purchase of plant and equipment for waste management apparatus and is to be used for the acquisition and provision of Public Art and associated infrastructure.
(Q) Tamba Park Land Sales Reserve	Ongoing	For the purchase of equipment plant and equipment associated with City works.
(R) Waste Management Plant and Equipment Reserves	Ongoing	This reserve is for the purchase of plant and equipment for waste management apparatus and is to be used for the acquisition and provision of Public Art and associated infrastructure.
(S) Tamba Park Land Sales Reserve	Ongoing	For the purchase of equipment plant and equipment associated with City works.
(T) Waste Management Plant and Equipment Reserves	Ongoing	This reserve is for the purchase of plant and equipment for waste management apparatus and is to be used for the acquisition and provision of Public Art and associated infrastructure.

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

5. TRADE RECEIVABLES

	2019	2018
	\$	\$
Current		
Rates outstanding	648,083	488,384
Sundry debtors	821,199	1,026,930
Allowance for impairment of receivables	(155,806)	0
GST receivable	206,118	332,298
Deposits and Prepayments	791,942	248,508
Infringement Debtors	1,787,271	1,515,421
Allowance for impairment of infringement debtors	(186,066)	(139,758)
	3,992,141	3,471,753
Non-current		
Rates outstanding - pensioners	133,768	131,028
Infringement Debtors	971,183	1,213,235
Allowance for impairment of infringement debtors	(198,072)	(146,832)
	906,879	1,197,431

SIGNIFICANT ACCOUNTING POLICIES

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

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

Impairment and risk exposure
Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 25.

Previous accounting policy: Impairment of trade receivables
In the prior year, the impairment of trade receivables was assessed based on the incurred loss model. Individual receivables which were known to be uncollectible were written off by reducing the carrying amount directly. The other receivables were assessed collectively to determine whether there was objective evidence that an impairment had been incurred but not yet identified. For these receivables the estimated impairment losses were recognised in a separate provision for impairment.

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

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

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

| 15

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

6. INVENTORIES

	2019	2018
	\$	\$
Current		
Depot	72,740	93,652
Beatty Park Leisure Centre	102,468	90,690
	175,208	184,342
Non-current		
Land held for resale - cost		
Land held for development (TPRC)	105,822	105,822
	105,822	105,822
The following movements in inventories occurred during the year:		
Carrying amount at 1 July	290,164	287,065
Additions/(Disposals) to inventory	(8,134)	3,099
Carrying amount at 30 June	281,030	290,164

SIGNIFICANT ACCOUNTING POLICIES

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

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

| 16

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

7. OTHER FINANCIAL ASSETS

	2019	2018
	\$	\$
(a) Current assets		
Financial assets at fair value through profit and loss	11,000	11,000
Financial assets at fair value through profit and loss	11,000	11,000
Shares in unlisted corporation - North Perth Community Financial Services Ltd	11,000	11,000
(b) Non-current assets		
Financial assets at fair value through profit and loss	35,034	30,933
Financial assets at fair value through profit and loss	35,034	30,933
- Unlisted equity investments	35,034	30,933
Investment in WALGA Local Government House Trust	35,034	30,933

SIGNIFICANT ACCOUNTING POLICIES

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

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

Impairment and risk
Information regarding impairment and exposure to risk can be found at Note 25.

SIGNIFICANT ACCOUNTING POLICIES (Continued)
Previous accounting policy: available for sale financial assets
Available-for-sale financial assets were non-derivative financial assets that were either not suitable to be classified as other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

Previous accounting policy: Loans and receivables
Non-derivative financial assets with fixed or determinable payments that were not quoted in an active market and are solely payments of principal and interest were classified as loans and receivables and are subsequently measured at amortised cost, using the effective interest rate method.

Refer to Note 27 for explanations regarding the change in accounting policy and reclassification of available for sale financial assets to financial assets at fair value through profit and loss.

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

B. PROPERTY, PLANT AND EQUIPMENT
(a) Movements in Carrying Amounts

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

	Land	Buildings	Total land and buildings	Plant and equipment	PP&E - Which in previous financial year	Total property, plant and equipment
Balance at 1 July 2017	128,067,500	163,656,424	291,723,924	1,556,416	5,567,890	461,367,290
Additions	0	626,022	626,022	363,897	833,581	2,899,513
(Disposals)	0	0	0	(57,200)	(129,209)	(186,409)
Expensed	0	0	0	(46,500)	(8,213)	(54,713)
Depreciation (expense)	0	(3,997,722)	(3,997,722)	(393,171)	(1,256,512)	(5,647,405)
Transfer to Expense	0	0	0	0	0	(191,507)
Transfers	0	299,859	299,859	0	0	(299,859)
Carrying amount at 30 June 2018	128,067,500	160,379,583	288,447,083	1,443,427	5,097,618	463,047,728
Comprising:						
Costs carrying amount at 30 June 2018	128,067,500	24,676,404	152,743,904	4,402,722	11,460,419	293,273,055
Accumulated depreciation at 30 June 2018	0	(18,342,821)	(18,342,821)	(3,269,295)	(6,362,791)	(17,974,917)
Carrying amount at 30 June 2018	128,067,500	160,379,583	288,447,083	1,443,427	5,097,618	463,047,728
Additions	0	1,862,807	1,862,807	101,590	1,019,105	3,045,529
(Disposals)	0	0	0	0	(82,030)	(82,030)
Expensed	0	0	0	(187,209)	(14,287)	(201,496)
Depreciation (expense)	0	(4,130,786)	(4,130,786)	(433,309)	(1,137,445)	(5,698,767)
Transfers	0	726,044	726,044	0	(726,044)	0
Carrying amount at 30 June 2019	128,067,500	158,066,648	287,133,148	829,273	4,902,058	463,047,728
Comprising:						
Costs carrying amount at 30 June 2019	128,067,500	237,284,255	365,351,755	4,180,064	11,299,021	391,056,884
Accumulated depreciation at 30 June 2019	0	(78,218,607)	(78,218,607)	(3,250,791)	(6,396,963)	(87,866,461)
Carrying amount at 30 June 2019	128,067,500	158,066,648	287,133,148	829,273	4,902,058	463,047,728

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land - freehold land	2	Market Approach	Independent Valuation	June 2017	Price per square metre
Buildings	20	Cost and Market Approach	Independent Valuation	June 2017	Estimates of useful life, pattern of consumption, asset condition, residual value and relationship to the assessed remaining service/potential of the depreciable amount.
Furniture and equipment	20	Cost and Market Approach	Independent/ Management Valuation	June 2017	Make, size, model, year of manufacture and condition of asset.
Plant and equipment	20	Cost and Market Approach	Management Valuation	June 2017	Make, size, model, year of manufacture and condition of asset.
PPE - Work in Progress	20	Cost Approach	At cost		Current condition

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.

