



Ordinary Council Meeting

Amended

Agenda²

10 December 2024



¹ The Agenda was amended on 5 December 2024 to include Items 12.7 - Annual Report 2023-24 and 12.8 - Accounts for Payment November 2024.

² The Agenda was amended on 6 December 2024 to include Item 12.9 - Monthly Financial Report for November 2024.

Notice of Meeting

An **Ordinary Council Meeting** will be held in the Council Chamber of the **City of Belmont Civic Centre**, 215 Wright Street, Cloverdale, on **Tuesday 10 December 2024**, commencing at 6:30pm.

John Christie
Chief Executive Officer

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CITY OF BELMONT

Ordinary Council Meeting

Agenda

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Alternative Formats

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**Councillors are reminded to retain any
confidential papers for discussion with the minutes.**

1 Official Opening

The Presiding Member will read aloud the Acknowledgement of Country.

Acknowledgement of Country

Before I begin, I would like to acknowledge the Whadjuk Noongar people as the Traditional Owners of this land and pay my respects to Elders past, present and emerging.

I further acknowledge their cultural heritage, beliefs, connection and relationship with this land which continues today.

The Presiding Member will cause the Affirmation of Civic Duty and Responsibility to be read aloud by a Councillor.

Affirmation of Civic Duty and Responsibility

I make this affirmation in good faith and declare that I will duly, faithfully, honestly, and with integrity fulfil the duties of my office for all the people in the City of Belmont according to the best of my judgement and ability.

I will observe the City's Code of Conduct and Standing Orders to ensure efficient, effective and orderly decision making within this forum.

2 Apologies and leave of absence

Cr J Powell (leave of absence)

South Ward

3 Declarations of interest that might cause a conflict

Councillors/Staff are reminded of the requirements of s5.65 of the *Local Government Act 1995 (WA)*, to disclose any interest during the meeting when the matter is discussed, and also of the requirement to disclose an interest affecting impartiality under the City's Code of Conduct for Council Members, Committee Members and Candidates and the Code of Conduct for Employees.

3.1 Financial Interests

A declaration under this section requires that the nature of the interest must be disclosed. Consequently, a member who has made a declaration must not preside, participate in, or be present during any discussion or decision-making procedure relating to the matter the subject of the declaration.

Other members may allow participation of the declarant if the member further discloses the extent of the interest and the other members decide that the interest is trivial or insignificant or is common to a significant number of electors or ratepayers.

| Name | Item No and Title | Nature of Interest (and extent, where appropriate) |
|------|-------------------|--|
| | | |

3.2 Disclosure of interest that may affect impartiality

Councillors and staff are required (Code of Conduct), in addition to declaring any financial interest, to declare any interest that might cause a conflict. The member/employee is also encouraged to disclose the nature of the interest. The member/employee must consider the nature and extent of the interest and whether it will affect their impartiality. If the member/employee declares that their impartiality will not be affected then they may participate in the decision-making process.

| Name | Item No and Title | Nature of Interest (and extent, where appropriate) |
|------|-------------------|--|
| | | |

4 Announcements by the Presiding Member (without discussion) and declarations by Members

4.1 Announcements

4.2 Disclaimer

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4.3 Declarations by Members who have not given due consideration to all matters contained in the business papers presently before the meeting

5 Public question time

5.1 Responses to questions taken on notice

Note: The responses to questions taken on notice at the 26 November 2024 Ordinary Council Meeting will be included in the 25 February 2025 Ordinary Council Meeting Agenda.

5.2 Questions from members of the public

6 Confirmation of Minutes/receipt of Matrix

6.1 Matrix for the Agenda Briefing Forum held 3 December 2024

Officer Recommendation

That the Matrix of the Agenda Briefing Forum held on 3 December 2024, as printed and circulated to all Elected Members, be received and noted.

6.2 Ordinary Council Meeting held 26 November 2024

Officer Recommendation

That the Minutes of the Ordinary Council Meeting held on 26 November 2024, as printed and circulated to all Elected Members, be confirmed as a true and accurate record.

7 Questions by Members on which due notice has been given (without discussion)

8 Questions by members without notice

8.1 Responses to questions taken on notice

8.2 Questions by members without notice

9 New business of an urgent nature approved by the person presiding or by decision

10 Business adjourned from a previous meeting

11 Reports of committees

11.1 Standing Committee (Audit and Risk) held 25 November 2024 (circulated under separate cover)

Officer Recommendation

That the Minutes of the Standing Committee (Audit and Risk) held on 25 November 2024 as previously circulated to all Councillors, be received and noted.

12 Reports of administration

12.1 Final Adoption - Modified Amendment No. 21 to Local Planning Scheme No. 15 - Modifying the use class permissibility of land uses within the 'Town Centre' zone

| | |
|----------------------------|---|
| Voting Requirement | : Simple Majority |
| Subject Index | : LPS15/021 - Modifying the Use Class Permissibility of land uses within the 'Town Centre' zone |
| Location/Property Index | : Various |
| Application Index | : N/A |
| Disclosure of any Interest | : Nil |
| Previous Items | : 25 July 2023 Ordinary Council Meeting Item 12.1. 12 December 2023 Ordinary Council Meeting Item 12.1 |
| Applicant | : Element Pty Ltd |
| Owner | : Various |
| Responsible Division | : Development and Communities |

Council role

| | |
|--------------------|--|
| Legislative | Includes adopting local laws, local planning schemes and policies. |
|--------------------|--|

Purpose of report

For Council to consider modified Scheme Amendment No. 21 to the City of Belmont Local Planning Scheme No 15 (LPS 15) following public advertising.

Summary and key issues

- Element Pty Ltd (the applicant) lodged Scheme Amendment No. 21 on behalf of the owners of Belmont Forum (Perron Group) (Attachment 12.1.1). The Amendment sought to increase the number of uses capable of approval within the 'Town Centre' zone and exempt certain uses from requiring planning approval.

- Several of the applicant's requested changes to land use permissibility were not supported due to their inconsistency with the 'Town Centre' zone objectives or because they should not be exempt from requiring development approval.
- At the 25 July 2023 Ordinary Council Meeting (OCM) (Item 12.1) (Attachment 12.1.2), Council adopted a modified version of the applicant's Amendment for advertising.
- The Amendment was advertised from 14 September 2023 to 26 October 2023. During this period no submissions were received.
- At the 12 December 2023 OCM (Item 12.1), Council supported the advertised Amendment without modification and recommended it be approved by the Minister for Planning.
- The Amendment (Attachment 12.1.3) was subsequently submitted to the Western Australian Planning Commission (WAPC).
- The WAPC considered the Amendment and submitted its recommendation to the Minister for Planning. The Minister for Planning reviewed the Amendment and directed the City to modify and re-advertise the document.
- The modified Amendment (Attachment 12.1.4) was advertised from 12 September 2024 to 25 October 2024. During this period, one submission was received (refer to the Schedule of Submissions included as Attachment 12.1.5).
- It is recommended that Council do not support the modified Amendment, as it proposes land uses that do not align with the objectives of the 'Town Centre' zone and are premature without prior site-specific strategic planning.

Officer Recommendation

That Council:

- Pursuant to Regulation 50(3)(c) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, do not support modified Amendment No. 21 to Local Planning Scheme No. 15 (Attachment 12.1.4), with a recommendation that the Amendment is refused by the Minister for Planning.
- Request the Chief Executive Officer advise the Western Australian Planning Commission that Council supports the original version of the Amendment which was endorsed at the 12 December 2023 Ordinary Council Meeting.

Location

The Amendment relates to the Belmont Town Centre as shown in Figure 1 below. The zoning of the subject lots and surrounding land is shown in Figure 2.



Figure 1: Location Plan - Town Centre outlined in red (Source: IntraMaps)

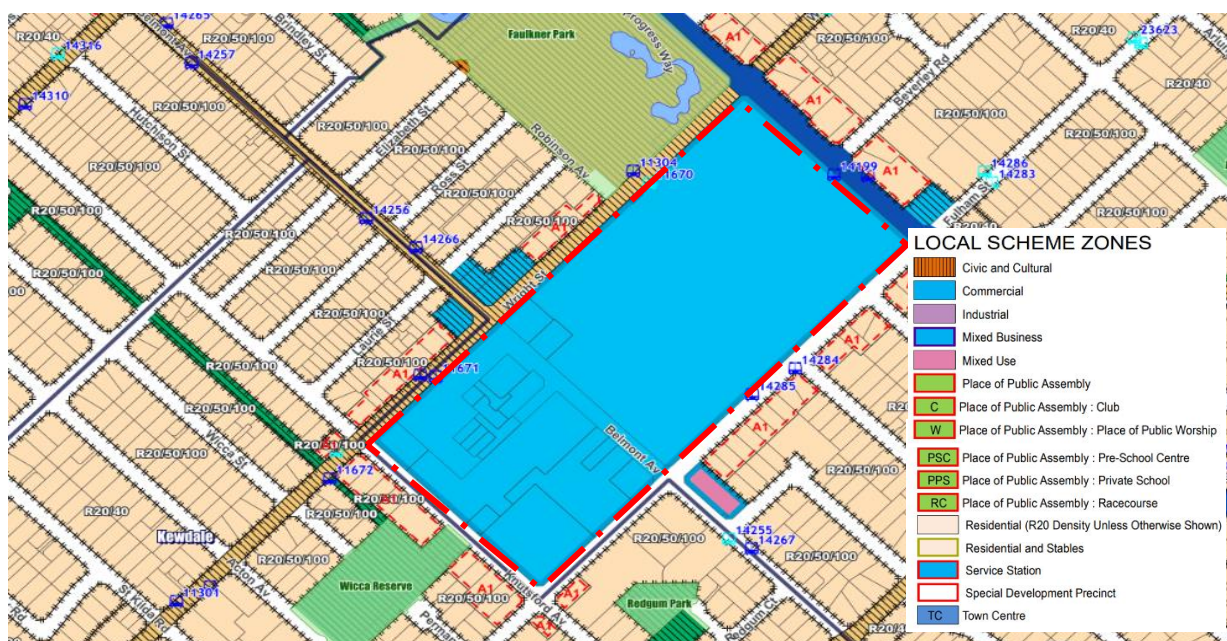


Figure 2: Existing zoning and reservation of land – Town Centre outlined in Red (Source: IntraMaps)

Consultation

The Minister's requested modifications to the Amendment were advertised for a period of 42 days from 12 September 2024 to 25 October 2024, in the following ways:

- The modified Amendment and public notice were displayed on the City's website.
- A notice was published in the 12 September 2024 edition of the PerthNow newspaper.
- A public notice was displayed at the Civic Centre for the duration of advertising.

One submission on behalf of the owner of Belmont Forum was received during the advertising period. Comments from the submitter are included in the Schedule of Submissions (Attachment 12.1). A response to these matters is included in the Report section.

Strategic Community Plan implications

In accordance with the 2024–2034 Strategic Community Plan:

Key Performance Area: Place

Outcome: 6. Sustainable population growth with responsible urban planning.

Key Performance Area: Prosperity

Outcome: 9. A progressive, vibrant and thriving economy with active participation in long-life learning.

Policy implications

State Planning Policy 4.2 – Activity Centres for Perth and Peel

State Planning Policy 4.2 – Activity Centres for Perth and Peel (SPP 4.2) guides the planning and development requirements of activity centres in the Perth and Peel region. Belmont Town Centre is the City's highest ranking activity centre and designated as a 'Secondary Centre' within the Policy. State Planning Policy 4.2 outlines the need for the preparation of precinct structure plans for secondary centres, which is further reinforced and supported by State Planning Policy 7.2 – Precinct Design (SPP 7.2).

The Amendment has been reviewed against SPP 4.2 to determine the appropriateness of the proposed modifications to land use permissibility.

State Planning Policy 7.2 – Precinct Design

State Planning Policy 7.2 identifies land use planning and design outcomes as important components in the design of precincts across the State. For activity centres, SPP 7.2 states that strategic planning should identify the Centre's role, distribution, function and land uses in accordance with SPP 4.2. A precinct structure plan is identified as an appropriate method of guiding land use, density and development (including built form), access arrangements, infrastructure, environmental assets and community facilities.

City of Belmont Local Planning Strategy

The City's Local Planning Strategy recognises the importance of sustaining the long-term viability of its commercial centres. The Strategy aims to enhance the Town Centre's functionality by allowing the expansion of retail spaces and promoting redevelopment in a main street format. The amendment has been reviewed against the City's Local Planning Strategy to determine the appropriateness of the proposed modifications to land use permissibility.

City of Belmont Activity Centre Planning Strategy

The City's Activity Centre Planning Strategy (ACPS) guides the future planning and coordination of the City's activity centres. The ACPS identifies Belmont Town Centre as a secondary centre and advocates for the preparation of a precinct structure plan to guide land use, built form, residential density, housing types, transport needs, and infrastructure, including public realm improvements. The ACPS includes an action to engage with landowners within Belmont Town Centre on the preparation of a precinct structure plan.

Statutory environment

Local Planning Scheme No. 15

The subject site is zoned 'Town Centre' under LPS 15. The 'Town Centre' zone has the following objective:

"The Town Centre and Commercial Zones are intended to provide for the retail commercial function and entertainment."

Table 1 (Zoning Table) of LPS 15 sets out the permissibility of uses using the symbols of 'P', 'D', 'A', and 'X'. The meaning of the symbols is listed below:

- 'P' Means the use is permitted by the Scheme providing the use complies with the relevant development standards and the requirements of the Scheme.
- 'D' Means that the use is not permitted unless the local government has exercised its discretion by granting Development Approval.
- 'A' Means that the use is not permitted unless the local government has exercised its discretion by granting Development Approval after giving special notice in accordance with the provisions contained in Clause 64 of the *Planning and Development (Local Planning Schemes) Regulations 2015* (the Regulations) Schedule 2.
- 'X' Means a use that is not permitted by the Scheme.

Schedule 1 of LPS 15 includes land use definitions for each use listed in the Zoning Table. The relevant definitions relating to this Amendment are contained within Attachment 12.1.6.

Clause 3.5 of LPS 15 addresses Additional Uses and outlines that, regardless of the use class designation in the zoning table, land uses for areas specified in Schedule 2 are capable of approval, subject to the specific conditions being met. Currently, there are no Additional Uses applicable to the 'Town Centre' zone.

Planning and Development (Local Planning Schemes) Regulations 2015

Local Planning Scheme Amendments

Section 75 of the *Planning and Development Act 2005* provides for an amendment to be made to a local planning scheme. The procedures for such amendments, including public consultation requirements, are set out within Part 5 of the Regulations.

In accordance with Regulation 56 of the Regulations, the Minister for Planning has the authority to direct the City to modify a proposed local planning scheme amendment and require further advertising in line with Regulation 51.

Following advertising, the City must consider any submissions received as per Regulation 51(7). Following that, Council must pass a resolution in accordance with Regulation 50(3) to either:

- a) Support the amendment without modification; or
- b) Support the amendment with proposed modifications to address issues raised in the submissions; or
- c) Not support the amendment.

After passing a resolution, the modified amendment is required to be submitted to the WAPC for consideration before a final determination is made by the Minister for Planning.

Exemption from the Requirement to Obtain Development Approval

The Regulations exempt certain land uses from requiring development approval, provided the use has a 'D' permissibility in the zone and any relevant conditions are met.

Background

After reviewing the applicant's originally lodged Amendment, officers considered the following:

- Several proposed changes to land use permissibility could be supported as they were consistent with the objective of the 'Town Centre' zone.
- Some of the requested 'P' uses were not considered appropriate, however were considered suitable as a 'D' use. Under the Regulations, 'D' uses that meet the exemption criteria do not require approval, however, a development application is required if they do not.
- Two land uses could be supported as Additional Uses.
- Several land use permissibility changes were not supported, as they were not consistent with the objective of the 'Town Centre' zone or were already subject to the Regulations exemptions.

Having regard to the above, Council resolved to initiate a modified version of the applicant's amendment for public advertising at the 25 July 2023 OCM.

The modified amendment included the following:

1. Modify the Zoning Table in the Scheme Text to change the following use class permissibility's within the 'Town Centre' zone:
 - 'Cinema/Theatre' from an 'A' to a 'D'
 - 'Convenience Store' from an 'A' to a 'P'
 - 'Health Studio' from a 'D' to a 'P'
 - 'Private Recreation' from an 'X' to a 'D'
 - 'Restaurant/Café' from a 'D' to a 'P'
 - 'Shop' from a 'D' to a 'P'.
2. Introduce the following Additional Use within Schedule 2 of the Scheme Text:

| No. | Location and Additional Uses |
|-----|---|
| 21 | <p>Within the 'Town Centre' zone, the local government may approve the following additional uses:</p> <ul style="list-style-type: none"> • Motor Vehicle Wash • Studio. <p>When considering development applications for the abovementioned land uses, the following requirements shall be met:</p> <ul style="list-style-type: none"> • Motor Vehicle Wash uses shall be located within a multi-storey parking structure, screened from view and be limited to a maximum gross floor area of 200m². • Studio uses are to be integrated within the main shopping centre building and comprise a maximum work-room gross floor area of 30m². |

3. Amend the Scheme Map to designate the 'Town Centre' zone as being subject to 'Additional Use 21' (A21).

No submissions were received on the Amendment during the advertising period.

At the 12 December 2023 OCM, Council supported the proposed Amendment without modification and recommended that the Amendment be approved by the Minister for Planning. The Amendment was submitted to the WAPC who made a recommendation to the Minister for Planning. The Minister for Planning then directed the City to amend the permissibility of the land uses outlined in the below table.

| Land Use | Town Centre Zone Land Use Permissibility |
|-------------------------|--|
| Art Gallery | P |
| Cinema/Theatre | D |
| Consulting Rooms | P |
| Convenience Store | P |
| Education Establishment | A |
| Health Centre | P |
| Health Studio | P |

| | |
|----------------------|---|
| Liquor Store – Small | P |
| Motel | A |
| Motor Vehicle Wash | A |
| Nursing Home | D |
| Private Recreation | D |
| Reception Centre | A |
| Restaurant/Café | P |
| Serviced Apartment | D |
| Shop | P |
| Studio | D |

A comparison of the modified Amendment against the original Amendment is included as Attachment 12.1.7.

The Minister for Planning also directed the City to readvertise the modifications for 42 days, consider any submissions, pass a resolution, and submit the Amendment to the WAPC for final consideration.

The Amendment was modified and advertised from 12 September 2024 to 25 October 2024.

Report

The modified amendment introduces several significant land uses that are considered inconsistent with the objectives of the 'Town Centre' zone and require strategic planning to assess their suitability. While some aspects remain acceptable, when considered in its entirety, it is recommended that Council does not support the modified amendment.

Further details on these matters and the submitter's comments are discussed below.

Need for Strategic Planning

The Minister directed that the following land uses, which are currently designated as 'X' within the 'Town Centre' zone, be included in the modified Amendment:

- Education Establishment – 'A'
- Health Centre – 'P'

- Motel – ‘A’
- Nursing Home – ‘D’
- Reception Centre – ‘A’
- Serviced Apartment – ‘D’.

The introduction of the above land uses is not supported for the following reasons:

- To assess their future suitability within the Town Centre zone, it is considered that formal strategic planning in the form of a precinct structure plan need to be undertaken first. Orderly and proper planning necessitates a coordinated approach to land use planning through the preparation of a precinct structure plan. It is considered that this is why SPP 4.2 outlines the need for the preparation of precinct structure plans for secondary centres, which is further reinforced and supported by SPP 7.2.
- Consistent with SPP 4.2, the City’s recently adopted Activity Centres Planning Strategy identifies the need for a precinct structure plan to be prepared to guide the future use and development of the Belmont Town Centre.
- The need for the preparation of a structure plan was first raised with the owners of Belmont Forum during the assessment of a development application for retail expansion, associated car parking, urban design treatments, landscaping, and façade works in 2015 and 2016.
- State Planning Policy 7.2 identifies land use planning and design outcomes as important components in the design of precincts across the State. For activity centres, SPP 7.2 states that strategic planning should identify the Centre’s role, distribution, function and land uses in accordance with SPP 4.2. The precinct structure planning process is identified as an appropriate method of guiding land use, density and development (including built form), access arrangements, infrastructure, environmental assets and community facilities.
- Regarding instances where a structure plan is not required, SPP 4.2 stipulates this is appropriate only when a precinct structure plan is unnecessary or when the local planning scheme includes sufficient built form controls in accordance with SPP 4.2, State Planning Policy 7.0 (SPP 7.0), and SPP 7.2. Neither LPS 15 nor the proposed amendment includes built form controls for building height, setbacks, or site coverage. Therefore, adequate built form controls are not in place to remove the need for a structure plan to establish these provisions for the proposed land uses.
- It is also considered necessary for a needs assessment to be prepared before the permissibility of ‘Education Establishment’, ‘Health Centre’,

'Nursing Home', 'Serviced Apartment' and 'Motel' is changed. This is particularly relevant given these uses do not align with the 'Town Centre' zone objectives as they do not provide a retail commercial or entertainment function.

- State Planning Policy 4.2 supports this approach and notes that a needs assessment should be prepared to inform precinct structure plans and scheme amendment proposals.
- In conjunction with the above, there are land use specific issues that require consideration, these are outlined below:
 - 'Educational Establishments' significantly vary in scale and operation. Previous experience with the use in other activity centres in the City of Belmont shows they can lead to significant impacts on parking supply, and functionality of other activity centre land uses.
 - 'Health Centres' significantly vary in scale and operation and require consideration on a case-by-case basis.
 - The car focused nature of 'Motels' is inconsistent with contemporary planning principles advocated for by SPP 4.2 which seek to reduce car dependency within activity centres. In addition, the introduction of a short stay land use is a significant change to the planning framework.
 - The introduction of 'Serviced Apartment' is a significant change to the planning framework that is not addressed by the City's Local Housing Strategy.
 - The WAPC's Position Statement – Residential Accommodation for Ageing Persons, clearly outlines the need for aged care facilities and independent living complexes to be delivered in the locations identified in the local strategic planning framework. The need for 'Nursing Homes' within the 'Town Centre' zone is not addressed or contemplated by the City's strategic planning framework.
 - While the 'Reception Centre' use could be consistent with the zone objective, the scale of this use and its integration with other town centre uses should be considered through the precinct structure planning process.

Given the above and in the absence of a precinct structure plan and built form controls for the Town Centre, it is not considered appropriate for the permissibility of several large scale and significant uses currently designated 'X' to be amended.

Additional Uses

Motor Vehicle Wash

The modified Amendment proposes changing the permissibility of 'Motor Vehicle Wash' from 'X' to 'A'.

The original Amendment proposed 'Motor Vehicle Wash' as an Additional Use, subject to the following controls being met:

- Located within a multi-storey parking structure and screened from view; and
- Limited to a maximum gross floor area (GFA) of 200m².

In consideration of the original Amendment, officers examined similar uses within activity centres and found them inappropriate for open-air parking areas or at a scale where they would become a dominant use. It was determined that the 'Motor Vehicle Wash' use should only be incidental to the function and operation of the Town Centre, allowing visitors to use the service as part of a broader trip.

Without these development controls, the City would have limited ability to manage the scale, location, and visual impact of such uses through the development application process.

Consequently, changing this use to 'A' without controls on size and location is not supported.

Studio

The modified Amendment proposes changing the permissibility of 'Studio' from 'X' to 'D'. The original amendment proposed keeping the use as 'X,' with additional use provisions requiring the use to:

- Be integrated within the main shopping centre building; and
- Comprise a maximum work-room GFA of 30m².

The 'Studio' use includes both an artist's work-room and gallery/sales area. While the gallery aspect aligns with the zone's objectives, there are concerns that unregulated workroom spaces could operate at a scale inconsistent with those objectives.

The additional use measures would limit the workroom size, ensuring the gallery/retail component remains the primary focus. Without such controls, officers would have limited ability to manage the scale and nature of the use

within the 'Town Centre' zone. Therefore, designating this use as 'D' without built form controls is not supported.

Other Land Uses

Art Gallery

The modified Amendment proposes changing the permissibility of 'Art Gallery' from 'D' to 'P'. While 'P' uses are exempt from requiring approval if they comply with the local planning scheme, there are no specific parking requirements for this use under LPS 15. As a result, it is appropriate for a parking supply assessment to occur through the development application process. Given this, the proposed change to 'P' is not supported.

Consulting Rooms

The modified Amendment seeks to change the permissibility of 'Consulting Rooms' from 'D' to 'P'.

This use is already exempt under the Regulations, provided that no more than 60% of the ground floor window's glass surface is obscured. The Amendment does not propose to replicate this provision in the Scheme.

Therefore, if 'Consulting Rooms' were to become a 'P' use, the ability to require a maximum of 60% obscure glazing would be lost. This would lead to less desirable outcomes for engagement and activation at street level. Therefore, retaining the current 'D' designation is preferred.

Liquor Store – Small

The modified Amendment proposes changing the permissibility of 'Liquor Store-Small' from 'A' to 'P'. However, this use could have broader impacts on the surrounding community based on the City's evidence of alcohol-related harm, such as domestic violence and assaults in the locality.

Retaining the 'A' designation allows a proposal to be assessed having regard for social impacts of the development as specified under Clause 67(n)(iii) of the Regulations. This will ensure that matters raised by stakeholder input and social impacts are fully considered. Therefore, the proposed change to 'P' is not supported.

Submission on Behalf of the Owner of Belmont Forum Shopping Centre

A submission on behalf of the Belmont Forum Shopping Centre owner was received during the advertising period. The submission expressed support for the modified Amendment and suggested that the following uses should also be capable of approval in the 'Town Centre' zone:

- 'Hospital'
- 'Motor Vehicle, Boat, or Caravan Sales'
- 'Motor Vehicle Hire'
- 'Motor Vehicle Repair'
- 'Veterinary Centre'.

It is considered that 'Motor Vehicle, Boat or Caravan Sales', 'Motor Vehicle Hire', 'Motor Vehicle Repair', and 'Veterinary Centre' are unsuitable for the 'Town Centre' zone, as detailed in the report presented at the 25 July 2023 OCM (see Attachment 12.1.2).

As the proposed permissibility change to these uses were not included in advertising, this will be explored as part of the Local Planning Scheme review.

Officers will continue to liaise with the Belmont Forum Shopping Centre owners to facilitate their preparation of a precinct structure plan to guide the appropriateness of various uses.

Acceptable Aspects of the Amendment

While the modified Amendment, when considered in its entirety, is not supported, it is beneficial to outline acceptable aspects to guide the WAPC's consideration.

The following changes to land use permissibility are considered to align with the objectives of the 'Town Centre' zone and SPP 4.2:

- Cinema/Theatre from an 'A' to a 'D'
- Convenience Store from an 'A' to a 'P'
- Health Studio from a 'D' to a 'P'
- Recreation Private from an 'X' to a 'D'
- Restaurant/Café from a 'D' to a 'P'
- Shop from a 'D' to a 'P'.

Justification for each of these changes is included in Attachment 12.1.3.

Conclusion

When considered in its entirety, the modified Amendment is not supported.

While several elements align with the previously endorsed version and are acceptable, many proposed changes do not align with the objectives of the 'Town Centre' zone and SPP 4.2 or require prior strategic planning. The need for a lead strategic approach aligns with SPP 4.2, SPP 7.2, the City's Activity Centre Planning Strategy, and the State's planning reform agenda. Accordingly, it is recommended that Council does not support the modified Amendment.

Financial implications

There are no financial implications currently evident.

Environmental implications

There are no environmental implications associated with this report.

Social implications

There are no social implications associated with this report.

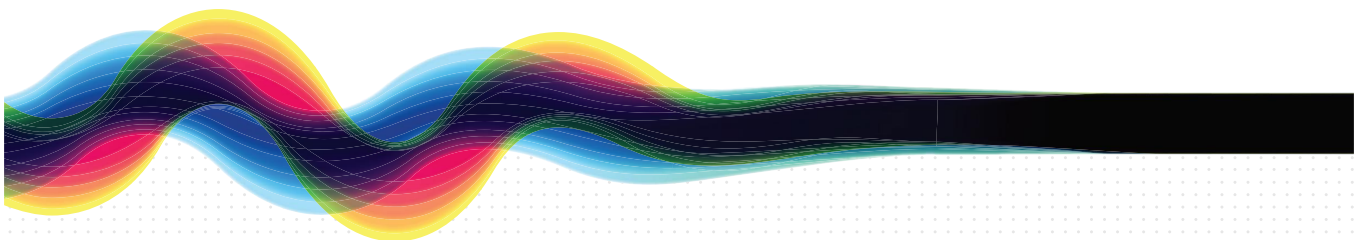
Attachment details

| Attachment No and title |
|--|
| 1. Applicant's request [12.1.1 - 48 pages] 2. Ordinary Council Meeting 25 July 2023 Minutes [12.1.2 - 24 pages] 3. Amendment Report [12.1.3 - 15 pages] 4. Modified Amendment Report [12.1.4 - 17 pages] 5. Schedule of Submissions [12.1.5 - 1 page] 6. Land Use Definitions [12.1.6 - 2 pages] 7. Amendment Comparison Table [12.1.7 - 1 page] |

Belmont Town Centre – Modifications to Use Permissibility

Request to Amend the City of Belmont Local Planning
Scheme No. 15

January 2023 | 22-256



element.
the art and science of place

Attachment 12.1.1 Applicant's request

Belmont Town Centre – Modifications to Use Permissibility
Request to Amend the City of Belmont Local Planning Scheme No. 15

We acknowledge the Whadjuk people of the Noongar nation as traditional owners of the land on which we live and work.

We acknowledge and respect their enduring culture, their contribution to the life of this city, and Elders, past and present.

Document ID: /Volumes/Graphics/2022/22-256 Cloverdale, 227 Belmont Ave/00 Report/00 InDesign/22-256 Cloverdale SA D1 221219 Folder/22-256 Cloverdale SA F 230124.indd

| Issue | Date | Status | Prepared by | Approved by | Graphics | File |
|-------|-------|----------|----------------|------------------|----------|------|
| 01 | Draft | 19.12.22 | James Lewisson | Murray Casselton | MS | D1 |
| 02 | Draft | 19.12.22 | James Lewisson | Murray Casselton | MS | D2 |
| 3 | Final | 24.01.23 | James Lewisson | Murray Casselton | MS | F |

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Attachment 12.1.1 Applicant's request

Belmont Town Centre – Modifications to Use Permissibility
Request to Amend the City of Belmont Local Planning Scheme No. 15

Introduction

This report has been prepared by **element**, on behalf of Perron Group ('Perron'), to request the initiation of an amendment to the City of Belmont (the 'City') Local Planning Scheme No. 15 ('LPS 15') to facilitate and accommodate a mix of desirable and appropriate land uses within the existing Belmont Town Centre in Cloverdale. Perron are the owners of Belmont Forum Shopping Centre ('Belmont Forum') and are a significant stakeholder in the ongoing development and evolution of the Town Centre.

Specifically, this report requests that the City initiates an amendment to LPS 15 in respect of the following:

- Table 1 of LPS 15 to be amended in accordance with Table 1 of this report, to facilitate and accommodate a mix of desirable and appropriate land uses within the Belmont Town Centre.
- A restricted use table be added to LPS 15 in accordance with Table 2 of this report, to introduce additional development criteria in support of some of the proposed use permissibility changes.
- The LPS 15 scheme map to be amended in accordance with Appendix A of this report to create the restricted use area.

The proposed amendment to LPS 15 is considered to be consistent with orderly and proper planning as it is consistent with the aims of the relevant local planning scheme and relevant aspects of the State Planning Framework. The amendment will allow for the appropriate enhancement of land use diversity within Belmont Forum and the remainder of the Town Centre zone and provide improved resident access to services and amenities, consistent with the objectives of LPS 15.

This report outlines relevant planning and site considerations for the proposed amendment, which has been prepared with consideration to the applicable State and Local Planning Framework.

Pre-Lodgement Consultation

In formulating this local planning scheme amendment request, **element** has undertaken preliminary consultation with the City's Planning Services and refined the scope of the requested amendment accordingly.

Attachment 12.1.1 Applicant's request

Belmont Town Centre – Modifications to Use Permissibility
Request to Amend the City of Belmont Local Planning Scheme No. 15

Subject Site

Subject Site Description

The subject site for this scheme amendment request relates to an 18 hectare portion of land zoned 'Town Centre' around Lot 9 (No. 227) Belmont Avenue, Cloverdale which accommodates Belmont Forum. Belmont Forum is situated adjacent to the City's Civic and Cultural Centre and abuts a regional distributor road and local distributor road in Abernethy Road and Wright Street respectively.

Refer to Figure 1 – Location Plan

The subject site comprises of predominantly single storey commercial developments currently utilised for a range of retail, commercial and community uses. It is bound by Abernethy Road, Fulham Street, Knutsford Avenue and Wright Street with Belmont Avenue dividing the south west third of the subject site from the remainder. The subject site also incorporates multiple car parks with vehicle access being available via existing crossovers to all surrounding roads and internal driveways.

The subject site is currently serviced by a high frequency bus network utilising Wright Street, with other existing bus services along Fullham Street and Abernethy Road. These services provide direct public transport connectivity to the Perth CBD, Perth-Armadale Train Line and immediately surrounding suburbs.

The suburban area surrounding the town centre is dominated by low and medium density residential typologies, with the exception of a number of residential properties with additional uses directly adjacent to the town centre zoned area. The residential area is zoned for medium density housing, contingent on the consolidation of fragmented land holdings, up to an R100 density. Individual lots or small pockets of lots surrounding the subject site are also intermittently zoned 'Mixed Use' or 'Commercial', likely reflecting legacy developments in the area. The relevance of the zoning of the subject site and surrounding area is further detailed in the LPS 15 section of this report.

Refer to Figure 2 – Aerial Plan

Refer to Figure 3 – Site Plan

Attachment 12.1.1 Applicant's request

Belmont Town Centre – Modifications to Use Permissibility Request to Amend the City of Belmont Local Planning Scheme No. 15

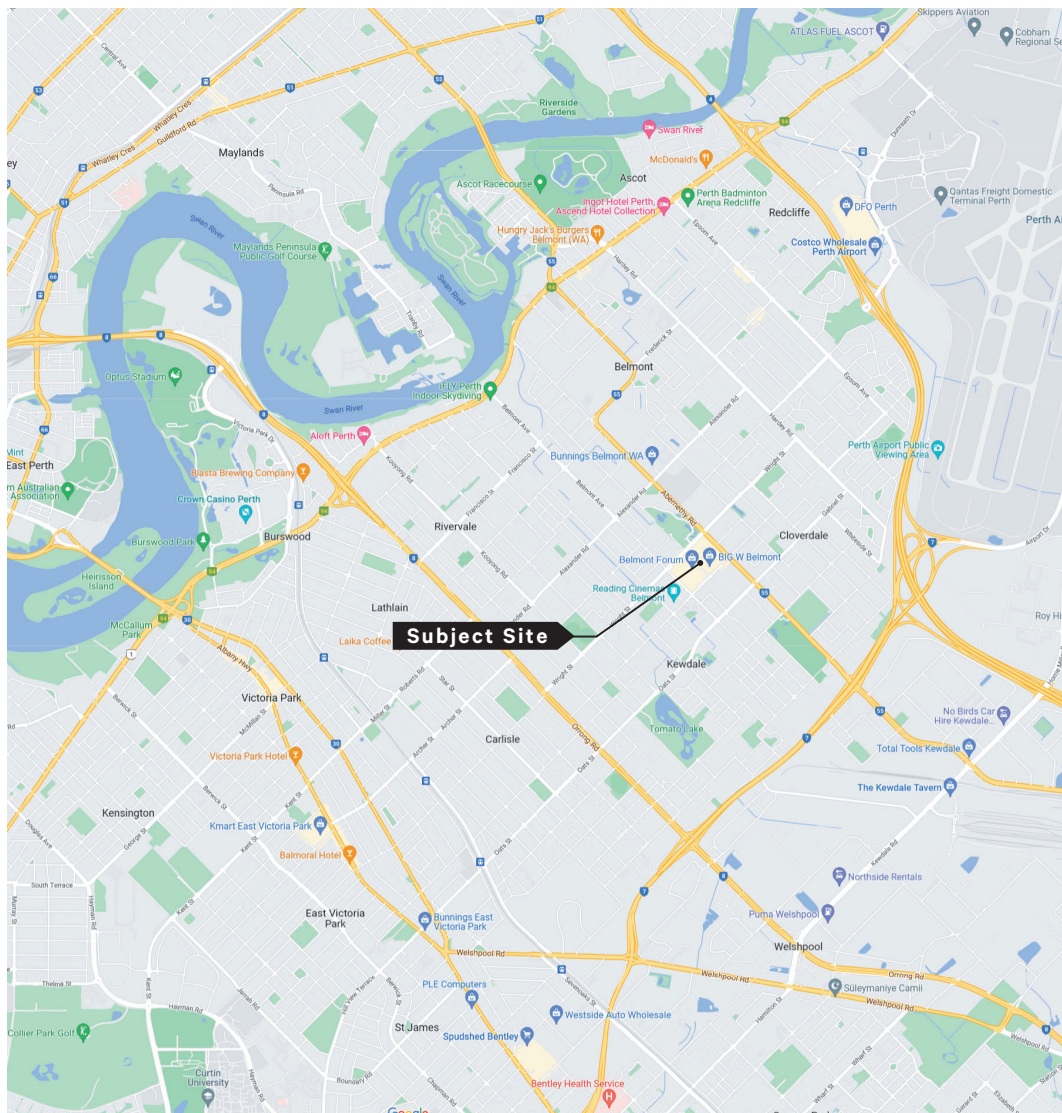


Figure 1. Location Plan



 Subject Site



Figure 2. Aerial Plan

Attachment 12.1.1 Applicant's request

Belmont Town Centre – Modifications to Use Permissibility
Request to Amend the City of Belmont Local Planning Scheme No. 15

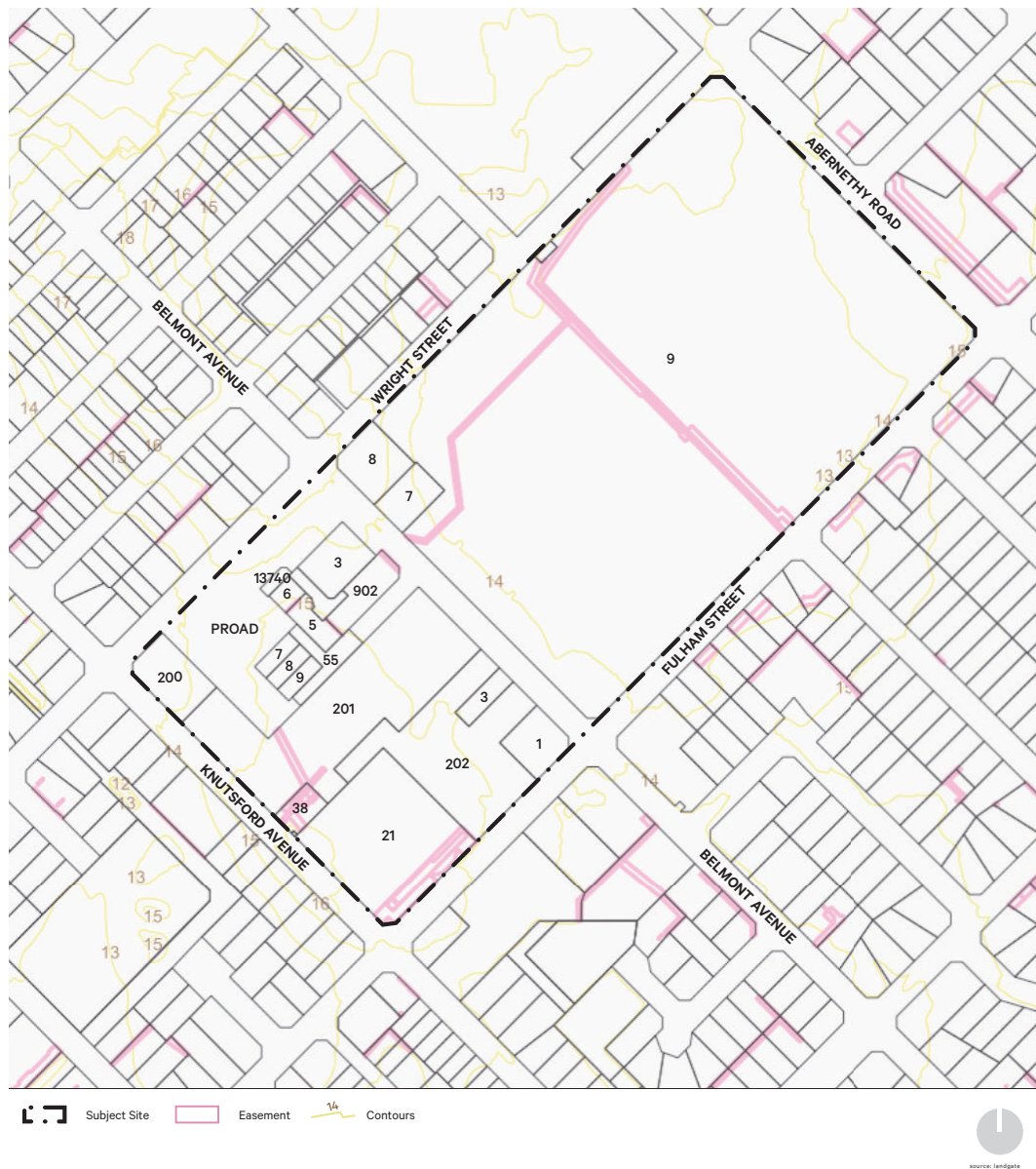


Figure 3. Site Plan

Environmental and Heritage Considerations

Bushfire Risk

A desktop search of the Department of Fire and Emergency Services ('DFES') 'Map of Bushfire Prone Areas' indicates that the subject site is not within a bushfire prone area.

Acid Sulphate Soils

The Department of Water and Environmental Regulation's ('DWER') online mapping database identifies a high to moderate risk of encountering acid sulphate soils within the subject site. No physical development is directly proposed as a consequence of this amendment request. The risk of acid sulphate soils is appropriately considered at the development application and construction stages of development.