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

9. INFRASTRUCTURE

(a) Movements in Carrying Amounts

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

	Infrastructure - Results	Infrastructure - Franchises	Infrastructure - Right of Way	Infrastructure - Drainage	Infrastructure - Park Development	Infrastructure - Sub-structure	Infrastructure - Car Park Development	Infrastructure - Other Assets	Infrastructure - Work in Progress	Total Infrastructure
Balance at 1 July 2017	56,340,811	22,078,360	3,338,229	17,215,138	14,423,813	5,000,742	5,503,296	1,400,251	1,400,251	125,387,794
Additions	1,964,411	523,851	292,946	315,346	198,828	210,318	290,890	1,664,612	1,664,612	8,861,319
Expenses	0	0	0	0	(8,154)	(9,498)	(18,863)	0	0	(36,515)
Revaluation increments / (decrements) transferred to revaluation surplus	53,207,326	(2,838,677)	5,142,665	(17,648)	(291,121)	(524,899)	2,256,716	0	0	56,828,324
Revaluation (loss) / reversals transferred to profit or loss	0	0	0	0	(2,466,805)	(1,105,838)	0	0	0	(3,572,643)
Depreciation (expense)	(1,879,442)	(938,894)	(142,861)	(332,822)	(1,026,214)	(170,260)	(948,792)	0	0	(4,739,274)
Transfers	413,824	663,723	22,863	0	1,312	41,234	65,115	(1,408,261)	1,408,261	0
Carrying amount at 30 June 2018	109,871,060	19,990,668	8,653,873	17,275,338	11,231,537	3,442,379	7,397,260	1,664,612	1,664,612	179,277,240
Goodwill	142,871,628	30,080,961	11,343,628	28,862,668	15,891,258	8,097,613	13,845,323	1,664,612	1,664,612	260,867,669
Accumulated depreciation at 30 June 2018	(21,100,566)	(10,090,853)	(2,889,651)	(11,677,322)	(4,749,271)	(6,654,634)	(6,247,842)	0	0	(71,155,924)
Carrying amount at 30 June 2018	128,770,504	19,990,868	8,653,873	17,275,338	11,231,537	3,442,379	7,397,260	1,664,612	1,664,612	179,277,240
Additions	2,286,509	879,728	99,889	139,989	874,125	317,108	244,629	190,800	190,800	5,193,669
Expenses	0	0	0	0	0	0	(68,834)	0	0	(68,834)
Depreciation (expense)	(2,002,906)	(869,624)	(208,862)	(239,393)	(915,122)	(718,441)	(929,822)	0	0	(5,862,982)
Transfer to Expense	0	0	0	0	0	0	0	0	0	(28,379)
Transfers	295,683	1,201,879	8,904,780	17,175,390	34,890	1,200	7,243,583	(1,833,842)	183,121	176,130,965
Carrying amount at 30 June 2019	129,054,286	21,812,349	8,534,790	17,175,390	11,225,520	3,442,248	7,243,583	183,121	183,121	179,130,965
Goodwill	142,866,819	32,261,666	11,403,267	29,242,847	16,890,262	8,416,322	13,845,238	183,121	183,121	260,907,669
Accumulated depreciation at 30 June 2019	(24,627,485)	(10,749,807)	(2,888,817)	(11,887,267)	(4,864,842)	(4,873,293)	(6,201,662)	0	0	(70,776,064)
Carrying amount at 30 June 2019	118,239,331	21,511,859	8,534,790	17,175,390	11,225,520	3,442,248	7,243,583	183,121	183,121	179,130,965

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

9. INFRASTRUCTURE (Continued)
(B) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	3	Cost Approach	Independent Valuation	June 2018	Construction costs and current condition - Level 2 Residual Value and useful life estimates - Level 3
Infrastructure - Footpaths	3	Cost Approach	Independent Valuation	June 2018	Construction costs and current condition - Level 2 Residual Value and useful life estimates - Level 3
Infrastructure - Right of Way	3	Cost Approach	Independent Valuation	June 2018	Construction costs and current condition - Level 2 Residual Value and useful life estimates - Level 3
Infrastructure - Drainage	25	Cost Approach	Independent Valuation/Management Valuation	June 2018	Construction costs and current condition - Level 2 Residual Value and useful life estimates - Level 3
Infrastructure - Park Development	25	Cost Approach	Independent Valuation/Management Valuation	June 2018	Construction costs and current condition - Level 2 Residual Value and useful life estimates - Level 3
Infrastructure - Car Park Development	25	Cost Approach	Independent Valuation/Management Valuation	June 2018	Construction costs and current condition - Level 2 Residual Value and useful life estimates - Level 3
Other Infrastructure Assets	25	Cost Approach	Independent Valuation/Management Valuation	June 2018	Construction costs and current condition - Level 2 Residual Value and useful life estimates - Level 3
Infrastructure Work in Progress	25	Cost Approach	Independent Valuation/Management Valuation	June 2019	Construction costs and current condition - Level 3

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.

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

10. PROPERTY, PLANT AND EQUIPMENT AND INFRASTRUCTURE

SIGNIFICANT ACCOUNTING POLICIES

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

Initial recognition and measurement between mandatory revaluation dates
All assets are initially recognised at cost where the fair value of the asset at date of acquisition is equal to or above \$5,000. All assets are subsequently valued in accordance with the mandatory measurement framework.

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

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

Revaluation
The fair value of fixed assets is determined at least every three years and no more than five years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with Local Government (Financial Management) Regulation 174 (2) which requires property, plant and equipment to be shown at fair value.

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

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY
Land under control
In accordance with Local Government (Financial Management) Regulation 186(a)(i), the City was required to exclude as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

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

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

Effective as of 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 15(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 15(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the City.

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

10. PROPERTY, PLANT AND EQUIPMENT AND INFRASTRUCTURE

The following assets were disposed of during the year.

	2019			2019			2019			2019			2018			2018			
	Actual	Actual	2019	Budget	Budget	2019	Budget	Budget	2019	Budget	Budget	2019	Budget	Budget	2018	Actual	Actual	2018	
	Net Book	Sale	Profit	Net Book	Sale	Profit	Net Book	Sale	Profit	Net Book	Sale	Profit	Net Book	Sale	Profit	Net Book	Sale	Profit	
	Value	Value	Loss	Value	Value	Loss	Value	Value	Loss	Value	Value	Loss	Value	Value	Loss	Value	Value	Loss	
(a) Plant and Equipment																			
Governance	32,697	26,418	0	(6,279)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General Administration	0	19,145	19,146	0	41,875	77,000	35,025	(8,175)	0	0	0	0	0	0	0	0	0	0	0
Law, order, public safety	1,362	26,349	24,987	0	5,965	59,000	53,035	0	39,370	57,166	22,336	(4,540)	0	0	0	0	0	0	0
Health	0	0	0	0	5,995	11,000	5,005	0	0	0	0	0	0	0	0	0	0	0	0
Education and welfare	1,408	52,516	51,110	0	4,983	39,883	35,000	0	0	0	0	0	0	0	0	0	0	0	0
Community amenities	0	0	0	0	3,855	10,000	6,115	0	20,105	37,481	17,386	0	0	0	0	0	0	0	0
Recreation and Culture	6,449	29,655	23,428	0	11,115	32,000	20,885	0	76,431	95,374	20,858	(1,665)	0	0	0	0	0	0	0
Arts and Culture	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Employment services	12,360	0	0	(12,360)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other property and services	37,697	176,216	138,519	0	109,335	251,000	141,665	(183,980)	50,502	135,942	89,681	(4,241)	166,408	320,311	150,369	(10,446)			
	82,033	330,531	257,668	(18,669)	153,233	473,963	296,730	(192,155)											

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

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

(b) Fixed assets expensed

The following assets were expensed during the year.