Contaminated Sites

A desktop search of the DWER's Contaminated Sites Database indicates that the subject site contains one registered contaminated site which has been remediated for restricted use. The site, situated at Lot 8 (No. 223) Belmont Avenue, Cloverdale is registered as contaminated due to its long term use as a service station and the associated hydrocarbons (such as from petrol or diesel) being present in groundwater beneath the south-western portion of the site.

Heritage

A desktop search of the Australian Heritage Database, the Department of Planning, Lands and Heritage's ('DPLH') Aboriginal Heritage Inquiry System, the Heritage Council's State Heritage Register and the City's records indicates that there are no listings of local, State, national or Aboriginal heritage significance at the subject site.

Attachment 12.1.1 Applicant's request

Belmont Town Centre – Modifications to Use Permissibility
Request to Amend the City of Belmont Local Planning Scheme No. 15

Proposed Scheme Amendment

Overview of Amendment

This local planning scheme amendment request seeks to modify Table 1 of LPS 15 to facilitate and accommodate a mix of desirable and appropriate land uses within the Belmont Town Centre by amending the permissibility of a number of land uses within the Town Centre zone, as detailed below.

Table 1 – LPS 15 Table 1 Proposed Amendments

| Use Classes | Zones | | | | | | | | | |
|------------------------------------|-------------|-------------|------------|-----------|----------------|------------|-----------------|---------------------------|-------------------------|------------------------------|
| | Residential | Town Centre | Commercial | Mixed Use | Mixed Business | Industrial | Service Station | Places of Public Assembly | Residential and Stables | Special Development Precinct |
| Aged or Dependent Persons Dwelling | D | X | D | D | A | X | X | X | D | D |
| Amusement Facility | X | P | D | D | D | X | X | X | X | X |
| Amusement Parlour | X | P | X | D | D | X | X | X | X | X |
| Ancillary Dwelling | P | X | X | D | D | X | X | X | D | D |
| Art Gallery | X | D P | D | D | D | X | X | X | X | D |
| Auction Mart | X | X | X | A | D | D | X | X | X | X |
| Bed and Breakfast | D | X | X | A | X | X | X | X | A | A |
| Betting Agency | X | P | D | D | D | X | X | X | X | D |
| Car Park | D | D | D | D | D | D | D | D | D | D |
| Caravan Park | X | X | X | X | X | X | X | X | X | X |
| Caretaker's Dwelling | X | X | D | D | D | D | X | P | D | D |
| Child Care Premises | A | D | D | D | D | D | X | D | A | A |
| Child Family Day Care | D | X | X | D | D | X | X | D | D | D |
| Cinema/Theatre | X | A P | X | X | X | X | X | X | X | X |
| Civic Use | D | D | D | D | D | D | X | X | D | D |
| Club Premises | X | D | D | D | D | D | X | D | X | X |
| Community Home | D | X | X | D | D | X | X | A | X | D |
| Consulting Rooms | X | D P | D | D | D | D | X | A | X | A |
| Convenience Store | X | A P | X | A | X | X | A | X | X | A |
| Corrective Institution | X | X | X | X | X | X | X | X | X | X |
| Dog Kennels | X | X | X | X | X | X | X | X | X | X |
| Dry-Cleaning Premises | X | D P | D | D | D | D | X | X | X | X |
| Educational Establishment | A | X D | D | D | D | X | X | D | D | X |
| Exhibition Centre | X | D | D | A | A | X | X | A | X | A |

Attachment 12.1.1 Applicant's request

Belmont Town Centre – Modifications to Use Permissibility
Request to Amend the City of Belmont Local Planning Scheme No. 15

| Use Classes | Zones | | | | | | | | | |
|--|-------------|----------------|------------|-----------|----------------|------------|-----------------|---------------------------|-------------------------|------------------------------|
| | Residential | Town Centre | Commercial | Mixed Use | Mixed Business | Industrial | Service Station | Places of Public Assembly | Residential and Stables | Special Development Precinct |
| Fast Food Outlet/Lunch Bar | X | D | D | A | A | X | A | X | X | A |
| Fuel Depot | X | X | X | X | X | D | X | X | X | X |
| Funeral Parlour | X | X | X | D | D | D | X | X | X | X |
| Garden Centre | X | D | D | D | D | D | X | X | X | X |
| Grouped Dwelling | D | D | D | D | A | X | X | X | D | D |
| Health Centre | X | X P | X | D | D | D | X | X | X | X |
| Health Studio | X | D P | D | D | D | X | X | X | X | D |
| Holiday Accommodation | X | X | X | X | X | X | X | X | X | X |
| Home Business | D | D | P | P | D | X | X | X | D | D |
| Home Occupation | P | D | P | P | D | X | X | X | P | P |
| Home Store | A | X | X | D | D | X | X | X | A | D |
| Hospital | A | X A | X | A | A | X | X | X | X | X |
| Hotel | X | D | Z | D | A | X | X | X | X | A |
| Industry – General | X | X | X | X | X | D | X | X | X | X |
| Industry – Hazardous | X | X | X | X | X | X | X | X | X | X |
| Industry – Light | X | X | X | D | D | D | X | X | X | X |
| Industry – Noxious | X | X | X | X | X | A | X | X | X | X |
| Industry – Service | X | X | X | D | D | D | X | X | X | X |
| Laundromat | X | P | D | D | D | D | X | X | X | X |
| Liquor Store - Small | X | A P | D | A | X | X | X | A | X | A |
| Liquor Store – Large | X | A | A | X | A | X | X | X | X | X |
| Logistics Centre | X | X | X | X | A | D | X | X | X | X |
| Lunch Bar | X | P | D | D | D | D | X | X | X | D |
| Massage Parlour | X | D P | D | A | D | D | X | X | X | X |
| Medical Centre | X | D | D | D | D | D | X | X | X | A |
| Mining Operations | X | X | X | X | X | X | X | X | X | X |
| Mobile Phone Tower & Associated Facilities | X | D | D | D | D | D | X | D | X | A |
| Motel | X | X D | X | D | A | X | X | X | X | A |
| Motor Vehicle, Boat or Caravan Sales | X | X D | X | X | X | D | X | X | X | X |
| Motor Vehicle Hire | X | X D | X | X | X | D | X | X | X | X |
| Motor Vehicle Repair | X | X A | X | A | D | D | D | X | X | X |
| Motor Vehicle Wash | X | X D | X | X | X | D | D | X | X | X |
| Motor Vehicle Wrecking | X | X | X | X | X | X | X | X | X | X |
| Multiple Dwelling | D | D | D | D | A | X | X | X | X | D |
| Night Club | X | A | X | A | A | D | X | X | X | X |
| Nursing Home | D | X D | X | D | X | X | X | X | X | D |
| Office | X | D P | D | D | D | D | X | X | X | D |

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| Use Classes | Zones | | | | | | | | | |
|-----------------------------------|-------------|-------------|------------|-----------|----------------|------------|-----------------|---------------------------|-------------------------|------------------------------|
| | Residential | Town Centre | Commercial | Mixed Use | Mixed Business | Industrial | Service Station | Places of Public Assembly | Residential and Stables | Special Development Precinct |
| Open Air Display | X | X | X | X | X | D | X | X | X | X |
| Pet Day Care | X | A | X | A | A | D | X | X | A | X |
| Private Recreation | X | X P | X | D | D | D | X | D | X | A |
| Place of Worship | X | A | X | A | D | X | X | D | X | X |
| Public Amusement | X | D | A | D | D | X | X | D | X | X |
| Radio or TV Installation | D | D | D | D | D | D | X | D | D | X |
| Reception Centre | X | X D | X | A | D | X | X | D | X | X |
| Residential Building | D | X | X | D | A | X | X | X | D | D |
| Restaurant/Café | X | D P | D | D | D | X | X | X | X | D |
| Restricted Premises | X | D | D | D | D | X | X | X | X | X |
| Salvage Yard | X | X | X | X | X | X | X | X | X | X |
| Service Station | X | A | X | A | X | X | D | X | X | X |
| Serviced Apartments | D | X P | X | D | A | X | X | X | X | D |
| Shop | X | D P | D | X | X | X | X | X | X | D |
| Showroom | X | D P | D | D | D | D | X | X | X | D |
| Single House | P | X | D | D | A | X | X | X | D | D |
| Small Bar | X | A | A | A | X | X | X | X | X | A |
| Stables | X | X | X | X | X | X | X | X | D | X |
| Studio | X | X P | X | D | D | D | X | X | D | D |
| Trade Display | X | X | X | X | X | X | X | X | X | X |
| Tavern | X | D | A | A | D | A | X | X | X | A |
| Telecommunications Infrastructure | P | P | P | P | P | P | P | P | P | P |
| Trade Supplies | X | X | X | X | D | D | X | X | X | X |
| Transport Depot | X | X | X | X | D | D | X | X | X | X |
| Truck Stop | X | X | X | X | D | D | X | X | X | X |
| Veterinary Centre | X | X A | A | A | D | D | X | X | A | X |
| Vet Consulting Rooms | X | D | D | D | D | D | X | X | D | X |
| Vet Hospital | X | X | X | A | D | D | X | X | A | X |
| Video Store | X | P | P | D | P | X | D | X | X | D |
| Warehouse | X | X | X | D | D | D | X | X | X | X |
| Waste Storage Facility | X | X | X | X | X | A | X | X | X | X |

Attachment 12.1.1 Applicant's request

Belmont Town Centre – Modifications to Use Permissibility Request to Amend the City of Belmont Local Planning Scheme No. 15

As a result of some of the proposed use permissibility changes, additional development criteria are considered to be desirable and appropriate. The uses that require additional development criteria have been selected in consultation with the City and are proposed via a restricted use allocation (R.U.1) over the Town Centre Zone as displayed in Appendix A. A restricted use table, consistent with Cl.20 of the Model Provisions of the *Planning and Development (Local Planning Scheme) Regulations 2015* (the Regulations) is proposed to be added to LPS 15 and is provided as Table 2 below.

Refer to Appendix A – Local Planning Scheme No.15 Map Amendment

Table 2 – Proposed Restricted Use Table

| No. | Description of Land | Restricted use | Conditions |
|-------|---|--|---|
| R.U.1 | All land bound by Wright Street, Abernethy Road, Belmont Avenue and Fulham Street, Cloverdale | <ul style="list-style-type: none">• Hospital• Motel• Motor Vehicle, Boat or Caravan Sales• Motor Vehicle Hire• Motor Vehicle Repair• Office• Nursing Home• Reception Centre | <ul style="list-style-type: none">a) Where development external from and separate to the shopping centre is proposed, the following development requirements will apply:<ul style="list-style-type: none">i. Separate buildings shall have a minimum of one (1) activated frontage which has:<ul style="list-style-type: none">1. Minimum one pedestrian opening; and2. Minimum 50% glazing on the ground floor.b) Motor vehicle hire and motor vehicle, boat or caravan sales uses shall be located within the shopping centre building or other mixed use building, otherwise are restricted to a maximum floorspace of 2,500m².c) Nursing home and motel use developments must be a minimum of three (3) storeys in height.d) A development application for a veterinary centre or motor vehicle repair use must be accompanied by an acoustic assessment demonstrating the ability to achieve compliance with the <i>Environmental Protection (Noise) Regulations 1997</i> (Noise Regulations) which may require restrictions on the permitted activities.e) Motor vehicle repair uses shall not be located directly abutting Belmont Avenue.f) Any reception centre use must be integrated with other multi-use development and cannot comprise a standalone building for a single use. |

Amendment Classification

The Regulations specify three different types of scheme amendments, being 'basic', 'standard' and 'complex'. Clause 35(2) of the Regulations requires a resolution of the local government specifying the type of amendment and the reasons for this classification.

A standard amendment is identified by the Regulations as meaning:

- an amendment relating to a zone or reserve that is consistent with the objectives identified in the scheme for that zone or reserve;*
- an amendment that is consistent with a local planning strategy for the scheme that has been endorsed by the Commission;*
- an amendment to the scheme so that it is consistent with a region planning scheme that applies to the scheme area, other than an amendment that is a basic amendment;*
- an amendment to the scheme map that is consistent with a structure plan or local development plan that has been approved under the scheme for the land to which the amendment relates if the scheme does not currently include zones of all the types that are outlined in the plan;*
- an amendment that would have minimal impact on land in the scheme area that is not the subject of the amendment;*
- an amendment that does not result in any significant environmental, social, economic or governance impacts on land in the scheme area;*
- any other amendment that is not a complex or basic amendment.*

The proposed amendment is considered to be a 'standard' amendment for the following reasons:

- The proposed amendment relates to the Town Centre zone and is consistent with the objectives of this zone under LPS 15;
- The proposed amendment applies to the Town Centre zone and will have no impact on land in the scheme area not the subject of this amendment;
- The proposed amendment will not result in any significant environmental, social, economic or governance impacts on land in the scheme area; and
- The proposed amendment will facilitate a greater mix of land uses within the City of Belmont's activity centres, in accordance with the Western Australian Planning Commission ('WAPC') State Planning Policy 4.2 – Activity Centres for Perth and Peel ('SPP4.2').

In light of the above, it is considered that the proposed amendment should be defined as a 'standard' amendment.

Supporting Justification and Information

The amendment seeks to align permissibility of relevant land uses within the commercially focussed Town Centre zone to be more consistent with comparable secondary centres within other local government areas and the strategic direction for such centres as provided within the State Planning Framework generally. In seeking to amend the permissibility of the land uses, the proposed scheme amendment will still provide the City with a high level of control over the establishment of such uses, requiring the City to exercise discretion in approving such developments within the Town Centre zone in the context of a range of relevant planning considerations.

The following section of this report provides additional information and justification for the uses proposed to be changed from an 'X' (not permitted) use to uses that are capable of approval in the Town Centre zone.

In addition to the below, a comparison has been provided at Appendix B which details the use permissibility of the uses proposed to be modified with comparable activity centres within the Perth Metropolitan Area. These comparisons have focused on contemporary planning frameworks where possible and demonstrate that the proposed use permissibility changes are consistent with the contemporary planning of activity centres of this nature.

Refer to Appendix B – Comparison of Use Permissibility in Comparable Activity Centres

Educational Establishment

The educational establishment use covers a range of potential tenants from simple training rooms which are fully internalised within a building to more active training centres which provide accessible services to the local community. The operation and built form associated with an education establishment use is largely indistinguishable from existing uses within the town centre such as a bank, consulting rooms, office or recruitment centre. Locating these training services in a central, accessible location such as the town centre is positive for the community.

Educational establishments are complementary to the Belmont Town Centre, bringing customers to the area for economic stimulus and generally in off peak times. On this basis the addition of the educational establishment use is not considered to have any notable adverse impact on vehicle movements or car parking requirements for the site.

Insight Training Morley

Insight Training offers nationally accredited diploma and certificate courses within the Morley Activity Centre. The courses cover a wide range of subject matter and industries and provide training for people at all stages of their career. The training centre is located on the first floor of a mixed use building, demonstrating the versatility to locate within or outside of the Belmont Forum Shopping Centre.



Figure 4. Insight Training Morley

Attachment 12.1.1 Applicant's request

Belmont Town Centre – Modifications to Use Permissibility
Request to Amend the City of Belmont Local Planning Scheme No. 15

Health Centre

A health centre use is not a listed use pursuant to the Model Provisions of the Regulations and is therefore considered unlikely to be included in the next local planning scheme prepared by the City. Notwithstanding, the timeframe for the preparation of a new local planning scheme for the City is not certain and may be subject to unexpected delays. In order to facilitate the consideration of uses which may be most appropriately classified as a health centre prior to the preparation and gazettal of a new local planning scheme, modification of the use permissibility of a health centre within the Town Centre zone is considered to be appropriate.

Prohibiting health centre uses in this location is likely a legacy issue associated with previous X-ray technology. It is unclear why else it would not be permitted in the Town Centre zone. This use is now safe and the community will benefit from improved access to medical services.

Notable examples of similar uses in comparable activity centres are summarised as follows:

- Clinipath Pathology, Success
- Clinipath Pathology, Armadale
- DAB Radiology, Armadale
- Capital Radiology, Booragoon

Hospital

Contemporary hospitals now take different forms and can be designed vertically within a small building footprint or be consistent with the typical size of a medical centre despite being defined as a hospital. Pursuant to LPS 15, a hospital is defined as:

means premises used as a hospital as defined in the Hospitals and Health Services Act 1927 section 2(1);

Pursuant to the *Hospitals and Health Services Act 1927*, the definition of hospital is referred to the *Health Services Act 2016* which defines hospital, day hospital facility and nursing post as follows:

Hospital

Each of the following premises is a hospital for the purposes of this Act —

- a) premises where medical, surgical or dental treatment, or nursing care, is provided for ill or injured persons and at which overnight accommodation may be provided; and*
- b) a day hospital facility; and*
- c) a nursing post.*

Day Hospital Facility

means premises that are not attached to, or are set apart from, premises mentioned in subsection (4)(a), being premises at which —

- a) persons are provided with a health service determined by the Minister under subsection (2); and*
- b) overnight accommodation is not provided;*

Nursing Post

means a place at which a nurse is stationed and at which facilities exist for medical attention but which is not normally used for overnight accommodation of patients.

Based on the above, a range of small or large medical facilities which don't necessarily need to cater for overnight patients may be considered as a hospital pursuant to LPS 15.

A contemporary hospital, particularly where highly specialised services are offered, may have a very different built form to the typical regional scale development associated with the term. These types of facilities may be appropriate in activity centre locations and should not be prohibited. A medical facility of this nature would provide additional services and amenities to the local community as well as employment opportunities for the wider area.

The hospital use also has the potential to be combined with other desirable uses such as a hotel within the Belmont Town Centre. Medi-hotels are becoming more common around the world and often include a vertical built form which is appropriate to commercial centres.

This use is considered to be appropriate in a contemporary secondary centre six kilometres from the Perth CBD.

The Belmont Town Centre is the most appropriate location within the City's municipality for uses of this nature. This amendment has the potential to increase the Belmont community's access to highly valuable specialised medical services such as an overnight mental health clinic or treatment centre.

The nature of the development of any future use and the associated built form can be reviewed and assessed by the City and Council prior to any development being approved or progressed.

Cockburn Mental Health Hospital – Cockburn Central West

Stage 1 of the Bethesda Health Care Mental Health Hospital features 40 overnight beds, a mental health and wellbeing centre and consulting suites. Located in the comparable secondary centre of Cockburn Central, this mental health hospital demonstrates the potential to locate comparable developments in the Belmont Town Centre.



Figure 5. Cockburn Mental Health Hospital, Cockburn Central West

Montserrat Short Stay Hospital – Murdoch

The Montserrat Short Stay Hospital currently under construction opposite Murdoch Train Station is an exemplary example of a hospital being combined with an accommodation use. Although located adjacent to a larger medical precinct, Montserrat runs a number of facilities that are not co-located in the same manner such as the Westside Private Hospital in Queensland.



Figure 6. Murdoch Square

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Belmont Town Centre – Modifications to Use Permissibility
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Westminster Day Surgery

The Westminster Day Surgery is a same day hospital service located within an existing retail and service activity centre. A range of medical services are offer, aimed at the surrounding local community and providing an alternative to large hospitals. The built form in this example is appropriate to an activity centre and demonstrates that the use could be integrated into a multi-use building.



Figure 7. Westminster Day Surgery

Motel

A well-designed motel has the potential to be an asset to the town centre, bringing tourists to an appealing, active location within close proximity of the Perth CBD and Perth Airport. Providing the option of vehicle parking for guests within an appropriate built form will not compromise the amenity and utility of the Belmont Town Centre and provides market flexibility in a location which isn't directly connected via rail to Perth Airport or the Perth CBD.

Motor Vehicle, Boat or Caravan Sales

Consumer habits related to purchasing vehicles are changing, with a focus on technology, customisation and online sales. Facilities in accessible, inner city locations are becoming more viable as companies convert their sales models to smaller facilities. These sales centres are focused on the consumer experience, allowing for customers to view a range of vehicles and test drive them at the same time in a showcase type environment. These facilities are an asset to a town centre or shopping centre and are emerging as the norm around Australia and the world.

A motor vehicle sale tenancy would be a unique anchor or draw card to the Belmont Town Centre, supporting a greater mix of land uses which reflect the future contemporary nature of the centre.

The typology and built form of a motor vehicle sales tenancy in the Belmont Town Centre would not be consistent with what currently exists in Perth. As detailed in the restricted use provisions, the tenancy is intended to locate within a shopping centre or other mixed use building and displays a minimal number of cars in a showcase environment and which are not sold directly from that tenancy. Any external or standalone motor vehicle sale tenancy is proposed to be limited in size to encourage the above outcomes.

Examples of these facilities have been provided to demonstrate what can be achieved with this land use in a centre context. The below typologies demonstrate the positive impact a use such as this could have on the Belmont Town Centre without any detrimental built form causing adverse amenity impacts. The City will also maintain control of the built form associated with any proposal, ensuring quality and design are at the forefront of any development.

Auto Mall West, Indooroopilly Shopping Centre, Queensland

The Auto Mall West which recently opened at Indooroopilly Shopping Centre provides a range of automotive services to meet customer automotive needs, including servicing, maintenance and car shopping for brands such as Porsche, Jaguar and Land Rover. The tenancy is split over three levels and features a service centre, children's play area and café. This is a destination tenancy for the area and is the quality and innovation which Belmont Town Centre should be aiming for when planning for future development.



Figure 8. Auto Mall West, Indooroopilly Shopping Centre

Mercedes Me – Melbourne, Victoria

The Mercedes Me store is located on Collins Street in Melbourne, a well-known retail and entertainment precinct. The store brings together luxury cars and designer furniture as well as being a café destination and co-working space. The Mercedes Me store in Melbourne is one of eleven around the world and demonstrates the future of vehicle sales and marketing.

In addition to the above, the following examples of motor vehicle sale tenancies around Australia and internationally have been identified for reference:

- Tesla Chadstone – Chadstone Shopping Centre, Melbourne, Victoria
- Car Expert Centre: Westfield Warringah Mall, New South Wales
- Motome by Macquarie – Westfield Hornsby Shopping Centre, New South Wales
- Polestar London – Westfield London, United Kingdom
- Nissan City Hub – Westfield Vélizy 2 Shopping Centre, Paris, France
- Ancaster Hyundai – Bluewater Shopping Centre, Kent, United Kingdom
- MG Motor – Westfield Mall of the Netherlands
- Toyota – West Edmonton Mall, Canada (proposed new facility)
- China – JLL reported in February 2021 that there were over 40 electric vehicle showrooms in Beijing shopping malls and another 30 in Shanghai shopping malls. They also stated "Geely's Polestar announced in June last year that it plans to open another 20 mall showrooms in 17 cities across China. Meanwhile, Nio last September opened a stunning two-storey showroom called Nio House in Raffles City mall in Chongqing. The 1,490 square-meter space boasts a library, café, and view of the surrounding river and the city".

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Figure 9. Mercedes Me – Melbourne

Motor Vehicle Hire

Related to the above, contemporary motor sales centres typically offer short or long term rentals of their high end vehicles. Providing these services in a central and accessible location will benefit the existing community and visitors to the Belmont Town Centre. The majority of examples provided above also provide the option to hire vehicles following a viewing and discussion in store.

A motor vehicle hire use is not a listed use pursuant to the Model Provisions of the Regulations and is therefore considered unlikely to be included in the next local planning scheme prepared by the City. Notwithstanding, the timeframe for the preparation of a new local planning scheme for the City is not certain and may be subject to unexpected delays. In order to facilitate uses which may be most appropriately classified as motor vehicle hire prior to the preparation and gazettal of a new local planning scheme, modification of the use permissibility of the motor vehicle hire use within the Town Centre zone is considered to be appropriate.

Motor Vehicle Repair

Motor vehicle repair or service centres are commonly located within shopping centre car parks and town centres within the Perth Metropolitan Area. These service uses are largely incidental to the shopping centre use with customers of the shopping centre organising for their vehicle to be serviced while they use the shopping centre.

The use can be controlled to provide vehicle servicing arrangements which do not impact on the amenity of nearby sensitive land uses and therefore it should be capable of approval. In order to facilitate appropriate arrangements, it is recommended that proposals for motor vehicle repair uses be required to undertake an acoustic assessment as a part of the development application process. The acoustic assessment can determine the services permitted to be undertaken within the future development.

The following businesses are examples of motor vehicle repair uses in activity centres in the Perth Metropolitan Area.

- mycar Tyre and Auto – Westfield Booragoon Shopping Centre
- mycar Tyre and Auto – Lakeside Joondalup Shopping Centre
- Auto Masters – The Square Mirrabooka Shopping Centre
- mycar Tyre and Auto – Belmont Town Centre
- mycar Tyre and Auto – Banksia Grove Shopping Centre
- mycar Tyre and Auto – Wanneroo Central Shopping Centre
- mycar Tyre and Auto – Kardinya Park Shopping Centre
- mycar Tyre and Auto – Armadale Shopping City
- mycar Tyre and Auto – Rockingham Central Shopping Centre

element.

- mycar Tyre and Auto – Stockland Baldivis Shopping Centre
- mycar Tyre and Auto – Ocean Keys Shopping Centre
- mycar Tyre and Auto – Westfield Innaloo Shopping Centre
- mycar Tyre and Auto – Westfield Carousel Shopping Centre
- Auto Masters – Armadale Central Shopping Centre
- Auto Masters – Perth CBD



Figure 10. mycar Tyre and Auto, Wanneroo Central Shopping Centre

Motor Vehicle Wash

A motor vehicle wash is a common service provided to customers in town centre and shopping centre locations. The use is considered to be intrinsically linked to the shopping centre by providing the existing customer base with an additional convenient service. The built form component of a car wash is minor and often integrated in nature and the traffic generation negligible due to the reciprocal use of the facility by customers visiting the shopping centre.

The following businesses are examples of motor vehicle wash uses in activity centres in the Perth Metropolitan Area.

- Star Car Wash – Cockburn Gateway Shopping City
- Silver Sponge Hand Car Wash - Westfield Booragoon Shopping Centre
- A-Star Hand Car Wash and Detailing – Melville Plaza Shopping Centre
- Star Car Wash – Southlands Boulevard Shopping Centre
- Mega Hand Car Wash – Livingston Marketplace Shopping Centre
- Silver Sponge Car Wash – Warwick Grove Shopping Centre
- Star Car Wash – Westfield Whitford City Shopping Centre
- Star Car Wash – Midland Gate Shopping Centre
- Silver Sponge Car Wash – Hawaiian's Park Centre
- Sparklers Hand Car Wash – Rockingham Shopping Centre

Refer to Figure 11 – Star Car Wash, Cockburn Gateway Shopping City

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Figure 11. Star Car Wash, Cockburn Gateway Shopping City

Nursing Home

Nursing homes should be located in close proximity to services and amenities including health services and shops. The Belmont Town Centre is an ideal location for aged care facilities and could provide a desirable diversity of accommodation as the centre moves to the desired mixed use typology. A nursing home will help to activate and stimulate the town centre, increasing both residents and visitors in close proximity to the dining and entertainment area.

The below example is of a contemporary aged care facility which demonstrates what could be achieved in Belmont.

The Queenslea, Claremont

The Queenslea in Claremont was developed by Oryx and provides a mixture of aged care offerings. The facility provides intergenerational services including child care, aged care and independent elderly living. It is centrally located to the Claremont Town Centre and train station and aligns with surrounding residential developments. The high-quality built form is consistent with what the Belmont Town Centre should be aspiring to and facilitating this use within the town centre will provide opportunities for development that caters to the needs of an ageing population into the future.



Figure 12. The Queenslea, Claremont

Private Recreation

Private recreation uses are likely and necessary in the Belmont Town Centre location in order to create a destination where the community want to spend time and recreate as opposed to simply visit for shopping purposes. The exemption provided under the Regulations does not apply to this use in the Belmont Town Centre as it is an X (prohibited) use. This situation does not reflect the State-wide understanding that these uses are appropriate in centre-based locations. On this basis the listing of this use as an 'X' (prohibited) use in the City's highest order activity centre is inconsistent with State level planning principles and is considered to be an anomaly.

In addition, the floorspace cap provided under the Regulations is insufficient to support the likely tenancies required for the Belmont Town Centre which have the potential to be in the order of 1,000 – 3,000m² in area. The built form of a larger facility would be considered via a development application but should not impact the permissibility of the use. Similarly, if a 3,000m² private recreation use can be contained within an existing tenancy within Belmont Forum or the surrounding buildings with no external works, planning approval should not be required.

Private recreation and entertainment uses are becoming more prevalent in activity centres and are the future of these experiential centres as they move away from solely providing retail services. The following examples demonstrate what can be achieved in the Belmont Town Centre by changing the permissibility of this use.

Strike Bowling and Holey Moley – Westfield Carousel, Cannington

Westfield Carousel in Cannington hosts an active food and beverage precinct which is anchored by key entertainment uses in the form of cinemas, Strike Bowling and Holey Moley. These recreational uses cater to customers of all ages and compliment the food and beverage precinct during the day and at night. The uses are located on above ground levels and far exceed the floorspace exemption provided by the Regulations.

These entertainment uses provide insight into the future of the food, beverage and entertainment potential for the Belmont Town Centre and demonstrate the opportunities to provide after-hours activation and to shift the activity centre to an experiential destination beyond just a retail offering.

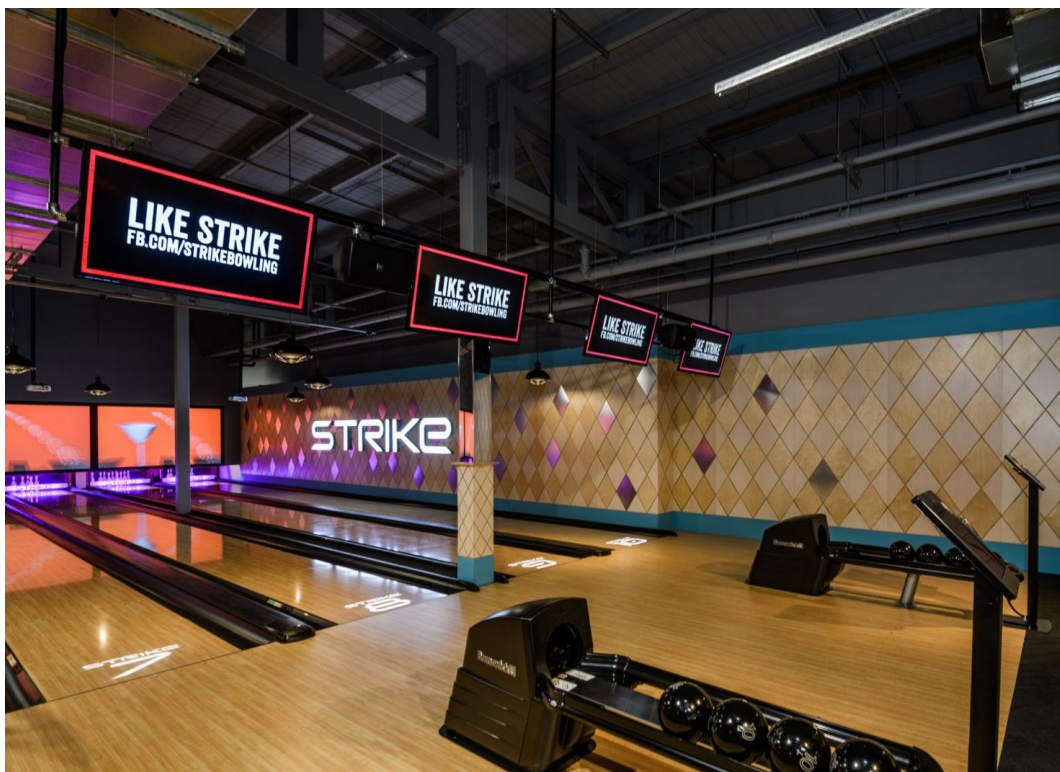


Figure 13. Strike Bowling, Westfield Carousel, Cannington

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Figure 14. Holey Moley, Westfield Carousel, Cannington

Strike Bowling, Escape Rooms, Laser Tag and Karaoke – Karrinyup Shopping Centre

The recent redevelopment of Karrinyup Shopping Centre is another example of the increased inclusion of private recreation uses in an activity centre. Again, these uses provide after-hours activation, support the food and beverage precinct and contribute to the creation of a differentiated destination for the community. These uses should be encouraged wherever possible within the Belmont Town Centre.



Figure 15. Strike Bowling, Karrinyup Shopping Centre

Reception Centre

The reception centre use provides for a facility which hosts formal occasions. As the Belmont Town Centre evolves and grows to include a mix of land uses and accommodation types, the option for a reception centre will be important. Within the City's municipality, the town centre is a primary meeting place and therefore an appropriate location for a reception centre. A facility such as this would not ideally be developed in a standalone setting but may contribute to a mixed use development in the town centre. This use represents an opportunity for the City to provide a different offering to typical activity centres in the Perth Metropolitan Area and create a destination that caters to a wide range of community needs.

Serviced Apartments

Serviced apartments should be located in close proximity to services and amenities and in close proximity to attractions such as the Perth CBD, Swan River, Perth Airport and major recreation facilities. The Belmont Town Centre is an ideal location for serviced apartments which would provide a diversity of accommodation as the centre moves to the desired mixed use typology. Serviced apartments could also bring both business visitation and tourism investment to the area, supporting local businesses.

Providing more flexibility for uses such as serviced apartments will make the desired built form of mixed use buildings with multistorey elements more achievable in the Belmont Town Centre. This will become more necessary and viable in the town centre as the area transitions to a higher density, mixed use typology.

Contemporary examples of serviced apartments with a vertical built form within or adjacent to key activity centres include:

- Quest Apartments – Joondalup
- Quest Apartments – Midland



Figure 16. Quest Apartments, Joondalup

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Belmont Town Centre – Modifications to Use Permissibility Request to Amend the City of Belmont Local Planning Scheme No. 15

Studio

A studio provides options to landowners in the Belmont Town Centre to support a range of emerging or established creatives in a manner that would not have any adverse amenity impacts from a planning perspective. The town centre is a high pedestrian traffic, accessible location which would readily and desirably support studio uses.

A studio would likely locate as a small filler tenancy within an existing building and would be unlikely to have any external visual or other impact on the town centre.

A studio use is not a listed use pursuant to the Model Provisions of the Regulations and is therefore considered unlikely to be included in the next local planning scheme prepared by the City. Notwithstanding, the timeframe for the preparation of a new local planning scheme for the City is not certain and may be subject to unexpected delays. In order to facilitate uses which may be most appropriately classified as a studio prior to the preparation and gazettal of a new local planning scheme, modification of the use permissibility for studio uses within the Town Centre zone is considered to be appropriate.

Examples of tenancies that may be classified as a studio pursuant to LPS 15 within existing activity centres include:

- Studio 124 – Cottesloe
- Faire and Co – Kalamunda City Shopping Mall



Figure 17. Studio 124, Cottesloe

element.

Veterinary Centre

A veterinary centre provides a service to the immediate community and should therefore be located in a central and readily accessible area. The Belmont Town Centre is appropriate for a veterinary centre as the residential population within the town centre and surrounds grows into the future. A contemporary veterinary centre can be a relatively small tenancy and remain compatible with other activity centre uses without conflict. It is recommended an acoustic assessment be required to accompany any development application for a veterinary centre to confirm that compliance with the applicable Noise Regulations can be achieved.

Contemporary examples of veterinary centres within activity centres include:

- Vetwest Animal Hospital – Cockburn Gateway Shopping City
- Little Pet Vet – Bentley Plaza Shopping Centre
- Family Vet Centre – Bentley Plaza Shopping Centre
- Kingsway Veterinary Centre – Kingsway City Shopping Centre
- Warwick Veterinary Hospital – Warwick Grove Shopping Mall



Figure 18. Warwick Veterinary Hospital, Warwick Grove Shopping Mall

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Belmont Town Centre – Modifications to Use Permissibility
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Permissibility Changes to Uses Capable of Approval

Permissibility changes are proposed for the following use classes which are already capable of approval within the Town Centre zone. Table 3 provides justification for the changes which generally seek to remove unnecessary red tape where no built form development component is proposed. This is considered to be consistent with the State level planning initiative to remove red tape and simplify the planning system. The majority of these permissibility changes are consistent with contemporary local planning schemes for inner-city local governments in the Perth Metropolitan Area.

Table 3 – Use Permissibility Change Justification

| Use Class | Comment |
|------------------------------|---|
| Art Gallery | The art gallery land use provides options to landowners in the Belmont Town Centre to support a range of emerging or established artists in a manner that does not have any adverse amenity impacts from a planning perspective. The town centre is a high pedestrian traffic, accessible location which should support art galleries. This use should not require the discretion of the City / Council to operate in the Town Centre zone. |
| Cinema / Theatre | The cinema / theatre land use is appropriate within the Town Centre zone and will service the everyday entertainment needs of the local and visiting population. There is no debate from a planning perspective as to whether this use is appropriate in the Town Centre zone and it is unclear what assessment the City would undertake if presented with a change of use development application with no built form component. As this use has a highly specific built form requirement, it is likely that any proposal will require a development application and the City can assess the built form of any such proposal as required. |
| Consulting Rooms | This use is exempt from the requirement for planning approval under Schedule 2, Clause 61 of the Regulations. As such, it is proposed that the consulting rooms use be changed to a 'P' use class with no additional requirements. |
| Convenience Store | This use is exempt from the requirement for planning approval under Schedule 2, Clause 61 of the Regulations. As such, it is proposed that the convenience store use be changed to a 'P' use class with no additional requirements. |
| Dry Cleaning Premises | A dry cleaning premises is an appropriate use within the Town Centre zone and will service the everyday needs of the local population. The restriction on this use permissibility is considered to be a legacy issue from when a dry cleaning premises required harmful chemicals and was more akin to an industrial use. As such, it is proposed that the dry cleaning premises use be changed to a 'P' use class with no additional requirements. This use should not require the discretion of the City / Council to operate in the Belmont Town Centre. |
| Health Studio | Health studio uses can provide desirable health and recreation service to the Belmont Town Centre and are consistent with the land uses contemplated for centres under SPP 4.2. A health studio does not have any adverse amenity impacts on the surrounding public realm or adjoining land uses and therefore it is not necessary to require planning approval for the use. |
| Liquor Store - Small | This use is exempt from the requirement for planning approval under Schedule 2, Clause 61 of the Regulations. In order to make LPS 15 consistent with the State planning framework, this use should be modified to a 'P' use in the Town Centre zone with no additional requirements. |
| Massage Parlour | The massage parlour use is consistent with a shop or consulting room tenancy and does not pose any adverse amenity impact concerns on the surrounding public realm or adjoining properties. On this basis it is not necessary to require planning approval for the commencement of this use in the Belmont Town Centre. Such uses should not require the exercise of discretion to operate in the town centre. It is noted that the permissibility of this use was recently amended, previously being an 'X' (prohibited) use in the Town Centre zone. During that process the Department of Planning, Lands and Heritage ('DPLH') noted it would likely be appropriate to change the permissibility to 'P' as opposed to the proposed designation as a 'D' use. This was not modified at the time due to a desire to expedite the amendment process but is being proposed now as it is still considered to be appropriate. |
| Medical Centre | The medical centre land use is appropriate for the Town Centre zone and can provide an essential service in an accessible location. The operation of the medical centre use is consistent with other uses in the Town Centre zone, does not generate a significantly different amount of traffic and is largely compatible with and reciprocal to other uses in the shopping centre. This use should not require the exercise of discretion to operate in the town centre. It is noted that the permissibility of this use was recently amended, previously being an 'X' (prohibited) use in the Town Centre zone. During that process the DPLH noted it would likely be appropriate to change the permissibility to 'P' as opposed to the proposed designation as a 'D' use. This was not modified at the time due to a desire to expedite the amendment process but is being proposed now as it is still considered to be appropriate. |

element.

| Use Class | Comment |
|-------------------|---|
| Office | This use is exempt from the requirement for planning approval under Schedule 2, Clause 61 of the Regulations. In order to make LPS 15 consistent with the State planning framework, this use should be modified to a 'P' use in the Town Centre zone with no additional requirements. |
| Restaurant / Café | This use is exempt from the requirement for planning approval under Schedule 2, Clause 61 of the Regulations. In order to make LPS 15 consistent with the State planning framework, this use should be modified to a 'P' use in the Town Centre zone with no additional requirements. |
| Shop | This use is exempt from the requirement for planning approval under Schedule 2, Clause 61 of the Regulations. In order to make LPS 15 consistent with the State planning framework, this use should be modified to a 'P' use in the Town Centre zone with no additional requirements. |
| Showroom | Showroom uses are considered to be appropriate within activity centres such as Belmont Forum as contemplated under SPP 4.2. In contemporary activity centres showrooms are common in shopping centres and can still provide an active frontage to an internalised environment or externally to the street. As such, it is proposed that the showroom use class be changed to a 'P' use class with no additional requirements. |

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Belmont Town Centre – Modifications to Use Permissibility
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Strategic Planning Framework and Assessment

Perth and Peel @ 3.5 Million

Perth and Peel @ 3.5 Million is the guiding document for the WAPC's high level strategic planning for the Perth and Peel Regions. It builds on Directions 2031 as well as the State Planning Strategy 2050, responding to challenges with a long term growth strategy for land use and infrastructure.

The Perth and Peel @ 3.5 Million suite of documents have been developed in order to set out a coordinated strategy to spatially accommodate a substantially increased population over several sub-regions. It aims to achieve a more consolidated urban form to meet long-term housing needs and to strengthen key activity centres and employment nodes as the Perth and Peel population grows to 3.5 million. The subject site is located in the 'Central Sub-Region' within which the strategy acknowledges the importance of minimising the impact of urban consolidation on existing suburbs and improving access to amenities and employment whilst retaining the existing character of these areas.

The proposed amendment is consistent with the objectives of Perth and Peel @ 3.5 Million as it aims to consolidate appropriate land uses within an established activity centre to provide increased employment opportunities and improved access to services. Additionally, the amendment responds to the projected increase in population in this part of the Perth Metropolitan Area, providing flexibility for the growth of this key activity centre. By establishing a destination activity centre with a range of service and amenities in this location it will support the desirable growth in this community identified by Perth and Peel @ 3.5 Million.

Providing certainty to landowners in the Belmont Town Centre by reviewing and updating the planning framework to contemporary best practice will assist in providing investment certainty to support further growth and residential infill in the area. On this basis, this amendment to an outdated planning framework will support the realisation of the objectives of Perth and Peel @ 3.5 Million.

Central Sub-Regional Planning Framework

The Central Sub-Regional Planning Framework ('CSRF') includes the following objectives that are considered to be relevant to the proposed amendment:

- *achieve more consolidated urban form and development within the sub-region;*
- *strengthen key employment centres, including activity centres and industrial centres to meet the future needs of industry, commerce and the community.*
- *facilitate and support a future regional infrastructure network including transport, service, community, social, health, tertiary education, regional sport and recreation infrastructure.*

The Central Sub-Region is expected to have an additional 285,000 jobs by the year 2050, with a 49% share of total jobs making it the primary employment centre for the Perth and Peel Regions. The proposed amendment will facilitate further employment opportunities within a well-established centre context to cater for the anticipated population growth in the region.

The CSRF states:

A network of activity centres will be a key focal point for commercial and social activity and the delivery of services to residents living nearby and will be a major driver of new jobs located within communities. These aim to allow more people to live closer to where they work with the aim of reducing the overall distance travelled for work. Some will build on existing infrastructure such as universities and hospitals to leverage community assets into innovative job creating activity centres.

Attachment 12.1.1 Applicant's request

Belmont Town Centre – Modifications to Use Permissibility

Request to Amend the City of Belmont Local Planning Scheme No. 15

In an area zoned for urban infill, the Belmont Town Centre will play a prominent role in providing the services and amenities required to support an increased local population. The proposed use classes generally service a local area, making their accessibility within an established activity centre vital to the provision of necessary services to the community. The proposed uses will provide additional employment and recreation options for the community in close proximity to their homes, limiting the need for unnecessary travel to access services.

The Belmont Town Centre is identified as an activity centre pursuant to the CRSF.

City of Belmont Local Planning Strategy

It is understood that the WAPC has agreed to repeal the City's current Local Planning Strategy ('LPS') on the basis that a new LPS is prepared. It is understood that the City is currently in the process of preparing a new LPS.

Notwithstanding, the existing LPS is contained within the City of Belmont Local Planning Scheme No.15 Scheme Report. The existing LPS identifies the 'value of ensuring the continued sustainability of its commercial centres'. The objective for the Belmont Town Centre under the LPS is to 'create a vibrant, robust and attractive town centre'. The strategies to achieve this objective are detailed as follows:

- *Re-examine vehicular and pedestrian access in the town centre.*
- *Consider public transport opportunities, such as a transit interchange.*
- *Consider incorporation of a "Village Square" and investigate potential for a produce market.*

The proposed scheme amendment is considered to be an essential enabling step to creating a vibrant, robust and attractive town centre by providing for a diverse mix of appropriate land uses, including essential health, luxury and entertainment services.

The LPS also provides guidance on the design of the town centre via the 'Town Centre Vision Plan'. The design of the town centre will not be adversely impacted by the proposed amendment.

Statutory Planning Framework and Assessment

Planning and Development (Local Planning Schemes) Regulations 2015

The Regulations provide a standard process for dealing with scheme amendments throughout the State. The Regulations divide scheme amendments into 'simple', 'standard' and 'complex' amendments. Standard amendments are defined as follows:

Standard amendment means any of the following amendments to a local planning scheme:

- a. *an amendment relating to a zone or reserve that is consistent with the objectives identified in the scheme for that zone or reserve;*
- b. *an amendment that is consistent with a local planning strategy for the scheme that has been endorsed by the Commission;*
- c. *an amendment to the scheme so that it is consistent with a region planning scheme that applies to the scheme area, other than an amendment that is a basic amendment;*
- d. *an amendment to the scheme map that is consistent with a structure plan or local development plan that has been approved under the scheme for the land to which the amendment relates if the scheme does not currently include zones of all the types that are outlined in the plan;*
- e. *an amendment that would have minimal impact on land in the scheme area that is not the subject of the amendment;*
- f. *an amendment that does not result in any significant environmental, social, economic or governance impacts on land in the scheme area;*
- g. *any other amendment that is not a complex or basic amendment.*

The proposed amendment is considered to be a 'standard' amendment for the following reasons:

- It aligns with the objective of the Town Centre zone to provide a retail commercial function.
- The proposed amendment is consistent with the vision for Belmont town centre under the City's LPS.
- The proposed amendment is consistent with the Metropolitan Region Scheme ('MRS') zoning that applies to the area.
- The proposed amendment will not negatively impact on any land in the LPS 15 area.
- The proposed amendment will facilitate a greater mix of land uses within the City of Belmont's activity centres, in accordance with the WAPC's SPP4.2.

It is noted that the recent 2021 amendment to the Regulations made changes to reduce the red tape associated with changing uses within centre and commercial zones. The proposed amendment is generally consistent with the State Government objective to make it easier for a range of commercial uses to be developed within existing activity centres, noting the similarity of uses and absence of any material impact on the community when changing between those uses.

Attachment 12.1.1 Applicant's request

Belmont Town Centre – Modifications to Use Permissibility
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Metropolitan Region Scheme

Pursuant to the MRS, the subject site is zoned 'Urban'. The proposed land uses are consistent with the purpose and intent of the 'Urban' zone under the MRS.

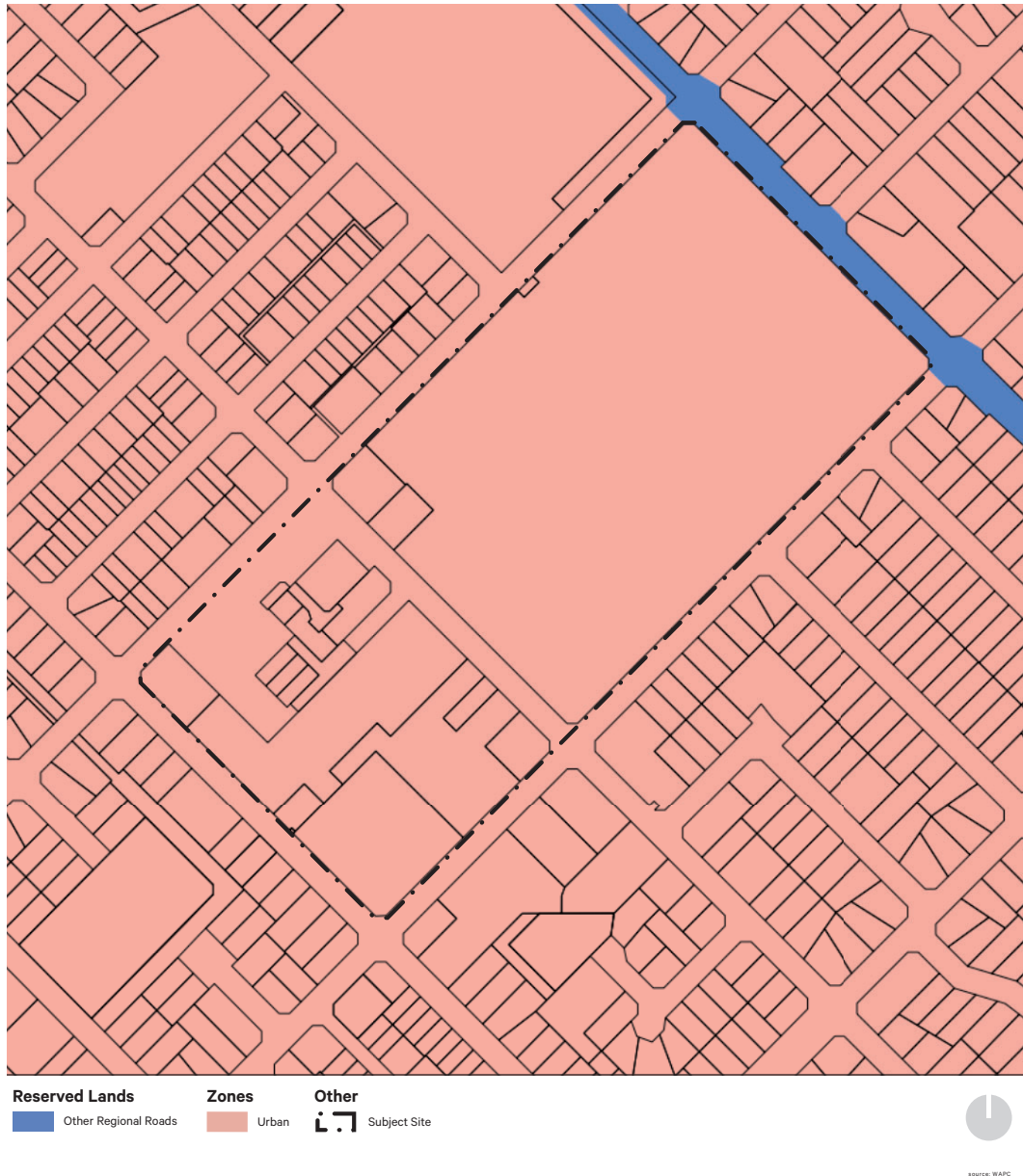


Figure 19. Metropolitan Region Scheme Extract

State Planning Policy 4.2 – Activity Centres for Perth and Peel

State Planning Policy 4.2 – Activity Centres for Perth and Peel ('SPP 4.2') provides guidance in relation to the desired future structure and hierarchy of activity centres within the Perth Metropolitan and Peel Regions. It specifies the broad planning requirements for the planning and development of new activity centres and the redevelopment and renewal of existing centres.

The Belmont Town Centre is identified as a 'Secondary Centre' pursuant to SPP 4.2. In terms of land use, the primary function of secondary centres is outlined as follows:

Secondary centres share similar characteristics with strategic metropolitan centres but serve smaller catchments and offer a more limited range of services, facilities and employment opportunities. They perform an important role in the city's economy, and provide essential services to their catchments.

SPP 4.2 considers a diversity of uses within higher order centres (such as the Belmont Town Centre) to be important and desirable. Pursuant to SPP4.2, the proposed land uses are considered to contribute to a mix of land uses as per the following extract:

Mix of land uses

Floorspace within the boundaries of an activity centre that is used or proposed for activities within the following land categories:

- *Office/business, administrative, clerical, professional and medical offices;*
- *Health/welfare/community services, government and non-government activities that provide services such as hospitals, schools, community services and religious activities;*
- *Entertainment/recreation/culture (excludes outdoor areas), sports centres, gyms, museums, amusements, gambling services and hotels; and*
- *Bulky goods retail/showroom.*

Based on the above, the addition of the proposed land uses into the Belmont Secondary Centre is considered to align with the objectives and provisions of SPP 4.2. The proposed amendment will facilitate the provision of more services within a centralised and easily accessible commercial and community activity centre.

Draft State Planning Policy 4.2 – Activity Centres

The WAPC has advertised a revised version of SPP 4.2. Draft SPP 4.2 proposes to increase the importance of providing a diversity of land uses within activity centres, and away from a reliance on retail. Draft SPP 4.2 and the associated Guidelines set a target ratio of 1:1 for shop/retail floorspace to other non-residential land uses within secondary centres. The proposed amendment aligns with the land use diversity intent of draft SPP 4.2.

Attachment 12.1.1 Applicant's request

Belmont Town Centre – Modifications to Use Permissibility Request to Amend the City of Belmont Local Planning Scheme No. 15

City of Belmont Local Planning Scheme No. 15

The City's LPS 15 is the primary statutory control governing land use and development outcomes throughout the City. The subject site is the only area within the City's municipality zoned town centre and therefore the focus on the subject site and immediate surrounds for greater land use flexibility in this request is considered to be relevant and appropriate.

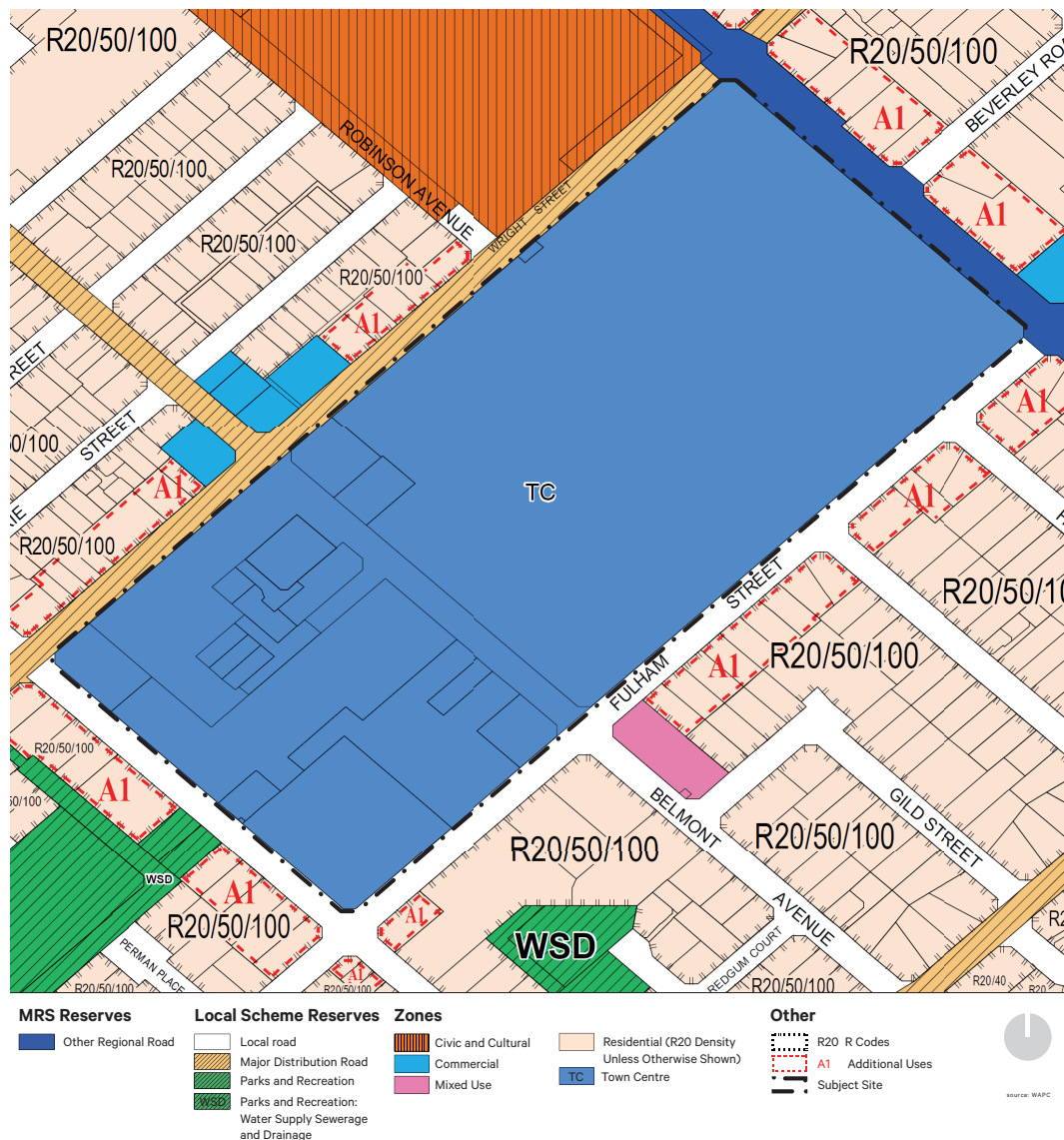


Figure 20. Local Planning Scheme No. 15 Extract

LPS 15 Context

As identified in the site context analysis contained in this report, the majority of the land parcels directly adjacent to the Town Centre zone are zoned residential with additional uses and some selected lots zoned commercial or mixed use. The residential zoned land parcels allocated additional uses by LPS 15 are divided into seven precincts, A – G. A series of different land uses are permitted in each precinct in addition to residential, subject to a range of different criteria such as minimum lot size, consistency with the Town Centre Frame Study and minimum building height, amongst others. It is likely that this frame area will be identified for predominantly higher density mixed use development in the future which is not impacted by the proposed amendment.

LPS 15 Assessment

The proposed scheme amendment is considered to be consistent with the aims and objectives of LPS 15. Specifically, the proposed amendment aligns with the aims of LPS 15 where relevant in Table 4 below.

Table 4 – LPS 15 Aims and Proposed Amendment Response

| LPS 15 Aim | Proposed Amendment Response (where applicable) |
|--|---|
| a. To assist the effective implementation of regional plans and policies including the State Planning Strategy. | As identified in this report, the proposed amendment is consistent with the relevant State Planning Framework in its support of activity centres providing for a range of services and amenities to the surrounding community. In an area zoned for increased residential density in line with State Planning Framework objectives, the provision of the proposed uses in convenient locations is important for the delivery of a diverse, vibrant and activated centre. The relevant State Planning Framework supports diversification of activity centres away from historic retail dominance. The proposed amendment will facilitate this change in the Belmont Town Centre over the coming decade. |
| b. To ensure there is a sufficient supply of serviced and suitable land for housing, employment, commercial activities, community facilities, recreation and open space. | The proposed amendment will increase employment opportunities for workers within proximity of their homes and within their community. The increased entertainment and service uses will facilitate opportunities for increased housing density within desirable and accessible locations. |
| c. To provide for housing choice and variety in neighbourhoods with a community identity and high levels of amenity. | The proposed amendment will facilitate increased services and amenities within an area zoned for additional housing choice and increased residential density. It is important that these service and destination creation uses be capable of development in the Belmont Town Centre in order to make higher density residential development more attractive in this area. |
| d. To assist employment and economic growth by facilitating the timely provision of suitable land for retail, commercial, industrial, entertainment and tourist developments, as well as providing opportunities for home-based employment. | The proposed amendment increases the opportunities for businesses to operate in appropriate areas such as the Belmont Town Centre. The retail, commercial, health, entertainment and tourist developments referred to in this report are appropriate in the City's highest order activity centre and are proposed to be facilitated through the proposed amendment. |
| e. To protect and enhance the environmental values and natural resources of the local government and to promote ecologically sustainable land use and development. | The amendment does not propose to increase the built form capable of development in the town centre and does not include any uses that have additional environmental impact beyond those already capable of approval on the site. Providing a broader range of accessible services for the local community is expected to have positive social and economic benefits and reduced environmental impacts through less reliance on private vehicles. |
| f. To safeguard and enhance the character and amenity of the built and natural environment of the local government. | The proposed amendment does not propose to increase the built form capable of development in the town centre. Use specific controls are proposed where relevant to ensure local amenity is maintained. |
| g. To incorporate public art to enhance the character and amenity of the built and natural environment of the local government. | The proposed amendment will facilitate the inclusion of additional uses in the Belmont Town Centre. This flexibility will unlock development options on the site such as a more active food, beverage and entertainment precinct. A precinct such as this, combined with more landowner flexibility to deliver contemporary development has the potential to facilitate more public art in the Belmont Town Centre. |

Attachment 12.1.1 Applicant's request

Belmont Town Centre – Modifications to Use Permissibility
Request to Amend the City of Belmont Local Planning Scheme No. 15

| LPS 15 Aim | Proposed Amendment Response (where applicable) |
|---|--|
| h. To maximise the built-in safety of the local government. | The proposed amendment will facilitate the development of uses which are active outside of typical shopping hours, increasing levels of activation and passive surveillance of the Belmont Town Centre after hours. Facilitating the option for additional uses provides landowners with additional options for tenants, reducing the likelihood that buildings will remain vacant for extended periods of time. |
| i. To protect and maximise efficacy of existing and future community infrastructure needs. | The proposed amendment will facilitate the development of additional services in an area which contains a significant amount of public infrastructure and that forms the central community meeting point for Belmont. This is considered to contribute to the maximisation of the benefits of existing and future community infrastructure. |

LPS 15 provides objectives for each of the identified zones. The Town Centre and Commercial zones have the same objective as outlined below:

The Town Centre and Commercial Zones are intended to provide for the retail commercial function and entertainment.

The proposed amendment is considered to contribute to the broad objective of the Town Centre zone by providing the opportunity for a range of viable and compatible commercial uses in a central and accessible location for the benefit of the surrounding community.

The Town Centre zone applies to the City's highest order activity centre, indicating that it should provide the widest range of retail, commercial and entertainment use.

It is anticipated that as the City develops a new local planning strategy and scheme, the objectives of the Town Centre zone will be expanded to identify the need for mixed use development and increased residential density in a manner consistent with the intent of the applicable State Planning Framework. The proposed amendment is a landowner driven approach to achieving this consistency and elevating the potential of the Belmont Town Centre to a level that is comparable with other secondary centres in the Perth Metropolitan Area.

By increasing the range of uses capable of approval and reducing the red tape for uses already capable of approval in the Belmont Town Centre, more contemporary development can be attracted and facilitated. This will assist in providing the Belmont Town Centre with a competitive advantage to attract investment, anchor tenants and residents looking to live in a vibrant and diverse higher density area.

Conclusion

This report has been prepared by **element**, on behalf of Perron, to request the initiation of an amendment to the City's LPS 15 to facilitate and accommodate a mix of desirable and appropriate land uses within the existing Belmont Town Centre in Cloverdale. Specifically, this report requests that the City initiates an amendment to LPS 15 as follows:

- Table 1 of LPS 15 to be amended in accordance with Table 1 of this report, to facilitate and accommodate a mix of desirable and appropriate land uses within the Belmont Town Centre.
- A restricted use table be added to LPS 15 in accordance with Table 2 of this report, to introduce additional development criteria in support of some of the proposed use permissibility changes.
- The LPS 15 scheme map to be amended in accordance with Appendix A of this report to create the restricted use area.

The proposed amendment to LPS 15 is considered to be consistent with orderly and proper planning as demonstrated in this report and will contribute to maximising the community's access to services and amenities within the Belmont Town Centre. The amendment seeks to enhance the functionality of Belmont Forum and the greater Town Centre zone and provide the opportunity for improved access to amenities, consistent with the objectives of the relevant State and Local Planning Framework.

The proposed amendment aims to reduce unnecessary red tape within the planning framework, increasing the ease of introducing new businesses and diversity into the activity centre. This is consistent with the State Government initiative to reduce red tape in the planning system.

For these reasons, it is respectfully requested that this scheme amendment request is initiated by the City at its earliest convenience and supported by Council.

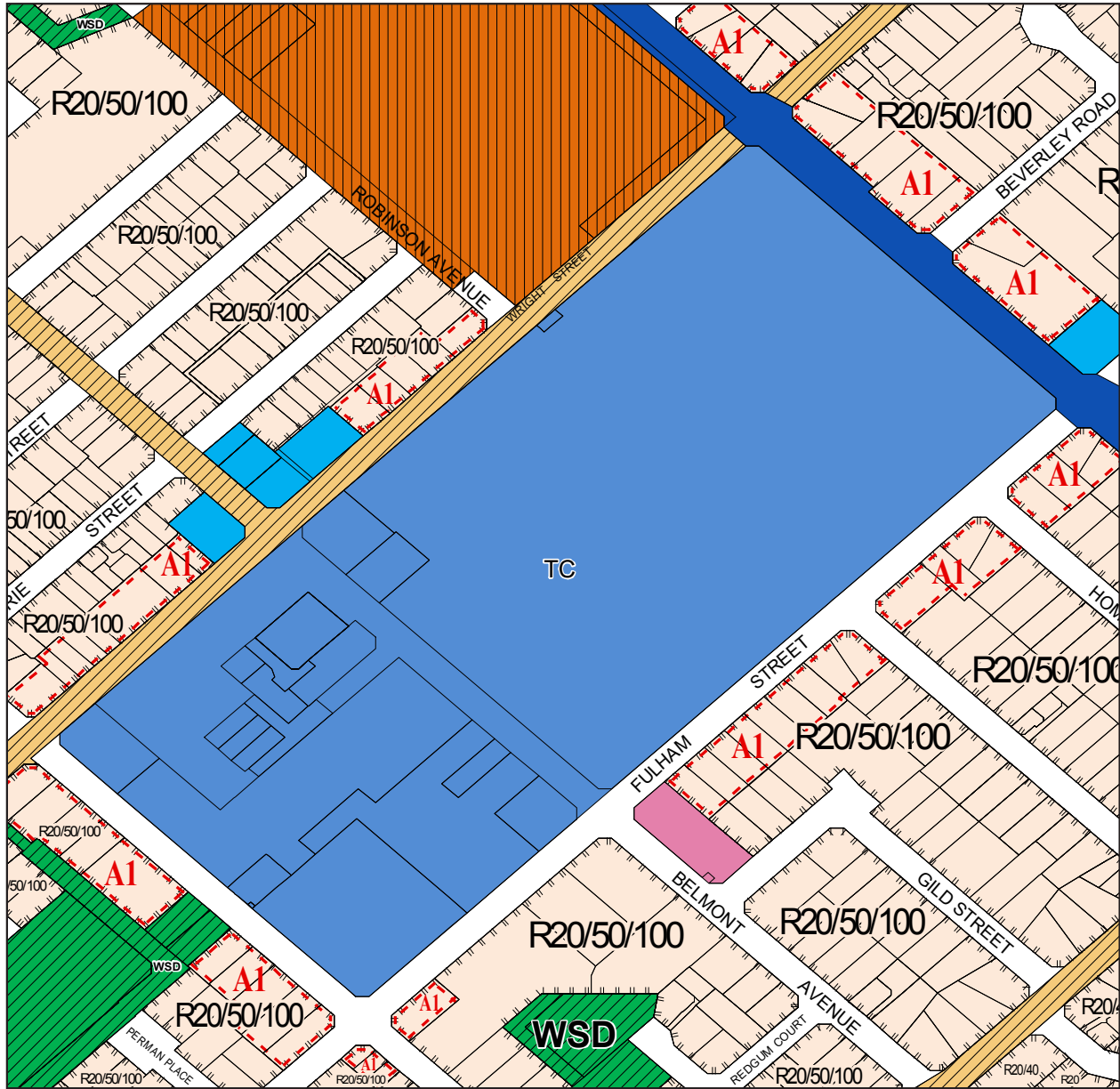
Attachment 12.1.1 Applicant's request

Belmont Town Centre – Modifications to Use Permissibility
Request to Amend the City of Belmont Local Planning Scheme No. 15

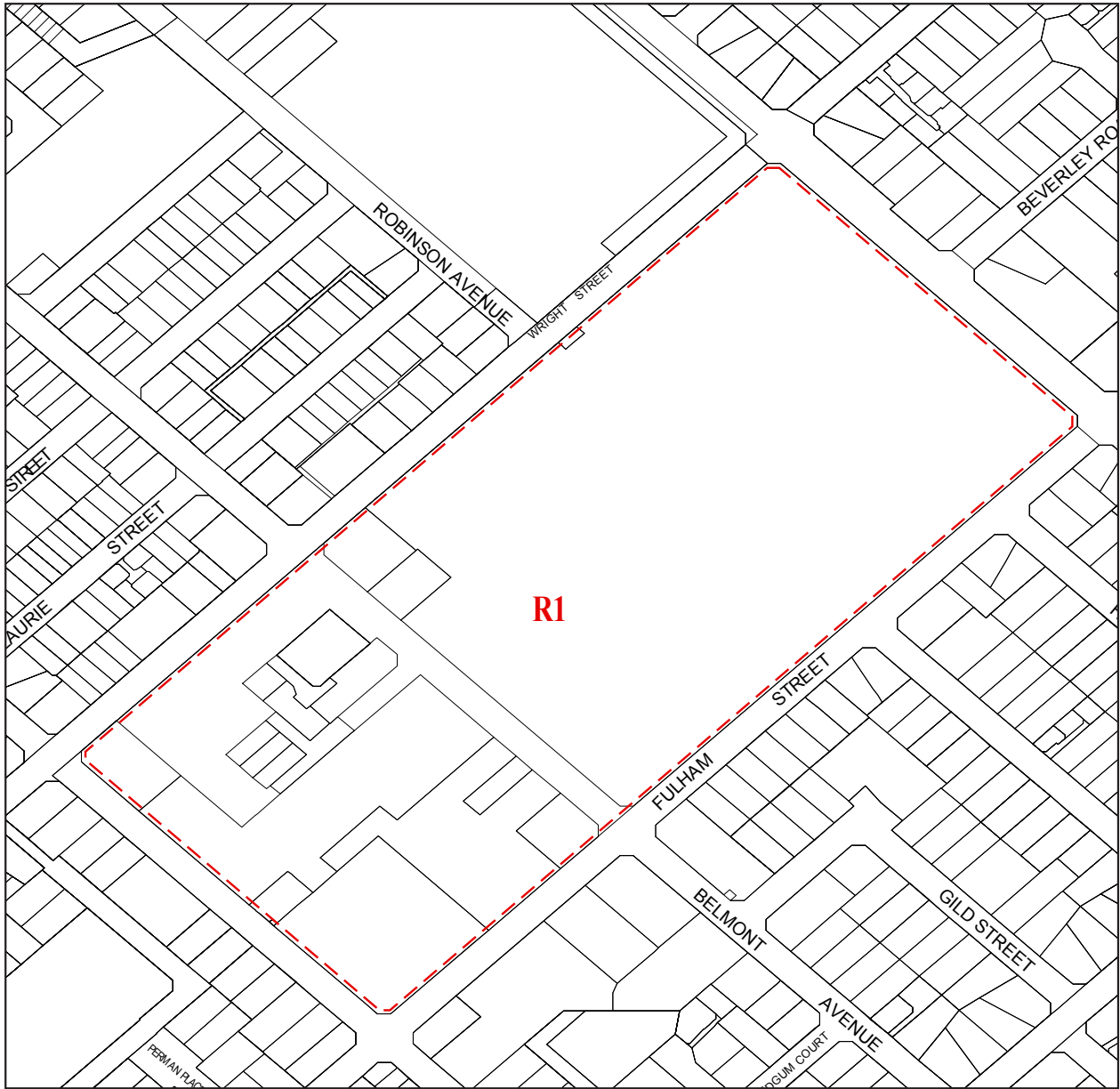
Appendix A – Local Planning Scheme No.15 Map Amendment

Attachment 12.1.1 Applicant's request

Belmont Town Centre – Modifications to Use Permissibility
Request to Amend the City of Belmont Local Planning Scheme No. 15



Existing Zoning



Proposed Zoning

Legend

Region Scheme Reserves

- Other Regional Roads
- Local Roads
- Major Distribution Road

Local Scheme Zones

- Civic and Cultural
- Commercial
- Mixed Use
- Residential (R20 Density Unless Otherwise Shown)
- Town Centre

Other

- R20 RCodes
- A1 Additional Use
- R1 Restrictive Use

PLANNING AND DEVELOPMENT ACT 2005



BELMONT
CITY OF OPPORTUNITY

LOCAL PLANNING SCHEME NO.15
AMENDMENT NO. ____

file: 22-256 RZ 19 Dec 2022

Attachment 12.1.1 Applicant's request

Belmont Town Centre – Modifications to Use Permissibility
Request to Amend the City of Belmont Local Planning Scheme No. 15

Appendix B – Comparison of Use Permissibility in Comparable Activity Centres

| X Land Use | City of Joondalup Commercial Zone | City of Canning District Centre Zone | City of Vincent Regional Centre Zone | City of Cockburn Regional Centre Zone | City of Stirling Regional Centre Zone | City of Melville C1 Centre Zone - Melville City Centre Structure Plan – Centre Core (Garden City) |
|--|--|---|---|--|---|---|
| Educational Establishment | D | D | D | D | D | P |
| Funeral Parlour | D | X | A | D | D | X |
| Health Centre | N/A | N/A | N/A | N/A | N/A | P |
| Hospital | D | A | N/A | D | A | A |
| Motel | D | X | A | P | D | N/A |
| Motor Vehicle, Boat or Caravan Sales | D | D | A | P | X | X |
| Motor Vehicle Hire | N/A | N/A | N/A | D | N/A | N/A |
| Motor Vehicle Repair | D | D | A | D | A | A (where incidental to predominate use & separate from residential) |
| Motor Vehicle Wash | D | D | A | D | A | D |
| Nursing Home | N/A | N/A | N/A | N/A | X | N/A |
| Private Recreation | D | D | D | P | P | P |
| Reception Centre | D | D | D | P | D | D |
| Serviced Apartments | D | D | A | N/A | N/A | N/A |
| Studio | N/A | N/A | N/A | N/A | N/A | N/A |
| Trade Supplies | X | A | D | N/A | N/A | N/A |
| Veterinary Centre | D | D | D | P | D | A |
| Example Centres | <ul style="list-style-type: none"> Warwick Grove SC Westfield Whitfords City | <ul style="list-style-type: none"> Bentley Plaza Stockland Riverton Livingston Marketplace | <ul style="list-style-type: none"> Leederville Centre Area | <ul style="list-style-type: none"> Cockburn Gateway | <ul style="list-style-type: none"> The Square Mirrabooka Karrinyup SC | <ul style="list-style-type: none"> Westfield Booragoon |

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12.1 Amendment No. 21 to Local Planning Scheme No. 15

| | |
|----------------------------|--|
| Voting Requirement | : Simple Majority |
| Subject Index | : LPS15/021 – Modifying the use class permissibility of land uses within the 'Town Centre' zone and introducing Additional Use 21. |
| Location/Property Index | : Various |
| Application Index | : N/A |
| Disclosure of any Interest | : Nil |
| Previous Items | : Nil |
| Applicant | : Element Pty Ltd |
| Owner | : Various |
| Responsible Division | : Development and Communities |

Council role

Legislative Includes adopting local laws, local planning schemes and policies.

Purpose of report

For Council to consider adopting Scheme Amendment No. 21 to the City of Belmont Local Planning Scheme No. 15 (LPS 15) for the purpose of advertising.

Summary and key issues

- Element Pty Ltd (the applicant) has lodged a Scheme Amendment request (Attachment 12.1.1) on behalf of the owners of Belmont Forum (Perron Group). The amendment seeks to increase the number of uses capable of approval within the Town Centre Zone and exempt certain uses from requiring planning approval.
- Several of the requested changes to land use permissibility are considered appropriate. However, certain permissibility changes are not supported, either due to their inconsistency with the 'Town Centre' zone objectives or because they should not be exempted.
- Council has the discretion to either adopt Amendments as submitted, or subject to changes.
- It is recommended that Council adopt a modified version of the applicant's Amendment as a 'standard' amendment for advertising (Attachment 12.1.2).

Officer Recommendation

That Council:

1. Pursuant to Section 75 of the *Planning and Development Act 2005*, adopts for the purpose of advertising the following amendment to Local Planning Scheme No. 15:
 - i. Modifying the Zoning Table in the Scheme Text to change the following use class permissibility's within the 'Town Centre' zone:
 - a. 'Cinema/Theatre' from an 'A' to a 'D'
 - b. 'Convenience Store' from an 'A' to a 'P'
 - c. 'Health Studio' from a 'D' to a 'P'
 - d. 'Private Recreation' from an 'X' to a 'D'
 - e. 'Restaurant/Café' from a 'D' to a 'P'
 - f. 'Shop' from a 'D' to a 'P'.
 - ii. Introducing the following Additional Use within Schedule 2 of the Scheme Text:

| No. | Location and Additional Uses |
|-----|--|
| 21 | <p>Within the 'Town Centre' zone, the local government may approve the following additional uses:</p> <ul style="list-style-type: none"> Motor Vehicle Wash Studio. <p>When considering development applications for the abovementioned land uses, the following requirements shall be met:</p> <ul style="list-style-type: none"> Motor Vehicle Wash uses shall be located within a multi-storey parking structure, screened from view and be limited to a maximum ground floor area of 200m². Studio uses are to be integrated within the main shopping centre building and comprise a maximum workshop ground floor area of 30m². |
 - iii. Amending the Scheme Map to designate the 'Town Centre' zone as being subject to 'Additional Use 21' (A21).
2. Is of the view that the proposed amendment to Local Planning Scheme No. 15 is a 'Standard' amendment due to the following reasons:

- i. The proposed amendment relates to land zoned 'Town Centre' and is considered to be consistent with the objective of this zone.
 - ii. The proposed amendment is consistent with the City of Belmont Local Planning Strategy.
 - iii. The proposed amendment will not result in any significant environmental, social, economic or governance impacts on land in the scheme area.
3. Forward Amendment No. 21 to Local Planning Scheme No. 15 to the Environmental Protection Authority for comment, pursuant to Section 81 of the *Planning and Development Act 2005*, and subject to no objection being received from the Environmental Protection Authority, advertise the amendment for public comment for a period of 42 days in accordance with Clause 47 of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

Amended Officer Recommendation

1. Pursuant to Section 75 of the *Planning and Development Act 2005*, adopts for the purpose of advertising the following amendment to Local Planning Scheme No. 15:
 - i. Modifying the Zoning Table in the Scheme Text to change the following use class permissibility's within the 'Town Centre' zone:
 - a. 'Cinema/Theatre' from an 'A' to a 'D'
 - b. 'Convenience Store' from an 'A' to a 'P'
 - c. 'Health Studio' from a 'D' to a 'P'
 - d. 'Private Recreation' from an 'X' to a 'D'
 - e. 'Restaurant/Café' from a 'D' to a 'P'
 - f. 'Shop' from a 'D' to a 'P'.
 - ii. Introducing the following Additional Use within Schedule 2 of the Scheme Text:

| No. | Location and Additional Uses |
|-----|---|
| 21 | <p>Within the 'Town Centre' zone, the local government may approve the following additional uses:</p> <ul style="list-style-type: none"> • Motor Vehicle Wash • Studio. |

| | |
|--|---|
| | <p>When considering development applications for the abovementioned land uses, the following requirements shall be met:</p> <ul style="list-style-type: none"> • Motor Vehicle Wash uses shall be located within a multi-storey parking structure, screened from view and be limited to a maximum gross floor area of 200m². • Studio uses are to be integrated within the main shopping centre building and comprise a maximum work-room gross floor area of 30m². |
| iii. | Amending the Scheme Map to designate the 'Town Centre' zone as being subject to 'Additional Use 21' (A21). |
| 2. | Is of the view that the proposed amendment to Local Planning Scheme No. 15 is a 'Standard' amendment due to the following reasons: |
| i. | The proposed amendment relates to land zoned 'Town Centre' and is considered to be consistent with the objective of this zone. |
| ii. | The proposed amendment is consistent with the City of Belmont Local Planning Strategy. |
| iii. | The proposed amendment will not result in any significant environmental, social, economic or governance impacts on land in the scheme area. |
| 3. | Forward Amendment No. 21 to Local Planning Scheme No. 15 to the Environmental Protection Authority for comment, pursuant to Section 81 of the <i>Planning and Development Act 2005</i> , and subject to no objection being received from the Environmental Protection Authority, advertise the amendment for public comment for a period of 42 days in accordance with Clause 47 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> . |
| Officer Recommendation adopted en bloc by Absolute Majority - Refer to Resolution appearing at Item 12. | |

Location

The Amendment relates to the Belmont Town Centre as shown in Figure 1 below. The zoning of the subject lots and surrounding land is shown in Figure 2.



Figure 1: Location Plan - Town Centre outlined in Red (Source: IntraMaps)

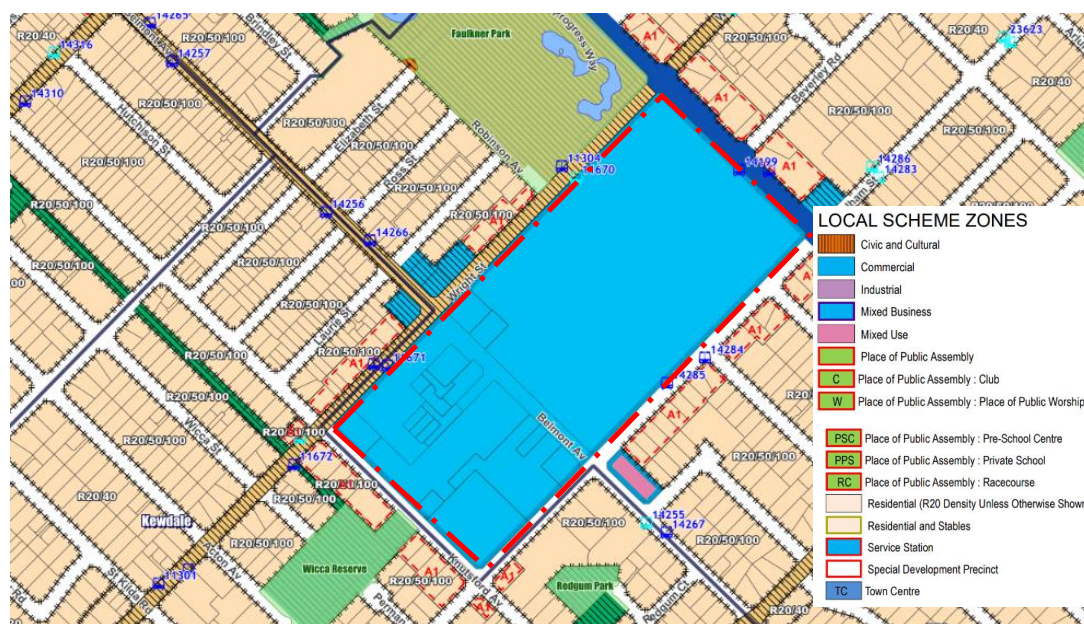


Figure 2: Existing zoning and reservation of land – Town Centre outlined in Red (Source: IntraMaps)

Consultation

No consultation has been undertaken on the proposed Amendment at this point in time.

The *Planning and Development Act 2005* requires scheme amendments to be advertised in accordance with the *Planning and Development (Local Planning Schemes) Regulations 2015* (the Regulations). The details of this statutory consultation process are outlined in the 'Statutory Environment' section of this report.