	2019			2019			2019			2019			2018			2018			
	Actual	Actual	2019	Budget	Budget	2019	Budget	Budget	2019	Budget	Budget	2019	Budget	Budget	2018	Actual	Actual	2018	
	Net Book	Sale	Profit	Net Book	Sale	Profit	Net Book	Sale	Profit	Net Book	Sale	Profit	Net Book	Sale	Profit	Net Book	Sale	Profit	
	Value	Value	Loss	Value	Value	Loss	Value	Value	Loss	Value	Value	Loss	Value	Value	Loss	Value	Value	Loss	
(b) Fixed assets expensed																			
Plant and Equipment																			
Education and Welfare	4,176	0	0	(4,176)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Governance	1,708	0	0	(1,708)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Property and Services	10,005	0	0	(10,005)	9,808	0	(9,808)	0	0	0	0	0	0	0	0	0	0	0	0
Economic Services	134,413	0	0	(134,413)	36,530	0	(36,530)	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and Culture	50,175	0	0	(50,175)	8,363	0	(8,363)	0	0	0	0	0	0	0	0	0	0	0	0
Transport	1,018	0	0	(1,018)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	201,495	0	0	(201,495)	54,719	0	(54,719)	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure																			
Community Amenities	65,739	0	0	(65,739)	4,665	0	(4,665)	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and Culture	3,068	0	0	(3,068)	23,838	0	(23,838)	0	0	0	0	0	0	0	0	0	0	0	0
Transport	0	0	0	0	6,713	0	(6,713)	0	0	0	0	0	0	0	0	0	0	0	0
Other Property Services	66,824	0	0	(66,824)	36,545	0	(36,545)	0	0	0	0	0	0	0	0	0	0	0	0
Total expensed	270,329	0	0	(270,329)	91,264	0	(91,264)	0	0	0	0	0	0	0	0	0	0	0	0

Paragraph 17A (5) of Local Government (Financial Management) Regulations 1995 came into operation on the 1 July 2018. The regulation stated an asset is to be excluded from the assets of a local government if the fair value of the asset at the date of acquisition by the local government is under \$5,000.

The City of Vincent has retrospectively applied the change in its accounting policy to comply with the regulation and excluded assets with a fair value of under \$5,000 at the time of acquisition from the assets of the City.

The City has not made any prior year adjustments as the impact of this change is not material.

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

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

(c) Depreciation

	2018 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Buildings	4,130,786	3,991,030	3,997,722
Furniture and equipment	430,536	433,437	393,171
Plant and equipment	1,107,445	1,060,100	1,256,512
Infrastructure - Roads	2,920,926	2,914,116	1,979,442
Infrastructure - Footpaths	659,524	653,340	638,994
Infrastructure - Right of Way	208,982	208,980	142,960
Infrastructure - Drainage	239,935	239,940	232,522
Infrastructure - Park Development	915,122	912,641	1,026,214
Infrastructure - Car Park Development	218,441	213,256	170,350
Other Infrastructure Assets	529,622	530,501	548,792
	11,361,319	11,157,341	10,366,679

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

Asset Class	Useful life
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement	50 years
soil	
- bituminous seals	30 years
- asphalt surfaces	25 years
Gravel roads formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

Depreciation (Continued)
When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:
(a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
(b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

11. REVALUATION SURPLUS

	2019 Opening Balance	2019 Revaluation Movement on Revaluations	2019 Total Revaluation Movement on Carrying Amount	2018 Opening Balance	2018 Revaluation Movement on Revaluations	2018 Total Revaluation Movement on Carrying Amount
Revaluation surplus - Land - Freehold land	123,360,529	0	123,360,529	123,360,529	0	123,360,529
Revaluation surplus - Buildings	115,951,868	0	115,951,868	115,951,868	0	115,951,868
Revaluation surplus - Furniture and equipment	206,609	0	206,609	206,609	0	206,609
Revaluation surplus - Plant and equipment	2,113,335	0	2,113,335	2,113,335	0	2,113,335
Revaluation surplus - Joint Venture in Barossa Regional Council	2,598,000	0	2,598,000	2,598,000	0	2,598,000
Revaluation surplus - Joint Venture in Barossa Park Regional Council	99,736	0	99,736	88,840	0	88,840
Revaluation surplus - Infrastructure - Roads	81,560,765	0	81,560,765	53,097,326	0	53,097,326
Revaluation surplus - Infrastructure - Footpaths	12,870,751	0	12,870,751	(2,836,077)	0	(2,836,077)
Revaluation surplus - Infrastructure - Right of Way	5,142,885	0	5,142,885	5,142,885	0	5,142,885
Revaluation surplus - Infrastructure - Drainage	3,073,843	0	3,073,843	(17,643)	0	(17,643)
Revaluation surplus - Infrastructure - Park Development	0	0	0	0	0	0
Revaluation surplus - Infrastructure - Car Park Development	0	0	0	0	0	0
Revaluation surplus - Other Infrastructure Assets	2,607,101	0	2,607,101	524,599	0	524,599
	99,736	351,626,820	351,626,820	294,614,020	(3,669,442)	290,944,578

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

12. TRADE AND OTHER PAYABLES

	2019	2018
	\$	\$
Current		
Sundry creditors	3,387,897	3,105,237
Accrued Expenses	1,507,948	1,061,017
Contribution Liabilities	2,305,041	498,790
	7,200,886	4,665,044

SIGNIFICANT ACCOUNTING POLICIES

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

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

13. INFORMATION ON BORROWINGS

Particulars	2019		2018	
	Actual	Revised	Actual	Revised
Bank borrowings	6,827,206	6,127	12,241,205	12,241,205
Other borrowings	7,053,081	12,241,205	12,241,205	12,241,205
	13,880,287	18,368,212	24,482,410	24,482,410

14. INFORMATION ON BORROWINGS

Particulars	2019		2018	
	Actual	Revised	Actual	Revised
Bank borrowings	6,827,206	6,127	12,241,205	12,241,205
Other borrowings	7,053,081	12,241,205	12,241,205	12,241,205
	13,880,287	18,368,212	24,482,410	24,482,410

15. INFORMATION ON BORROWINGS

Particulars	2019		2018	
	Actual	Revised	Actual	Revised
Bank borrowings	6,827,206	6,127	12,241,205	12,241,205
Other borrowings	7,053,081	12,241,205	12,241,205	12,241,205
	13,880,287	18,368,212	24,482,410	24,482,410