Strategic Community Plan implications

In accordance with the 2020 – 2040 Strategic Community Plan:

Goal 1: Liveable Belmont

Strategy: 1.2 Plan and deliver vibrant, attractive, safe and economically sustainable activity centres

Strategy: 1.4 Attract public and private investment and businesses to our City and support the retention, growth and prosperity of our local businesses

Goal 5: Responsible Belmont

Strategy: 5.5 Engage and consult the community in decision-making

Strategy: 5.6 Deliver effective, fair and transparent leadership and decision-making, reflective of community needs and aspirations

Strategy: 5.7 Engage in strategic planning and implement innovative solutions to manage growth in our City

Policy implications

State Planning Policy 4.2 – Activity Centres for Perth and Peel

State Planning Policy 4.2 (SPP 4.2) guides the planning and development requirements of activity centres in the Perth and Peel region. Its main goal is to encourage a mix of suitable land uses, with a focus on retail activities. Belmont Town Centre is the City's highest-ranking activity centre and designated as a 'Secondary Centre' within the Policy.

The amendment has been reviewed against SPP 4.2 to determine the appropriateness of the proposed modifications to land use permissibility.

City of Belmont Local Planning Strategy

The City's Local Planning Strategy recognises the importance of sustaining the long-term viability of its commercial centres. The Strategy aims to enhance the Town Centres functionality by allowing the expansion of retail spaces and promoting redevelopment in a main street format. The Strategy also specifically states that showrooms will only be

permitted within the Town Centre if their design is consistent with a main street environment and design. The amendment has been reviewed against the City's Local Planning Strategy to determine the appropriateness of the proposed modifications to land use permissibility.

Statutory environment

Local Planning Scheme No. 15

The subject site is currently zoned 'Town Centre' under LPS 15. The 'Town Centre' zone has the following objective:

"The Town Centre and Commercial Zones are intended to provide for the retail commercial function and entertainment."

Table 1 (Zoning Table) of LPS 15 sets out the permissibility of uses using the symbols of 'P', 'D', 'A', and 'X'. The meaning of the symbols is listed below:

- 'P' Means the use is permitted by the Scheme providing the use complies with the relevant development standards and the requirements of the Scheme.
- 'D' Means that the use is not permitted unless the local government has exercised its discretion by granting Development Approval.
- 'A' Means that the use is not permitted unless the local government has exercised its discretion by granting Development Approval after giving special notice in accordance with the provisions contained in Clause 64 of the *Planning and Development (Local Planning Schemes) Regulations 2015* Schedule 2.
- 'X' Means a use that is not permitted by the Scheme.

Schedule 1 of LPS 15 includes land use definitions for each use listed in the Zoning Table. The relevant definitions relating to this Amendment are also contained within Attachment 12.1.3.

Clause 3.5 of LPS 15 addresses Additional Uses and outlines that, regardless of the use class designation in the zoning table, land uses for areas specified in Schedule 2 can receive approval, subject to the specific conditions being met. Currently, there are no Additional Uses applicable to the 'Town Centre' zone.

Clause 3.6 of LPS 15 relates to 'Restricted Uses' and outlines that only the uses contained within Schedule 3 (Restricted Use Table) can be considered. There are currently no 'Restricted Uses' which apply within the City of Belmont.

Local Planning Scheme Amendments

Section 75 of the *Planning and Development Act 2005* provides for an amendment to be made to a local planning scheme. The procedures for amending a local planning scheme, including public consultation requirements, are set out within Part 5 of the Regulations.

The Regulations specify three different types of scheme amendments, being 'basic', 'standard' and 'complex'. The main differences between the amendment classifications are the differing advertising requirements, with a 'basic' amendment not having any advertising requirement unless otherwise required by the Western Australian Planning Commission

(WAPC). A standard amendment needs to be advertised for 42 days, and a complex amendment has a 60-day advertising period. Prior to advertising a 'complex' amendment, the consent of the WAPC is also required.

Irrespective of the classification of the amendment, where a local government has resolved to amend a scheme, the proposed amendment shall be forwarded to the Environmental Protection Authority (EPA) to determine whether it requires an environmental assessment.

Where no environmental assessment is required and subject to WAPC consent in the case of a complex amendment, the responsible authority shall advertise the amendment in accordance with the Regulations by:

- Displaying the amendment and associated public notice on the City of Belmont website.
- Publishing the notice in the local newspaper and displaying this on the City of Belmont public notice boards.
- Giving a copy of the notice to each public authority that the local government considers is likely to be affected by the amendment.

After the conclusion of the advertising period, Council is required to consider the submissions and pass a resolution to either support the amendment, with or without modification, or not support the amendment. After passing a resolution, the amendment is to be forwarded to the WAPC to review and provide a recommendation to the Minister for Planning.

Exemptions from the need to obtain development approval

The Regulations exempts certain land uses from requiring development approval. This is subject to the use having a 'D' permissibility in the zone and where the relevant conditions outlined in the table below are met.

| Land Use | Zone | Conditions |
|----------------------|--|---|
| Consulting Rooms | Commercial, Centre or Mixed Use | No more than 60% of the glass surface of any window on the ground floor of the consulting rooms is obscured glass. |
| Office | Commercial, Centre or Mixed Use | Office is not located on the ground floor of a building. |
| Recreation – Private | Commercial, Centre, Mixed Use or Light Industry Zone | (a) Premises are in the metropolitan region. (b) Net lettable area of any indoor area of the premises is no more than 300 m ² . (c) No more than 60% of the glass surface of any window on the |

| Land Use | Zone | Conditions |
|----------------------|---------------------------------|---|
| | | ground floor of a building on the premises is obscured glass. |
| Liquor Store – Small | Commercial, Centre or Mixed Use | Store is in the metropolitan region or Peel Region Scheme area. |

Table 1: Exemptions from the need to obtain development approval provided within the Regulations

These exemptions have implications for the subject Amendment as making a use 'D' enables it to be exempt. This is discussed further in subsequent sections of this report.

Background

The specific permissibility changes requested by the applicant are outlined in Table 2 below.

| <i>Use Class</i> | <i>Existing Permissibility</i> | <i>Applicant's Request</i> |
|---|--------------------------------|----------------------------|
| <i>Art Gallery</i> | D | P |
| <i>Cinema/Theatre</i> | A | P |
| <i>Consulting Rooms</i> | D | P |
| <i>Convenience Store</i> | A | P |
| <i>Dry Cleaning Premises</i> | D | P |
| <i>Educational Establishment</i> | X | D |
| <i>Health Centre</i> | X | P |
| <i>Health Studio</i> | D | P |
| <i>Hospital</i> | X | A |
| <i>Liquor Store – Small</i> | A | P |
| <i>Massage Parlour</i> | D | P |
| <i>Motel</i> | X | D |
| <i>Motor Vehicle, Boat or Caravan Sales</i> | X | D |
| <i>Motor Vehicle Hire</i> | X | D |
| <i>Motor Vehicle Repair</i> | X | A |

| <i>Use Class</i> | <i>Existing Permissibility</i> | <i>Applicant's Request</i> |
|----------------------------|--------------------------------|----------------------------|
| <i>Motor Vehicle Wash</i> | X | D |
| <i>Nursing Home</i> | X | D |
| <i>Office</i> | D | P |
| <i>Private Recreation</i> | X | P |
| <i>Reception Centre</i> | X | D |
| <i>Restaurant/Café</i> | D | P |
| <i>Serviced Apartments</i> | X | P |
| <i>Shop</i> | D | P |
| <i>Showroom</i> | D | P |
| <i>Studio</i> | X | P |
| <i>Veterinary Centre</i> | X | A |

Table 2: Applicants Requested Amendments to Table 1 of LPS 15

The applicant also seeks to introduce a Restricted Use Table within Schedule 3 of LPS 15 as outlined in Attachment 12.1.1 for the following uses:

- 'Hospital'
- 'Motel'
- 'Motor Vehicle, Boat or Caravan Sales'
- 'Motor Vehicle Hire'
- 'Motor Vehicle Repair'
- 'Office'
- 'Nursing Home'
- 'Reception Centre'.

The suitability of the above changes is discussed in the following section of this report.

Report

Following a review and analysis of the applicant's amendment request, officers consider the following:

- Several of the applicant's proposed changes to land use permissibility can be supported as they are consistent with the objective of the 'Town Centre' zone.
- Some of the applicant's requested 'P' uses are not considered appropriate, however they may be suitable as a 'D' use. This means that uses that benefit from 'D' permissibility exemptions under the Regulations do not require approval. However, where the exemption criteria is not met, the suitability of the use can be assessed through a development application.
- Two land uses can be supported as Additional Uses.
- Several land use permissibility changes are not supported as they are not consistent with the objective of the 'Town Centre' zone or are already subject to the Regulations exemptions.

These matters are discussed in further detail below.

Supported Use Class Permissibility Changes

The following requested changes to a 'P' use class permissibility can be supported. These changes align with the objective of the 'Town Centre' zone and SPP 4.2 and relate to uses already permissible within this zone.

- 'Convenience Store' – 'A' to 'P'
- 'Restaurant/Café' – 'D' to 'P'
- 'Shop' – 'D' to 'P'
- 'Health Studio' – 'D' to 'P'.

The 'P' use class permissibility allows these uses to establish without the need for development approval, provided that they comply with LPS 15. Justification for each of these changes is included in Attachment 12.1.1.

Land Use Permissibility Changes Supported Subject to 'D' Designation

In addition to the above land uses, the applicant has requested amendments to designate the uses 'Cinema/Theatre' as 'P' instead of 'A' and 'Private Recreation' as 'P' instead of 'X'. Additional discussion on this matter is included below.

Cinema/Theatre

Contrary to the applicant's request to designate 'Cinema/Theatre' as a 'P' use, a 'D' designation is considered more appropriate. Whilst this land use would contribute to the entertainment function of the town centre, LPS 15 does not contain a parking standard for this use. To allow for an assessment of car parking to be undertaken, it is considered more appropriate for this use to be designated as 'D'. The existing 'A' designation, which requires advertising even for compliant proposals, is considered excessive. In cases where variations to LPS 15 are proposed, these could be suitably advertised to potentially affected parties. Accordingly, designation as a 'D' use is considered appropriate.

Recreation – Private

While the applicant has requested a 'P' permissibility for this use, officers consider that a 'D' designation is more appropriate. While it is acknowledged that 'Recreation-Private' aligns with the 'Town Centre' zone's objectives and SPP 4.2, it is not considered appropriate to exempt it as a 'P' use. The reason for this is that the definition of 'Recreation-Private' in LPS 15 is broad and covers varying scales of the use. If a 'P' designation is applied, there would be no size limit on 'Recreation-Private' uses that could occur without requiring approval. This could lead to unintended poor outcomes for the Town Centre. To avoid this and ensure oversight through the development application process, a 'D' use permissibility is recommended.

Under a 'D' designation, the land use would still be exempt from requiring development approval, provided it does not occupy an area greater than 300m². However, proposals that exceed this size would require assessment to ensure the operations are suitable for their location.

Additional Uses

The applicant is seeking to introduce the currently prohibited uses of 'Motor Vehicle Wash' and 'Studio'. In addition, the applicant requested several land uses be established as Restricted Uses. The intent of this is to allow for these uses to occur, but only when specific conditions are met.

Officers have conferred with the Department of Planning, Lands and Heritage (DPLH), who have advised that Restricted Uses are not the appropriate mechanism to achieve this outcome. The reason for this is that Restricted Uses become the only land use that can occur on the land, which is clearly not a desirable outcome. Accordingly, DPLH advised that Additional Uses are the appropriate mechanism in LPS 15. This allows all permissible land uses to be considered, and the additional uses. It is worth noting that these additional uses would still maintain their current 'X' classification but can be considered subject to satisfying the relevant criteria.

Motor Vehicle Wash

While the use can complement the function of the Town Centre zone, it is necessary to be regulated to ensure it remains complementary in nature and does not become a dominant use. The objective is for people to visit the Town Centre for a broader purpose and that car washing serves as an incidental part of their trip.

To ensure this occurs, it is proposed that the following criteria apply to the use:

- Located within a multi-storey parking structure and screened from view; and
- Limited to a maximum gross floor area (GFA) of 200m².

These measures ensure that the use is visually acceptable and complimentary to the primary function of the town centre.

Studio

The 'Studio' land use contains two elements, including artist work-room area and gallery/sale space. It is considered that the gallery aspect of the use is consistent with the objectives of the zone. However, there are concerns that if the work-room area aspect

is not regulated, it could occur at a scale that is not consistent with the objectives of the zone.

To ensure the use occurs in an acceptable manner, it is proposed that the following criteria apply:

- Be integrated within the main shopping centre building; and
- Comprise a maximum work-room GFA of 30m².

These conditions ensure the use occurs in a manner that aligns with the objectives of the zone.

Changes to Use Class Permissibility Not Supported

Some of the applicant's suggested changes to permissibility are not in line with the objective of the 'Town Centre' zone and are not supported.

Furthermore, some uses already benefit from conditional exemptions in the Regulations and it is not considered necessary for the permissibility of these uses to be amended. This is discussed further below.

Retention of Existing Permissibilities

Art Gallery/Massage Parlour

It is recommended that the 'D' designation associated with 'Art Gallery' and 'Massage Parlour' be retained instead of applying a 'P' permissibility. 'P' uses are typically exempt from the requirement to seek approval, provided they comply with the relevant local planning scheme requirements. However, since there are no specific parking requirements outlined in LPS 15 for these uses, it is necessary for an assessment to occur as part of the development application process.

Dry Cleaning Premises

Whilst the applicant requested a 'P' designation for 'Dry Cleaning Premises' it is considered more appropriate to retain the existing 'D' permissibility. This use is subject to separation distances under the *Environmental Protection Act 1986*, which requires consideration through the development application process.

Health Centre

The applicant has proposed designating 'Health Centre' as 'P' in the zoning table. However, this land use is planned to be removed in a future omnibus amendment as it is covered by the 'Medical Centre' or 'Consulting Rooms' definitions. Therefore, it is suitable to maintain its current designation as 'X' until it is removed as part of a future amendment to LPS 15.

Motel

The Motel land use is currently 'X' and prohibited within the Town Centre zone. The applicant seeks to make it a 'D' use. It is recommended that the 'X' designation of 'Motel' be retained for the following reasons.

- The use is car focused and inconsistent with contemporary planning principles advocated for by SPP 4.2 which seek to reduce car dependency within activity centres.
- Introducing a land use for short stay accommodation is a substantial change that requires strategic planning under SPP 4.2. However, such planning has not occurred.

Given the above, it is considered there are currently no cogent reasons to introduce the 'Motel' land use.

Motor Vehicle, Boat or Caravan Sales/Motor Vehicle Hire/Motor Vehicle Repair

The applicant requested that these uses be classified as 'Restricted Uses' which are subject to additional development requirements. Officers do not support this or designating 'Motor Vehicle, Boat or Caravan Sales' and 'Motor Vehicle Hire' as 'D' and Motor Vehicle Repair as 'A' for the following reasons:

- They do not align with the 'Town Centre' zone objectives as they do not provide a retail or entertainment function.
- There is an abundance of more suitable sites for these uses, and there is no strategic merit for them to occur in the Town Centre zone.
- The car-centric nature of these uses contradicts the planning principles of SPP 4.2, which aim to minimise reliance on cars within activity centres.

It is therefore recommended that the 'X' permissibility is retained for these uses.

Showroom

Officers do not support amending 'Showroom' from 'D' to 'P'. While this land use is currently capable of approval within the 'Town Centre' zone, SPP 4.2 states that showrooms should be located outside core activity centres. In addition, the City of Belmont Local Planning Strategy states that showrooms should be encouraged and facilitated within the 'Mixed Business' zone and that showrooms should not be permitted within the 'Town Centre' zone unless their size and design is consistent with the objective of creating a 'main street' environment. As such, it is considered appropriate for this land use to remain as 'D' so that the specific operational, built form, and amenity implications of development proposals can be assessed on a case-by-case basis.

Veterinary Centre

The 'Veterinary Centre' land use is currently 'X' and prohibited within the Town Centre zone. The applicant seeks to make this an 'A' use.

The definition of the use seeks to provide for the comprehensive treatment of all types of animals. This could facilitate the treatment of non-domestic animals requiring extensive treatment, and potential overnight stay. These factors mean officers consider the use is inappropriate for the Town Centre zone.

An acceptable form of the veterinary service can already occur under the 'Veterinary Consulting Room' land use. This use allows for the treatment of minor ailments of domestic animals, which is an appropriate scale for the Town Centre zone.

Liquor Store – Small

Liquor Store – Small is currently an 'A' use within the 'Town Centre' zone. The applicant seeks to make it a 'P' use. It is considered there are inherent matters associated with this use that require evaluation through the planning process. Furthermore, the previous consideration of this use in the Town Centre has benefitted from stakeholder input. A 'P' designation is therefore not supported for this use.

In terms of applying a 'D' designation to the use, this would have the same outcomes as applying a 'P' designation since it would be exempt under the Regulations.

Given the above, it is considered appropriate to retain the existing 'A' permissibility for Liquor Store – Small.

Uses already exempt under the *Planning and Development (Local Planning Schemes) Regulations 2015*

Consulting Rooms and Office

Officers do not support changing the permissibility of 'Consulting Rooms' or 'Office' from 'D' to 'P'. These uses already provide conditional exemptions under the Regulations. Given that these uses are already exempt, officers find no reason in duplicating the exemption by designating them as 'P' uses and introducing similar provisions within LPS 15.

Proposed changes that require strategic planning before consideration

The applicant requested changes to the permissibility of 'Reception Centre', 'Educational Establishment', 'Hospital', 'Nursing Home', and 'Serviced Apartments'. These uses are currently designated 'X'.

It is considered that the introduction of these uses would be a significant change. To determine the future suitability of these uses within the Town Centre, it is considered necessary for the landowners to undertake formal strategic planning for the land, in the form of a precinct structure plan. This plan would address:

- Strategic rationale;
- Development requirements i.e. floor spaces, height and parking;
- Design requirements;
- Interface;
- Traffic and movement;
- Public realm.

In the absence of this work being progressed, these uses cannot be supported at this time.

Scheme Amendment Classification

The Regulations specify three different types of scheme amendments, being 'basic', 'standard', and 'complex'. Clause 35(2) of the Regulations requires a resolution of the local government specifying the type of amendment and the reasons for the classification.

A standard amendment is identified by the Regulations as meaning:

- a) Amendment relating to a zone or reserve that is consistent with the objectives identified in the scheme for that zone or reserve;
- b) An amendment that is consistent with a local planning strategy for the scheme that has been endorsed by the Commission;
- c) An amendment to the scheme so that it is consistent with a region planning scheme that applies to the scheme area; other than an amendment that is a basic amendment;
- d) An amendment to the scheme map that is consistent with a structure plan or local development plan that has been approved under the scheme for the land to which the amendment relates if the scheme does not currently include zones of all types that are outlined in the plan;
- e) An amendment that would have minimal impact on land in the scheme area that is not the subject of the amendment;
- f) An amendment that does not result in any significant environmental, social, economic or governance impacts on land in the scheme area;
- g) Any other amendment that is not a complex or basic amendment.

The proposed amendment is considered to be a 'standard' amendment for the following reasons:

- i. The proposed amendment relates to land zoned 'Town Centre' and is considered to be consistent with the objective of this zone.
- ii. The proposed amendment is consistent with the City of Belmont Local Planning Strategy.
- iii. The proposed amendment will not result in any significant environmental, social, economic or governance impacts on land in the scheme area.

Should Council resolve to proceed with the proposed amendment as submitted by the applicant, it would need to be treated as a complex amendment. This is due to several uses not being addressed by the City's Local Planning Strategy for the Town Centre zone and not being consistent with the LPS 15 zone objective. As per the Regulations, obtaining consent from the WAPC would be necessary before initiating the advertising process. Additionally, the duration of the advertising period would be extended to 60 days instead of the standard 42 days.

Conclusion

The applicant requested that the City modify the permissibility of various land uses to increase the number of uses capable of establishing within the 'Town Centre' zone. While various aspects of the applicant's request are supported, a number of use class permissibility changes are not, due to requiring further strategic planning or not being consistent with the objectives of the zone. It is recommended that the modified version of the amendment as reflected within Attachment 12.1.2 be supported by Council for the purpose of advertising.

Financial implications

There are no financial implications evident at this time.

Environmental implications

There are no environmental implications associated with this report.

Social implications

It is considered that the Amendment will assist in delivering a vibrant and attractive Town Centre that attracts public and private investment.

Attachment details

| Attachment No and title | |
|-------------------------|---|
| 1. | Amendment Sought by the Proponent [12.1.1 - 3 pages] |
| 2. | Changes Proposed by Amendment No 21 [12.1.2 - 1 page] |
| 3. | Land Use Definitions [12.1.3 - 3 pages] |

Attachment 12.1.1 Amendment Sought by the Proponent

Attachment 1 – Amendment Sought by the Proponent

- Update Table 1 (Zoning Table) as follows:

| Use Class | Existing Permissibility | Proponents Request | Officer Comment |
|---|--------------------------------|---------------------------|--|
| <i>Art Gallery</i> | D | P | Refer to report |
| <i>Cinema/Theatre</i> | A | P | Refer to report |
| <i>Consulting Rooms</i> | D | P | Refer to report |
| <i>Convenience Store</i> | A | P | Historically, the definition of Convenience Store included the retail sale of petrol, which was the primary reason for it being an 'A' use. Reference to the sale of petrol was removed from the definition as part of a previous amendment to LPS 15. The use is consistent with the zone objective. |
| <i>Dry Cleaning Premises</i> | D | P | Refer to report |
| <i>Educational Establishment</i> | X | D | Refer to report |
| <i>Health Centre</i> | X | P | Refer to report |
| <i>Health Studio</i> | D | P | SPP 4.2 identifies gymnasiums (health studios) as an appropriate use to locate within activity centres that can generate activity outside of regular business/hours. |
| <i>Hospital</i> | X | A | Refer to report |
| <i>Liquor Store – Small</i> | A | P | Refer to report |
| <i>Massage Parlour</i> | D | P | Refer to report |
| <i>Motel</i> | X | D | Refer to report |
| <i>Motor Vehicle, Boat or Caravan Sales</i> | X | D | Refer to report |

Attachment 12.1.1 Amendment Sought by the Proponent

| | | | |
|-----------------------------|---|---|--|
| <i>Motor Vehicle Hire</i> | X | D | Refer to report |
| <i>Motor Vehicle Repair</i> | X | A | Refer to report |
| <i>Motor Vehicle Wash</i> | X | D | Refer to report |
| <i>Nursing Home</i> | X | D | Refer to report |
| <i>Office</i> | D | P | Refer to report |
| <i>Private Recreation</i> | X | P | Refer to report |
| <i>Reception Centre</i> | X | D | Refer to report |
| <i>Restaurant/Café</i> | D | P | This use contributes to the entertainment function of the centre and is consistent with the objective of the 'Town Centre' zone. |
| <i>Serviced Apartments</i> | X | P | Refer to report |
| <i>Shop</i> | D | P | This use is consistent with the objective of the 'Town Centre' zone and intent of the Local Planning Strategy to support the continued expansion of retail floor space within this zone. |
| <i>Showroom</i> | D | P | Refer to report |
| <i>Studio</i> | X | P | Refer to report |
| <i>Veterinary Centre</i> | X | A | Refer to report |

- Introduce the following Restricted Use Table within Schedule 3 of LPS 15:

Attachment 12.1.1 Amendment Sought by the Proponent

Table 2 – Proposed Restricted Use Table

| No. | Description of Land | Restricted use | Conditions |
|-------|---|---|---|
| R.U.1 | All land bound by Wright Street, Abernethy Road, Belmont Avenue and Fulham Street, Cloverdale | <ul style="list-style-type: none"> • Hospital • Motel • Motor Vehicle, Boat or Caravan Sales • Motor Vehicle Hire • Motor Vehicle Repair • Office • Nursing Home • Reception Centre | <p>a) Where development external from and separate to the shopping centre is proposed, the following development requirements will apply:</p> <p>i. Separate buildings shall have a minimum of one (1) activated frontage which has:</p> <ol style="list-style-type: none"> 1. Minimum one pedestrian opening; and 2. Minimum 50% glazing on the ground floor. <p>b) Motor vehicle hire and motor vehicle, boat or caravan sales uses shall be located within the shopping centre building or other mixed use building, otherwise are restricted to a maximum floorspace of 2,500m².</p> <p>c) Nursing home and motel use developments must be a minimum of three (3) storeys in height.</p> <p>d) A development application for a veterinary centre or motor vehicle repair use must be accompanied by an acoustic assessment demonstrating the ability to achieve compliance with the <i>Environmental Protection (Noise) Regulations 1997</i> (Noise Regulations) which may require restrictions on the permitted activities.</p> <p>e) Motor vehicle repair uses shall not be located directly abutting Belmont Avenue.</p> <p>f) Any reception centre use must be integrated with other multi-use development and cannot comprise a standalone building for a single use.</p> |

Attachment 12.1.2 Changes Proposed by Amendment No 21

Attachment 2 – Changes Proposed by Amendment No. 21

- Update Table 1 (Zoning Table) as follows:
 - Amend the use class permissibility of 'Cinema/Theatre' from 'A' to 'D' within the 'Town Centre' zone.
 - Amend the use class permissibility of 'Convenience Store' from 'A' to 'P' within the 'Town Centre' zone.
 - Amend the use class permissibility of 'Health Studio' from 'D' to 'P' within the 'Town Centre' zone.
 - Amend the use class permissibility of 'Private Recreation' from 'X' to 'D' within the 'Town Centre' zone.
 - Amend the use class permissibility of 'Restaurant/Café' from 'D' to 'P' within the 'Town Centre' zone.
 - Amend the use class permissibility of 'Shop' from 'D' to 'P' within the 'Town Centre' zone.
- Introducing the below Additional Use within Schedule 2 of LPS 15.

| No. | Location and Additional Uses |
|-----|--|
| 21 | <p>Within the 'Town Centre' zone, the local government may approve the following additional uses:</p> <ul style="list-style-type: none">• Motor Vehicle Wash• Studio <p>When considering development applications for the abovementioned land uses, the following requirements shall be met:</p> <ul style="list-style-type: none">• Motor Vehicle Wash uses shall be located within a multi-storey parking structure, screened from view and be limited to a maximum GFA of 200m².• Studio uses are to be integrated within the main shopping centre building and comprise a maximum work-room GFA of 30m². |

- Amending the zoning map to designate the 'Town Centre' zone as being subject to 'Additional Use 21' (A21).

Attachment 12.1.3 Land Use Definitions

Attachment 3 – Use Class Permissibility Symbol Meanings and Land Use Definitions

Land use definitions are included in Schedule 1 of LPS 15. The land use definitions relevant to this application have been extracted from Schedule 1 and included below:

| Land Definitions | Use | Meaning |
|---------------------------|-----|--|
| Art Gallery | | means premises — a) that are open to the public; and b) where artworks are displayed for viewing or sale; |
| Cinema/Theatre | | means premises where the public may view a motion picture or theatrical production; |
| Consulting Rooms | | means premises used by no more than 2 health practitioners at the same time for the investigation or treatment of human injuries or ailments and for general outpatient care; |
| Convenience Store | | means premises — a) used for the retail sale of convenience goods commonly sold in supermarkets, delicatessens or newsagents; and b) operated during hours which include, but may extend beyond, normal trading hours; and c) the floor area of which does not exceed 300 m2 net lettable area; |
| Dry Cleaning Premises | | means any land and building used for the cleaning of garments and other fabrics by chemical processes; |
| Educational Establishment | | means premises used for the purposes of education and includes a school, tertiary institution, business college, academy or other educational centre; |
| Health Centre | | means any building used as a maternity centre, a district clinic, an x-ray or ultrasound centre, or pathology centre, or the like of any of those, but does not include the consulting rooms or a medical centre use classes; |
| Health Studio | | means any land and building designed and equipped for physical exercise, recreation or sporting activities, but does not include the private recreation or public recreation use classes; |
| Hospital | | means premises used as a hospital as defined in the Hospitals and Health Services Act 1927 section 2(1); |
| Liquor Store – Small | | means premises the subject of a liquor store licence granted under the Liquor Control Act 1988 with a net lettable area of not more than 300 m2; |
| Massage Parlour | | means a use of land involving the massaging manipulation or other treatment of body parts for therapeutic or remedial purposes, of a kind generally administered in association with medical treatment. The term does not include the provision of any sexual services; |
| Motel | | means premises, which may be licenced under the Liquor Control Act 1988 — |

Attachment 12.1.3 Land Use Definitions

| | |
|---------------------------------------|---|
| | <ul style="list-style-type: none"> a) used to accommodate guests in a manner similar to a hotel; and b) with specific provision for the accommodation of guests with motor vehicles; |
| Motor Vehicle, Boat, or Caravan Sales | means premises used to sell motor vehicles, boats or caravans; |
| Motor Vehicle Hire | means any land or building used for the hiring out of motor vehicles and when conducted on the same site, the storage and cleaning of motor vehicles for hire but does not include mechanical repair or servicing of such vehicles; |
| Motor Vehicle Repair | <p>means premises used for or in connection with —</p> <ul style="list-style-type: none"> a) electrical and mechanical repairs, or overhauls, to vehicles other than panel beating, spray painting or chassis reshaping of vehicles; or City of Belmont Local Planning Scheme No. 15 – Scheme Text 56 Schedule No. 1 Land Use Definitions Meaning b) repairs to tyres other than recapping or re-treading of tyres; |
| Motor Vehicle Wash | means premises where the primary use is the washing of motor vehicles; |
| Nursing Home | means any building used for the medical treatment and/or care of sick, aged or handicapped persons, whether resident or not, but does not include the hospital, consulting rooms, medical centre or health centre uses; |
| Office | means premises used for administration, clerical, technical, professional or other like business activities; |
| Recreation Private | <p>means premises that are —</p> <ul style="list-style-type: none"> a) used for indoor or outdoor leisure, recreation or sport; and b) not usually open to the public without charge; |
| Reception Centre | means premises used for hosted functions on formal or ceremonial occasions; |
| Restaurant/Café | restaurant/cafe means premises primarily used for the preparation, sale and serving of food and drinks for consumption on the premises by customers for whom seating is provided, including premises that are licenced under the Liquor Control Act 1988; |
| Serviced Apartments | <p>means a group of units or apartments providing —</p> <ul style="list-style-type: none"> a) self-contained short stay accommodation for guests; and b) any associated reception or recreational facilities; |
| Shop | means premises other than a bulky goods showroom, a liquor store — large or a liquor store — small used to sell goods by retail, to hire goods, or to provide services of a personal nature, including hairdressing or beauty therapy services; |
| Showroom | means premises used to display, sell by wholesale or retail, or hire, automotive parts and accessories, camping equipment, electrical light fittings, equestrian supplies, floor |

Attachment 12.1.3 Land Use Definitions

| | |
|-------------------|---|
| | coverings, furnishings, furniture, household appliances, party supplies, swimming pools or goods of a bulky nature; |
| Studio | means a building or part of a building used as a work-room by a painter, photographer, sculptor or craftsperson in the conduct of his/her profession and includes incidental display and sale of things made, decorated or adapted therein; |
| Veterinary Centre | means premises used to diagnose animal diseases or disorders, to surgically or medically treat animals, or for the prevention of animal diseases or disorders; |

CITY OF BELMONT

Local Planning Scheme No. 15

Scheme Amendment No. 21

City of Belmont

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Planning and Development Act 2005

**RESOLUTION TO PREPARE
AMENDMENT TO LOCAL PLANNING SCHEME**

**CITY OF BELMONT
LOCAL PLANNING SCHEME NO. 15**

SCHEME AMENDMENT NO. 21

Resolved that the local government pursuant to section 75 of the *Planning and Development Act 2005*, amend the above Local Planning Scheme by:

1. Modifying the Zoning Table in the Scheme Text to change the following use class permissibility's within the 'Town Centre' zone:
 - 'Cinema/Theatre' from an 'A' to a 'D'
 - 'Convenience Store' from an 'A' to a 'P'
 - 'Health Studio' from a 'D' to a 'P'
 - 'Private Recreation' from an 'X' to a 'D'
 - 'Restaurant/Café' from a 'D' to a 'P'
 - 'Shop' from a 'D' to a 'P'
2. Introducing the following Additional Use within Schedule 2 of the Scheme Text:

| No. | Location and Additional Uses |
|-----|---|
| 21 | <p>Within the 'Town Centre' zone, the local government may approve the following additional uses:</p> <ul style="list-style-type: none">• Motor Vehicle Wash• Studio. <p>When considering development applications for the abovementioned land uses, the following requirements shall be met:</p> <ul style="list-style-type: none">• Motor Vehicle Wash uses shall be located within a multi-storey parking structure, screened from view and be limited to a maximum gross floor area of 200m².• Studio uses are to be integrated within the main shopping centre building and comprise a maximum work-room gross floor area of 30m². |

3. Amending the Scheme Map to designate the 'Town Centre' zone as being subject to 'Additional Use 21' (A21).

The Amendment is standard under the provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* for the following reason(s):

- The proposed amendment relates to land zoned 'Town Centre' and is considered to be consistent with the objective of this zone.

Local Planning Scheme No. 15

2

- The proposed amendment is consistent with the City of Belmont Local Planning Strategy.
- The proposed amendment will not result in any significant environmental, social, economic or governance impacts on land in the scheme area.

Dated this 25th day of July 2023.


CHIEF EXECUTIVE OFFICER

Scheme Amendment Details

| Item | Description | Details |
|------|--------------------------------------|--|
| 1. | Local Authority | City of Belmont |
| 2. | Description of Local Planning Scheme | Local Planning Scheme No. 15 |
| 3. | Type of Scheme | Local Zoning Scheme |
| 4. | Scheme Amendment No. | Amendment No. 21 |
| 5. | Summary of Proposal | <ul style="list-style-type: none"> Modify the Zoning Table in the Scheme Text to change the permissibility of certain uses within the 'Town Centre' zone. Introduce new 'Additional Uses' within Schedule 2 of the Scheme Text. Amend the Scheme Map to designate the 'Town Centre' zone as being subject to the additional uses. |
| 6. | Classification | Standard |

Planning Report

1. Introduction

Amendment No. 21 to Local Planning Scheme No. 15 (LPS 15) proposes to:

- Modify the Zoning Table in the Scheme Text to change the following use class permissibility's within the 'Town Centre' zone:
 - 'Cinema/Theatre' from an 'A' to a 'D'
 - 'Convenience Store' from an 'A' to a 'P'
 - 'Health Studio' from a 'D' to a 'P'
 - 'Private Recreation' from an 'X' to a 'D'
 - 'Restaurant/Café' from a 'D' to a 'P'
 - 'Shop' from a 'D' to a 'P'
- Introduce the following Additional Use within Schedule 2 of the Scheme Text:

| No. | Location and Additional Uses |
|-----|---|
| 21 | <p>Within the 'Town Centre' zone, the local government may approve the following additional uses:</p> <ul style="list-style-type: none"> Motor Vehicle Wash Studio. <p>When considering development applications for the abovementioned land uses, the following requirements shall be met:</p> |

- Motor Vehicle Wash uses shall be located within a multi-storey parking structure, screened from view and be limited to a maximum gross floor area of 200m².
- Studio uses are to be integrated within the main shopping centre building and comprise a maximum work-room gross floor area of 30m².

3. Amend the Scheme Map to designate the 'Town Centre' zone as being subject to 'Additional Use 21' (A21).

2. Background

2.1 Location

The Amendment relates to the Belmont Town Centre as shown in Figure 1. The zoning of the subject lots and surrounding land is shown in Figure 2.



Figure 1: Location Plan - Town Centre outlined in Red (Source: IntraMaps)

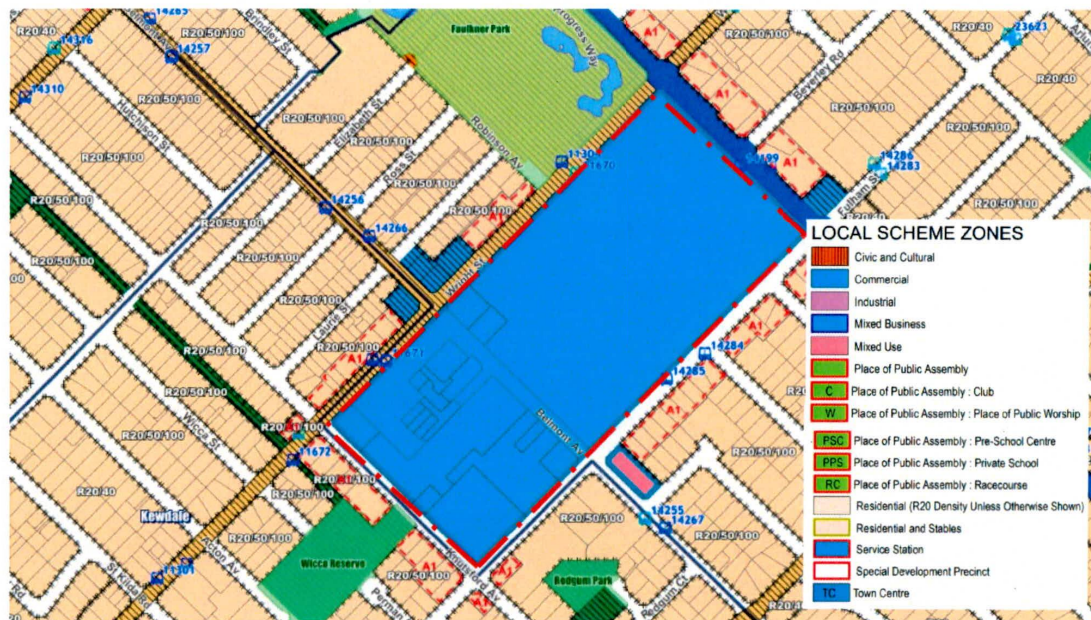


Figure 2: Existing zoning and reservation of land – Town Centre outlined in Red (Source: IntraMaps)

2.2 Proposed Amendment

The intent of the Amendment is to increase the number of uses capable of establishing within the 'Town Centre' zone and streamline approval processes for certain uses. The specific permissibility changes subject to this amendment are outlined in the below table:

| Use Class | Existing Permissibility | Proposed Permissibility |
|--------------------|-------------------------|-------------------------|
| Cinema/Theatre | A | D |
| Convenience Store | A | P |
| Health Studio | D | P |
| Private Recreation | X | D |
| Restaurant/Café | D | P |
| Shop | D | P |

The amendment also seeks to introduce two additional uses within LPS 15 for 'Motor Vehicle Wash' and 'Studio' (Additional Use 21). These uses will remain as 'X' (not permitted) uses but will be capable approval subject to achieving compliance with the following conditions:

- Motor Vehicle Wash uses shall be located within a multi-storey parking structure, screened from view and be limited to a maximum gross floor area of 200m².
- Studio uses are to be integrated within the main shopping centre building and comprise a maximum work-room gross floor area of 30m².

The amendment also proposes to amend the Scheme Map to designate the 'Town Centre' zone as being subject to the above Additional Uses.

Justification for the proposed amendment is included in subsequent sections of this report.

2.3 Planning Context

Local Planning Scheme Amendments

Section 75 of the *Planning and Development Act 2005* provides for an amendment to be made to a local planning scheme. The procedures for amending a local planning scheme, including public consultation requirements, are set out within Part 5 of the *Planning and Development (Local Planning Schemes) Regulations 2015* (The Regulations).

The Regulations specify three different types of scheme amendments, being 'basic', 'standard' and 'complex'. Clause 35(2) of the Regulations requires a resolution of the local government which specifies the amendment type and the reasons for the classification.

Each amendment has a different advertising requirement. A standard amendment needs to be advertised for 42 days, and a complex amendment has a 60-day advertising period.

Irrespective of the classification of the amendment, where a local government has resolved to amend a scheme, the proposed amendment shall be forwarded to the Environmental Protection Authority (EPA) to determine whether it requires an environmental assessment. Consent for advertising is also required from the Western Australian Planning Commission (WAPC).

Where no environmental assessment is required and subject to WAPC consent, the responsible authority shall advertise the amendment in accordance with the Regulations by:

- Displaying the amendment and associated public notice on the City of Belmont website.
- Publishing the notice in the local newspaper and displaying this on the City of Belmont public notice boards.
- Giving a copy of the notice to each public authority that the local government considers is likely to be affected by the amendment.

After the conclusion of the advertising period, Council is required to consider the submissions and pass a resolution to either support the amendment, with or without modification, or not support the amendment. After passing a resolution, the amendment is to be forwarded to the WAPC to review and provide a recommendation to the Minister for Planning.

Local Planning Scheme No. 15

The subject site is currently zoned 'Town Centre' under LPS 15. The 'Town Centre' zone has the following objective:

"The Town Centre and Commercial Zones are intended to provide for the retail commercial function and entertainment."

Table 1 (Zoning Table) of LPS 15 sets out the permissibility of uses using the symbols of 'P', 'D', 'A', and 'X'. The meaning of the symbols is listed below:

- 'P' Means the use is permitted by the Scheme providing the use complies with the relevant development standards and the requirements of the Scheme.
- 'D' Means that the use is not permitted unless the local government has exercised its discretion by granting Development Approval.
- 'A' Means that the use is not permitted unless the local government has exercised its discretion by granting Development Approval after giving special notice in accordance

with the provisions contained in Clause 64 of the *Planning and Development (Local Planning Schemes) Regulations 2015* Schedule 2.

'X' Means a use that is not permitted by the Scheme.

Schedule 1 of LPS 15 includes land use definitions for each use listed in the Zoning Table. The relevant definitions relating to this Amendment are contained within the below table:

| Land Use Definitions | Meaning |
|----------------------|--|
| Cinema/Theatre | means premises where the public may view a motion picture or theatrical production; |
| Convenience Store | means premises — a) used for the retail sale of convenience goods commonly sold in supermarkets, delicatessens or newsagents; and b) operated during hours which include, but may extend beyond, normal trading hours; and c) the floor area of which does not exceed 300 m ² net lettable area; |
| Health Studio | means any land and building designed and equipped for physical exercise, recreation or sporting activities, but does not include the private recreation or public recreation use classes; |
| Motor Vehicle Wash | means premises where the primary use is the washing of motor vehicles; |
| Recreation Private | means premises that are — a) used for indoor or outdoor leisure, recreation or sport; and b) not usually open to the public without charge; |
| Restaurant/Café | restaurant/cafe means premises primarily used for the preparation, sale and serving of food and drinks for consumption on the premises by customers for whom seating is provided, including premises that are licenced under the Liquor Control Act 1988; |
| Shop | means premises other than a bulky goods showroom, a liquor store — large or a liquor store — small used to sell goods by retail, to hire goods, or to provide services of a personal nature, including hairdressing or beauty therapy services; |
| Studio | means a building or part of a building used as a work-room by a painter, photographer, sculptor or craftsperson in the conduct of his/her profession and includes incidental display and sale of things made, decorated or adapted therein; |

Clause 3.5 of LPS 15 addresses Additional Uses and outlines that, regardless of the use class designation in the zoning table, land uses for areas specified in Schedule 2 can receive approval, subject to the specific conditions being met. Currently, there are no Additional Uses applicable to the 'Town Centre' zone.

Exemption from the Need to Obtain Development Approval

The Regulations exempt certain land uses from requiring development approval. This is subject to the use having a 'D' permissibility in the zone and where the relevant conditions are met. The exemption relevant to this amendment relates to 'Recreation – Private' as detailed in the below table:

| Land Use | Zone | Conditions |
|----------------------|--|--|
| Recreation – Private | Commercial, Centre, Mixed Use or Light Industry Zone | (a) Premises are in the metropolitan region. |

| Land Use | Zone | Conditions |
|----------|------|---|
| | | (b) Net lettable area of any indoor area of the premises is no more than 300 m ² . (c) No more than 60% of the glass surface of any window on the ground floor of a building on the premises is obscured glass. |

State Planning Policy 4.2 – Activity Centres for Perth and Peel

State Planning Policy 4.2 (SPP 4.2) guides the planning and development requirements of activity centres in the Perth and Peel region. Its main goal is to encourage a mix of suitable land uses, with a focus on retail activities. Belmont Town Centre is the City's highest-ranking activity centre and designated as a 'Secondary Centre' within the Policy.

The amendment has been reviewed against SPP 4.2 to determine the appropriateness of the proposed modifications to land use permissibility.

City of Belmont Local Planning Strategy

The City's Local Planning Strategy recognises the importance of sustaining the long-term viability of its commercial centres. The Strategy aims to enhance the Town Centres functionality by allowing the expansion of retail spaces and promoting redevelopment in a main street format. The amendment has been reviewed against the City's Local Planning Strategy to determine the appropriateness of the proposed modifications to land use permissibility.

Metropolitan Region Scheme

The subject site is zoned 'Urban' under the Metropolitan Region Scheme (MRS). The proposed Scheme Amendment is able to be accommodated under the current MRS zoning.

3. Report

3.1 Proposed Use Class Permissibility Changes

Proposed Changes to 'P'

The following changes align with the objective of the 'Town Centre' zone, SPP 4.2, and the City's Local Planning Strategy, and relate to uses already permissible within this zone:

- 'Convenience Store' – 'A' to 'P'
- 'Restaurant/Café' – 'D' to 'P'
- 'Shop' – 'D' to 'P'
- 'Health Studio' – 'D' to 'P'.

The 'P' use class permissibility will allow these uses to establish without the need for development approval, provided they comply with LPS 15. Justification for each of these changes is included below:

Convenience Store

Historically, the definition of 'Convenience Store' included the retail sale of petrol which is the primary reason for it currently being an 'A' use. However, reference to the retail sale of petrol

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Local Planning Scheme No. 15

was removed from this definition through a previous amendment to LPS 15. As a result of this and the fact that the use is consistent with the zone objective, it is considered appropriate for it to be designated as 'P' instead of 'A'.

Restaurant/Café

This use contributes to the entertainment function of the centre and is consistent with the objective of the 'Town Centre' zone. This change is therefore considered appropriate.

Shop

This use is consistent with the objective of the 'Town Centre' zone and the intent of the City's Local Planning Strategy to support the continued expansion of retail floor space within this zone. Therefore, it is appropriate for 'Shop' to be designated as 'P' within the zoning table.

Health Studio

SPP 4.2 identifies health studios (gymnasiums) as an appropriate use that can generate activity outside of regular business hours. This change in use permissibility is therefore considered appropriate.

Proposed Changes to 'D'

Recreation Private

It is considered that 'Recreation-Private' aligns with the 'Town Centre' zone objective and SPP 4.2 and for this reason is an appropriate land use. However, it is not appropriate for this use to be designated as 'P'. The reason for this is that the definition of 'Recreation-Private' in LPS 15 is broad and covers varying scales of the use. If a 'P' designation is applied, there would be no size limit on 'Recreation-Private' uses that could occur without requiring approval. This could lead to unintended poor outcomes for the Town Centre. To avoid this and ensure oversight through the development application process, a 'D' use permissibility should be applied.

Under a 'D' designation, the land use would still be exempt from requiring development approval under the Regulations, provided it does not occupy an area greater than 300m². However, proposals that exceed this size would require assessment to ensure the operations are suitable for their location.

Cinema/Theatre

This use contributes to the entertainment function of the Town Centre and is therefore consistent with the objective of the zone. It is however not appropriate to designate this use as 'P' because a parking standard is not contained within LPS 15. To allow for an assessment of car parking to be undertaken, it is appropriate for this use to be designated as 'D'. The existing 'A' designation, which requires advertising even for compliant proposals, is considered excessive. In cases where variations to LPS 15 are proposed, these could be suitably advertised to potentially affected parties. Accordingly, a 'D' designation is considered most appropriate.

3.2 Additional Uses

The Amendment proposes the introduction of 'Additional Use 21' within LPS 15 to provide for the approval of 'Motor Vehicle Wash' and 'Studio' where specific conditions are met as discussed below. It is worth noting that these additional uses would still maintain their current 'X' classification. In preparing the Amendment, the City of Belmont consulted with the

Department of Planning Lands and Heritage (DPLH) who advised that additional uses are the appropriate mechanism in LPS 15 to achieve the intended outcome.

Motor Vehicle Wash

While the use can complement the function of the Town Centre zone, it is necessary for it to be regulated to ensure it remains complementary in nature and does not become a dominant use. The objective is for people to visit the Town Centre for a broader purpose and that car washing serves as an incidental part of their trip.

To ensure this occurs, it is proposed that the following criteria apply to the use:

- Located within a multi-storey parking structure and screened from view; and
- Limited to a maximum gross floor area (GFA) of 200m².

These measures ensure that the use is visually acceptable and complimentary to the primary function of the town centre.

Studio

The 'Studio' land use contains two elements, including artist work-room area and gallery/sale space. It is considered that the gallery aspect of the use is consistent with the objectives of the zone. However, there are concerns that if the work-room area aspect is not regulated, it could occur at a scale that is not consistent with the objectives of the zone.

To ensure the use occurs in an acceptable manner, it is proposed that the following criteria apply:

- Be integrated within the main shopping centre building; and
- Comprise a maximum work-room GFA of 30m².

These conditions ensure the use occurs in a manner that aligns with the objectives of the zone.

3.3 Scheme Amendment Classification

The Regulations specify three different types of scheme amendments, being 'basic', 'standard', and 'complex'.

A standard amendment is identified by the Regulations as meaning:

- a) Amendment relating to a zone or reserve that is consistent with the objectives identified in the scheme for that zone or reserve;
- b) An amendment that is consistent with a local planning strategy for the scheme that has been endorsed by the Commission;
- c) An amendment to the scheme so that it is consistent with a region planning scheme that applies to the scheme area; other than an amendment that is a basic amendment;
- d) An amendment to the scheme map that is consistent with a structure plan or local development plan that has been approved under the scheme for the land to which the amendment relates if the scheme does not currently include zones of all types that are outlined in the plan;
- e) An amendment that would have minimal impact on land in the scheme area that is not the subject of the amendment;
- f) An amendment that does not result in any significant environmental, social, economic or governance impacts on land in the scheme area;

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Local Planning Scheme No. 15

- g) Any other amendment that is not a complex or basic amendment.

The proposed amendment is considered to be a 'standard' amendment for the following reasons:

- i. The proposed amendment relates to land zoned 'Town Centre' and is considered to be consistent with the objective of this zone.
- ii. The proposed amendment is consistent with the City of Belmont Local Planning Strategy.
- iii. The proposed amendment will not result in any significant environmental, social, economic or governance impacts on land in the scheme area.

4. Conclusion

The amendment proposes to modify the permissibility of various land uses to increase the number of uses capable of establishing within the 'Town Centre' zone and streamline approval processes for certain uses. These changes align with the objective of the 'Town Centre' zone, SPP 4.2, and the City's Local Planning Strategy. For this reason, it is considered that the proposed amendment is appropriate.

Planning and Development Act 2005

**CITY OF BELMONT
LOCAL PLANNING SCHEME NO. 15**

SCHEME AMENDMENT NO. 21

The Council of the City of Belmont, under and by virtue of the powers conferred upon it in that behalf by the *Planning and Development Act 2005*, hereby amends the above Local Planning Scheme by

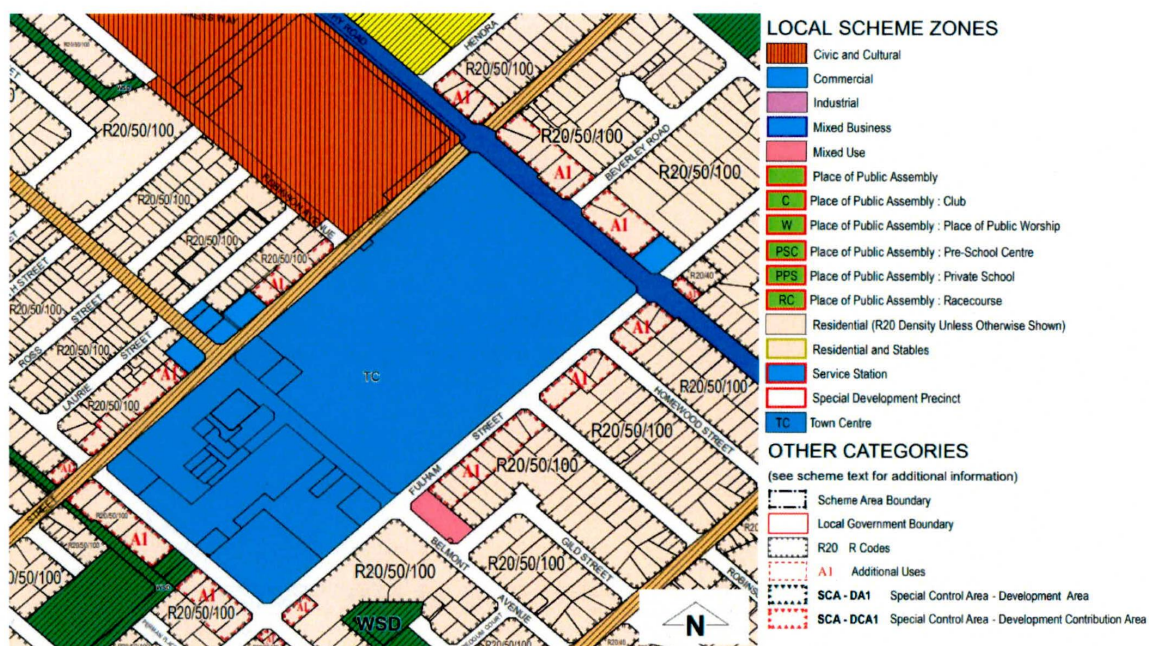
1. Modifying the Zoning Table in the Scheme Text to change the following use class permissibility's within the 'Town Centre' zone:
 - 'Cinema/Theatre' from an 'A' to a 'D'
 - 'Convenience Store' from an 'A' to a 'P'
 - 'Health Studio' from a 'D' to a 'P'
 - 'Private Recreation' from an 'X' to a 'D'
 - 'Restaurant/Café' from a 'D' to a 'P'
 - 'Shop' from a 'D' to a 'P'
2. Introducing the following Additional Use within Schedule 2 of the Scheme Text:

| No. | Location and Additional Uses |
|-----|---|
| 21 | <p>Within the 'Town Centre' zone, the local government may approve the following additional uses:</p> <ul style="list-style-type: none">• Motor Vehicle Wash• Studio. <p>When considering development applications for the abovementioned land uses, the following requirements shall be met:</p> <ul style="list-style-type: none">• Motor Vehicle Wash uses shall be located within a multi-storey parking structure, screened from view and be limited to a maximum gross floor area of 200m².• Studio uses are to be integrated within the main shopping centre building and comprise a maximum work-room gross floor area of 30m². |

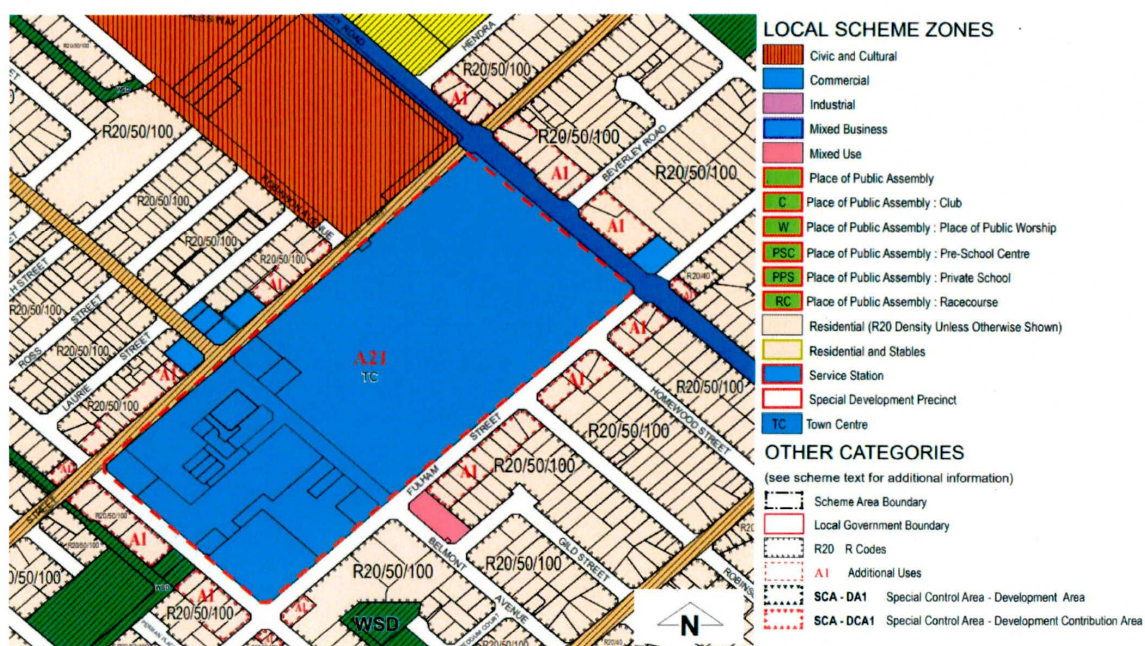
3. Amending the Scheme Map to designate the 'Town Centre' zone as being subject to 'Additional Use 21' (A21).

CITY OF BELMONT LOCAL PLANNING SCHEME NO. 15 SCHEME AMENDMENT NO. 21

EXISTING SCHEME MAP



AMENDMENT MAP



Local Planning Scheme No. 15

COUNCIL ADOPTION FOR ADVERTISING

Adopted for advertising by resolution of the Council of the City of Belmont at the Ordinary Meeting of the Council held on this 25th day of July 2023.



MAYOR


CHIEF EXECUTIVE OFFICER

COUNCIL RECOMMENDED/SUBMITTED FOR APPROVAL

Supported for submission to the Minister for Planning for approval by resolution of the City of Belmont at the Ordinary Meeting of the Council held on this 12th day of ~~December 2023~~ and the Common Seal of the City of Belmont was hereunto affixed by the authority of a resolution of the Council in the presence of:




MAYOR


CHIEF EXECUTIVE OFFICER

WAPC RECOMMENDED/SUBMITTED FOR APPROVAL

DELEGATED UNDER S.16 OF
THE PLANNING AND DEVELOPMENT ACT 2005

DATE

APPROVAL GRANTED

MINISTER FOR PLANNING
S.87 OF THE PLANNING AND DEVELOPMENT ACT 2005

DATE

CITY OF BELMONT

Local Planning Scheme No. 15

Scheme Amendment No. 21

City of Belmont

215 Wright Street, Cloverdale Western Australia 6105
Locked Bag 379, Cloverdale Western Australia 6985
Open 8:30am - 4:45pm, Monday - Friday

9477 7222
9477 7224 (A/H)

belmont@belmont.wa.gov.au
belmont.wa.gov.au



Planning and Development Act 2005

**RESOLUTION TO PREPARE
AMENDMENT TO LOCAL PLANNING SCHEME**

**CITY OF BELMONT
LOCAL PLANNING SCHEME NO. 15**

SCHEME AMENDMENT NO. 21

Resolved that the local government pursuant to section 75 of the *Planning and Development Act 2005*, amend the above Local Planning Scheme by:

1. Modifying the Zoning Table in the Scheme Text to change the following use class permissibility's within the 'Town Centre' zone:
 - 'Cinema/Theatre' from an 'A' to a 'D'
 - 'Convenience Store' from an 'A' to a 'P'
 - 'Health Studio' from a 'D' to a 'P'
 - 'Private Recreation' from an 'X' to a 'D'
 - 'Restaurant/Café' from a 'D' to a 'P'
 - 'Shop' from a 'D' to a 'P'
2. Introducing the following Additional Use within Schedule 2 of the Scheme Text:

| No. | Location and Additional Uses |
|-----|---|
| 21 | <p>Within the 'Town Centre' zone, the local government may approve the following additional uses:</p> <ul style="list-style-type: none">• Motor Vehicle Wash• Studio. <p>When considering development applications for the abovementioned land uses, the following requirements shall be met:</p> <ul style="list-style-type: none">• Motor Vehicle Wash uses shall be located within a multi-storey parking structure, screened from view and be limited to a maximum gross floor area of 200m².• Studio uses are to be integrated within the main shopping centre building and comprise a maximum work-room gross floor area of 30m². |

3. Amending the Scheme Map to designate the 'Town Centre' zone as being subject to 'Additional Use 21' (A21).

The Amendment is standard under the provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* for the following reason(s):

- The proposed amendment relates to land zoned 'Town Centre' and is considered to be consistent with the objective of this zone.

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Local Planning Scheme No. 15

- The proposed amendment is consistent with the City of Belmont Local Planning Strategy.
- The proposed amendment will not result in any significant environmental, social, economic or governance impacts on land in the scheme area.

Dated this 25th day of July 2023.


CHIEF EXECUTIVE OFFICER

Planning and Development Act 2005

**MODIFIED
AMENDMENT TO LOCAL PLANNING SCHEME**

**CITY OF BELMONT
LOCAL PLANNING SCHEME NO. 15**

SCHEME AMENDMENT NO. 21

The local government as directed by the Minister pursuant to regulation 56 of the *Planning and Development (Local Planning Schemes) Regulations 2015*, amend the above Local Planning Scheme by:

1. Amend the land use permissibility for the following uses within the Town Centre zone under Table 1 – Zoning Table as follows:

| Land Use | Town Centre Zone |
|-------------------------|-------------------------|
| Art Gallery | P |
| Cinema/Theatre | D |
| Consulting Rooms | P |
| Convenience Store | P |
| Education Establishment | A |
| Health Centre | P |
| Health Studio | P |
| Liquor Store – Small | P |
| Motel | A |
| Motor Vehicle Wash | A |
| Nursing Home | D |
| Private Recreation | D |
| Reception Centre | A |
| Restaurant/Café | P |
| Serviced Apartment | D |
| Shop | P |
| Studio | D |

The Amendment adopted by Council on 25th July 2023 was considered to be standard under the provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* for the following reason(s):

- The proposed amendment relates to land zoned 'Town Centre' and is considered to be consistent with the objective of this zone.
- The proposed amendment is consistent with the City of Belmont Local Planning Strategy.
- The proposed amendment will not result in any significant environmental, social, economic or governance impacts on land in the scheme area.

Dated this 25th day of June 2024.

CHIEF EXECUTIVE OFFICER

2

Local Planning Scheme No. 15

Scheme Amendment Details

| Item | Description | Details |
|------|--------------------------------------|---|
| 1. | Local Authority | City of Belmont |
| 2. | Description of Local Planning Scheme | Local Planning Scheme No. 15 |
| 3. | Type of Scheme | Local Zoning Scheme |
| 4. | Scheme Amendment No. | Amendment No. 21 |
| 5. | Summary of Proposal | <ul style="list-style-type: none"> Amend the Zoning Table in the Scheme Text to change the permissibility of certain uses within the 'Town Centre' zone. |
| 6. | Classification | Standard |

Planning Report

I. Introduction

Amendment No. 21 to Local Planning Scheme No. 15 (LPS 15) proposes to:

- Modify the Zoning Table in the Scheme Text to change the following use class permissibilities within the 'Town Centre' zone:
 - 'Art Gallery' from a 'D' to a 'P'
 - 'Cinema/Theatre' from an 'A' to a 'D'
 - 'Consulting Rooms' from 'D' to a 'P'
 - 'Convenience Store' from an 'A' to a 'P'
 - 'Educational Establishment' from an 'X' to an 'A'
 - 'Health Centre' from an 'X' to a 'P'
 - 'Health Studio' from a 'D' to a 'P'
 - 'Liquor Store – Small' from an 'A' to a 'P'
 - 'Motel' from an 'X' to an 'A'
 - 'Motor Vehicle Wash' from an 'X' to an 'A'
 - 'Nursing Home' from an 'X' to a 'D'
 - 'Private Recreation' from an 'X' to a 'D'
 - 'Reception Centre' from an 'X' to an 'A'
 - 'Restaurant/Café' from a 'D' to a 'P'
 - 'Serviced Apartment' from a 'X' to a 'D'
 - 'Shop' from a 'D' to a 'P'
 - 'Studio' from an 'X' to a 'D'

2. Background

2.1 Location

The Amendment relates to the Belmont Town Centre as shown in Figure 1. The zoning of the subject lots and surrounding land is shown in Figure 2.

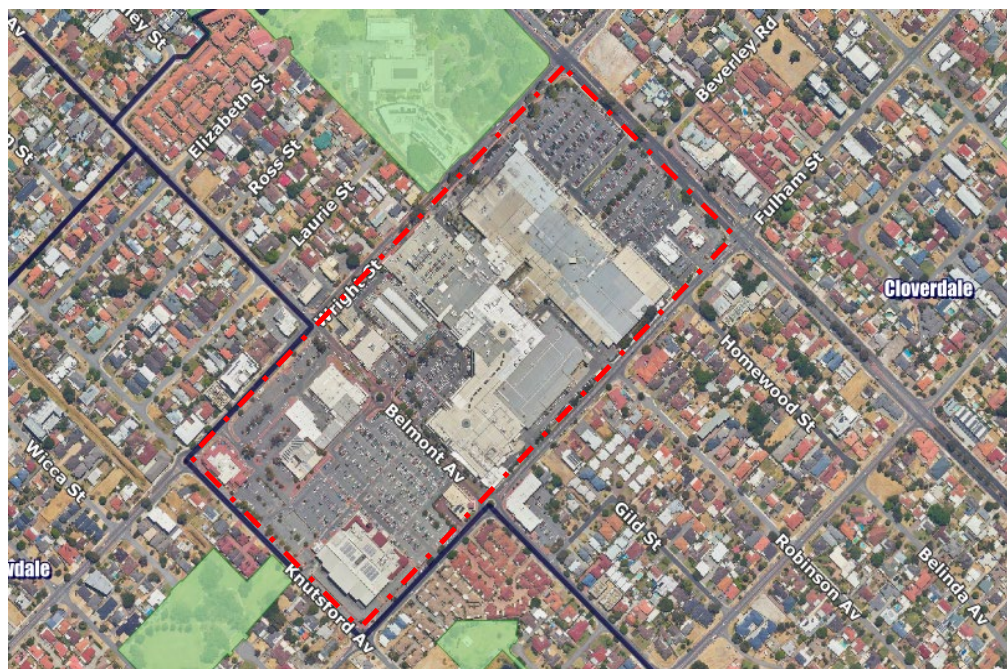


Figure 1: Location Plan - Town Centre outlined in Red (Source: IntraMaps)

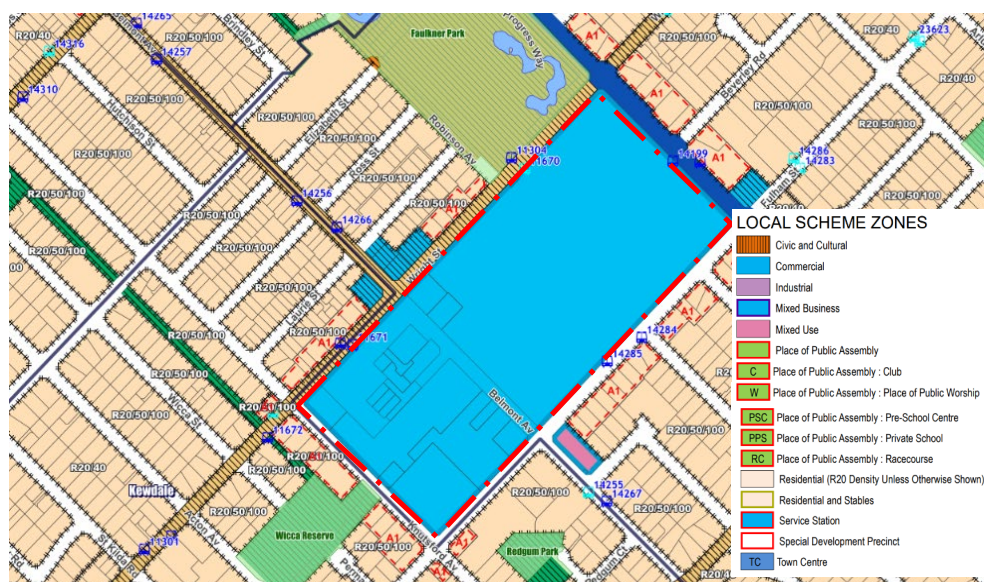


Figure 2: Existing zoning and reservation of land – Town Centre outlined in Red (Source: IntraMaps)

2.2 Proposed Amendment

The intent of the Amendment is to increase the number of uses capable of establishing within the 'Town Centre' zone and streamline approval processes for certain uses. The specific permissibility changes subject to this amendment are outlined in the below table:

| Use Class | Existing Permissibility | Proposed Permissibility |
|----------------------------------|-------------------------|-------------------------|
| <i>Art Gallery</i> | D | P |
| Cinema/Theatre | A | D |
| <i>Consulting Rooms</i> | D | P |
| Convenience Store | A | P |
| <i>Educational Establishment</i> | X | A |
| <i>Health Centre</i> | X | P |
| Health Studio | D | P |
| <i>Liquor Store – Small</i> | A | P |
| <i>Motel</i> | X | A |
| <i>Motor Vehicle Wash</i> | X | A |
| <i>Nursing Home</i> | X | D |
| Private Recreation | X | D |
| <i>Reception Centre</i> | X | A |
| Restaurant/Café | D | P |
| <i>Serviced Apartment</i> | X | D |
| Shop | D | P |
| <i>Studio</i> | X | D |

2.3 Planning Context

Local Planning Scheme Amendments

Section 75 of the *Planning and Development Act 2005* provides for an amendment to be made to a local planning scheme. The procedures for amending a local planning scheme, including public consultation requirements, are set out within Part 5 of the *Planning and Development (Local Planning Schemes) 2015* (The Regulations).

The Regulations specify three different types of scheme amendments, being 'basic', 'standard' and 'complex'. Clause 35(2) of the Regulations requires a resolution of the local government which specifies the amendment type and the reasons for the classification.

Each amendment has a different advertising requirement. A standard amendment needs to be advertised for 42 days, and a complex amendment has a 60-day advertising period.

Irrespective of the classification of the amendment, where a local government has resolved to amend a scheme, the proposed amendment shall be forwarded to the Environmental Protection Authority (EPA) to determine whether it requires an environmental assessment. Consent for advertising is also required from the Western Australian Planning Commission (WAPC).

Where no environmental assessment is required and subject to WAPC consent, the responsible authority shall advertise the amendment in accordance with the Regulations by:

- Displaying the amendment and associated public notice on the City of Belmont website.
- Publishing the notice in the local newspaper and displaying this on the City of Belmont public notice boards.

- Giving a copy of the notice to each public authority that the local government considers is likely to be affected by the amendment.

After the conclusion of the advertising period, Council is required to consider the submissions and pass a resolution to either support the amendment, with or without modification, or not support the amendment. After passing a resolution, the amendment is to be forwarded to the WAPC to review and provide a recommendation to the Minister for Planning.

Local Planning Scheme No. 15

The subject site is currently zoned 'Town Centre' under LPS 15. The 'Town Centre' zone has the following objective:

"The Town Centre and Commercial Zones are intended to provide for the retail commercial function and entertainment."

Table 1 (Zoning Table) of LPS 15 sets out the permissibility of uses using the symbols of 'P', 'D', 'A', and 'X'. The meaning of the symbols is listed below:

- 'P' Means the use is permitted by the Scheme providing the use complies with the relevant development standards and the requirements of the Scheme.
- 'D' Means that the use is not permitted unless the local government has exercised its discretion by granting Development Approval.
- 'A' Means that the use is not permitted unless the local government has exercised its discretion by granting Development Approval after giving special notice in accordance with the provisions contained in Clause 64 of the *Planning and Development (Local Planning Schemes) Regulations 2015* Schedule 2.
- 'X' Means a use that is not permitted by the Scheme.

Schedule 1 of LPS 15 includes land use definitions for each use listed in the Zoning Table. The relevant definitions relating to this Amendment are contained within the below table:

| Land Use Definitions | Meaning |
|----------------------------------|--|
| Art Gallery | Means premises – (a) That are open to the public; and (b) Where artworks are displayed for viewing or sale |
| Cinema/Theatre | means premises where the public may view a motion picture or theatrical production; |
| Consulting Rooms | Means premises used by no more than 2 health practitioners at the same time for the investigation or treatment of human injuries or ailments and for general outpatient care |
| Convenience Store | means premises – a) used for the retail sale of convenience goods commonly sold in supermarkets, delicatessens or newsagents; and b) operated during hours which include, but may extend beyond, normal trading hours; and c) the floor area of which does not exceed 300 m ² net lettable area; |
| Educational Establishment | Means premises used for the purposes of education and includes a school, tertiary institution, business college, academy or other educational center |
| Health Centre | Means any building used as a maternity centre, a district clinic, an x-ray or ultrasound centre, or pathology centre, or the like of any |

| | |
|-----------------------------|---|
| | of those, but does not include the consulting rooms or a medical centre use classes; |
| Health Studio | means any land and building designed and equipped for physical exercise, recreation or sporting activities, but does not include the private recreation or public recreation use classes; |
| Liquor Store - Small | means premises the subject of a liquor store license granted under the <i>Liquor Control Act 1988</i> with a net lettable area of not more than 300m ² . |
| Motel | Means premises, which may be licensed under the <i>Liquor Control Act 1988</i> – (a) used to accommodate guests in a manner similar to a hotel; and (b) with specific provision for the accommodation of guests with motor vehicles; |
| Motor Vehicle Wash | means premises where the primary use is the washing of motor vehicles; |
| Nursing Home | Means any building used for the medical treatment and/or care of sick, aged or handicapped persons, whether resident or not, but does not include the hospital, consulting rooms, medical centre or health centre uses; |
| Reception Centre | Means premises used for hosted functions on formal or ceremonial occasions; |
| Private Recreation | means premises that are – a) used for indoor or outdoor leisure, recreation or sport; and b) not usually open to the public without charge; |
| Restaurant/Café | restaurant/cafe means premises primarily used for the preparation, sale and serving of food and drinks for consumption on the premises by customers for whom seating is provided, including premises that are licenced under the Liquor Control Act 1988; |
| Serviced Apartment | Means a group of units or apartments providing – (a) self contained short stay accommodation for guests; and (b) any associated reception or recreational facilities; |
| Shop | means premises other than a bulky goods showroom, a liquor store — large or a liquor store — small used to sell goods by retail, to hire goods, or to provide services of a personal nature, including hairdressing or beauty therapy services; |
| Studio | means a building or part of a building used as a work-room by a painter, photographer, sculptor or craftsperson in the conduct of his/her profession and includes incidental display and sale of things made, decorated or adapted therein; |

Exemption from the Need to Obtain Development Approval

The Regulations exempt certain land uses from requiring development approval. This is subject to the use having a 'D' permissibility in the zone and where the relevant conditions are met. The exemption relevant to this amendment relates to 'Recreation – Private' as detailed in the below table:

| Land Use | Zone | Conditions |
|----------------------|--|--|
| Recreation – Private | Commercial, Centre, Mixed Use or Light Industry Zone | (a) Premises are in the metropolitan region. |

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| Land Use | Zone | Conditions |
|----------|------|---|
| | | (b) Net lettable area of any indoor area of the premises is no more than 300 m ² . (c) No more than 60% of the glass surface of any window on the ground floor of a building on the premises is obscured glass. |

State Planning Policy 4.2 – Activity Centres for Perth and Peel

State Planning Policy 4.2 (SPP 4.2) guides the planning and development requirements of activity centres in the Perth and Peel region. Its main goal is to encourage a mix of suitable land uses, with a focus on retail activities. Belmont Town Centre is the City's highest-ranking activity centre and designated as a 'Secondary Centre' within the Policy.

The amendment has been reviewed against SPP 4.2 to determine the appropriateness of the proposed modifications to land use permissibility.

City of Belmont Local Planning Strategy

The City's Local Planning Strategy recognises the importance of sustaining the long-term viability of its commercial centres. The Strategy aims to enhance the Town Centre's functionality by allowing the expansion of retail spaces and promoting redevelopment in a main street format. The amendment has been reviewed against the City's Local Planning Strategy to determine the appropriateness of the proposed modifications to land use permissibility.

Metropolitan Region Scheme

The subject site is zoned 'Urban' under the Metropolitan Region Scheme (MRS). The proposed Scheme Amendment is able to be accommodated under the current MRS zoning.

3. Report

The amendment introduces several significant land uses that are considered inconsistent with the objectives of the 'Town Centre' zone and require strategic planning to assess their suitability. Further details on these matters are discussed below.

Need for Strategic Planning

The Minister directed that the following land uses, which are currently designated as 'X' within the 'Town Centre' zone, be included in the Amendment:

- Education Establishment – 'A'
- Health Centre – 'P'
- Motel – 'A'
- Nursing Home – 'D'
- Reception Centre – 'A'
- Serviced Apartment – 'D'

The introduction of the above land uses is not supported for the following reasons:

- To assess their future suitability within the Town Centre zone, it is considered that formal strategic planning in the form of a precinct structure plan need to be undertaken first.

Orderly and proper planning necessitates a coordinated approach to land use planning through the preparation of a precinct structure plan. It is considered that this is why SPP 4.2 outlines the need for the preparation of precinct structure plans for secondary centres, which is further reinforced and supported by SPP 7.2.

- Consistent with SPP 4.2, the City's recently adopted Activity Centres Planning Strategy identifies the need for a precinct structure plan to be prepared to guide the future use and development of the Belmont Town Centre.
- The need for the preparation of a structure plan was first raised with the owners of Belmont Forum during the assessment of a development application for retail expansion, associated car parking, urban design treatments, landscaping, and façade works in 2015 and 2016.
- SPP 7.2 identifies land use planning and design outcomes as important components in the design of precincts across the State. For activity centres, SPP 7.2 states that strategic planning should identify the centre's role, distribution, function and land uses in accordance with SPP 4.2. The precinct structure planning process is identified as an appropriate method of guiding land use, density and development (including built form), access arrangements, infrastructure, environmental assets and community facilities.
- Regarding instances where a structure plan is not required, SPP 4.2 stipulates this is appropriate only when a precinct structure plan is unnecessary or when the local planning scheme includes sufficient built form controls in accordance with SPP 4.2, State Planning Policy 7.0 (SPP 7.0), and SPP 7.2. Neither LPS 15 nor the proposed amendment includes built form controls for building height, setbacks, or site coverage. Therefore, adequate built form controls are not in place to remove the need for a structure plan to establish these provisions for the proposed land uses.
- It is also considered necessary for a needs assessment to be prepared before the permissibility of 'Education Establishment', 'Health Centre', 'Nursing Home', 'Serviced Apartment' and 'Motel' is changed. This is particularly relevant given these uses do not align with the 'Town Centre' zone objectives as they do not provide a retail commercial or entertainment function.
- SPP 4.2 supports this approach and notes that a needs assessment should be prepared to inform precinct structure plans and scheme amendment proposals.
- In conjunction with the above, there are land use specific issues that require consideration, these are outlined below:
 - 'Educational Establishments' significantly vary in scale and operation. Previous experience with the use in other activity centres in the City of Belmont shows they can lead to significant impacts parking supply, and functionality of other activity centre land uses.
 - 'Health Centres' significantly vary in scale and operation and require consideration on a case-by-case basis.
 - The car focused nature of 'Motels' is inconsistent with contemporary planning principles advocated for by SPP 4.2 which seek to reduce car dependency within activity centres. In addition, the introduction of a short stay land use is a significant change to the planning framework.

- The introduction of 'Serviced Apartment' is a significant change to the planning framework that is not addressed by the City's Local Housing Strategy.
- The WAPC's Position Statement – Residential Accommodation for Ageing Persons, clearly outlines the need for aged care facilities and independent living complexes to be delivered in the locations identified in the local strategic planning framework. The need for 'Nursing Homes' within the 'Town Centre' zone is not addressed or contemplated by the City's strategic planning framework.
- While the 'Reception Centre' use could be consistent with the zone objective, the scale of this use and its integration with other town centre uses should be considered through the precinct structure planning process.

Given the above and in the absence of a precinct structure plan and built form controls for the Town Centre, it is not considered appropriate for the permissibility of several large scale and significant uses currently designated 'X' to be amended.

Additional Uses

Motor Vehicle Wash

The Amendment proposes changing the permissibility of 'Motor Vehicle Wash' from 'X' to 'A'.

Officers examined similar uses within activity centres and found them inappropriate for open-air parking areas or at a scale where they would become a dominant use. It was determined that the 'Motor Vehicle Wash' use should only be incidental to the function and operation of the Town Centre, allowing visitors to use the service as part of a broader trip.

Therefore, this land use may be considered appropriate as an Additional Use as opposed to changing the permissibility. Appropriate Additional Use controls include:

- Located within a multi-storey parking structure and screened from view; and
- Limited to a maximum gross floor area (GFA) of 200m².

Without these development controls, the city would have limited ability to manage the scale, location, and visual impact of such uses through the development application process.

Consequently, changing this use to 'A' without controls on size and location is not supported.

Studio

The Amendment proposes changing the permissibility of 'Studio' from 'X' to 'D'.

The 'Studio' use includes both an artist's workroom and gallery/sales area. While the gallery aspect aligns with the zone's objectives, there are concerns that unregulated workroom spaces could operate at a scale inconsistent with those objectives.

Therefore, this land use may be considered appropriate as an Additional Use as opposed to changing the permissibility. Appropriate Additional Use controls include:

- Be integrated within the main shopping centre building; and
- Comprise a maximum work-room GFA of 30m².

The additional use measures would limit the workroom size, ensuring the gallery/retail component remains the primary focus. Without such controls, officers would have limited

ability to manage the scale and nature of the use within the 'Town Centre' zone. Therefore, designating this use as 'D' without built form controls is not supported.

Other Land Uses

Art Gallery

The Amendment proposes changing the permissibility of 'Art Gallery' from 'D' to 'P'. While 'P' uses are exempt from requiring approval if they comply with the local planning scheme, there are no specific parking requirements for this use under LPS 15. As a result, it is appropriate for a parking supply assessment to occur through the development application process. Given this, the proposed change to 'P' is not supported.

Consulting Rooms

The Amendment seeks to change the permissibility of 'Consulting Rooms' from 'D' to 'P'.

This use is already exempt under the Regulations, provided that no more than 60% of the ground floor window's glass surface is obscured. The Amendment does not propose to replicate this provision in the Scheme.

Therefore, if 'Consulting Rooms' were to become a 'P' use, the ability to require a maximum of 60% obscure glazing would be lost. This would lead to less desirable outcomes for engagement and activation at street level. Therefore, retaining the current 'D' designation is preferred.

Liquor Store – Small

The modified Amendment proposes changing the permissibility of 'Liquor Store-Small' from 'A' to 'P'. However, this use could have broader impacts on the surrounding community based on the City's evidence of alcohol-related harm, such as domestic violence and assaults in the locality.

Retaining the 'A' designation allows a proposal to be assessed having regard for social impacts of the development as specified under Clause 67(n)(iii) of the *Planning and Development (Local Planning Schemes) Regulations 2015*. This will ensure that matters raised by stakeholder input and social impacts are fully considered. Therefore, the proposed change to 'P' is not supported.

Scheme Amendment Classification

The Regulations specify three different types of scheme amendments, being 'basic', 'standard', and 'complex'. A standard amendment is identified by the Regulations as meaning:

- a) Amendment relating to a zone or reserve that is consistent with the objectives identified in the scheme for that zone or reserve;
- b) An amendment that is consistent with a local planning strategy for the scheme that has been endorsed by the Commission;
- c) An amendment to the scheme so that it is consistent with a region planning scheme that applies to the scheme area; other than an amendment that is a basic amendment;
- d) An amendment to the scheme map that is consistent with a structure plan or local development plan that has been approved under the scheme for the land to which the amendment relates if the scheme does not currently include zones of all types that are outlined in the plan;

- e) An amendment that would have minimal impact on land in the scheme area that is not the subject of the amendment;
- f) An amendment that does not result in any significant environmental, social, economic or governance impacts on land in the scheme area;
- g) Any other amendment that is not a complex or basic amendment.