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

13. INFORMATION ON BORROWINGS (Continued)

	2019	2018
	\$	\$
(c) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Credit card limit	25,000	50,000
Credit card balance at balance date	(7,430)	(7,417)
Total amount of credit unused	17,570	42,583
Loan facilities		
Loan facilities - current	6,097,295	948,227
Loan facilities - non-current	7,851,061	13,948,356
Total facilities in use at balance date	13,948,356	14,896,583

SIGNIFICANT ACCOUNTING POLICIES

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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

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

Risk
Information regarding exposure to risk can be found at Note 25.

| 29

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions	Provision for	Provision for	Total
	Annual Leave	Long Service Leave	
	\$	\$	\$
Opening balance at 1 July 2018			
Current provisions	1,703,246	1,663,854	3,367,100
Non-current provisions	0	429,113	429,113
	1,703,246	2,092,967	3,796,213
Additional provision	352,182	235,164	587,328
Balance at 30 June 2019	2,055,408	2,328,131	4,383,539
Comprises			
Current	2,055,408	1,853,044	3,908,452
Non-current	0	475,086	475,086
	2,055,408	2,328,130	4,383,538

	2019	2018
	\$	\$
Amounts are expected to be settled on the following basis:		
Less than 12 months after the reporting date	876,708	759,243
More than 12 months from reporting date	3,506,830	3,036,970
	4,383,538	3,796,213

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

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

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

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

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

Other long-term employee benefits (Continued) rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

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

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

| 30

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

15. NOTES TO THE STATEMENT OF CASH FLOWS

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

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Cash and cash equivalents	24,964,870	15,246,351	20,866,019

Reconciliation of Net Cash Provided By Operating Activities to Net Result

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Net result	(982,348)	(2,054,262)	(842,786)
Non-cash flows in Net result:			
Depreciation	11,361,319	11,157,341	10,386,679
Assets expensed during the year	28,579	0	161,507
Fixed assets expensed	270,329	0	91,264
Change in Equity WALGA Local Govt House Trust	(4,101)	0	19
Net Share of Interests in Joint Ventures	(139,905)	0	(325,217)
(Profit)/loss on sale of asset	(238,499)	(104,575)	(139,903)
Profit from sale of land (TPRC Joint Venture)	(414,744)	(333,333)	(462,233)
Loss on revaluation of fixed assets	0	0	3,572,563
Changes in assets and liabilities:			
(Increase)/decrease in receivables	174,128	398,333	749,896
(Increase)/decrease in Prepayments	(543,433)	0	0
(Increase)/decrease in inventories	9,134	0	(3,098)
Increase/(decrease) in payables	2,535,842	150,000	(769,442)
Increase/(decrease) in provisions	587,324	40,414	(24,646)
Grants contributions for the development of assets	(1,709,727)	(1,872,868)	(2,610,635)
Net cash provided by operating activities	10,933,898	7,381,050	9,783,968

| 31

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

16. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2019 \$	2018 \$
Governance	18,804,145	24,921,738
General purpose funding	13,250,940	3,366,796
Law, order, public safety	2,383,758	2,645,298
Health	4,875,588	4,877,550
Education and welfare	18,500,675	18,711,990
Community amenities	3,144,747	3,934,262
Recreation and culture	233,754,538	235,250,880
Transport	196,132,398	196,304,660
Other property and services	21,496,487	21,175,595
	512,343,276	511,188,419

| 32

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

17. CONTINGENT LIABILITIES

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

The guarantee can be called upon in the event of a default event during the contractor's operation of the facility. The share of the liability that could be generated by the exercise of the guarantee is estimated at an amount between \$1.5 million and \$7.2 million depending on the time of any such default event. The guarantee expires on 15 July 2019.

| 33

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

18. CAPITAL AND LEASING COMMITMENTS

	2019	2018
	\$	\$
(a) Capital Expenditure Commitments		
Contracted for:		
- capital expenditure projects	983,961	873,131
- plant & equipment purchases	1,688,694	192,551
	2,672,655	1,065,682
Payable:		
- not later than one year	2,672,655	1,065,682
(b) Operating Lease Commitments		
Non-cancellable operating leases contracted for but not capitalised in the accounts.		
	2019	2018
	\$	\$
Payable:		
- not later than one year	43,272	131,347
- later than one year but not later than five years	0	43,272
	43,272	174,619

SIGNIFICANT ACCOUNTING POLICIES

<p>Leases Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the City, are classified as finance leases.</p> <p>Finance leases are capitalised recording an asset and a liability at the lower of the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.</p>	<p>Leases (Continued) Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.</p> <p>Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term.</p> <p>Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.</p>
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| 34

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

19. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

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

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Meeting Fees	214,840	208,130	207,730
Mayor's allowance	62,727	62,730	62,727
Deputy Mayor's allowance	15,682	15,680	15,682
Travelling expenses	499	1,500	39
Telecommunications allowance	22,623	22,850	22,500
Stationery/Printing	3,507	3,650	2,196
Other Expenses	115	650	523
Child Care	5,605	3,000	5,012
	325,598	318,190	316,409

Key Management Personnel (KMP) Compensation Disclosure

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

	2019 Actual	2018 Actual
	\$	\$
Short-term employee benefits	940,072	1,030,773
Post-employment benefits	98,249	101,596
Other long-term benefits	24,078	113,577
Termination benefits	185,252	0
	1,247,651	1,245,946

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

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

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

Termination benefits
These amounts represent termination benefits paid to KMP.

| 35

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

19. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

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

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

The following transactions occurred with related parties:

	2019 Actual	2018 Actual
	\$	\$
Sale of goods and services	59,826	59,155
Purchase of goods and services	2,602,996	2,411,341
Joint venture entities:		
Distributions received from joint venture entities	333,333	333,333
Amounts outstanding from related parties:		
Trade and other receivables	1,280	824
Amounts payable to related parties:		
Trade and other payables	154,473	27,613

Related Parties

The City's main related parties are as follows:

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

ii. Joint venture entities accounted for equity method of accounting
The City has a one-twelfth interest Mindarie Regional Council and Tamala Park Regional Council. The interest in the joint venture entity is accounted for in these financial statements using the equity method of accounting. For details of interests held in joint venture entities, refer to Note 20.

| 36

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

20. INTEREST IN JOINT ARRANGEMENTS

(a) Non-current assets

	2019	2018
	\$	\$
Mindarie Regional Council	5,981,614	5,658,875
Tamala Park Regional Council	3,809,340	3,811,027
Total	9,790,954	9,469,902

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

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

	2019	2018
	\$	\$
Current Assets	3,103,934	2,837,000
Non-Current Assets	4,930,946	4,843,312
Total Assets	8,034,880	7,680,312
Current Liabilities	623,949	609,484
Non-Current Liabilities	1,429,317	1,411,953
Total Liabilities	2,053,266	2,021,437
Net Assets	5,981,614	5,658,875

Tamala Park Regional Council
The City is a participant (along with the Cities of Perth, Wanneroo, Joondalup, Stirling and the Towns of Victoria Park and Cambridge) in the operations of Tamala Park Regional Council (TPRC). The TPRC was created in 2006 to develop approximately 173 hectares of land for sale immediately north of the land leased by the Mindarie Regional Council. The City of Vincent has a one twelfth (1/12) equity in the assets and liabilities of the development as well as a one twelfth (1/12) equity in the assets and liabilities of TPRC as the operator of the development, and a one twelfth (1/12) share in the asset of the land held for development.