A complex amendment is identified by the Regulations as meaning:

- a) an amendment that is not consistent with a local planning strategy for the scheme that has been endorsed by the Commission;
- b) an amendment that is not addressed by any local planning strategy;
- c) an amendment relating to development that is of a scale, or will have an impact, that is significant relative to development in the locality;
- d) an amendment made to comply with an order made by the Minister under section 76 or 77A of the Act;
- e) an amendment to identify or amend a development contribution area or to prepare or amend a development contribution plan;

Council initiated the original Amendment as a standard amendment for the following reasons:

- i. The proposed amendment relates to land zoned 'Town Centre' and is considered to be consistent with the objective of this zone.
- ii. The proposed amendment is consistent with the City of Belmont Local Planning Strategy.
- iii. The proposed amendment will not result in any significant environmental, social, economic or governance impacts on land in the scheme area.

Following advertising, the Amendment was sent to the Western Australian Planning Commission for review and to provide a recommendation to the Minister for Planning. The Minister for Planning directed the City to modify the Amendment and advertise these changes for a period of 42 days. This timeframe aligns with that of a 'Standard' amendment. Given changes to the permissibility of several land uses do not align with the objectives of the 'Town Centre' zone, it is considered the amendment is now classified as 'Complex'.

4. Conclusion

When considered in its entirety, the Amendment is not supported.

While several elements align with the previously endorsed version and are acceptable, many proposed changes do not align with the objectives of the 'Town Centre' zone and SPP 4.2 or require prior strategic planning. The need for a lead strategic approach aligns with SPP 4.2, SPP 7.2, the City's Activity Centre Planning Strategy, and the State's planning reform agenda. Accordingly, it is recommended that the Minister reject the Amendment.

Planning and Development Act 2005

**CITY OF BELMONT
LOCAL PLANNING SCHEME NO. 15**

SCHEME AMENDMENT NO. 21

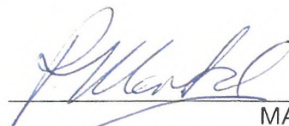
The Council of the City of Belmont, under and by virtue of the powers conferred upon it in that behalf by the *Planning and Development Act 2005*, hereby amends the above Local Planning Scheme by

1. Amend the land use permissibility for the following uses within the Town Centre zone under Table 1 – Zoning Table as follows:

| Land Use | Town Centre Zone |
|-------------------------|-----------------------------|
| Art Gallery | P |
| Cinema/Theatre | D |
| Consulting Rooms | P |
| Convenience Store | P |
| Education Establishment | A |
| Health Centre | P |
| Health Studio | P |
| Liquor Store – Small | P |
| Motel | A |
| Motor Vehicle Wash | A |
| Nursing Home | D |
| Private Recreation | D |
| Reception Centre | A |
| Restaurant/Café | P |
| Serviced Apartment | D |
| Shop | P |
| Studio | D |

COUNCIL ADOPTION FOR ADVERTISING

Adopted for advertising by resolution of the Council of the City of Belmont at the Ordinary Meeting of the Council held on this 25th day of July 2023.



MAYOR


CHIEF EXECUTIVE OFFICER

COUNCIL RECOMMENDED/SUBMITTED FOR APPROVAL

Supported for submission to the Minister for Planning for approval by resolution of the City of Belmont at the Ordinary Meeting of the Council held on this 12th day of December 2023 and the Common Seal of the City of Belmont was hereunto affixed by the authority of a resolution of the Council in the presence of:




MAYOR


CHIEF EXECUTIVE OFFICER

WAPC RECOMMENDED/SUBMITTED FOR APPROVAL

DELEGATED UNDER S.16 OF
THE PLANNING AND DEVELOPMENT ACT 2005

DATE

APPROVAL GRANTED

MINISTER FOR PLANNING
S.87 OF THE PLANNING AND DEVELOPMENT ACT 2005

DATE

**CITY OF BELMONT
LOCAL PLANNING SCHEME NO. 15**

SCHEME AMENDMENT NO. 21

ADVERTISING

Advertised in accordance with direction from the Minister on this 25th day of June 2024.

CHIEF EXECUTIVE OFFICER

COUNCIL RECOMMENDED/SUBMITTED FOR REFUSAL

Supported for submission to the Minister for Planning for refusal by resolution of the City of Belmont at the Ordinary Meeting of the Council held on this _____ day of _____ and the Common Seal of the City of Belmont was hereunto affixed by the authority of a resolution of the Council in the presence of:

MAYOR

CHIEF EXECUTIVE OFFICER

WAPC RECOMMENDED/SUBMITTED FOR DETERMINATION

DELEGATED UNDER S.16 OF
THE *PLANNING AND DEVELOPMENT ACT 2005*

DATE

MINISTER DECISION

MINISTER FOR PLANNING
S.87 OF THE *PLANNING AND DEVELOPMENT ACT 2005*

DATE

Schedule of Submissions

| No. | Submitter | Summary of Submission | Officer Comment |
|-----|---|--|--|
| 1 | Element Advisory on Behalf of Perron Group (owner of Belmont Forum Shopping Centre) | <p>Acknowledge and support the intent of Amendment No. 21 to increase the number of land uses that will be capable of approval within the 'Town Centre' zone and the associated benefits of streamlining approval processes for certain uses.</p> <p>States that Perron Group support the advertised proposal even though it does not include the full range of uses from the original scheme amendment request. Mentions this is on the basis that the use class permissibilities are generally in accordance with the initial request and/or generally align with the proposal lodged with the City in January 2023.</p> <p>Considers that the following uses should be capable of approval in a contemporary town centre environment:</p> <ul style="list-style-type: none">- Hospital- Motor Vehicle, Boat or Caravan Sales- Motor Vehicle Hire- Motor Vehicle Repair- Veterinary Centre <p>Mentions that because these uses have not been included in the City's re-advertised scheme amendment documentation, it is Perron's intention to pursue these changes with the City, Department of Planning Lands and Heritage (DPLH) and Western Australian Planning Commission (WAPC) when future opportunities arise, including as part of any planning scheme review, structure or precinct planning processes initiated by the City.</p> <p>Considers that changing the above uses would allow landowners to respond to market trends and emerging development opportunities that challenge conservative and more traditional perceptions and allow the Belmont Town Centre to achieve its potential as a genuinely diverse vibrant thriving activity centre. In the meantime, the submitter understands that those use class permissibilities will remain as they currently exist under LPS 15.</p> | <p>Noted</p> <p>Noted</p> <p>Refer to comments included in the Council Report.</p> <p>Refer to comments included in the Council Report.</p> <p>Refer to comments included in the Council Report.</p> |

Attachment 3 – Land Use Definitions

Land use definitions are included in Schedule 1 of LPS 15. The land use definitions relevant to this item have been extracted from Schedule 1 and included below:

| Land Definitions | Use | Meaning |
|-------------------------|------------|--|
| Art Gallery | | means premises — a) that are open to the public; and b) where artworks are displayed for viewing or sale; |
| Cinema/Theatre | | means premises where the public may view a motion picture or theatrical production; |
| Consulting Rooms | | means premises used by no more than 2 health practitioners at the same time for the investigation or treatment of human injuries or ailments and for general outpatient care; |
| Convenience Store | | means premises — a) used for the retail sale of convenience goods commonly sold in supermarkets, delicatessens or newsagents; and b) operated during hours which include, but may extend beyond, normal trading hours; and c) the floor area of which does not exceed 300 m2 net lettable area; |
| Education Establishment | | means premises used for the purposes of education and includes a school, tertiary institution, business college, academy or other educational centre; |
| Health Centre | | means any building used as a maternity centre, a district clinic, an x-ray or ultrasound centre, or pathology centre, or the like of any of those, but does not include the consulting rooms or a medical centre use classes; |
| Health Studio | | means any land and building designed and equipped for physical exercise, recreation or sporting activities, but does not include the private recreation or public recreation use classes; |
| Liquor Store – Small | | means premises the subject of a liquor store licence granted under the Liquor Control Act 1988 with a net lettable area of not more than 300 m2; |
| Motel | | means premises, which may be licenced under the Liquor Control Act 1988 — a) used to accommodate guests in a manner similar to a hotel; and b) with specific provision for the accommodation of guests with motor vehicles; |
| Motor Vehicle Wash | | means premises where the primary use is the washing of motor vehicles; |
| Nursing Home | | means any building used for the medical treatment and/or care of sick, aged or handicapped persons, whether resident or not, but does not include the hospital, consulting rooms, medical centre or health centre uses; |
| Recreation Private | | means premises that are — |

| | |
|--------------------|---|
| | <p>a) used for indoor or outdoor leisure, recreation or sport; and</p> <p>b) not usually open to the public without charge;</p> |
| Reception Centre | means premises used for hosted functions on formal or ceremonial occasions; |
| Restaurant/Café | restaurant/cafe means premises primarily used for the preparation, sale and serving of food and drinks for consumption on the premises by customers for whom seating is provided, including premises that are licenced under the Liquor Control Act 1988; |
| Serviced Apartment | <p>means a group of units or apartments providing —</p> <p>a) self-contained short stay accommodation for guests; and</p> <p>b) any associated reception or recreational facilities;</p> |
| Shop | means premises other than a bulky goods showroom, a liquor store — large or a liquor store — small used to sell goods by retail, to hire goods, or to provide services of a personal nature, including hairdressing or beauty therapy services; |
| Studio | means a building or part of a building used as a work-room by a painter, photographer, sculptor or craftsperson in the conduct of his/her profession and includes incidental display and sale of things made, decorated or adapted therein; |

Attachment 12.1.7 Amendment Comparison Table

| Land Use | Original Amendment Considered by Council | Modified Amendment |
|-------------------------|--|--------------------|
| Art Gallery | Not subject to the Amendment | P |
| Cinema/Theatre | D | D |
| Consulting Rooms | Not subject to the Amendment | P |
| Convenience Store | P | P |
| Education Establishment | Not subject to the Amendment | A |
| Health Centre | Not subject to the Amendment | P |
| Health Studio | P | P |
| Liquor Store – Small | Not subject to the Amendment | P |
| Motel | Not subject to the Amendment | A |
| Motor Vehicle Wash | X – Additional Use requiring the use to be located within a multi-storey parking structure, screened from view and be limited to a maximum gross floor area of 200m ² . | A |
| Nursing Home | Not subject to the Amendment | D |
| Private Recreation | D | D |
| Reception Centre | Not subject to the Amendment | A |
| Restaurant/Café | P | P |
| Serviced Apartment | Not subject to the Amendment | D |
| Shop | P | P |
| Studio | X – Additional Use requiring the use to be integrated within the main shopping centre building and comprise a maximum work-room gross floor area of 30m ² . | D |

12.2 2024-25 Consolidated Assurance Map

| | | |
|----------------------------|---|---------------------------------|
| Voting Requirement | : | Simple Majority |
| Subject Index | : | 19/003 Audit and Risk Committee |
| Location/Property Index | : | N/A |
| Application Index | : | N/A |
| Disclosure of any Interest | : | Nil |
| Previous Items | : | Item 12.4 OCM 12 December 2023 |
| Applicant | : | N/A |
| Owner | : | N/A |
| Responsible Division | : | Executive Services |

Council role

Executive The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.

Purpose of report

To submit the 2024–25 Consolidated Assurance Map to Council for endorsement. Refer Attachment 12.2.1.

Summary and key issues

The Standing Committee (Audit and Risk) reviewed the 2024-25 Consolidated Assurance Map at their meeting on 25 November 2024.

The Institute of Internal Auditors defined an assurance map as “a high level document that identifies the holistic risk coverage across the organisation by a range of assurance providers. It helps to identify gaps and duplication of assurance coverage.”

Committee Recommendation

That Council endorses the City of Belmont’s 2024–25 Consolidated Assurance Map at Attachment 12.2.1.

Location

Not applicable.

Consultation

Assurance providers have advised timing of assurance activities.

Strategic Community Plan implications

In accordance with the 2024–2034 Strategic Community Plan:

Key Performance Area: Performance

Outcome: 10. Effective leadership, governance and financial management.

Policy implications

There are no policy implications associated with this report.

Statutory environment

Section 7.2 of the *Local Government Act 1995 (WA)* requires annual financial audits.

Regulation 14 of the *Local Government (Audit) Regulations 1996* requires that a compliance audit for the period 1 January to 31 December is completed each year in a form approved by the Minister.

Regulation 17 of the *Local Government (Audit) Regulations 1996* states the following:

17. CEO to review certain systems and procedures.
 - (1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to:
 - (a) risk management; and
 - (b) internal control; and
 - (c) legislative compliance.

- (2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of these matters is to be the subject of a review not less than once in every 3 financial years.
- (3) The CEO is to report to the audit committee the results of that review.

Regulation 5(2) of the *Local Government (Financial Management) Regulations 1996* states the following:

(2) The CEO is to:

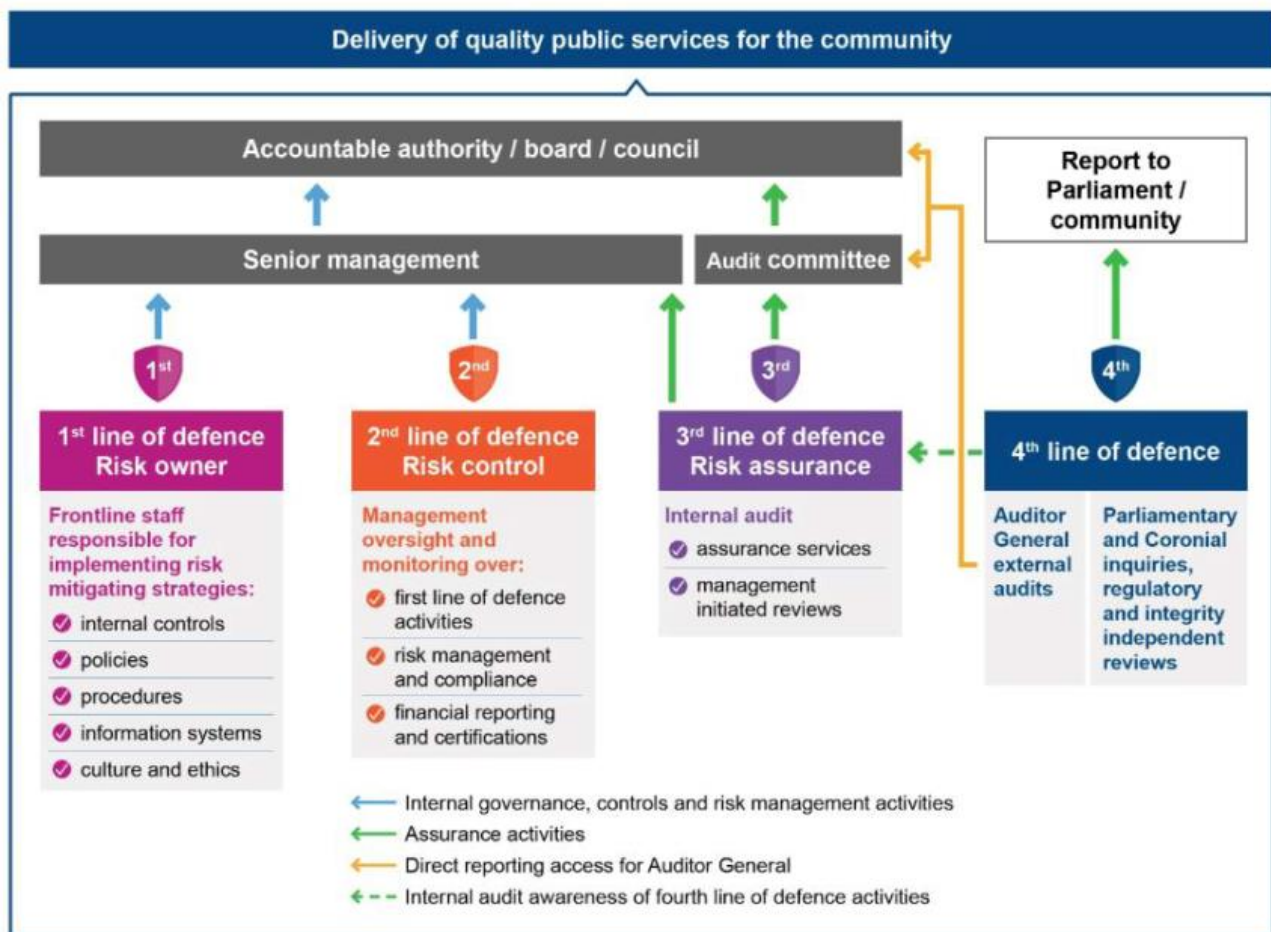
- (a) ensure that the resources of the local government are effectively and efficiently managed; and
- (b) assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and
- (c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

In addition, under the International Standard ISO 9001:2015, Quality Management Systems, the City is required to conduct an annual program of internal and external audits to maintain certification of ISO Standards.

Background

The 2024–25 Consolidated Assurance Map (refer Attachment 12.2.1) provides an overview of the audits and reviews planned for financial year 2024-25 and was reviewed by the Standing Committee (Audit and Risk) at their meeting on 25 November 2024.

Referencing in the Consolidated Assurance Map reflects the WA Public Sector Audit Committees – Better Practice Guide, issued by the Office of the Auditor General (25 June 2020) “Lines of Defence Model” as shown in Figure 1 below.



Source: OAG

Report

The 2024–25 Consolidated Assurance Map gives Council oversight of the scope and focus of assurance activities for financial year 2024–25.

Assurance drivers are requirements for:

- Internal control and legislative compliance.
- Statutory external audit requirements.
- External certifications of Quality, Environmental and Occupational Health & Safety management systems.
- The need to support the City's chosen governance approach.
- The requirement to provide a comprehensive solution that can be undertaken with existing resources.

There are a number of focus audits that any area of the City could be subject to each year. These could be conducted as internal audits or reviews, operational comparison reports, or by external third parties, the Department of Local Government, Sport and Culture Industries, the Corruption and Crime Commission, Public Sector Commission or the Western Australian Office of the

Auditor General. As these audits are carried out as required, they are not identified on the Consolidated Assurance Map.

Financial implications

There are no financial implications evident at this time.

Environmental implications

There are no environmental implications associated with this report.

Social implications

There are no social implications associated with this report.

Attachment details

| Attachment No and title |
|---|
| 1. 2024-2025 Consolidated Assurance Map [12.2.1 - 1 page] |

City of Belmont
2024- 2025 - Consolidated Assurance Map

| | 2024 - 2025 FINANCIAL YEAR | | | | | | | | | | | |
|---|----------------------------|----------|----------|----------|----------|----------|-----|----------|----------|----------|-----|----------|
| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun |
| Organisational Reviews | | | | | | | | | | | | |
| Line Staff and Management | | | | | | | MGT | | | | | |
| BMS Review | | | | | | | BMS | | | | | |
| System Procedures | | | | | | | SP | | | | | |
| Corporate & Governance | | | | | | | CAR | CAR | | | ISO | |
| Public Relations and Stakeholder Engagement | | | | | | | CAR | CAR | | | ISO | |
| Finance | | IA (RFC) | | OAG | REV | | CAR | CAR | IA (PEC) | OAG | ISO | |
| Governance, Strategy and Risk | | | | | REV | IA (BCF) | CAR | IA (BPI) | CAR | | ISO | |
| Information Technology | | OAG | | | | | CAR | CAR | IA (OFU) | | ISO | |
| Development & Communities | | | | | | | CAR | CAR | | | ISO | |
| Economic and Community Development | | | | | | | CAR | CAR | | | ISO | |
| Library, Culture and Place | | | | | | | CAR | CAR | | | ISO | |
| Planning Services | | | | | | | CAR | IA (DAP) | CAR | | ISO | |
| Safer Communities | | IA (BPA) | | | | | CAR | CAR | | | ISO | |
| Executive Services | | | | | | | CAR | CAR | | | ISO | |
| People and Culture | | | | | | | CAR | CAR | | | ISO | IA (HRM) |
| Work Health and Safety | | | | | | | CAR | CAR | | IA (WLC) | ISO | |
| Infrastructure Services | | | | | | | CAR | CAR | | | ISO | |
| City Facilities and Property | | | | | | | CAR | CAR | IA (CCA) | | ISO | |
| City Projects | | | | | | | CAR | CAR | | | ISO | IA (CCA) |
| Design, Assets and Development | | | IA (DAE) | | | | CAR | CAR | | | ISO | |
| Parks, Leisure and Environment | | | | IA (L&W) | | | CAR | CAR | IA (WTM) | | ISO | |
| Works | | | | | IA (WSM) | | CAR | CAR | | | ISO | |

| Legend | | IA Reference | Audit Name |
|--|---|--------------|---|
| 1st line of defence - Risk and Control Owner | | RFC | Revenue & Funding Cycle |
| MGT | Line Staff and Management | BPA | Building Permit Approvals |
| 2nd line of defence | | DAE | Development Applications Engineering |
| CAR | Statutory Compliance Audit Return | L&W | Leisure & Wellbeing (Oasis Contract Audit) |
| BMS | Business Management System Review | WSM | Waste Management |
| SP | System Procedures | BCF | Risk Management, Business Continuity, Fraud |
| 3rd line of defence | | BPI | Business Planning & Improvement |
| IA | Internal Audit | DAP | Development Applications / Projects |
| 4th line of defence | | OFU | OAG Follow up |
| REV | Statutory Reviews - Regulation 5 & Regulation 17 | CCA | Construction Contract Audit |
| OAG | Office of the Auditor General (OAG) - Financial Audit | PEC | Procurement & Expenditure Cycle |
| ISO | ISO Quality, OH&S & Environmental Standards Audit | WTM | Water Management |
| | | WLC | WHS Legislation Compliance |
| | | HRM | Human Resource Planning & Management |

Note 1. OAG Operational Comparison audits are not identified on the Assurance Map as they are carried out by OAG as determined.
Note 2. OAG Interim Audit in April 2025 is to be confirmed .

12.3 Internal Audit Plan 2024-25 - 2026-27

| | | |
|----------------------------|---|---------------------------------|
| Voting Requirement | : | Simple Majority |
| Subject Index | : | 19/003 Audit and Risk Committee |
| Location/Property Index | : | N/A |
| Application Index | : | N/A |
| Disclosure of any Interest | : | Nil |
| Previous Items | : | Item 12.5 OCM 12 December 2023 |
| Applicant | : | N/A |
| Owner | : | N/A |
| Responsible Division | : | Executive Services |

Council role

Executive The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.

Purpose of report

To submit the draft three year forward "Internal Audit Plan 2024-25 – 2026-27" to Council for endorsement. Refer Attachment 12.3.1.

Summary of key issues

The "Terms of Reference – Internal Audit" requires the internal audit activity present "annual and longer term risk based internal audit plans" to the Standing Committee (Audit and Risk) for review prior to recommendation to Council. The Committee reviewed the plans at their meeting on 25 November 2024.

The plan at Attachment 12.3.1, records:

- Audits planned and completed this financial year (2024-25) to date.
- Audits planned for the future financial years 2025-26 – 2026-27.

For historical information the plan also records 2022-23 and 2023-24 audits planned and completed.

Committee Recommendation

That Council endorses the draft three year forward “Internal Audit Plan 2024-25 – 2026-27”, as Attachment 12.3.1.

Location

Not applicable.

Consultation

The development of the “Internal Audit Plan 2024-25 – 2026-27” was reviewed by:

- All department managers
- All division directors
- The CEO
- Executive Leadership Team

Comments provided have been considered and incorporated in the draft plan.

Strategic Community Plan implications

In accordance with the 2024-2034 Strategic Community Plan:

Key Performance Area: Performance

Outcome: 10. Effective leadership, governance and financial management.

Policy implications

There are no policy implications associated with this report.

Statutory environment

Local Government Act 1995 (WA)

7.1A Audit Committee

- (1) A local Government is to establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.

Local Government (Audit) Regulations 1996

16. Functions of audit committee

An audit committee has the following functions:

- (a) to guide and assist the local government in carrying out:
 - (i) its functions under Part 6 of the Act; and
 - (ii) its functions relating to other audits and other matters related to financial management;
- (b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;
- (c) to review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to:
 - (i) report to the council the results of that review; and
 - (ii) give a copy of the CEO's report to the council;
- (d) To monitor and advise the CEO when the CEO is carrying out functions in relation to a review under:
 - (i) Regulation 17(1); and
 - (ii) The Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);
- (e) to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;
- (f) to oversee the implementation of any action that the local government:
 - (i) is required to take by section 7.12A(3); and
 - (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and
 - (iii) has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
 - (iv) has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);

- (g) to perform any other functions conferred on the audit committee by those regulations or another written law.

[Regulation 16 inserted: Gazette 26 Jun 2018 p.2386-7.]

Background

The City of Belmont's internal audit activity commenced in June 2021 and the first internal audit plan was endorsed by the committee in August 2022.

This is the third internal audit plan submitted to the committee and covers the three year forward period 2024-2027.

Internal Audit Plan - Methodology

The draft internal audit plan was developed using the following steps:

- Strategic Community Plan review.
- Status of the 2023-24 internal audit plan.
- Meeting with City department managers to identify their operations, key objectives, key risks, new developments and related City strategies.
- Meeting with Division Directors and the CEO to identify need for additional audits.

The Institute of Internal Auditors (IIA) Supplementary Guidance paper "Developing a Risk Based Internal Audit Plan" was also used as a reference to develop the draft plan.

When each audit is commenced a detailed engagement plan is completed and discussed with management to ensure areas of current risk are identified.

Report

The attached three year forward Internal Audit Plan 2024-25 – 2026-27 provides an outline for the two internal audit staff to review the city's activities using a risk-based approach.

Financial implications

There are no financial implications evident at this time.

Environmental implications

There are no environmental implications associated with this report.

Social implications

There are no social implications associated with this report.

Attachment details

| Attachment No and title |
|---|
| 1. Internal Audit Plan 2024-25 - 2026-27 [12.3.1 - 2 pages] |

| INTERNAL AUDIT PLAN 2024/25 - 2026/27 | | | | | | | | | | | | | | |
|---------------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|----------------|-------------------------|---|------------|-------------|-------------|-------------|-------------|-------------|----|--|
| STRATEGIC COMMUNITY PLAN 2024-2034 | | AUDIT UNIVERSE | | AUDIT COVERAGE | AUDIT TYPE | AUDIT NAME | RISK LEVEL | YEAR 1 | YEAR 2 | YEAR 3 | YEAR 4 | YEAR 5 | | |
| KEY PERFORMANCE AREA | OBJECTIVES | ORGANISATION CHART STRUCTURE LEVEL 1 | ORGANISATION CHART STRUCTURE LEVEL 2 | | | | | 2022 - 2023 | 2023 - 2024 | 2024 - 2025 | 2025 - 2026 | 2026 - 2027 | | |
| PAST YR | | | | | | | | | PAST YR | CURRENT | FUTURE YR | FUTURE YR | | |
| DEVELOPMENT & COMMUNITIES | | | | | | | | | | | | | | |
| PLACE | OBJECTIVE 6.1 | PLANNING SERVICES | | √ | Operational | 1 Development Applications / Projects | Major | √ | | 4 | | 4 | | |
| PLACE | OBJECTIVE 6.1 | SAFER COMMUNITIES | BUILDING SURVEYING | √ | Operational | 2 Building Permit Approvals | Major | √ | | 4 | | 4 | | |
| PEOPLE | OBJECTIVE 1.2 & 3.1 | | ENVIRONMENTAL HEALTH | √ | Operational | 3 Community Environmental Health | Major | | √ | | | 4 | | |
| PEOPLE | OBJECTIVE 1.1 & 1.2 | | COMMUNITY SAFETY | √ | Operational | 4 Surveillance and Ranger Activities | Major | | √ | | 4 | | | |
| | | | | | | | | | | | | | | |
| PROSPERITY | OBJECTIVE 9.1 - 9.4 | ECONOMIC & COMMUNITY DEV | ECONOMIC DEVELOPMENT | √ | Operational | 5 Economic Development Programs | Moderate | | | | 4 | | | |
| PEOPLE | OBJECTIVE 1.2 & 3.1 - 3.5 | | COMMUNITY DEVELOPMENT | √ | Operational | 6 Community Development Programs | Moderate | | | | 4 | | | |
| PEOPLE | OBJECTIVE 2.1 & 2.2, 3.3 & 3.4 | | CULTURAL ENGAGEMENT | √ | Operational | 7 Community & Cultural Engagement Programs | Moderate | | | | 4 | | | |
| | | | | | | | | | | | | | | |
| PEOPLE | OBJECTIVE 2.1 | LIBRARY,CULTURE AND PLACE | LIBRARY AND MUSEUM HUB | √ | Operational | 8 Belmont Hub Library and Museum Services | Moderate | | | | | 4 | | |
| PEOPLE & PROSPERITY | OBJECTIVE 2.2, 2.3 & 9.4 | | ARTS AND PLACE | √ | Operational | 9 Art and Place | Moderate | | | | | 4 | | |
| | | | | | | DEVELOPMENT & COMMUNITIES - TOTAL WEEKS | | | | 8 | 16 | 20 | | |
| INFRASTRUCTURE SERVICES | | | | | | | | | | | | | | |
| PERFORMANCE | OBJECTIVE 10.2 | DESIGN, ASSETS & DEVELOPMENT | ASSET MANAGEMENT | √ | Operational | 10 Drains - Asset Management | Moderate | | | | 4 | | | |
| PERFORMANCE | OBJECTIVE 10.2 | | ASSET MANAGEMENT | √ | Operational | 11 Roads - Asset Management | Moderate | | | | 4 | | | |
| PLACE | OBJECTIVE 6.1 | | DEVELOPMENT | √ | Operational | 12 Development Applications Engineering | Moderate | | | 4 | | | | |
| PLACE | OBJECTIVE 8.1 & 8.2 | | DESIGN | √ | Operational | 13 Sustainable Transport | Moderate | | | | 4 | | | |
| | | | | | | | | | | | | | | |
| PLACE | OBJECTIVE 7.2 | CITY PROJECTS | | √ | Project | 14 Construction Contract (Ornamental & Foreshore) | Major | √ | | 4 | | | | |
| PLACE | OBJECTIVE 7.2 | | | √ | Project | 15 Construction Contract (Wilson Park & BKB) | Major | | | | 4 | | | |
| | | | | | | | | | | | | | | |
| PERFORMANCE | OBJECTIVE 10.2 | CITY FACILITIES AND PROPERTY | BUILDING & FACILITIES OPERATIONS | √ | Operational | 16 Buildings - Asset Management | Moderate | | √ | | | 4 | | |
| PERFORMANCE | OBJECTIVE 10.2 | | BUILDING & FACILITIES OPERATIONS | √ | Project | 17 Construction Contract (TBA) | Major | √ | | 4 | | | | |
| | | | | | | | | | | | | | | |
| PLACE | OBJECTIVE 8.1 & 8.2 | WORKS | WORKS | √ | Operational | 18 Roads, Footpaths & Drains Maintenance | Moderate | | √ | | | 4 | | |
| PLACE | OBJECTIVE 8.1 & 8.2 | | WORKS | √ | Operational | 19 Roads, Footpaths & Drains Construction | Moderate | | √ | | | 4 | | |
| PLANET & PERFORMANCE | OBJECTIVE 5.1 & 10.2 | | FLEET AND PLANT | √ | Operational | 20 Fleet and Plant Maintenance | Minor | | | | 4 | | | |
| PLANET | OBJECTIVE 5.1 | | WASTE MANAGEMENT | √ | Operational | 21 Waste Management | Major | √ | | 4 | | 4 | | |
| | | | | | | | | | | | | | | |
| PLANET & PERFORMANCE | OBJECTIVE 4.1 - 4.3 & 10.1 - 10.4 | PARKS LEISURE AND ENVIRON | PARKS | √ | Operational | 22 Parks - Asset Management & Maintenance | Moderate | | √ | | | 4 | | |
| PERFORMANCE | OBJECTIVE 10.1 | | PARKS | √ | Operational | 23 Parks - WHS | Major | | √ | | | 4 | | |
| PLANET & PERFORMANCE | OBJECTIVE 5.1, 10.2 & 10.4 | | ENVIRONMENT | √ | Operational | 24 Water Management | Moderate | | | | 4 | | | |
| PEOPLE | OBJECTIVE 1.2, 1.3 & 3.1 - 3.4 | | COMMUNITY WELLBEING | √ | Operational | 25 Leisure and Wellbeing - Oasis Contract Audit | Moderate | | | 4 | | | | |
| | | | | | | 26 Construction Contract (TBA) | Major | | | | 4 | | | |
| | | | | | | INFRASTRUCTURE SERVICES - TOTAL WEEKS | | | | | 24 | 24 | 24 | |
| EXECUTIVE SERVICES | | | | | | | | | | | | | | |
| PERFORMANCE | OBJECTIVE 10.1 | | INTERNAL AUDIT | √ | Strategic | 27 Internal Audit Quality Assurances | Major | √ | √ | 2 | 2 | 4 | | |
| PERFORMANCE | OBJECTIVE 10.1 | | INTERNAL AUDIT | √ | Strategic | 28 Strategic Audit Plan | Major | | √ | | 2 | 2 | 2 | |
| | | | | | | | | | | | | | | |
| PERFORMANCE | OBJECTIVE 10.1 | PEOPLE AND CULTURE | HUMAN RESOURCES | √ | Operational | 29 Human Resource Planning and Management | Moderate | | | 4 | | | | |
| PERFORMANCE | OBJECTIVE 10.1 | | PAYROLL | √ | Operational | 30 Payroll System Reliability | Moderate | | | | 4 | | | |
| | | | | | | | | | | | | | | |
| PERFORMANCE | OBJECTIVE 10.1 | WORK HEALTH & SAFETY | | √ | Operational | 31 WHS legislation Compliance | Major | √ | | 4 | | 4 | | |
| | | | | | | EXECUTIVE SERVICES - TOTAL WEEKS | | | | 12 | 8 | 10 | | |
| CORPORATE AND GOVERNANCE | | | | | | | | | | | | | | |
| PERFORMANCE | OBJECTIVE 10.2 & 10.3 | INFORMATION TECHNOLOGY | BUSINESS APPLICATIONS | √ | Operational | 32 OAG Follow up | Major | √ | √ | 2 | 2 | 2 | | |
| PERFORMANCE | OBJECTIVE 10.2 & 10.3 | | BUSINESS APPLICATIONS | √ | Operational | 33 Applications and General controls | Major | | | | 4 | | | |
| PERFORMANCE | OBJECTIVE 10.2 & 10.3 | | BUSINESS APPLICATIONS | √ | Operational | 34 Cybersecurity and Disaster Recovery | Major | | | | 4 | | | |
| PERFORMANCE | OBJECTIVE 10.2 & 10.3 | | BUSINESS APPLICATIONS | √ | Project | 35 Performance Indicators Development | Major | | | | 4 | | | |
| | | | | | | | | | | | | | | |
| PERFORMANCE | OBJECTIVE 10.2 | FINANCE | REVENUE | √ | Financial | 36 Revenue & Funding cycle | Moderate | | | 4 | | | | |
| PERFORMANCE | OBJECTIVE 10.2 | | PROCUREMENT | √ | Operational & Financial | 37 Procurement & Expenditure cycle | Major | √ | | 4 | | | | |
| PERFORMANCE | OBJECTIVE 10.2 | | ASSETS | √ | Financial | 38 Current & Non Current Assets | Moderate | | | | | 4 | | |
| PERFORMANCE | OBJECTIVE 10.2 | | LIABILITIES | √ | Financial | 39 Current and Non Current Liabilities | Moderate | | | | | 4 | | |
| PERFORMANCE | OBJECTIVE 10.2 | | REPORTING | (OAG) | Financial | 40 Statutory Financial Reporting | Moderate | | | | | | | |
| | | | | | | | | | | | | | | |
| PERFORMANCE | OBJECTIVE 11.1 & 11.2 | PUBLIC RELATIONS & STAKE. | MARKETING | √ | Operational | 41 Marketing & Communications | Moderate | | | | 4 | | | |
| | | | | | | | | | | | | | | |
| PERFORMANCE | OBJECTIVE 10.1 | GOVERNANCE, STRAT & RISK | BUSINESS CONTINUITY AND RISK | √ | Operational | 42 Risk Management, Business Continuity, Fraud | Major | √ | | 4 | | 4 | | |
| PERFORMANCE | OBJECTIVE 10.2 | | GOVERNANCE AND COMPLIANCE | √ | Operational | 43 Governance and Compliance | Moderate | | √ | | | 4 | | |
| PERFORMANCE | OBJECTIVE 10.3 | | BUSINESS PLANNING & IMPROVE | √ | Operational | 44 Business Planning and Improvement | Major | | | 4 | | | | |
| | | | | | | CORPORATE & GOVERNANCE - TOTAL WEEKS | | | | 18 | 18 | 18 | | |
| | | | | | | TOTAL ANNUAL WORK WEEKS | | 62 | 58 | 62 | 66 | 72 | | |