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

	2019	2018
	\$	\$
Current Assets	3,693,401	3,674,821
Non-Current Assets	143,607	160,810
Total Assets	3,837,008	3,835,631
Current Liabilities	27,191	24,175
Non-Current Liabilities	477	429
Total Liabilities	27,668	24,604
Net Assets	3,809,340	3,811,027
Total Interest in Joint Ventures	9,790,954	9,469,902

| 37

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

20. INTEREST IN JOINT ARRANGEMENTS (Continued)

(b) Change in Equity

	2019	2018
	\$	\$
Investment in Mindarie Regional Council	Audited	Audited
Opening Balance	5,658,875	5,496,159
Changes on Revaluation of Non-Current Assets	99,737	86,837
Net Share of Interests in Mindarie Regional Council	223,002	75,879
Closing Balance (Based on audited financials)	5,981,614	5,658,875
Investment in Tamala Park Regional Council	Audited	Audited
Opening Balance	3,811,027	3,432,788
Proceeds from Sale of Land	828,217	1,836,294
Land Development Expenses	(413,473)	(1,374,060)
Net Share of Interests in Tamala Park Regional Council - Rates	0	0
Closing Balance (Based on audited financials)	414,744	462,234
Proceeds Distribution	(333,333)	(333,333)
Net Share of Interests in Tamala Park Regional Council - Rates	(26,268)	(26,167)
Net Share of Interests in Tamala Park Regional Council - Equity	(83,097)	249,338
Closing Balance (Based on audited financials)	3,809,341	3,811,027
Net Share of Interests in Mindarie Regional Council	223,002	75,879
Net Share of Interests in Tamala Park Regional Council - Rates	(26,268)	(26,167)
Net Share of Interests in Tamala Park Regional Council - Equity	(56,829)	275,505
Total	139,905	325,217
Non Current Assets		
Land Held for Development (TPRC)	105,822	105,822
Interest in TPRC Joint Venture	3,809,340	3,811,027
Total	3,915,162	3,916,849

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

| 38

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

21. MAJOR LAND TRANSACTIONS

Tamala Park Regional Council – Development of Catalina Estate

(a) Details
The City is a participant (along with the Cities of Joondalup, Perth, Stirling, Wanneroo and the Towns of Cambridge and Victoria Park) in the operations of the Tamala Park Regional Council (TPRC). The TPRC was created in 2008 to develop the Catalina Estate - approximately 173 hectares of land for sale immediately north of the land leased to the Mindarie Regional Council. The City has a one twelfth (1/12) equity in the assets and liabilities of the development and the net proceeds of the land development, as well as a one twelfth (1/12) share in the asset of the lands held for development.
The City's share of the sale proceeds received by TPRC was \$828,217, and the City's share of the development and selling costs was \$413,473, resulting in a net gain on the disposal of the developed land as \$414,744. This note should also be read in conjunction with Note 20 Interests in Joint Arrangements.

(b) Current year transactions

	2019 Actual	2018 Actual
Operating Income	\$	\$
- Proceeds from Sale of Land (distributed)	333,333	333,333
Capital Income		
- Proceeds from Sale of Land	494,884	1,502,961
Capital Expenditure		
- Land Development Costs	(413,473)	(1,374,080)
	414,744	462,234

(c) Expected future cash flows

	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Cash outflows						
- Development costs	(2,526,470)	(1,772,757)	(2,618,247)	(2,616,754)	(2,413,856)	(11,948,086)
Cash inflows						
- Sale proceeds	2,665,442	3,533,299	4,670,374	4,465,042	4,744,462	20,078,619
Net cash flows	138,972	1,760,542	2,052,126	1,848,288	2,330,605	8,130,533
Cash outflows						
- Development costs	(2,190,666)	(2,904,050)	(2,751,955)	(516,018)	(271,601)	(8,634,289)
Cash inflows						
- Sale proceeds	5,037,014	5,503,308	6,609,530	3,739,413	389,156	21,278,421
Net cash flows	2,846,349	2,599,258	3,857,575	3,223,395	117,555	12,644,132

(d) Assets and liabilities

	2019	2018
Inventories (Note 6)	\$	\$
Non-Current		
Land held for development (TPRC)	105,822	105,822
	105,822	105,822

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

22. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grants/Contributions	Opening Balance 1/7/17	Received 2017/18	Expended 2017/18	Closing Balance 30/6/18	Received 2018/19	Expended 2018/19	Closing Balance 30/6/19
Law, order, public safety	0	0	0	0	232,740	0	232,740
Senior communities - Disability Street CCTV upgrade	0	0	0	0	0	0	0
Education and welfare	0	8,000	0	8,000	0	(8,000)	0
Healthcare - Connected Project	0	1,495	0	1,495	0	(1,495)	0
Community Development - Day of Community	0	0	0	0	0	0	0
Recreation and culture	0	0	0	0	0	0	0
Charles Stoyard room upgrade	0	0	0	0	49,996	0	49,996
Grants Grant	0	0	0	0	18,000	(2,080)	15,920
Transport	600,000	0	0	600,000	0	(144,662)	455,338
Main Roads WA - Signalised pedestrian program	0	18,000	0	18,000	0	(18,000)	0
Black Spot	0	250,000	(22,256)	227,744	0	(227,744)	0
North Perth Public Open Space	0	0	0	0	0	0	0
Total	600,000	275,495	(22,256)	653,239	300,736	(359,981)	753,994

Notes:
(1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.
(2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.
(3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

24. RATE SETTING STATEMENT INFORMATION

Note	2018/19 (30 June 2019 Carried Forward)	2018/19 Budget (30 June 2019 Carried Forward)	2018/19 (1 July 2018 Brought Forward)
	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with Financial Management Regulation 32.			
Adjustments to operating activities			
	Less: Profit on asset disposal		
10(a)	(257,168)	(298,730)	(150,369)
	Assets expensed during the year		
	28,579	0	161,507
	Less: Fair value adjustments to financial assets at amortised cost		
	(4,101)	0	19
	Fixed Assets expensed		
	270,329	0	91,264
	Less: Change in accounting policy		
27 (b)	(137,472)	0	0
	Movement in pensioner deferred rates (non-current)		
	(2,740)	0	(11,092)
	Movement in other provisions		
	45,974	0	95,011
	Movement in Infringement Debtors provisions (non-current)		
	196,072	0	0
	Add: Loss on disposal of assets		
10(a)	18,669	192,155	10,466
	Movement in Net Share of Interest in Joint Ventures		
	(139,905)	0	(325,217)
	Profit from sale of land (TPRC Joint Venture)		
	(414,744)	(333,333)	(506,411)
	Add: Depreciation on assets		
10(c)	11,361,319	11,157,341	10,386,679
	Non cash amounts excluded from operating activities		
	10,964,812	10,719,433	9,751,857
(b) Surplus/(deficit) after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with Financial Management Regulation 32 to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
	Less: Reserves - restricted cash		
3	(12,582,885)	(10,406,412)	(11,431,970)
	Less: Restricted non operating grant		
	(600,000)	0	(600,000)
	Less: Shares transferred from non current to current asset		
	(11,000)	0	(11,000)
	Add: Borrowings		
13(a)	6,097,295	914,943	948,227
	Add: Infringement debtors transferred to non current asset		
	971,182	0	1,066,403
	Total adjustments to net current assets		
	(6,125,408)	(9,491,469)	(10,028,340)
Net current assets used in the Rate Setting Statement			
	Total current assets		
	29,143,219	20,190,456	24,533,114
	Less: Total current liabilities		
	(17,206,633)	(10,562,751)	(8,980,372)
	Less: Total adjustments to net current assets		
	(6,125,408)	(9,491,469)	(10,028,340)
	Net current assets used in the Rate Setting Statement		
	5,811,178	136,236	5,524,402

| 43

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

25. FINANCIAL RISK MANAGEMENT

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

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

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

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

(a) Interest rate risk

Cash and cash equivalents

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

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

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non-interest Bearing
2019					
Cash and cash equivalents	2.29%	24,964,870	20,195,781	4,769,089	0
2018					
Cash and cash equivalents	2.51%	20,866,019	17,609,944	3,256,075	0

Sensitivity

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

	2019	2018
Impact of a 1% movement in interest rates on profit and loss and equity*	\$ 47,691	\$ 32,561

* 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 13(b).

| 44

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

25. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade Receivables

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

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

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2018 or 1 July 2019 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for Sundry debtors & infringement related debtors:

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2019					
Sundry Receivables					
Expected credit loss	1.10%	7.60%	16.20%	37.10%	
Gross carrying amount	387,514	30,514	1,663	401,488	821,199
Loss allowance	4,263	2,319	272	148,952	155,806
01 July 2018					
Sundry Receivables					
Expected credit loss	1.20%	6.40%	14.80%	36.85%	
Gross carrying amount	661,576	12,477	5,898	346,979	1,026,930
Loss allowance	7,939	799	872	127,862	137,472
30 June 2019					
Infringement Receivables					
Expected credit loss	0.25%	1.20%	2.50%	14.70%	
Gross carrying amount	40,394	39,850	94,054	2,583,656	2,758,454
Loss allowance	100	477	2,364	379,797	382,738
01 July 2018					
Infringement Receivables					
Expected credit loss	0.25%	1.05%	2.25%	11.30%	
Gross carrying amount	55,455	44,545	121,791	2,506,865	2,728,656
Loss allowance	138	467	2,740	283,275	286,620

| 45

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

25. 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 13(c).

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2019					
Payables	(7,200,886)	0	0	(7,200,886)	(7,200,886)
Borrowings	(6,798,159)	(4,528,107)	(6,097,645)	(17,423,911)	(13,948,356)
	(13,999,045)	(4,528,107)	(6,097,645)	(24,624,797)	(21,149,242)
2018					
Payables	(4,665,044)	0	0	(4,665,044)	(4,665,044)
Borrowings	(1,891,770)	(10,346,328)	(7,077,562)	(19,315,680)	(14,896,583)
	(6,556,814)	(10,346,328)	(7,077,562)	(23,980,724)	(19,561,627)

| 46

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

26. 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:

Specific types of bond monies have been transferred to the City's Municipal funds because they do not qualify to be treated as Trust monies in accordance to Section 6.9 of the Local Government Act 1995.

	1 July 2018	Amounts Received	Amounts Paid	Amounts transferred to Municipal fund	30 June 2019
	\$	\$	\$		\$
Beatty Park Bonds	250	0	0	(250)	0
Ground Bonds	19,350	13,864	(9,550)	(23,664)	0
Hall Deposits	48,407	14,550	(27,649)	(35,308)	0
Key Deposits	10,940	0	(400)	(10,540)	0
Leederville Gardens Inc Trust	5,326,972	1,086,601	(945,287)	0	5,468,186
Works Bonds - City of Vincent	1,708,852	544,798	(518,050)	(1,735,598)	0
Unclaimed Monies	159,062	6,168	(1,487)	(163,743)	(0)
Planning Application Bonds	37,200	0	0	(37,200)	0
	7,311,033	1,665,979	(1,502,523)	(2,006,303)	5,468,186

| 47

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

27. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

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

Whilst many reflected consequential changes associated with the amendment of existing standards, the only new standard with material application is AASB 9 *Financial Instruments*.

AASB 9 Financial Instruments

AASB 9 *Financial Instruments* replaces AASB 139 *Financial Instruments: Recognition and Measurement* for annual reporting periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

The City applied AASB 9 prospectively, with an initial application date of 1 July 2018. The adoption of AASB 9 has resulted in changes in accounting policies and adjustments to the amounts recognised in the financial statements. In accordance with AASB 9.7.2.15, the City has not restated the comparative information which continues to be reported under AASB 139. Differences arising from adoption have been recognised directly in accumulated surplus/(deficit).

The effect of adopting AASB 9 as at 1 July 2018 was, as follows:

	Adjustments	01 July 2018
		\$
Assets		
Trade receivables	(a),(b)	137,472
Total Assets		137,472
Total adjustments to Retained Surplus		
Accumulated surplus/(deficit)	(a),(b)	137,472
		137,472

The nature of these adjustments are described below:

(a) **Classification and measurement**

Under AASB 9, financial assets are subsequently measured at amortised cost, fair value through other comprehensive income (fair value through OCI) or fair value through profit or loss (fair value through P/L). The classification is based on two criteria: the City's business model for managing the assets; and whether the assets' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

The assessment of the City's business model was made as of the date of initial application, 1 July 2018. The assessment of whether contractual cash flows on financial assets are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

| 48

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

27. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

The classification and measurement requirements of AASB 9 did not have a significant impact on the City. The following are the changes in the classification of the City's financial assets:

- Trade receivables and Loans and advances (i.e. Other debtors) classified as Loans and receivables as at 30 June 2018 are held to collect contractual cash flows and give rise to cash flows representing solely payments of principal and interest. These are classified and measured as Financial assets at fair value through profit or loss (fair value through P/L) beginning 1 July 2018.

In summary, upon the adoption of AASB 9, the City had the following required (or elected) reclassifications as at 1 July 2018:

AASB 139 category	AASB 139 value	AASB 9 category amortised cost	Fair value through OCI	Fair value through P/L
Loans and receivables				
Trade receivables*	3,471,753	3,334,281	0	0
	3,471,753	3,334,281	0	0

* The change in carrying amount is a result of additional impairment allowance. See the discussion on impairment below.

(b) Impairment

The adoption of AASB 9 has fundamentally changed the City's accounting for impairment losses for financial assets by replacing AASB 139's incurred loss approach with a forward-looking expected credit loss (ECL) approach. AASB 9 requires the City to recognise an allowance for ECLs for all financial assets not held at fair value through P/L. Upon adoption of AASB 9, the City recognised an additional impairment on the City's Trade receivables of \$137,472 which resulted in a decrease in retained surplus of \$137,472 as at 1 July 2018.