| INTERNAL AUDIT PLAN 2024-2025 TO 2026 - 2027 (FINANCIAL YEARS) | | | | | | | | | |
|--|---|---|--|--------------------------|-------------------------|--------------------|-------------------|------------------|--|
| AUDIT NAME | DEPARTMENT BACKGROUND | RISK | AUDIT OBJECTIVES | RELATED | CONSEQUENCE RISK LEVELS | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | | | | |
| | | | | SCP 2024-2034 OBJECTIVES | STRATEGIC IMPACT | OPERATIONAL IMPACT | COMPLIANCE IMPACT | FINANCIAL IMPACT | |
| DEVELOPMENT AND COMMUNITIES | | | | | | | | | |
| 1 Development Applications / Projects | Manages DA's, Projects Planning, non compliant "R" codes. Checks compliance generally. | Planning approvals process incorrect . | Check DA 's / Projects legal compliance, non compliant R code plans approved. | 6.1 | Major | Minor | Moderate | Moderate | |
| 2 Building Permit Approvals | Manages approval of Building Licences and issue of Occupancy Certificates | Completed building not compliant | Check correct approval of building licenses and occupancy certificates | 6.1 | Major | Minor | Minor | Moderate | |
| 3 Community Environmental Health | Manages environment risks e.g. noise, vermin, dust, food in the community | Environment hazards | Check environment plans and controls are timely and effective. | 1.2 & 3.1 | Major | Minor | Moderate | Moderate | |
| 4 Surveillance and Ranger Activities | Manages community vehicle patrols, CCTV monitoring, emergency management | Injury to public | Check vehicle patrols and ranger plans and controls are timely and effective. | 1.1 & 1.2 | Major | Minor | Minor | Moderate | |
| 5 Economic Development Programs | Actively engages with the business community to promote business retention, growth | Business performance is poor. | Programs are performance measured and actively managed as necessary. | 9.1 - 9.4 | Moderate | Minor | Moderate | Moderate | |
| 6 Community Development Programs | Actively engages with community to promote "Liveable Belmont" | Community groups not supported. | Programs are performance measured and actively managed as necessary. | 1.2 & 3.1 - 3.5 | Moderate | Minor | Moderate | Moderate | |
| 7 Community & Cultural Engage Progs | Actively engages with community to promote "Liveable Belmont" | Community groups not supported. | Programs are performance measured and actively managed as necessary. | 2.1 & 2.2, 3.3 & 3.4 | Moderate | Minor | Moderate | Moderate | |
| 8 Belmont Hub Library and Museum Services | Manages Belmont Hub to deliver services that meet community needs. NFP leases. | Facilities underutilised | Programs are performance measured and actively managed as necessary. | 2.1 | Moderate | Minor | Moderate | Moderate | |
| 9 Art and Place | Actively engages with community to promote art and "Creative Belmont" | Placemaking not maximised | Programs are performance measured and actively managed as necessary. | 2.2, 2.3 & 9.4 | Moderate | Minor | Moderate | Moderate | |
| INFRASTRUCTURE SERVICES | | | | | | | | | |
| 10 Drains - Asset Management | Manages drains asset management plans including maintenance | Drains fail. | Check asset management plans including maintenance are timely and effective | 10.2 | Moderate | Moderate | Moderate | Moderate | |
| 11 Roads - Asset Management | Manages roads, paths asset management plans including design and maintenance | Roads, paths fail | Check asset managment plans including design, maintenance timely and effective | 10.2 | Moderate | Moderate | Moderate | Moderate | |
| 12 Development Applications Engineering | Reviews development plans e.g traffic / pedestrian traffic managed. | Non Compliance / rework | Check development plans are correctly reviewed | 6.1 | Moderate | Moderate | Moderate | Moderate | |
| 13 Sustainable Transport | Support Sustainable Transport by promoting walking, cycling, public transport, to reduce cars | Program not effective | Programs are performance measured and actively managed as necessary. | 8.1 & 8.2 | Moderate | Moderate | Moderate | Moderate | |
| 14 Construction Contract (Ornamental & Foreshore) | Manages one off, high value, complex high risk projects | Project fails to meet all expectations | Check tender, time, cost, quality, environment, OHS, variations are managed | 7.2 | Major | Moderate | Moderate | Moderate | |
| 15 Construction Contract (Wilson Park & BKB) | Manages one off, high value, complex high risk projects | Project fails to meet all expectations | Check tender, time, cost, quality, environment, OHS, variations are managed | 7.2 | Major | Moderate | Moderate | Moderate | |
| 16 Buildings - Asset Management | Manages Buildings asset management plans including maintenance and leasing | Buildings not fully operational | Check asset management plans including maintenance are timely and effective | 10.2 | Moderate | Moderate | Moderate | Moderate | |
| 17 Construction Contract (TBA) | Manages major upgrades to C of B facilities and property | Project fails | Check tender, time, cost, quality, environment, OHS, variations are managed | 10.2 | Major | Moderate | Moderate | Moderate | |
| 18 Roads, Footpaths & Drains Maintenance | Develops budgets and maintains roads, footpaths, and drains owned by the C of B | Roads etc not fully operational | Check maintenance plans are timely and effective | 8.1 & 8.2 | Moderate | Moderate | Moderate | Moderate | |
| 19 Roads, Footpaths & Drains Construction | Develops budgets and constructs new roads, footpaths, drains. Traffic Management. | Project fails to meet all expectations | Check tender, time, cost, quality, environment, OHS, variations are managed | 8.1 & 8.2 | Moderate | Moderate | Moderate | Moderate | |
| 20 Fleet and Plant Maintenance | Manages C of B fleet and plant maintenance | Plant and equipment fails | Check maintenance plans are timely and effective | 5.1 & 10.2 | Minor | Minor | Minor | Minor | |
| 21 Waste Management | Manages C of B contract with SUEZ for waste disposal | Environmental non compliance | Check contract and environmental conditions are met | 5.1 | Major | Moderate | Moderate | Moderate | |
| 22 Parks - Asset Management & Maintenance | Manages Parks asset management plans including maintenance, irrigation | Parks etc. not fully operational | Check asset management plans including maintenance are timely and effective | 4.1 - 4.3 & 10.1 - 10.4 | Moderate | Moderate | Moderate | Moderate | |
| 23 Parks - WHS | Manages Parks asset management plans including maintenance | Park employees or public injured | Check compliance with OHS Act, Regulations, Policy | 10.1 | Major | Major | Major | Major | |
| 24 Water Management | Manages water useage | Excess water useage or pollution. | Check environmental conditions are met | 5.1, 10.2 & 10.4 | Moderate | Moderate | Moderate | Moderate | |
| 25 Leisure and Wellbeing - Oasis Contract | Manages community leisure facilities | Leisure facilities not fully operational | Check maintenance plans are timely and effective. Check Blufit - Oasis contract | 1.2, 1.3 & 3.1 - 3.4 | Moderate | Moderate | Moderate | Moderate | |
| 26 Construction Contract (TBA) | Manages one off, high value, complex high risk projects | Project fails to meet all expectations | Check tender, time, cost, quality, environment, OHS, variations are managed | 7.2 | Major | Moderate | Moderate | Moderate | |
| EXECUTIVE SERVICES | | | | | | | | | |
| 27 Internal Audit Quality Assurances | Manages internal audit function. | 3rd Line of assurance not effective | Check internal audit reports results of Quality Assurance annually and 5 yearly | 10.1 | Major | Moderate | Moderate | Moderate | |
| 28 Strategic Audit Plan | Manages internal audit function. | 3rd Line of assurance not effective | Plan Audits | 10.1 | Major | Moderate | Moderate | Moderate | |
| 29 Human Resource Planning & Management | Manages H R. Partners business, drives ethics, culture and talent management. | Strategic plans not effectively resourced | Check Strategic plans inform resource planning, ethics, culture and talent mangmt. | 10.1 | Moderate | Moderate | Moderate | Moderate | |
| 30 Payroll System Reliability | Manages payroll | Unauthorised input, processing delays | Check payroll input authorised and control reports independently approved. | 10.1 | Minor | Minor | Minor | Moderate | |
| 31 WHS legislation Compliance | Manages OHS. | Non compliance with act, injuries | Check adequacy of policies and compliance monitoring across all City functions. | 10.1 | Major | Major | Major | Major | |
| CORPORATE GOVERNANCE | | | | | | | | | |
| 32 OAG Follow up | Manages IT Applications and Servers | Business Applications not Available | Check outstanding OAG recommendations are implemented | 10.2 & 10.3 | Moderate | Moderate | Moderate | Major | |
| 33 Applications and General controls | Manages IT Applications and Servers | Business Applications not Available | Check Applications and General controls meet statndards | 10.2 & 10.3 | Moderate | Moderate | Moderate | Major | |
| 34 Cybersecurity and Disaster Recovery | Manages IT Applications and Servers | Business Applications not Available | Check Cybersecurity and Disaster Recovery controls meet standards | 10.2 & 10.3 | Moderate | Moderate | Moderate | Major | |
| 35 Performance Indicators Development | Manages management reporting | Management reporting not reliable | Management reporting timely, reliable, effective & supports Reg 5 & 17 attestations. | 10.2 & 10.3 | Major | Moderate | Moderate | Major | |
| 36 Revenue & Funding cycle | Manages revenue and grants collection | Revenue collections not maximised. | Check revenue sources identified, invoiced and collected | 10.2 | Moderate | Moderate | Moderate | Moderate | |
| 37 Procurement & Expenditure cycle | Manages procurement procedures and resulting payments. | Expenditures not authorised | Check adequate segregation of duties and delegations of authorities. | 10.2 | Major | Moderate | Moderate | Major | |
| 38 Current & Non Current Assets | Manages financial records and reconciliations. Check Bank Reconciliation | Assets lost | Check financial records are reliable, reconciled to data and physical assets. | 10.2 | Moderate | Moderate | Moderate | Moderate | |
| 39 Current and Non Current Liabilities | Manages financial records and reconciliations | Liabilities not managed | Check financial records are reliable, reconciled to data and discharged on time | 10.2 | Moderate | Moderate | Moderate | Moderate | |
| 40 Statutory Reporting | Manages statutory reporting | Statutory reporting not reliable. | Statutory reporting reviewed by the OAG, not reviewed by internal audit. | 10.2 | Moderate | Moderate | Moderate | Moderate | |
| 41 Marketing & Communications | Manages promotion of "City of Opportunity" branding to all stakeholders | City branding not optimised | Programs are performance measured and actively managed as necessary. | 11.1 & 11.2 | Moderate | Moderate | Moderate | Moderate | |
| 42 Risk Management, Business Continuity, Fraud | Manages risk identification & mitigation, business continuity, Fraud policy | Business interruption | Check business risks including fraud are managed within risk appetite and tolerances | 10.1 | Major | Major | Major | Major | |
| 43 Governance and Compliance | Manages administrative and legal support to council. | Council not effective | Check administration & compliance objectives e.g. Compliance Return met. | 10.2 | Moderate | Moderate | Moderate | Moderate | |
| 44 Business Planning and Improvement | Manages Strategic Community Plan (SCP) & Corporate Business Plan performance | SCP outcomes not met on time. | Programs are performance measured and actively managed as necessary. | 10.3 | Major | Major | Moderate | Moderate | |

| | | | | | |
|--|--|--|--|-----------------------------|---------------|
| | | | | RMSS Consequence Categories | Catastropic |
| | | | | | Major |
| | | | | | Moderate |
| | | | | | Minor |
| | | | | | insignificant |
| COMMENTS ON INTERNAL AUDIT PLANS | | | | | |
| 1. The internal audit plan page 1, identifies audits that may be completed to assist the C of B meet strategies and achieve objectives. | | | | | |
| 2. The internal audit plan page 1, sets out potential audit coverage for each audit based on 2-3 staff. The amount of audit coverage over the three years is fully variable in response to resouces allocated to internal audit. | | | | | |
| 3. The compliance driver for the plan is the "Terms of Reference for Internal Audit" which requires the internal audit activity to develop risk based plans for CEO, Audit and Risk Committee and Council approval. | | | | | |
| 4. The Institute of Internal Auditors Supplemental Guidance paper "Developing a Risk Based Internal Audit Plan" was used as a primary reference to develop this plan. | | | | | |

12.4 Internal Audit Report 2024

| | | |
|----------------------------|---|--------------------|
| Voting Requirement | : | Simple Majority |
| Subject Index | : | 19/006 |
| Location/Property Index | : | N/A |
| Application Index | : | N/A |
| Disclosure of any Interest | : | N/A |
| Previous Items | : | N/A |
| Applicant | : | N/A |
| Owner | : | N/A |
| Responsible Division | : | Executive Services |

Council role

Executive The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.

Purpose of report

To submit four completed internal audit reports to Council.

Summary and key issues

Findings for the completed audits are detailed below.

Corporate and Governance Division – Governance and Compliance (report issued 12 August 2024)

Findings:

- The City's management of Exercise of Delegated Authority (DA) heavily relies on manual coordination, input, and recording, leading to duplicated efforts in data handling. Therefore, management should consider the costs/benefits of implementing a software system as an option to facilitate the City's Exercise of DA process to improve efficiency.
- Procedure SP08 – Documented Information states that process owners must conduct a three-yearly review of all relevant Business Management

System documents. Therefore, management should periodically review BelNet documents to maintain accuracy and completeness.

Infrastructure Services Division – Parks Asset Management & Maintenance (report issued 16 August 2024)

Findings:

- The Groundwater Usage Management (GUM) process map did not fully align with existing internal controls. Therefore, management should review and update the GUM process map, redeploy, and monitor the work process to ensure compliance.
- The Urban Forest Team planted 4,600 trees for FY 2023-24 and plans to plant 3,000 trees in FY 2024-25. Additionally, multiple streetscape enhancement projects have approximately 18,000 plants scheduled for installation. Therefore, management should undertake a review of new projects' requirements for FY 2024-25 and 2025-26 to ensure adequate resources for watering, weeding, fertilisation, mulching, pruning, pest management, and monitoring.
- There were numerous service requests generated from the Pathway system that had no progress notes to indicate if action had been taken and/or feedback provided to the customer. Therefore, management should periodically review the Pathway System to ensure progress notes and request status are updated accordingly and timely.

Development and Communities Division – Building Permit Approvals (report issued 26 September 2024)

Findings:

- There is a backlog of swimming pool/spa safety barrier inspections. As at 31 July 2024, audit noted 287 safety barriers have not been inspected within the required 4-year cycle and 34 new swimming pools still awaiting initial compliance inspection. This backlog is assessed as high risk and must be addressed as soon as practically possible.
- The processing times report for October 2023 indicated an application fee that required a refund (No 364/2023), but it is still yet to be processed. Management should process this refund and recommence review of processing time reports to ensure all required refunds are identified and processed on a timely basis.
- The Pathway system is linked to the public register of permits and records, and demolition permit checklist. Both register and checklist

were not 100% accurate at time of audit. Therefore, updates are required to Pathway system functionality.

**Corporate and Governance Division – Revenue and Funding Cycle
(report issued 18 October 2024)**

Findings:

- The Pathway system administrator audit logs are not independently reviewed, therefore there is risk of unauthorised activity remaining undetected. It is recommended that the Pathway audit logs be expanded to include system administrator activity and be independently reviewed by officer(s) that do not have system administrator access.
- Fine write offs are not authorised as per delegation register. It is recommended that fine write offs be authorised by Director Development and Communities who has delegated authority.
- Controls need to be improved around manual receipting when Pathway is occasionally off-line or when parking infringements are immediately presented for payment prior to Pathway being updated. If a cash payment is made during this time, there is the risk of Pathway not being updated, the cash received not being banked and the City not being alerted until sometime after the invoice/infringement due date. It is recommended that a manual receipt register be independently maintained to ensure all receipted into Pathway prior to end-of-day close.
- Venue hire work instructions and process map require updating to reduce the risk of procedural non-compliance.

Committee Recommendation

That Council:

1. Receives the report (Confidential Attachment 12.4.1) titled Internal Audit Report 2023-24 - Governance and Compliance.
2. Receives the report (Confidential Attachment 12.4.2) titled Internal Audit Report 2023-24 - Park Asset Management and Maintenance.
3. Receives the report (Confidential Attachment 12.4.3) titled Internal Audit Report 2024-25 - Building Permit Approvals.
4. Receives the report (Confidential Attachment 12.4.4) titled Internal Audit Report 2024-25 – Revenue and Finding Cycle.
5. Notes the City of Belmont management comments in Confidential Attachments 12.4.1, 12.4.2, 12.4.3 and 12.4.4 and actions to be undertaken in response to the internal audit recommendations.

Location

Not applicable.

Consultation

All draft Internal Audit Reports were reviewed by relevant staff, Managers, Directors and the CEO before being issued for action.

Strategic Community Plan implications

In accordance with the 2024–2034 Strategic Community Plan:

Key Performance Area: Performance

Outcome: 10. Effective leadership, governance and financial management.

Policy implications

There are no policy implications associated with this report.

Statutory environment

Local Government Act 1995 (WA)

7.1A. Audit committee

- (1) A local government is to establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.

Local Government (Audit) Regulations 1996 (WA)

16. Functions of audit committee

An audit committee has the following functions —

- (a) to guide and assist the local government in carrying out —
 - (i) its functions under Part 6 of the Act; and
 - (ii) its functions relating to other audits and other matters related to financial management.
- (b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;
- (c) to review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to —
 - (i) report to the council the results of that review; and
 - (ii) give a copy of the CEO's report to the council.
- (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —
 - (i) regulation 17(1); and
 - (ii) the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);
- (e) to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;

- (f) to oversee the implementation of any action that the local government —
 - (i) is required to take by section 7.12A(3); and
 - (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and
 - (iii) has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
 - (iv) has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);
- (g) to perform any other function conferred on the audit committee by these regulations or another written law.

[Regulation 16 inserted: Gazette 26 Jun 2018 p. 2386-7.]

17. CEO to review certain systems and procedures

- (1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —
 - (a) risk management; and
 - (b) internal control; and
 - (c) legislative compliance.
- (2) The review may relate to any or all of the matters referred to in sub regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.
- (3) The CEO is to report to the audit committee the results of that review.

[Regulation 17 inserted: Gazette 8 Feb 2013 p. 868;

amended: Gazette 26 Jun 2018 p. 2387.]

Local Government (Financial Management) Regulations 1996 (WA)

(2) CEO's duties as to financial management

- (c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

Background

The internal audit function operates in accordance with Council approved Terms of reference (TOR) and Council approved annual internal audit plans.

The TOR requires the Senior Internal Auditor to be functionally accountable to the CEO and Council via the Standing Committee (Audit and Risk).

The TOR also requires final engagement audit reports to be issued to the CEO and Council via the Standing Committee (Audit and Risk).

Report

Corporate and Governance Division – Governance and Compliance (report issued 12 August 2024)

The audit objective was to determine accuracy and completeness of the Compliance Audit Return 2023 by independently cross referencing to supporting evidence.

Scope of the audit included:

- The following *Local Government (Audit) Regulations 1996*:
 - r.14 - Compliance audits by local governments.
 - r.15 - Certified copy of compliance audit return and other documents to be given to Departmental CEO.
 - r.16 - Functions of audit committee.
- The following internal policies, strategies, plans, and procedures:
 - CP36 – Compliance Management Policy.
 - CP63 – Execution of Documents Policy.
 - Strategic Community Plan 2024-2034.
 - Compliance Management Strategy.
 - Corporate Business Plan 2024-2028.
 - Compliance Management Plan.
 - System Procedure 08 – Documented Information

- System Procedure 13 – Legal and Compliance Requirements (Under review).
- Process maps, work instructions and forms.
- High level review of the three lines of defence model being:
 - First line – staff and area management.
 - Second line - corporate oversight functions e.g., compliance, procurement, risk, Work Health and Safety.
 - Third line - internal audit.

Findings and Management Responses

- The City's management of Exercise of Delegated Authority (DA) heavily relies on manual coordination, input, and recording, leading to duplicated efforts in data handling.

Management has agreed to consider the costs/benefits of implementing a software system as an option to facilitate the City's Exercise of DA process to improve efficiency.

- Procedure SP08 – Documented Information states that process owners must conduct a three-yearly review of all relevant Business Management System documents.

Management has agreed to periodically review BelNet documents to maintain accuracy and completeness.

Infrastructure Services Division – Parks Asset Management & Maintenance (report issued 16 August 2024)

The audit objective was to determine if appropriate controls are in place to effectively facilitate:

- asset management planning.
- preventive maintenance.
- construction projects and tender processes.
- adherence to project timelines.
- quality control.
- environmental considerations.
- work health and safety (WHS) compliance, and
- contract management.

Scope of the audit included:

- The following focus areas:
 - effective application of SP23 - Contract Management.
 - adequacy of maintenance and asset management policy, processes, and procedures.
 - effective inclusion of contract obligations in risk registers.
- High level review of:
 - Three lines of defence model being:
 - first line – staff and area management.
 - second line - corporate oversight functions e.g., compliance, procurement, risk, Work, Health and Safety.
 - third line - internal audit.
 - The following Acts of Parliament:
 - *Local Government Act 2007.*
 - *Work Health & Safety Act 2020 & (General) Regulations 2022.*
 - *Environmental Protection Act 1986.*
 - *Bush Fire Act 1954.*
 - *Rights in Water and Irrigation Regulations 2000.*
 - *Rights in Water and Irrigation Act 1914.*
 - The following internal policies, strategies, plans, programs, and procedures:
 - CP01 - Asset Management Policy.
 - CP03 - Streetscape Policy.
 - CP47 - Dangerous Trees Policy.
 - CP48 - Urban Forest Policy.
 - Public Open Space Strategy.
 - Urban Forest Strategy.
 - Streetscape Enhancement Strategy.
 - Strategic Community Plan
 - Corporate Business Plan.
 - Asset Management Plan (Public Open Space & Irrigation).
 - Annual Maintenance Plan, related parks programs, progress against programs and performance reporting.
 - Procedures: System Procedure 23 – Contract Management.
 - Process maps and work instructions.

- The following samples:
 - Tenders: Three tender awards and nine related invoice payments checked over the period March - October 2023.
 - Quotations: Three quotation awards and six related invoice payments checked over the period August 2023 – February 2024.

Findings and Management Responses

- The Groundwater Usage Management (GUM) process map did not fully align with existing internal controls.

Management has agreed to review and update the GUM process map, redeploy, and monitor the work process to ensure compliance.

- The Urban Forest Team planted 4,600 trees for FY 2023-24 and plans to plant 3,000 trees in FY 2024-25. Additionally, multiple streetscape enhancement projects have approximately 18,000 plants scheduled for installation.

Management has agreed to undertake a review of new projects' requirements for FY 2024-25 and 2025-26 to ensure adequate resources for watering, weeding, fertilisation, mulching, pruning, pest management, and monitoring.

- There was numerous service requests generated from the Pathway system that had no progress notes to indicate if action had been taken and/or feedback provided to the customer.

Management has agreed to periodically review the Pathway System to ensure progress notes and request status are updated accordingly and timely.

Development and Communities Division – Building Permit Approvals (report issued 26 September 2024)

The audit objectives were:

- To determine if internal controls are in place to ensure:
 - Building permit applications are assessed in line with legislative requirements.
 - Appropriate building permit data is reported to DEMIRS.
 - Private swimming pool/spa safety barriers are inspected in line with compliance requirements.
- To determine if internal controls are in place to mitigate the inherent risks identified from the engagement risk assessment.

Scope of the audit included:

- High-level review of compliance with key sections of the *Building Act 2011*, *Building Regulations 2012*, and *Building Code of Australia (BCA)* applicable to:
 - Issuing of building permits.
 - Submission of building permit data reports to DEMIRS.
 - Planning and management of periodic inspection programs for private swimming pool/spa safety barriers.
- The following strategies, plans, procedures and Office of the Auditor General (OAG) report:
 - Strategic Community Plan 2024-2034.
 - Corporate Business Plan 2024-2028.
 - Safer Communities Operational Plan 2020-2023 (currently under review).
 - Process maps, work instructions and forms.
 - OAG Report 28: June 2018-19 – Local Government Building Approvals.
- High level review of the three lines of defence model being:
 - First line – staff and area management.
 - Second line - corporate oversight functions e.g., compliance, procurement, risk, Work Health and Safety.
 - Third line - internal audit.

Findings and Management Responses

- There is a backlog of swimming pool/spa safety barrier inspections. As at 31 July 2024, audit noted 287 safety barriers have not been inspected within the required 4-year cycle and 34 new swimming pools still awaiting initial compliance inspection.

This backlog was due to the Building Compliance Officer position being vacant from February 2023 to August 2023.

Building Regulations were amended in June 2024 to permit the appointment of external contractors to complete pool barrier inspections. The City obtained independent legal advice in July 2024 to confirm this. Prior to this amendment, the legislation was not clear on the use of external contractors

which placed limitations on the options available to the City to clear the backlog.

An external contractor has now been engaged and it is forecast that the backlog would be cleared by February 2025.

The Building Compliance Officer position became vacant again in November 2024 and the recruitment process has commenced to fill the fulltime position.

- The processing times report for October 2023 indicated an application fee that required a refund (No 364/2023), but it is still yet to be processed.

Management agreed to process this refund and recommence review of processing time reports to ensure all required refunds are identified and processed on a timely basis.

- The Pathway system is linked to the public register of permits and records, and demolition permit checklist. Both register and checklist were not 100% accurate at time of audit.

Management agreed to make updates to Pathway system functionality.

Corporate and Governance Division – Revenue and Funding Cycle (report issued 18 October 2024)

The audit objective was to determine if appropriate controls are in place to:

- Ensure rate notice calculations are accurate and complete.
- Ensure fees and charges are accurate and complete.
- Prevent and/or detect misappropriation of revenue.
- Prevent and/or detect unauthorised discounts, concessions and write offs.
- Ensure overdue debts are promptly followed up and recovered where possible.

Scope covered the following revenue sources for the 2023-24 financial year:

- Rates.
- Ranger infringements.
- Venue hire.

Findings and Management Responses

- The Pathway system administrator audit logs are not independently reviewed, therefore there is risk of unauthorised activity remaining undetected.

Management agreed that the Pathway audit logs be expanded to include system administrator activity and be independently reviewed by officer(s) that do not have system administrator access.

- Fine write offs are not authorised as per delegation register.

Management agreed that fine write offs be authorised by Director Development and Communities who has delegated authority.

- Controls need to be improved around manual receipting when Pathway is occasionally off-line or when parking infringements are immediately presented for payment prior to Pathway being updated. If a cash payment is made during this time, there is the risk of Pathway not being updated, the cash received not being banked and the city not being alerted until sometime after the invoice/infringement due date.

Management agreed that a manual receipt register be independently maintained to ensure all receipted into Pathway prior to end-of-day close.

- Venue hire work instructions and process map require updating to reduce the risk of procedural non-compliance.

Management agreed to update the work instructions and process map.

Financial implications

There are no financial implications evident at this time.

Environmental implications

There are no environmental implications associated with this report.

Social implications

There are no social implications associated with this report.

Attachment details

Attachment No and title

1. CONFIDENTIAL REDACTED - Internal Audit Report 2023-24 - Governance and Compliance (Confidential matter in accordance with Local Government Act 1995 (WA) Section 5.23(2)(h)) [**12.4.1** - 5 pages]
2. CONFIDENTIAL REDACTED - Internal Audit Report 2023-24 - Parks Asset Management and Maintenance (Confidential matter in accordance with Local Government Act 1995 (WA) Section 5.23(2)(h)) [**12.4.2** - 7 pages]
3. CONFIDENTIAL REDACTED - Internal Audit Report 2024-25 - Building Permit Approvals (Confidential matter in accordance with Local Government Act 1995 (WA) Section 5.23(2)(h)) [**12.4.3** - 6 pages]
4. CONFIDENTIAL REDACTED - Internal Audit Report 2024-25 - Revenue and Funding Cycle (Confidential matter in accordance with Local Government Act 1995 (WA) Section 5.23(2)(h)) [**12.4.4** - 7 pages]

12.5 Internal Audit Terms of Reference

| | | |
|----------------------------|---|-----------------------------------|
| Voting Requirement | : | Simple Majority |
| Subject Index | : | 19/006 - Executive Internal Audit |
| Location/Property Index | : | N/A |
| Application Index | : | N/A |
| Disclosure of any Interest | : | Nil |
| Previous Items | : | N/A |
| Applicant | : | N/A |
| Owner | : | N/A |
| Responsible Division | : | Executive Services |

Council role

Executive The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.

Purpose of report

The Global Internal Audit Standards (GIAS) Standard 6.2 requires the Internal Audit Charter (also known as Internal Audit Terms of Reference) to include the following:

- Purpose of internal auditing.
- Commitment to the GIAS.
- Position and reporting relationships.

The Internal Audit Terms of Reference have been updated to now meet these requirements. These have been approved by the CEO and the Executive Leadership Team and are also attached for noting (Attachment 12.5.1).

Summary and key issues

The Internal Audit Terms of Reference have been updated to outline the purpose of internal audit, key mandates, the internal audit function, and position and reporting relationships as required by the GIAS.

Committee Recommendation

That Council endorse the Internal Audit Terms of Reference (refer Attachment 12.5.1).

Location

Not applicable.

Consultation

The Senior Internal Auditor consulted with the CEO in the revision of the Internal Audit Terms of Reference. GIAS Standard 6.2 requires the Senior Internal Auditor to discuss the proposed charter (terms of reference) with the board and senior management to confirm that it accurately reflects their understanding and expectations of the internal audit function.

Strategic Community Plan implications

In accordance with the 2024–2034 Strategic Community Plan:

Key Performance Area: Performance

Outcome: 10. Effective leadership, governance and financial management.

Policy implications

There are no policy implications associated with this report.

Statutory environment

There are no specific statutory requirements in respect to this matter.

Background

The Internal Audit Terms of Reference was first drafted in December 2021 to comply with the Institute of Internal Auditors International Professional Practices Framework. This Framework included the International Standards for

the Professional Practice of Internal Auditing. The GIAS that takes effect 9 January 2025 is a replacement of these International Standards.

Report

The Internal Audit Terms of Reference outlines the purpose of internal audit, key mandates, strategy for the internal audit function, and position and reporting relationships that the GIAS require.

Financial implications

There are no financial implications associated with this report.

Environmental implications

There are no environmental implications associated with this report.

Social implications

There are no social implications associated with this report.

Attachment details

| Attachment No and title |
|---|
| 1. Internal Audit Terms of Reference [12.5.1 - 4 pages] |



Terms of Reference – Internal Audit

Introduction

The Senior Internal Auditor maintains an internal audit function that is aligned to:

- Global Internal Audit Standards (Standards).
- Terms of Reference Internal Audit (i.e. Internal Audit Charter).
- Terms of Reference Standing Committee (Audit and Risk) (i.e. Committee Audit Charter).

Internal audit function procedures are documented in the Internal Audit Manual.

Purpose of Internal Audit

To strengthen the City's ability to create, protect, and sustain value by providing the Chief Executive Officer (CEO), Executive Leadership Team (ELT) and Standing Committee (Audit and Risk) (SCAR) with independent, risk-based, and objective assurance, advice, insight, and foresight.

This purpose is to enhance the City's:

- Successful achievement of its objectives.
- Compliance with legislative requirements.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

Key references:

- Strategic Community Plan 2024 – 2034.
- Corporate Business Plan.
- Risk Management Framework.
- Internal Audit Manual.

Global Internal Audit Standards

The City is committed towards maintaining full compliance with the Institute of Internal Auditors (IIA) Standards towards guiding the City's professional practice of internal auditing and serving as a basis for evaluating and elevating the quality of the internal audit function.

The Standards consist of 5 Domains that are each supported by Principles and Standards. A summary of these Domains, Principles and Standards and how they are applied is referenced in the City's internal audit manual.

Mandate

The internal audit function is mandated by:

- The Standards.
- The Government of Western Australia, Department of Treasury, Treasurer's Instructions, Part XII, Internal Audit.
- Australian Standard ISO 31000 Risk Management.

Strategy for the Internal Audit Function

Vision

To support, develop, promote and execute the City's internal audit function.

Strategic Objective

To provide strong assurance that the City's roles, responsibilities, and operations are efficient, effective, compliant and in line with the City's Strategic Community Plan and Corporate Business Plan.

Supporting Initiatives

- Experienced and qualified Senior Internal Auditor.
- Quality assurance and improvement program.
- Strong governance reporting and accountability.
- Risk based strategic audit plan that is periodically recalibrated to align with the City's risk register and assurance map.

Key deliverables

- Strategic (risk based) internal audit plan.
- Assurance map.

Position and Reporting Relationships

The Senior Internal Auditor is responsible for the internal audit function, reports directly to the CEO and has a reporting line to SCAR.

ELT and SCAR are responsible for approving:

- the Internal Audit and SCAR Terms of Reference (Charters).
- Annual updates to the three-year internal audit plan.

ELT and SCAR is responsible for noting:

- internal audit reports.
- updates to the audit log.
- Chief Audit Executive's (CAE) progress against the audit plan.

- external assessment reports.

All documents 'approved' or 'noted' by ELT and SCAR are then 'noted' by Council.

Authority

The internal audit activity is authorised to access City of Belmont records, personnel and physical properties and employees should provide assistance as reasonably requested.

Responsibilities

The internal audit activity will adopt all Standards and key standards are listed below.

1. Standard 7.1 requires the internal audit activity to be independent.

Note - To promote independence the Senior Internal Auditor, referred to in the Standards as CAE, has dual reporting relationships and is functionally accountable to the CEO and Council via SCAR.

2. Standard 8.1 requires the CAE to provide ELT and SCAR with the information needed to conduct its oversight responsibilities.
3. Standard 8.3 requires the CAE to develop, implement and maintain a quality assurance and improvement program that includes both internal and external assessments.
4. Standard 9.1 requires the CAE to develop an effective internal audit strategy and plan. This requires understanding the City's governance, risk management and control processes.
5. Standard 9.2 requires the CAE to develop and implement a strategy for the internal audit function.
6. Standard 12.1 requires the CAE to develop and conduct internal assessments of the internal audit function's compliance with the Global Internal Audit Standards.
7. Standard 12.2 requires the CAE to develop objectives to evaluate the internal audit functions performance.

Approved by
Chief Executive Officer
Date 25/10/24

Endorsed by
Executive Leadership Team (ELT)
Date: DD/MM/YY

Endorsed by
Standing Committee (Audit and Risk) Minute Item XX.
Date

Endorsed by
Council – Ordinary Council Meeting – Minute Item XX.
Date

REVIEW HISTORY

| Description of Change | Date Revised | Date Approved by CEO | Next Review Due |
|-----------------------|--------------|----------------------|-----------------|
| Document creation | 24/11/2021 | 24/11/2021 | 14/12/2022 |
| Document review | | | |

ECM Folder 32/034
Doc Set ID 5206663

12.6 Purchasing Policy Review

| | | |
|----------------------------|---|--|
| Voting Requirement | : | Simple Majority |
| Subject Index | : | 32/015 - Council Policy Manual/Code of Conduct |
| Location/Property Index | : | N/A |
| Application Index | : | N/A |
| Disclosure of any Interest | : | Nil |
| Previous Items | : | N/A |
| Applicant | : | N/A |
| Owner | : | N/A |
| Responsible Division | : | Corporate and Governance |

Council role

| | |
|--------------------|--|
| Legislative | Includes adopting local laws, local planning schemes and policies. |
|--------------------|--|

Purpose of report

To seek Council endorsement of the reviewed and amended Purchasing Policy (refer Attachment 12.6.1) and associated revised delegations to the CEO.

Summary and key issues

In accordance with section 2.7(2)(b) of the *Local Government Act 1995 (WA)* (the Act), Council is to determine the local government's policies.

A review of the City's Purchasing Policy has been undertaken following on from an overall review of the City's procurement practices. A key issue identified as part of the review was the impact of ongoing general increases in the value of contracts on the City's ability to be appropriately responsive in our procurement practices. The review found that lengthy lead times as a result of formal procurement processes and even the agenda settlement process often impeded the City's ability to remain appropriately responsive in our procurement practices and ensure efficient operations.

In response to these findings, amendments are proposed to both the Purchasing Policy and related delegations as follows:

- The introduction of pre-qualified supplier panels to support efficient sourcing of repetitive services
- Clarification of purchasing thresholds
- Amendments to the CEO's delegation to approve variations to contracts within Council approved budget
- Increase to the CEO's delegation to accept tenders for capital projects to \$500,000 following benchmarking against other Local Governments

As the City is scheduled to migrate to a new financial management system in February 2025, it is proposed that while the delegations be effective on endorsement by Council, the revised policy come into effect with the implementation of the new financial management system. This will permit alignment of system and procedural implementation while permitting adequate time to configure the new system.

In order to implement the outcomes of this review, the Purchasing Policy and related delegations are proposed for amendment.

Officer Recommendation

That Council:

1. Endorse the amended Purchasing Policy at Attachment 12.6.1 effective 1 February 2025.
2. In accordance with Section 5.42 of the *Local Government Act 1995 (WA)*, approve revised delegation 1.1.14 to the CEO at Attachment 12.6.2.
3. Directs the Chief Executive Officer to make any further minor administrative amendments/layout changes as required prior to publication on the City's website.

Location

Not applicable.

Consultation

Consultation was undertaken with the relevant Policy Owners, internal stakeholders, the Operational Leadership Team (OLT) and the Executive Leadership Team (ELT).

Strategic Community Plan implications

In accordance with the 2024–2034 Strategic Community Plan:

Key Performance Area: Performance

Outcome: 10. Effective leadership, governance and financial management.

Policy implications

Should Council endorse the amended policy, the City's website will be updated.

Statutory environment

The Act provides the basis for many of the City's policies, therefore consistency with this legislation has been reflected in the review, assessment and amendments proposed.

Section 2.7 of the Act outlines the role of Council.

Section 2.7(2) (b) of the Act requires Council to determine the local government's policies.

Regulation 24AC & 24AD of the *Local Government (Functions and General) Regulations 1996* (WA) (the Regulations) outlines the requirements to establish a Panel of pre-qualified suppliers.

Sections 5.42 & 5.43 of the Act are applicable when considering delegations.

Background

At the 22 August 2023 Ordinary Council Meeting, Council adopted Stage 1 of the City's Council Policy review. This review included the last iteration of the Purchasing Policy.

At the 23 April 2024 Ordinary Council Meeting, Council adopted the Delegation Register 2024-25.

Report

Through recent internal audits, it was noted that there was a lack of clarity in the application of existing procurement processes. As a result of these internal audit findings, a review of procurement work instructions, process maps and

related documentation was undertaken and endorsed by the Operational and Executive Leadership Teams.

Following on from the review, the City's Purchasing Policy has been reviewed to implement additional recommendations of the review, including the implementation of the use of pre-qualified suppliers Panels (Panels).

To facilitate the review, benchmarking against other Tier 1 Local Government's was undertaken.

Key changes of the review are the inclusion of pre-qualified supplier panels, changes to the purchasing thresholds consistent with benchmarked LGs and changes to delegations to the CEO to support the revised policy.

Pre-Qualified Supplier Panels

In accordance with Regulation 24AC of *Local Government (Functions and General) Regulations 1996* (WA) (the Regulations), a panel arrangement is a way to procure goods or services regularly acquired in the City. In a Panel arrangement, suppliers have been appointed to supply goods or services for a set period under agreed terms and conditions, including agreed pricing. Once a Panel has been established, the City may then purchase directly from the Panel by approaching one or more suppliers.

The ability to purchase directly from a Panel reduces likely delays associated with the use of multiple formal procurement processes while still retaining appropriate compliance processes.

Before establishing Panels of pre-qualified suppliers a local government must have a written policy outlining how the local government will procure goods or services from pre-qualified suppliers.

Persons are required to be publicly invited to apply to join a panel in accordance with Regulation 24AD of the Regulations. Local Governments are required to issue statewide public notice and to determine in writing the criteria for deciding which applications should be accepted. As there is no current delegation to the CEO from Council to meet these requirements, it is proposed that delegation to do so be granted by Council as part of the endorsement of this report.

Purchasing Thresholds

As the policy has been transferred to the City's new branding and rewritten, no track changes version is provided. Attachment 12.6.1 is the clean version for endorsement.

A summary of the key changes to procurement thresholds is provided below.

| Current | | Proposed | |
|-----------------|---|-----------------|---|
| Value | Requirements | Value | Requirements |
| Up to \$5K | • No quotes required | Up to \$1K | • No quotes required |
| \$5K to \$15K | • 2 quotes | \$1K to \$10K | • 1 quote |
| \$15K to \$25K | • 2 quotes • Quotes must be in writing | \$10K to \$50K | • 2 quotes • Quotes must be in writing |
| \$25K to \$50K | • 3 quotes • Brief outline of specification | | |
| \$50K to \$250K | • 3 quotes • Formal Request for Quote | \$50K to \$250K | • 3 quotes • Formal Request for Quote |
| Over \$250K | • Request for Tender • Request for Tender exempt | Over \$250K | • Request for Tender • RFT exempt |

As the City is scheduled to migrate to an upgraded financial management system in February 2025 (migrating from Technology One's Ci to Ci-Anywhere), it is proposed that the revised purchasing policy come into effect with the implementation of the new financial management system. This will permit alignment of system and procedural implementation while permitting adequate time to configure the new system.

Delegations

A track changed version of the proposed revision to Council delegation 1.1.14 to the CEO, including proposed changes relating to Panels, Contract Variations and Tender Approvals, is included as Attachment 12.6.3. Attachment 12.6.2 is the clean version for endorsement.

In addition to the delegations relating to Panels, further detail of additional proposed revisions are as follows.

Contract Variations

As part of a recent review, it was identified that the current delegation related to contract variations resulted in a significant number of variations being presented to the Council. The primary reason for this was Delegation 1.1.14, which allows the CEO to approve post-contract variations to a tender, limited to 10% of the total tender value.

Upon further investigation, it was discovered that tender amounts do not include budgeted contingency amounts. Consequently, the existing delegation necessitated that variations within the approved budget be brought before Council, including variations within project budgets already endorsed by Council.

To address this issue, it is proposed that the delegation be amended to permit the CEO to approve variations to a contract, provided that there are sufficient funds available within the approved budget for that item. This proposed amendment will align the pre-contract and post-contract delegations and enhance operational efficiency and ensure that contract variations within the approved budget can be managed more effectively by the CEO. It is therefore recommended that the proposed amendment be adopted.

Tender Approvals

Through the Procurement Advisory Unit (PAU), it has been proposed that the current delegation relating to accepting tenders be reviewed. This proposal is driven by a general increase in the value of contracts, which necessitates contracts that were previously within the CEO's acceptance authority to now require Council endorsement due to their higher value.

The CEO's delegation to accept tenders has remained unchanged since before 2015. Currently, the CEO is authorised to accept tenders up to \$250,000. However, with the increasing value of tenders, there is a recognised need to update this delegation to ensure efficient operations and reduce delays caused by the agenda settlement process.

The proposal aims to increase the CEO's delegation to accept tenders from \$250,000 to \$500,000 for capital items. This adjustment supports the efficient awarding of lower-value tenders and minimises delays that can occur due to the necessary endorsement by Council for higher-value contracts.

Benchmarking against other local governments has revealed the following delegations for accepting tenders:

- Town of Victoria Park: \$500,000
- City of Busselton: \$500,000
- City of Melville: \$550,000
- City of Cockburn: \$1,000,000
- City of Albany: \$1,000,000
- City of Wanneroo: \$1,000,000

Based on this benchmarking data, the proposed increase to \$500,000 for the City is considered appropriate and in line with practices in other local governments.

Financial implications

There are no financial implications evident at this time.

Environmental implications

There are no environmental implications associated with this report.

Social implications

There are no social implications associated with this report.

Attachment details

| Attachment No and title |
|---|
| 1. Purchasing Policy [12.6.1 - 16 pages] |
| 2. Amended Delegation 1.1.14 [12.6.2 - 7 pages] |
| 3. Amended Delegation 1.1.14 (tracked changes) [12.6.3 - 8 pages] |



Purchasing Policy

Policy Objective

To deliver a high level of accountability whilst providing a flexible, efficient and effective procurement framework.

Policy Detail

In accordance with the *Local Government Act 1995 (WA)* and *Local Government (Functions and General) Regulations 1996 (WA)*, this policy sets out the requirements in relation to contracts for the supply of goods and services.

1. Principles

1.1. Ethics and Integrity

The highest standards of ethics and integrity are to be observed in undertaking all purchasing activities. Employees will act in an honest and professional manner that supports the standing of the City and promotes a proud and collaborative community.

The principles, standards and behaviours as defined in this policy must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties.

Any information provided to the City by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or under relevant legislation.

1.2. Value for Money

Value for money is an overarching principle governing purchasing, that allows the best possible outcome to be achieved for the City.

An assessment of the best value for money outcome for any procurement activity should consider:

- a) all relevant Total Costs of Ownership (TCO) and benefits, including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal;
- b) the technical merits of the goods or services being offered in terms of compliance with specifications, user requirements, quality standards, sustainability, service benchmarks, contractual terms and conditions and any relevant methods of assuring quality;
- c) financial viability and capacity to supply without risk of default (competency of the prospective suppliers in terms of managerial and technical capabilities, financial viability of the supplier and any related entities and compliance history);

- d) a strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable; and
- e) local business capability.

Whilst it is necessary to ensure purchasing is conducted within budget, the lowest price offer does not necessarily present the best value for money. As such it is important to ensure all of the above is taken into consideration when determining the most advantageous outcome for the City. Where a higher priced conforming offer is recommended, there should be clear and demonstrable benefits over and above the lowest total priced, conforming offer.

1.3. Other principles

The City is committed to sustainable procurement practices and seeks suppliers who operate with transparency and integrity and uphold fair labour practices. By embedding sustainable procurement practices, we uphold our social license to operate, maintaining public trust and minimising reputational risk. Suppliers are encouraged to align with our sustainability values, contributing to a positive impact and reducing the risks associated with non-compliance or unethical practices.

We aim to minimize our environmental footprint, promote social responsibility, and enhance the well-being of our communities.

Please refer to section 4 of this Policy for more information.

2. Purchasing Requirements

The City is committed to using the most efficient, effective and appropriate purchasing processes for the acquisition of goods or services. The purchasing requirements set out in the *Local Government (Functions and General) Regulations 1996* (the Regulations), this policy and the City's Purchasing Work Instructions, System Procedures and must be followed when purchasing goods or services on behalf of the City.

2.1. Purchasing Thresholds

Purchasing Thresholds

**All values in this policy are exclusive of GST*

Up to and including \$1,000*

- No quotations are required.

\$1,001 up to and including \$10,000*

- A minimum of one (1) quotation must be sought.
- The quotation may be requested verbally, but it must be received or be evidenced in writing and attached to the purchase requisition per item 7.1 of this policy.
- Quotations within this threshold may be obtained from:
 - an existing internal preferred supplier contract or panel of pre-qualified suppliers administered by the City; or
 - a pre-qualified supplier on the WALGA Preferred Supply Program or State Government Common Use Arrangement (CUA); or
 - the open market.