Set out below is the reconciliation of the ending impairment allowances in accordance with AASB 139 to the opening loss allowances determined, in accordance with AASB 9:

	Impairment under AASB 139 as at 30 June 2018	Remeasurement	ECL under AASB 9 as at 01 July 2018
Loans and Sundry receivables under AASB 139 / Financial assets at amortised cost under AASB 9	0	137,472	137,472
	0	137,472	137,472

| 49

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

27. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

(c) Impact of changes to Retained Surplus

The impact on the City of the changes as at 1 July 2018 is as follows:

	Adjustments	2018
Retained surplus - 30 June 2018		124,871,424
Adjustment to retained surplus from adoption of AASB 9	(137,472)	(137,472)
Retained surplus - 1 July 2018		124,733,952

| 50

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

28. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the City.

This note explains management's assessment of the new and amended pronouncements that are relevant to the City, the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities. These standards are applicable to future reporting periods and have not yet been adopted.

(a) Revenue from Contracts with Customers

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

	AASB 118 carrying amount		AASB 15 carrying amount	
	Note	30 June 2019	Reclassification	01 July 2019
		\$	\$	\$
Contract liabilities - current				
Unspent grants, contributions and reimbursements		0	753,984	753,984

(b) Leases

The City will adopt AASB 16 retrospectively from 1 July 2019 as a result of changes in accounting policies. In accordance with the transition provisions of AASB 16, the City will apply this Standard to its leases retrospectively, with the cumulative effect of initially applying AASB 16 recognised on 1 July 2019. In applying the AASB 16 under the specific transition provisions chosen, the City will not restate comparatives for prior reporting periods.

On adoption of AASB 16, the City will recognise lease liabilities in relation to leases which had previously been classified as an 'operating lease' applying AASB 117. These lease liabilities will be measured at the present value of the remaining lease payments, discounted using the lessee's incremental borrowing rate on 1 July 2019. The weighted average lessee's incremental borrowing rates applied to the lease liabilities on 1 July 2019 is 3.50%.

	Note	2019
		\$
Operating lease commitments disclosed as at 30 June 2019		43,272
Right-of-use asset recognised at 1 July 2019		0
Low-value leases recognised on a straight-line basis as an expense		43,272

On adoption of AASB 16, the City will recognise a right-of-use asset in relation to a lease which had previously been classified as an 'operating lease' applying AASB 117. This right-of-use asset is to be measured as if AASB 16 had been applied since its commencement date by the carrying amount but discounted using the lessee's incremental borrowing rate as on 1 July 2019.

On adoption of AASB 16 Leases (issued February 2016), for leases which had previously been classified as an 'operating lease' when applying AASB 117, the City has not made any adjustments on transition for leases for which the underlying asset is of low value or the lease agreement expires within the next 12 months. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

In applying AASB 16 for the first time, the City will use the following practical expedient permitted by the standard.

- The exclusion of initial direct costs from the measurement of the right-of-use asset at the date of initial application.

| 51

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

28. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS (Continued)

(c) Income For Not-For-Profit Entities

The City will adopt AASB 1058 Income for Not-for-Profit Entities (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions of AASB 1058, the City will adopt the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

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

	AASB 1004 carrying amount		AASB 1058 carrying amount	
	Note	30 June 2019	Reclassification	01 July 2019
		\$	\$	\$
Trade and other payables		7,200,886	0	7,200,886

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates will be recognised as a financial asset and a related amount recognised as a financial liability and no income recognised by the City. When the taxable event occurs the financial liability will be extinguished and the City will recognise income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration, that were significantly less than fair value principally to enable the City to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

(d) Impact of changes to Retained Surplus

The impact on the City of the changes as at 1 July 2019 is as follows:

	Note	Adjustments	2019
			\$
Retained surplus - 30 June 2019			122,600,691
Adjustment to retained surplus from adoption of AASB 15	28(a)	(753,984)	
Adjustment to retained surplus from adoption of AASB 1058	28(c)	0	(753,984)
Retained surplus - 01 July 2019			121,846,707

| 52

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

29. OTHER SIGNIFICANT ACCOUNTING POLICIES

ii) Goods and services tax (GST)
 Receivables, expenses and assets are recognised net of the amount of GST, except where the amount of GST received is not receivable from the Australian Taxation Office (ATO).

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

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

iii) 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 funded long service loans, the liability is classified as current even if not expected to be settled within the next 12 months. Liabilities held for trading are classified as current or non-current based on the City's intention to realise the sale.

iv) Rounding off figures
 All figures shown in this annual financial report, other than a note in the table, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

ii) Comparative figures
 Where relevant, comparative figures have been adjusted to reconcile with changes in classification for the current financial year.

When the City applies an accounting policy retrospectively, makes a retrospective restatement or retrospective items in its financial statements that has a material effect on the statement of financial position, an additional (iii) statement of financial position as at the beginning of the reporting period is provided in the relevant comparative financial statements is presented.

iii) 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 time of disclosure.

iv) 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.

iii) Fair value of assets and liabilities
 Fair value is the price that the City would receive to sell the asset or liability in the open market. The City's intent is to sell the asset or liability to a willing buyer or seller in an arm's length 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 circumstances of the specific asset or liability. The fair value of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximize, in 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 1. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 2.

Valuation techniques
 The City utilizes 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 provided by 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 utilizing a valuation technique, the City gives priority to those techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on public transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable. Inputs that are not based on publicly available information and therefore are developed using the best information available about such assumptions are considered unobservable.

ii) Impairment of assets
 In accordance with Australian Accounting Standards the City's cash generating unit (CGU) is determined based on the cash generating unit (CGU) which is the lowest level of identifiable cash generating unit. Cash generating units are assessed on a regular basis to determine whether there is any indication they may be impaired.

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

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

For revalued intangible immaterial assets that are measured under the revaluation model such as patents, brands, public directory and the like, the annual assessment of impairment is optional. Rather AASB 116(2) applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

CITY OF VINCENT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

30. ACTIVITIES/PROGRAMS

The City's operations as disclosed in these financial statements encompass the following service orientated activities/programs.*

GOVERNANCE
 This schedule details costs and revenues associated with Governance of the City. These include Members of Council and other costs involved in supporting members and governing the City.

GENERAL PURPOSE FUNDING
 This schedule records details of rate revenue and general purpose grants allocated by the WA Local Government Grants Commission as well as expenditures associated with this (rates collection, investment of funds).

LAW, ORDER, PUBLIC SAFETY
 This program covers costs associated with animal control, fire prevention and other law, order and public safety services generally associated with local law control.

HEALTH
 This program covers health administration and inspection, child health clinics, immunisation clinics, food control and pest control services.

EDUCATION AND WELFARE
 The major costs in this program relate to staff involved in coordinating welfare, disability and youth services and donations to various community welfare groups serving the City. The costs of maintaining pre-school premises are also included.

COMMUNITY AMENITIES
 This program covers activities of household refuse and recycling, other sanitation including public litter bins and bulk rubbish collections as well as town planning and regional development administration, protection of the environment and bus shelters and street furniture.

RECREATION AND CULTURE
 This program covers activities associated with public halls, recreation administration, sportsgrounds, parks and reserves. Beatty Park Leisure Centre, Vincent Library and cultural activities are included.

TRANSPORT
 The principal operating areas here relate to maintenance of paths, drains, street cleaning, verges and medians, roads and kerbs, rights of way, crossovers, street trees and road reserves. Parking control and operation of car parks is also covered.

ECONOMIC SERVICES
 This program covers costs associated with building control and area promotion.

OTHER PROPERTY AND SERVICES
 This program is principally a clearing area where costs associated with public works overheads are accumulated and then subsequently dispersed to other expense areas. Other activities include general administration overheads, plant operation costs, insurance claims and properties held for civic purposes.

CITY OF VINCENT
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2019

31. FINANCIAL RATIOS

	2019 Actual	2018 Actual	2017 Actual
Current ratio	0.92	1.36	1.38
Asset consumption ratio	0.68	0.69	0.64
Asset renewal funding ratio	0.83	0.81	N/A
Asset sustainability ratio	0.33	0.43	0.51
Debt service cover ratio	5.09	4.22	6.10
Operating surplus ratio	(0.05)	(0.06)	0.02
Own source revenue coverage ratio	0.93	0.96	0.99

The above ratios are calculated as follows:

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

155



INDEPENDENT AUDITOR'S REPORT

80 | CITY OF VINCENT





Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Councillors of the City of Vincent

Report on the Audit of the Financial Report

Opinion

I have audited the annual financial report of the City of Vincent which comprises the Statement of Financial Position as at 30 June 2019, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the City of Vincent:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the City for the year ended 30 June 2019 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 of my report. I am independent of the City in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Basis of Accounting

I draw attention to Note 1 to the annual financial report, which describes the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the City's annual financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996, does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. My opinion is not modified in respect of this matter.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the City is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of an annual financial report that is free from material misstatement, whether due to fraud or error.

In preparing the annual 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 and 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.

Page 1 of 3

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Auditor's Responsibilities for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the annual 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 annual financial report.

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

- Identify and assess the risks of material misstatement of the annual financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the annual financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the annual financial report, including the disclosures, and whether the annual financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matter indicates a significant adverse trend in the financial position of the City:
 - a. The Asset Sustainability Ratio has been below the DLGSCI standard for all 3 years reported in the annual financial report.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

Page 2 of 3

Other Matter
The annual financial report of the City for the year ended 30 June 2018 was audited by another auditor who expressed an unmodified opinion on that annual financial report. The financial ratios for 2017 and 2018 in Note 31 of the audited annual financial report were included in the supplementary information and/or audited annual financial report for those years.

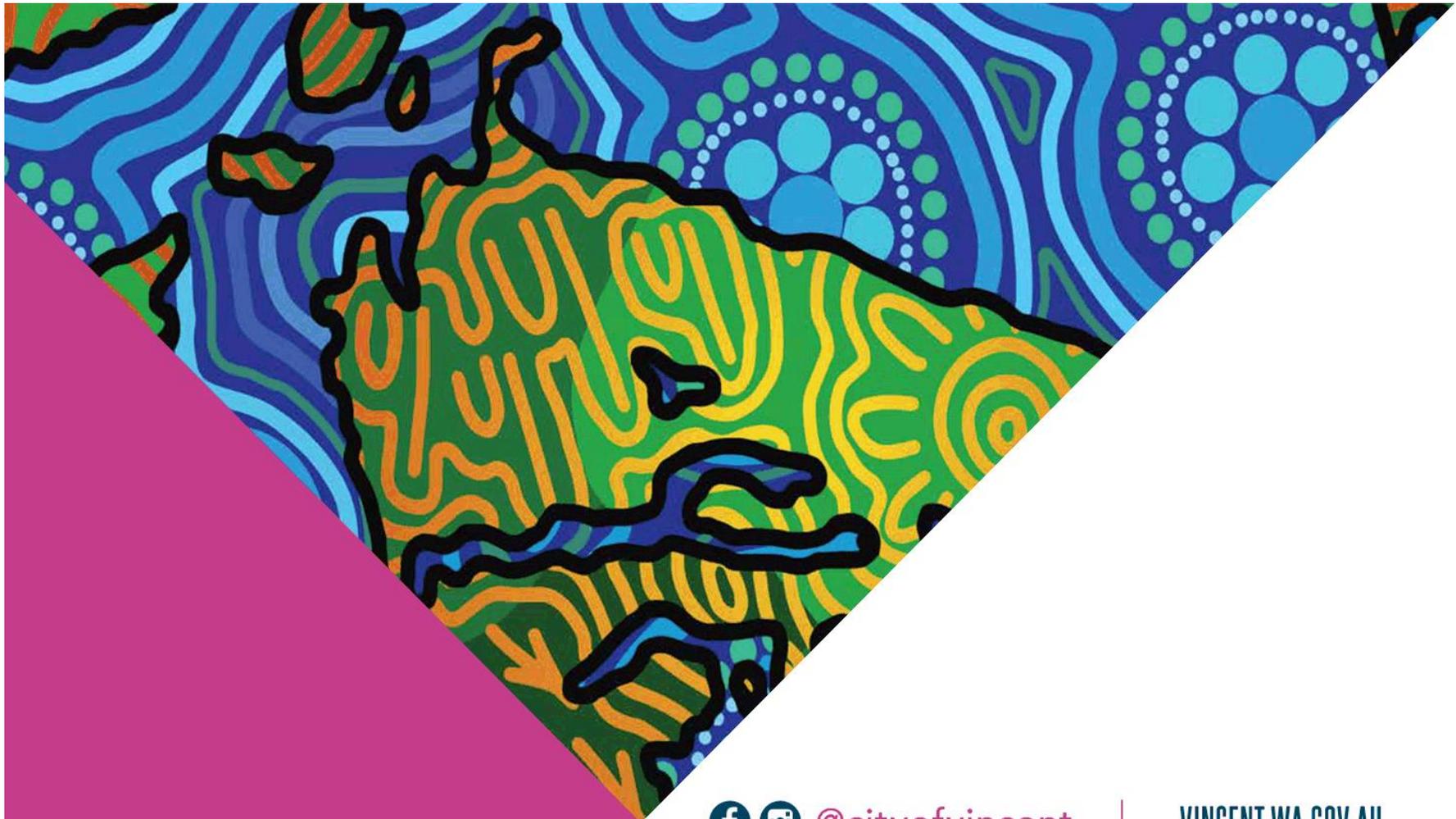
Matters Relating to the Electronic Publication of the Audited Financial Report
This auditor's report relates to the annual financial report of the City of Vincent for the year ended 30 June 2019 included on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.


SANDRA LABUSCHAGNE
DEPUTY AUDITOR GENERAL
Delegate of the Auditor General for Western Australia
Perth, Western Australia
21 November 2019

Page 3 of 3







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5 GENERAL BUSINESS

6 CLOSURE