\$10,001 up to and including \$50,000* – Simple Quotation

Purchasing Thresholds

- A minimum of two (2) written quotations must be sought.
- The quotations must be requested in writing and must be received or be evidenced in writing per item 7.2 of this policy.
- Quotations within this threshold may be obtained from:
 - an existing internal preferred supplier contract or panel of pre-qualified suppliers administered by the City; or
 - a pre-qualified supplier on the WALGA Preferred Supply Program or State Government Common Use Arrangement (CUA); or
 - the open market.

\$50,001 up to and including \$250,000* – Formal Request for Quotation (RFQ)

- A minimum of three (3) written responses must be sought via a formal request for quotation (RFQ).
- The quotations must be requested in writing and must be received or be evidenced in writing per item 7.3 of this policy.
- The purchasing decision is to be based upon assessment of the suppliers' response to documentation provided as part of the formal assessment process.
 - a detailed written specification for the goods, services or works required; and
 - pre-determined selection criteria that assess all best and sustainable value considerations.
- An approved Request for Quotation template must be used when issuing a request for quotation.
- See point 2.2 below regarding additional circumstances justifying an RFQ.

Over \$250,000*

- Conduct a public tender process in accordance with Part 4 of the Regulations, this policy and the City's Purchasing Guidelines and processes, unless a tender exemption applies as set out in the Regulations and as listed under section 3 of this policy.
- The decision to invite tenders shall be determined via the relevant delegated authority, as detailed within the Delegations Register.
- An approved Request for Tender template must be used when issuing a request for tender.
- The Tender Exempt or Public Tender purchasing decision is to be based on the suppliers' response to:
 - A detailed specification; and
 - Pre-determined selection criteria that assess all best and sustainable value considerations.
- The purchasing decision is to be evidenced by completing a Purchasing Form and attaching it to the purchase requisition in the City's purchasing system and referencing the Tender number on the purchase requisition for a Public Tender.

Where there is a discretion to request quotations either verbally or in writing, it is important to consider the nature and complexity of the goods or services to be acquired. If the purchase is simple and straight forward a verbal request for quotation may suffice. However, where the scope of work is detailed and complex a written request for quotation will ensure suppliers fully understand and deliver on the City's requirements and expectations.

The principles for obtaining and recording both verbal and written quotations as outlined in this policy must be observed when seeking quotations.

2.2. RFQ: Other circumstances

Regardless of the value of the contract, a formal RFQ should be undertaken in the following circumstances:

- a) if the proposed transaction could have significant risk including, but not limited to, financial, legal or reputational consequences for the City;
- b) the proposed transaction will require the City to enter into a contract exceeding 12 months.

2.3. Contract Splitting Prohibited

It is a breach of the Regulations and this policy to enter into two or more contracts for the same or related supply for reason of avoiding or minimising the requirements of this policy. Such a breach might give rise to disciplinary consequences for the officer involved.

2.4. Record Keeping

In all circumstances where a written quotation is obtained under Section 2.1 of this policy, the following conditions must be met:

- a) a Purchasing Form is to be completed, including details of all quotations requested;
- b) an appropriate supervising officer of a level not lower than Coordinator and with the appropriate delegation is to authorise the Purchasing Form; and
- c) the Purchasing Form is to be evidenced and recorded per item 13 of this policy.

3. Purchasing Exemptions

3.1. Quotation and Tender Exemptions

Tenders do not have to be publicly invited according to the requirements of the Regulations if listed in regulation 11(2) of the Regulations. Please refer to the Regulations for the exempted transactions.

The following transactions, in addition to those listed in the Regulations, do not have to satisfy the purchasing requirements included in section 2 of this policy in the following circumstances (where this is applicable, a purchasing form must be completed per Section 3.4 of this policy):

- a) a genuine sole source of supply exists;
- b) the provision of goods or services is provided under warranty or relates to specific manufacturer repairs;
- c) the purchase is from a pre-qualified supplier on the WALGA Preferred Supply Program or CUA;
- d) the purchase is from a pre-qualified supplier under a Panel established by the City, in accordance with Division 3 of Part 4 of the Regulations (see section 11.3 of this policy);
- e) the purchase is under auction which has been authorised by Council;
- f) the purchase is from a Regional Local Government or another Local Government;
- g) the purchase is for Goods or Services supplied by a person registered on the Aboriginal Business Directory WA published by the Chamber of Commerce and Industry of Western Australia Ltd or with the Australian Indigenous Minority Supplier Office Ltd (trading as Supply Nation) only where the contract value is worth \$250,000 or less.
- h) the purchase is for legal services (Quotations only);
- i) the purchase is for the provision, maintenance or support of software and specifically associated hardware where:

- (i) because of the unique nature of the goods or services required, it is unlikely that there is more than one potential supplier (Quotations only); or
- (ii) the supply relates to maintenance and support, by the software supplier or their recommended contractor, of software and specifically associated hardware currently licensed for use by the City (Quotations only).
- j) the purchase relates to the provision of banking services and a triennial review of fees is conducted to ensure the current provider's rates remain advantageous to the City;
- k) the purchase relates to fees associated with the sale or purchase of property, plant and equipment;
- l) the purchase is from a specific supplier in accordance with an agreement as approved by Council;
- m) contributions towards the ongoing operations and maintenance of Council's aged accommodation;
- n) the purchase is for goods or services supplied by an Australian Disability Enterprise where a value for money assessment demonstrates benefits to achieve the City's strategic and operational objectives;
- o) where State owned Service Authorities or their nominated contractor/partner is the only party permitted to maintain, renew, upgrade or relocate infrastructure controlled or owned by them;
- p) the audit of the Annual Financial Report as carried out by the Office of the Auditor General
- q) the purchase is during a public health emergency¹ or state of emergency², and there are insufficient suppliers from which to obtain the prescribed number of quotations (Quotations only); or
- r) the prescribed number of quotations was requested, however one or more of the suppliers did not respond to the request despite the City's best efforts to obtain the quotations (Quotations only).

It should be noted that payments made to third parties that don't reflect a purchase of goods or services (e.g. grants to community groups, donations, refunds of unused grants, rates refunds, etc.) are exempt from this policy.

3.2. Modified Quotation and Tender Requirements

The purchasing threshold requirements for obtaining quotations or calling for public tenders may be modified in the following circumstances:

- a) One written quotation is required where graphic design, printing, advertising and marketing services are purchased through WALGA or CUA preferred suppliers who hold current branding styles formats and layouts established in accordance with the City's Style Guide;
- b) One written quotation is required where light fleet is to be purchased from WALGA or State Government CUA preferred suppliers;
- c) One written quotation is required for construction projects where the value of the contract is less than or equal to \$50,000; or
- d) Two or more written quotations are required for construction projects where the value of the contract is more than \$50,000 but less than or equal to the tender threshold, in accordance with the Regulations.

¹ As declared under the *Public Health Act 2016* section 167.

² As declared under the *Emergency Management Act 2005* section 56

3.3. Exemptions from Quotations, Tenders and Purchase Orders

Neither a purchase order nor quote is required for the provision of goods and services in the following circumstances:

- a) utilities including water, electricity, gas and telephone;
- b) insurances;
- c) payments made through payroll;
- d) statutory fees, payments and charges including development contributions, bank fees, court lodgement fees and statutory damages, infringements and penalties;
- e) loan repayments;
- f) contributions to the Faulkner Park Retirement Village Board of Management;
- g) membership renewals and subscriptions; or
- h) purchases or reimbursements which are more practically served by other internal forms. This includes but is not limited to petty cash reimbursements, conference and approved council activity reimbursements and other reimbursements such as rate and bond refunds.

3.4. Exemptions: Record Keeping

Where a purchasing exemption applies under section 3 of this policy, the following conditions must be met:

- a) a Purchasing Form is to be completed, including details of all quotations requested;
- b) the applicable method of quotation is to be indicated (Exempt, Waiver etc.)
- c) the respective Director or CEO's approval with the appropriate delegation is to authorise the Purchasing Form; and
- d) the Purchasing Form is to be evidenced and recorded per item 13 of this policy.

4. Sustainable Procurement

The City is committed to providing a preference to suppliers that demonstrate sustainable business practices. Where appropriate, the City shall endeavour to provide an advantage to suppliers demonstrating that they minimise environmental and negative social impacts and provide benefits to the local economy. Functional considerations must be balanced against value for money outcomes and expectations in accordance with the City's sustainability objectives.

The City shall undertake best endeavours to not knowingly purchase products or services that are produced under conditions of employment (including health and safety) that do not meet international conventions or labour laws or have negative social impacts.

To this extent, a qualitative weighting may be afforded in the evaluation of quotes and tenders where suppliers can demonstrate sustainability and/or CSR policies and practices that have been implemented.

4.1. Local Business Purchasing Preference

When assessing the relative merits of quotations and tenders the City shall give preference for the supply of goods and/or services in the following order of priority provided that proposed price, service, environmental impact and quality of these goods and/or services offered by two or more suppliers are assessed as being considered equal.

- First Local (City of Belmont) Products and/or Services
- Second State Products and/or Services

- Third Australian Products and/or Services
- Fourth Products and/or Services elsewhere

A qualitative weighting may be applied in evaluating quotes and tenders where suppliers are located within the boundaries of the City, or substantially demonstrate a benefit or contribution to the local economy.

4.2. Procurement from Disability Enterprises

Pursuant to Part 4 of the Regulations, the City is not required to publicly invite tenders if the goods or services are to be supplied from an Australian Disability Enterprise, as registered on <https://buyability.org.au/>. This is contingent on the demonstration of value for money.

Where possible, Australian Disability Enterprises are to be invited to quote for supplying goods and services under the tender threshold. A qualitative weighting may be afforded in the evaluation of quotes and tenders to provide advantages to Australian Disability Enterprises

4.3. Procurement from First Nations Businesses

Where possible, Aboriginal businesses are to be invited to quote for the supply of goods and services under the tender threshold. A qualitative weighting may be afforded in the evaluation of quotes and tenders to provide advantages to Aboriginal owned businesses or businesses that demonstrate a high level of Aboriginal employment.

4.4. Application of Other City Policies

When purchasing goods and services consideration should also be given to the application of the following policies:

- Environmental Purchasing Policy.
- IT Acquisition and Development Security Policy
- Privacy and Responsible Information Sharing
- Data Breach Policy

4.5. Compliance with other legislation

4.5.1. Modern Slavery

The City will ensure all steps are taken to reduce the risk in procuring goods and/or services that support modern slavery. This includes compliance with the *Modern Slavery Act 2018 (Cth)* in respect to;

- the assessment of modern slavery statements from required businesses;
- the use of specific criteria in formal evaluations on modern slavery;
- monitoring contracts and taking action on non-compliance, as required; and
- providing awareness training to staff

4.5.2. Reportable Conduct Scheme

Local Governments are subject to the Western Australian Reportable Conduct Scheme (the Scheme) that was established under the Parliamentary Commissioner Amendment (Reportable Conduct) Act 2022 (the Act). The Scheme is intended to prevent harm to children by holding organisations accountable for the conduct of their staff. Under the Scheme, "staff" includes contractors, and contractors must comply with the Scheme and are bound by the Scheme.

4.5.3. Security of Payments

The *Building and Construction Industry (Security of Payment) Act 2021* now has clear requirements for the payment of contractors and subcontractors engaged in building work (as defined) and these will need to be included, where relevant, in a contract.

The City may choose to reserve its rights available to it under the *Building and Construction Industry (Security of Payment) Act 2021*.

5. Contracts over the tender threshold in the Regulations.

Where the value of a contract for the provision of any goods or services is greater than the tender threshold set out in the Regulations, then:

- the tender provisions of the *Local Government Act 1995 (WA)* and the Regulations apply; and
- the contract may be exempt from the requirement to tender in accordance with the Regulations.

6. Variations to Contract

6.1. Minor Variations

A minor variation is defined as a variation that the local government is satisfied is minor having regard to the total goods or services that tenderers were invited to supply and:

- Does not alter the nature of the goods and/or services procured; and
- Does not materially alter the specification, structure or risk profile provided for by the initial tender; and
- Is within the approved budget for the project

Any variations that exceed these criteria will be deemed a major variation.

6.2. Pre Contract

Minor variations to the scope of work specified in a tender, following the receipt of submission, but prior to entering into a contract, can to be made with the relevant approval under the Delegation Register. Any major amendments to the scope or risk profile of a contract at this time must be treated as a separate supply and dealt with under this policy as if it were a new contract.

6.3. Post Contract

Any major amendments to the scope of a contract after the contract has been executed must be approved according to the Delegations Register and may need to be endorsed by Council.

7. Assessment and Decision Making

When considering quotations submitted under this policy a decision may be taken either to:

- a) not accept any quotation; or
- b) accept the quotation which will be most advantageous for the City.

7.1. Written Quotations

Any written submission of quotation must be registered in the City's records system and attached to the purchase requisition in the City's purchasing system as per the applicable purchasing threshold in item 2.1 of this policy.

7.2. Simple Quotation

Where a simple quotation is required under this policy then a minimum of two (2) written quotations must be requested and then reviewed and approved by the appropriate delegated authority, as detailed within the Delegations Register.

7.3. Formal Request for Quotation

Where a formal RFQ is required under this policy then a written evaluation must be undertaken by a group of at least three people and reviewed by a Director or the CEO. In addition to the written quote requirements, a written record must be made of the formal assessment and the Purchasing Form must be authorised with the relevant delegation of authority as detailed within the Delegations Register.

In addition to the requirements of section 2.1 of this policy, a formal RFQ must be carried out if the contract could have significant risk factors (financial, legal or reputational) consequences regardless of the actual value of or consideration exchanged in the contract. (refer item 2.2)

7.4. Tender

Where a tender is required under this policy then a written evaluation must be undertaken by a group of at least three people and reviewed by a Director or the CEO. In addition to the written quote requirements, a written record must be made of the formal assessment and the Purchasing Form must be completed and attached to the purchase requisition.

The tender number, as ascertained by Procurement and Contracts, must be noted in the comments field of the purchase requisition.

8. Ongoing vs Separate Supply

The City may use the same supplier for goods and services from time to time. In this situation, each separate supply will be treated as a separate contract unless:

- a) there is an intention for that supplier to supply similar goods and services on a regular basis;

- b) there is an understanding that the supplier will offer the City discounted rates in expectation that the supplier will be engaged to provide goods and services on a regular basis;
- c) the supplier is providing goods or services under an existing tender, or
- d) a relationship develops over any period of time that evidences an intention to purchase goods and services from the supplier on a regular basis.

Under these circumstances the estimated value of the purchases over a three year period should be considered when applying this policy.

9. Authorisation of Expenditure

9.1. Awarding Quotations/Tenders

Acceptance of quotations and tenders and the authorisation of expenditure shall comply with the relevant delegation of authority as detailed within the Delegations Register.

9.2. Raising of Purchase Orders

When ordering goods and services the purchase order must be provided to the supplier, which is to be based on the agreed schedules of rates, effectively contracting the City to the purchase of that supply. This includes those supplies purchased under a tender or preferred supplier arrangement. Other than emergency situations, if an employee commits the City to the purchase of goods and services without a valid purchase order, that will be a breach of this policy.

A purchase order is not required for the provision of goods and services exempt from the quotations or tenders and purchase orders in accordance with section 3.3 of this policy.

9.3. Payment Methods

Where the City holds an account with a supplier a Purchase Order should be issued in the first instance.

If the purchase is a one off purchase or the supplier does not accept Purchase Orders the following payment methods may be used in limited circumstances:

- a) Corporate Credit Card (the requirements of Council's Corporate Credit Cards Policy apply); or
- b) Petty Cash (the requirements of Council's Petty Cash Policy apply); or
- c) Reimbursements.

The commitment of expenditure using any of the above payment methods must comply with the relevant delegation of authority as detailed within the Delegations Register.

9.4. Blanket Orders

Blanket orders should be used when there are repetitive and pre-specified purchases from the same supplier. This would be the case where the units and nature of the goods/services ordered are known or can be reliably estimated. Blanket orders must be raised for the full financial year and reflect the expected cost over the financial year.

9.5. Emergency Purchases

Where no relevant budget allocation is available for an emergency purchasing activity then, in accordance with s.6.8 of the *Local Government Act 1995 (WA)*, the Mayor must authorise, in writing, the expenditure prior to it being incurred.

The application of emergency expenditure is to be used in limited circumstances for genuine emergency situations only. Dependent on the nature of the emergency, it may be determined that only a portion of the required goods or services will be obtained via emergency expenditure. The remainder of expenditure will then need to comply with the requirements of section 2.1 of this policy.

9.6. Sole Source of Supply

A 'sole source of supply' may exist if the required goods or services are of a unique nature, and it is unlikely that there is more than one potential supplier of the specific good/service. The application of a sole source of supply should only occur in limited cases, where the City can evidence that there is only one source of supply. The City must use its best endeavours to determine if the sole source of supply is genuine by exploring if there are any alternative sources of supply.

All purchases from a sole source of supply must be approved in advance and evidenced in accordance with section 3.4 of this policy.

9.7. Testing the Market

Prior to entering into a quotation or tender process, the following purchasing methods can be used to formally test the market.

1. A Request for Proposal (RFP) may be used when the goods or services to be purchased are not definable and the goal is to receive a solution to a problem and a quote for the solution; or
2. An Expression of Interest (EOI) may be called prior to a Request for Tender (RFT) to ascertain market ability to provide the goods or services due to the specialised nature of the goods or services or the cost of preparing plans, specifications or other information.

If after testing the market, the decision is made to continue with the purchase of goods or services, the requirements of the relevant purchasing threshold must be observed.

9.8. Health and Safety

With all purchasing decisions, consideration must be given to the relevant health and safety implications of the goods or services being sought. A risk assessment should be completed prior to the purchase of new or unfamiliar services, plant, equipment, products or chemical substances to ensure the purchase meets relevant statutory requirements and is suitable and safe for the purpose intended.

When a Contractor is engaged to carry out works either in full, or in part on City premises or worksites, the requirements as detailed within the City's Contractor OHS Induction shall apply.

9.9. Regulatory Compliance – Tenders

9.9.1. No Compliant Tenders Received

Where the City has invited tenders, however no compliant submissions have been received, direct purchases can be arranged on the basis that:

- a) the specification for goods or services remains the same;
- b) a minimum of three written quotations are obtained, as per the requirements for seeking quotations between the \$50,001 and \$250,000 threshold; and
- c) the purchasing is arranged within six (6) months of the closing date of the lapsed tender.

Alternatively, a Council Resolution may be obtained to negotiate directly with a selected supplier.

10. Panels of Pre-Qualified Suppliers

In accordance with Regulation 24AC(1) of the Regulations, the City may establish a panel of pre-qualified suppliers (Panel) if there is, or will be, a continuing need for particular goods or services.

Should the City determine that a Panel would be beneficial, then the establishment of that Panel must comply with Part 4, Division 3 of the Regulations.

10.1. Establishing a Panel

The decision to establish a Panel shall be determined via the relevant delegation of authority, as detailed within the Delegations Register.

Panels may be established for one supply requirement, or a number of similar supply requirements under defined categories within the Panel.

Panels are to be established for a minimum term of one (1) year and up to a maximum term of three (3) years, inclusive of any options to extend or renew the contract.

Where a Panel is to be established, the City will endeavour to appoint at least three (3) suppliers to the Panel or each category within the Panel, on the basis that best value for money is demonstrated. A minimum of two (2) suppliers are required to establish a Panel, or for appointment to a category within the Panel.

When the City invites suppliers to apply to join a Panel, the invitation must include:

- a) the evaluation criteria to be used to assess the applications;
- b) the expected number of suppliers that the City intends to put on the Panel;
- c) a description of how work will be distributed amongst the Panel members;
- d) what will happen if a Panel member decides to leave the Panel; and
- e) whether or not the City intends to purchase the goods or services exclusively from the Panel.

Should a Panel member decide to leave a Panel, they may be replaced by the next ranked supplier as determined by the assessment of applications to join the Panel. A Panel member can only be replaced if this consideration is detailed, as per item (d) above, in the invitation to join a Panel.

In the event that a Panel member leaves a Panel and this results in the Panel being reduced to one (1) Panel member and the City is unable to replace the Panel member, then that Panel must be disbanded.

10.2. Distributing Works Amongst Panel Members

When establishing a panel of pre-qualified suppliers, the City must pre-determine how work will be distributed amongst the Panel members. The City may utilise a Panel by applying one of the following three methods:

- 1) Seek quotations from each pre-qualified supplier on the Panel with respect to all purchases;
- 2) Purchase goods or services exclusively from any pre-qualified supplier appointed to that Panel, and under what circumstances; or
- 3) Develop a ranking system for selection to the Panel, with work offered to the highest ranked pre-qualified supplier in the first instance. Should the offer be declined or the supply cannot be commenced and/or delivered within a specified time, the work will be offered to the next ranked supplier, and so on.

In every instance, a contract must not be entered into with a pre-qualified supplier for an item of work beyond 12 months, which includes options to extend or renew the contract. For any item of work that will exceed 12 months, the Purchasing Threshold Values in section 2 of this policy apply.

Where each Panel member has been invited to bid on an item of work, however all Panel members decline the invitation for whatever reason, the City may invite suppliers that are not pre-qualified under the Panel. Purchasing conducted outside of the Panel arrangement must be in accordance with the Purchasing Threshold Values and Practices in section 2 of this policy.

10.3. Purchasing from the Panel

Each quotation process from start to finish, including all communications with Panel members must be captured in the City's record keeping system.

10.4. Evaluation Criteria

In accordance with Part 4 of the Regulations, before the City invites tenders or applications to join a panel of pre-qualified suppliers (panel applications), it must determine in writing the criteria for deciding which tenders/panel applications should be accepted.

As such Council has delegated authority to the CEO to invite tenders and panel applications and determine evaluation criteria in accordance with this policy. This delegation only applies where there is an appropriate provision made in the budget.

11. Roles and Responsibilities

It is the responsibility of all staff to ensure that they adhere to the requirements of this policy in conjunction with the related policies, processes and legislation to ensure effective and transparent procurement practices are observed.

12. Records Management

All records associated with procurement must be recorded and retained as per the Council's Record Keeping Policy, System Procedures and the *State Records Act 2000*.

13. References to Related Documents

- *Local Government Act 1995*
- *Local Government (Administration) Regulations 1996*

- *Local Government (Functions and General) Regulations 1996* (Part 4 – Tenders for Providing Goods or Services)
- Code of Conduct
- City of Belmont Delegations Register
- Corporate Credit Cards Policy
- Petty Cash Policy
- Environmental Purchasing Policy
- IT Acquisition and Development Security Policy
- SP16 Procurement
- SP23 Contract Management
- SP24 Management of Contract Variations
- Work Instruction - Raising a Requisition
- PM Quotations Process
- Privacy and Responsible Information Sharing Policy
- Data Breach Policy

14. Definitions

CEO means the Chief Executive Officer of the City.

City means the City of Belmont.

Construction project means substantial building construction, building alteration, building maintenance, road construction, landscaping, playground or drainage projects but excludes minor or routine works.

Contract means any agreement or response to tender or invitation to quote, or there is an intention to purchase goods and services from the supplier on a regular basis.

CUA means a Common Use Arrangement.

PAU means the Procurement Advisory Unit

Regulations means the *Local Government (Functions and General) Regulations 1995 (WA)*

Total cost of ownership means all transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal

WALGA means the Western Australian Local Government Association.



15. Appendix 1 – Summary of Common Procurement Requirements

| Procurement Value (2.1) | Procurement Method | Min. # Quotes | Initiation Document | Request Document | Record Keeping | Recommendation Document | Notice of Outcome |
|---|------------------------|---------------|---------------------|--------------------------------|--|--|--|
| Up to \$1,000 | RFQ | N/A | Informal | Informal | N/A | Not required | Direct contact with suppliers using purchase order |
| \$1,001 to \$10,000 | RFQ | 1 | Informal | Informal | Quote attached to Purchase Requisition | Not required | Direct contact with suppliers using purchase order |
| \$10,001 to \$50,000 | RFQ – Simple Quotation | 2 | Informal | Informal | Quotes to be recorded on ECM and Purchasing Form attached to Purchase Requisition | Purchasing Form | Purchase order and informal email |
| \$50,001 to \$250,000 | RFQ – Formal Quotation | 3 | RFQ Form | RFQ Form & Formal RFQ Template | Quotes to be recorded on ECM and Purchasing Form attached to Purchase Requisition | Evaluation Scorecard Evaluation Workbook | Formal letter templates for RFQ |
| \$250,000 & Over and tender exempt | RFT | 3 | RFT Form | Formal RFT Template | All Request for Tender (RFT) documentation is to be recorded in ECM and Purchasing Form attached to Purchase Requisition | Report to Procurement Advisory Unit Report to CEO | Formal letter templates for RFT |
| \$250,000 & Over and not tender exempt | RFT | 3 | RFT Form | Formal RFT Template | All Request for Tender (RFT) documentation is to be recorded in ECM and Purchasing Form attached to Purchase Requisition | Report to Procurement Advisory Unit Report to Council | Formal letter templates for RFT |

*Procurements \$50,000 and over (shaded rows) must be conducted in conjunction with the Procurement and Contracts team.

*Excludes EOI & RFA. These procurement methods are uncommon. Procurement and Contracts team is to be consulted on a case by case basis.

*Public tender can be called in lieu of RFQ if it is deemed appropriate or beneficial.



| This Policy is supported by: | | |
|------------------------------|--|-----------------------|
| Policy No: | CP29 | |
| Strategic Community Plan: | Key Performance Area: Performance Outcome: 10. Effective leadership, governance and financial management. | |
| Register of Delegations: | 1.1.14 Procurement: Tenders, Tender Exemptions; Purchases (\$50,000-\$250,000) & Associated Contract Variations | |
| Service Area: | Corporate and Governance | |
| Policy Owner: | Manager Finance | |
| Policy Stakeholder: | N/A | |
| Amendment Status: | | |
| Date of Amendment | Status of Amendment | Minute Item Reference |
| 03/04/07 | | 12.5.8 |
| 28/04/09 | | 12.10 |
| 22/11/11 | | 12.9 |
| 25/06/13 | | 12.8 |
| 28/10/14 | Review - Minor | 12.4 |
| 22/09/15 | Major | 10.7 |
| 27/09/16 | Review - Major | 12.9 |
| 22/08/17 | Review - Major | 12.2 |
| 25/09/18 | Review - Major | 12.5 |
| 10/12/19 | Review - Major | 12.8 |
| 24/05/22 | Review - Moderate | 12.7 |
| 22/08/23 | Review - Minor | 12.10 |
| 10/12/24 | Review - Major | TBA |

1.1.14 Procurement: Tenders; Tender Exemptions; Purchases (\$50,000-\$250,000) & Associated Contract Variations

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| Delegator: Power / Duty assigned in legislation to: | Council |
| Express Power to Delegate: Power that enables a delegation to be made | <i>Local Government Act 1995 (WA):</i> s 5.42 Delegation of some powers or duties to the CEO s 5.43 Limitations on delegations to the CEO |
| Express Power or Duty Delegated: | <i>Local Government Act 1995 (WA) (the Act)</i> s 3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996 (WA) (the Regulations) - Part 4:</i> r. 11 When tenders must be publicly invited r. 13 Requirements when local government invites tenders though not required to do so r. 14 Publicly inviting tenders, requirements for r. 18 Rejecting and accepting tenders r. 20 Variation of requirements before entry into contract r. 21A Varying a contract for the supply of goods or services r. 21 Limiting who can tender, procedure for Division 3 – Panels of pre-qualified suppliers |
| Delegate: | Chief Executive Officer |
| Function: This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation. | <ol style="list-style-type: none"> 1. To call tenders and set weighted criteria as outlined in the relevant legislation and this delegation. 2. To authorise procurement and accept tenders according to the conditions of this delegation. 3. To vary a contract prior to entry into a contract with a successful tenderer in accordance with r.20. 4. To vary a contract already entered subject to r. 21A. 5. To authorise procurement and accept quotations according to the conditions of this delegation. 6. To make, vary or discharge a contract that is formed through a non-tender process subject to r. 11(2). 7. To limit tenderers in accordance with r. 21 8. To establish panels of pre-qualified suppliers in accordance with Division 3 including calling for |

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| | applications, setting weighted criteria, accepting and rejecting applications. |
| Council Conditions on this Delegation: | <p>Any person proposing to exercise a power under delegated authority shall comply with the Standard Conditions of Delegation. This delegation must be read in conjunction with the Regulations, the Council approved Purchasing Policy and the following specific additional conditions for this delegation.</p> <p>Additional Conditions:</p> <p>1. Tenders: Calling of tenders may only occur where there is an approved Council budget provision in the current year. The Chief Executive Officer:</p> <ul style="list-style-type: none"> may accept tenders, where there is a Council budget provision approved in the current year for the following: <ul style="list-style-type: none"> the tender value for any one project is no more than \$500,000 (ex GST) Annual supplies of a routine operational nature within budget amount and where the contract is: <ul style="list-style-type: none"> for no greater than 5-years and expenditure is no more than \$250,000 per annum. New capital items where the tender amount for the capital item is less than amount of \$500,000, including changeover costs where relevant and is within the identified budget amount. may reject tenders of any amount ((r. 18(5) <i>Local Government (Functions and General) Regulations 1996 (WA)</i>) may accept tenders relating to the disposal of impounded perishable and non-perishable goods in accordance with s3.47 of the <i>Local Government Act 1995 (WA)</i>. may approve purchase orders for expenditure exceeding \$250,000 that have been approved by Council via Council Resolution or via delegated authority to the CEO. <p>2. Exemptions from Tender (r. 11(2) <i>Local Government (Functions & General) Regulations 1996 (WA)</i> and Purchases (\$50,000-\$250,000) The CEO</p> <ul style="list-style-type: none"> may authorise purchases that are exempt from tendering regulations as outlined in r.11.2, |

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| | <p>excluding 2(d) of the <i>Local Government (Functions and General) Regulations 1996 (WA)</i>, (i.e. State Government Common User Arrangement (CUA); WALGA preferred Suppliers provided a Council approved budget position applies; and</p> <ul style="list-style-type: none"> may approve purchases where there is a Council budget provision approved in the current year for the following: <ul style="list-style-type: none"> Annual supplies of a routine operational nature within budget amount and where the contract is: <ul style="list-style-type: none"> for no greater than 5-years; and expenditure is no more than \$250,000 per annum. New capital items where the tender amount for the capital item is less than amount of \$500,000, including changeover costs where relevant and is within the identified budget amount. <p>3. Contract Variations</p> <p>3.1 Contract Variations - Tender</p> <p><u>Pre-Contract:</u></p> <p><i>Note: A minor variation is defined as a variation that the local government is satisfied is minor having regard to the total goods or services that tenderers were invited to supply ((Local Government (Functions and General) Regulations 1996 r. 20) (WA)), and:</i></p> <ul style="list-style-type: none"> <i>Does not alter the nature of the goods and/or services procured; and</i> <i>Does not materially alter the specification or structure provided for by the initial tender; and</i> <i>Is within the approved budget for the item.</i> <p>A tender cannot be varied outside the above definition.</p> <p>The CEO may approve minor variations (see definition above) regarding the scope of work specified in a tender, following the receipt of submission, but prior to entering a contract, provided there are sufficient funds being available within the approved budget for that item ((r. 20 <i>Local Government (Functions and General) Regulations 1996</i>) (WA)).</p> <p><u>Post Contract:</u></p> <p>The CEO may approve a variation(s) to a contract, provided there are sufficient funds being available within the approved budget for that item, where the</p> |
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| | <p>variation is necessary for the goods or services to be supplied and does not change the scope of the contract; or the variation is a renewal or extension of the term of the contract as described in r.11(2)(j), (ja) or (jb) in accordance with r. 21A(a) of the Regulations.</p> <p>3.2 Contract Variations - Exempt and Procurement (\$50,000 - \$250,000)</p> <p><u>Pre-Contract:</u></p> <p>CEO may approve minor variations (see definition below) regarding to the scope of work specified in the quotation, following the receipt of submission, but prior to entering a contract provided there are sufficient funds being available within the approved budget for that item.</p> <ul style="list-style-type: none"> • A minor variation is defined as a variation that the local government is satisfied, is minor having regard to the total goods or services that were invited to supply and: <ul style="list-style-type: none"> • Does not alter the nature of the goods and/or services procured; and • Does not materially alter the specification or structure provided for by the initial quotation process; and • Is within the approved budget for that item. <p><u>Post Contract:</u></p> <p>CEO may approve variations to a contract that has been entered into:</p> <ul style="list-style-type: none"> • if there are sufficient funds available within the approved budget for that item. and the variation does not alter the nature of the goods and/or services procured; does not materially alter the specification or structure provided for by the initial quotation process and are necessary for the supply of the goods or services. <p>Total contract value (including Variations) is limited to a maximum of the amount of the approved budget for that contract.</p> <p>3.3 Extension of Contracts:</p> <ul style="list-style-type: none"> • Contracts formed from tender process: <ul style="list-style-type: none"> ◦ Where a tender is accepted that includes an option to extend the contract beyond the initial period, the Chief Executive Officer may exercise or decline that option (r. 21A(b) <i>Local Government (Functions and General) Regulations 1996</i> (WA). |
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| | <ul style="list-style-type: none"> Where any other contract is accepted with an option to extend the contract beyond the initial period, the Chief Executive Officer may exercise or decline that option. <p>4. <u>Expressions of Interest (EOI's) (r. 21(1) Local Government (Functions & General) Regulations 1996 (WA)):</u> To call, accept the short listing and if required reject all Expression of Interests.</p> <p>5. Establishment of Panels of Pre-Qualified Suppliers To determine the criteria for deciding which applications should be accepted, accept or reject all applications.</p> |
| Express Power to Sub-Delegate: | <p><i>Local Government Act 1995 (WA):</i> s 5.44 CEO may delegate some powers and duties to other employees</p> |

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| Sub-Delegate/s: Appointed by CEO | <p>Director Corporate and Governance Director Infrastructure Services Director Development and Communities</p> |
| <p>Additional CEO Conditions on this Sub-Delegation: Conditions on the original delegation also apply to the sub-delegations.</p> | <p>In addition to the Council conditions of delegation to the CEO, the CEO has applied the following conditions:</p> <p>Directors may only:</p> <ol style="list-style-type: none"> Exercise this sub-delegation relevant to the activities of their directorate. Tenders & Expressions of Interest <ul style="list-style-type: none"> Call Tenders or Expressions of Interest; and set weighted criteria (Function 1) where: <ol style="list-style-type: none"> there is an appropriate Council budget provision approved in the current year; and the scope of the service or product being sought is finalised; and the product or service being sought is not considered to be extraordinary; and all required documentation is completed. |

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| | <p>3. Variations to tenders accepted under delegation by the CEO</p> <p>3.1 Variations to tenders accepted under delegation by the CEO - Pre contract (Function 3):</p> <ul style="list-style-type: none"> • approve minor variations (as defined above) to the scope of work specified in the tender following the receipt of submissions, but prior to entering a contract provided sufficient funds being available within the approved budget for that item. <p>3.2 Variations to tenders accepted under delegation by the CEO - Post Contract (Function 4):</p> <ul style="list-style-type: none"> • Approve minor variations that were unforeseen and necessary for the supply of the goods or services. • Total contract value (including Variations) is limited to a maximum of the amount of the approved budget for that contract. <p>4. Exempt Procurement (r. 11) and Procurement (\$50,000 - \$250,000)</p> <ul style="list-style-type: none"> • <u>Call</u> formal quotations; and set weighted criteria where: <ul style="list-style-type: none"> (a) there is an appropriate Council budget provision approved in the current year; and (b) the scope of the service or product being sought is finalised; and (c) the product or service being sought is not considered to be extraordinary; and (d) all required documentation is completed. <p>5. Quotes</p> <p>Can accept Quotes, where there is a Council approved budget provision and within purchasing limit authority.</p> <p>6. Variations to contracts for exempt procurement (r.11A) and quotations</p> <p>6.1 Variations to contracts for exempt procurement (r.11A) and quotations - <u>Pre contract:</u></p> <ul style="list-style-type: none"> • approve minor variations (as defined above) to the scope of work specified following the receipt |
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| | <p>of submissions, but prior to entering a contract provided sufficient funds being available within the approved budget for that item.</p> <p>6.2 Variations to contracts for exempt procurement (r. 11A) and quotations - <u>Post Contract</u>:</p> <ul style="list-style-type: none"> • Approve minor variations that were unforeseen and necessary for the supply of the goods or services. <p>Total contract value (including Variations) is limited to a maximum of the amount of the approved budget for that contract ; .</p> |
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| Compliance Links: | <p>Local Government Act 1995 (WA)</p> <p>Local Government (Functions and General) Regulations 1996 (WA)</p> <p>CP29 - Purchasing Policy CP63 - Execution of Documents</p> |
| Record Keeping: | <p>Maintain Tender Register, recording details of decisions under this delegation and insert ECM-links to relevant evidentiary documents.</p> <p>Ensure that evidentiary documents that meet the requirements of <i>Local Government (Administration) Regulations 1996 (WA)</i> r.19 Delegates to keep certain records, are retained in the City's record keeping systems.</p> |

Commented [SJ1]: To be deleted with limits transferred to Delegation Register as sub-delegation

Commented [EW2R1]: Just the Director Limits (Level 5 - \$5,000,000) in context of this delegation or a new CEO delegation for all Purchase Order approvals?

Version Control:

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| 1 | Formerly incorporated as DA04 Tenders in 2020-2021 Delegation Register. Approved ELT 19/5/2021; OCM 22/6/2021 Item 12.6. |
| 2 | Amended ELT 18/5/2022 OCM 28/6/2022 Reviewed ELT 15/3/2023 OCM 26/4/2023 |
| 3 | New Policy OCM 12/12/2023 Reviewed ELT 9/4/2024 OCM 23/4/2024 Item 12.8 |

1.1.14 Procurement: Tenders; Tender Exemptions; Purchases (\$50,000-\$250,000) & Associated Contract Variations

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| Delegator: Power / Duty assigned in legislation to: | Council |
| Express Power to Delegate: Power that enables a delegation to be made | <i>Local Government Act 1995 (WA):</i> s 5.42 Delegation of some powers or duties to the CEO s 5.43 Limitations on delegations to the CEO |
| Express Power or Duty Delegated: | <i>Local Government Act 1995 (WA) (the Act)</i> s 3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996 (WA) (the Regulations) - Part 4:</i> r. 11 When tenders must be publicly invited r. 13 Requirements when local government invites tenders though not required to do so r. 14 Publicly inviting tenders, requirements for r. 18 Rejecting and accepting tenders r. 20 Variation of requirements before entry into contract r. 21A Varying a contract for the supply of goods or services r. 21 Limiting who can tender, procedure for Division 3 – Panels of pre-qualified suppliers |
| Delegate: | Chief Executive Officer |
| Function: This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation. | <ol style="list-style-type: none"> 1. To call tenders and set weighted criteria as outlined in the relevant legislation and this delegation. 2. To authorise procurement and accept tenders in accordance withaccording to the conditions of this delegation. 3. To vary a contract prior to entry into a contract with a successful tenderer in accordance with r.eg 20. 4. To vary a contract already entered subject to r.eg 21A. 5. To authorise procurement and accept quotations according to in accordance with the conditions of this delegation. 6. To make, vary or discharge a contract that is formed through a non-tender process subject to r.eg 11(2). 7. To limit tenderers in accordance with r. 21 |

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| | <p>6.8. To establish panels of pre-qualified suppliers in accordance with Division 3 including calling for applications, setting weighted criteria, accepting and rejecting applications.</p> |
| <p>Council Conditions on this Delegation:</p> | <p>Any person proposing to exercise a power under delegated authority shall comply with the Standard Conditions of Delegation. This delegation must be read in conjunction with the Regulations, the Council approved Purchasing Policy and the regulations and the following specific additional conditions for this delegation.</p> <p>Additional Conditions:</p> <p>1. <u>Tenders:</u> Calling of tenders may only occur where there is an approved Council budget provision in the current year. The Chief Executive Officer:</p> <ul style="list-style-type: none"> • may accept tenders, where there is a Council budget provision approved in the current year for the following: <ul style="list-style-type: none"> ○ the tender value for any one project is no more than \$500,000 (ex GST) ○ Annual supplies of a routine operational nature within budget amount and where the contract is: <ul style="list-style-type: none"> ▪ for no greater than 5-years and ▪ expenditure is no more than \$250,000 per annum. ○ New capital items where the tender amount for the capital item is less than amount of \$250\$500,000, including changeover costs where relevant and is within the identified budget amount. • may reject tenders of any amount ((r.reg 18(5) Local Government (Functions and General) Regulations 1996)of the Regulations) • may accept tenders relating to the disposal of impounded perishable and non-perishable goods in accordance with s3.47 of the Local Government Act 1995Act. • may approve purchase orders for expenditure exceeding \$250,000 that have been approved by Council via Council Resolution or via delegated authority to the CEO. <p>2. Exemptions from Tender (r.Reg 11(2) Local Government (Functions & General) Regulations 1996) (WA) and Purchases (\$50,000-\$250,000)</p> |

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| | <p>The CEO</p> <ul style="list-style-type: none"> • may authorise purchases that are exempt from tendering regulations as outlined in Regulation r.11.2, excluding 2(d) of the Local Government (Functions and General) Regulations 1996, (i.e. State Government Common User Arrangement (CUA); WALGA preferred Suppliers provided a Council approved budget position applies; and • may approve purchases where there is a Council budget provision approved in the current year for the following: <ul style="list-style-type: none"> ○ Annual supplies of a routine operational nature within budget amount and where the contract is: <ul style="list-style-type: none"> ▪ for no greater than 5-years; and ▪ expenditure is no more than \$250,000 per annum. ○ New capital items where the tender amount for the capital item is less than amount of \$250,500,000, including changeover costs where relevant and is within the identified budget amount. <p>3. Contract Variations</p> <p>3.1 Contract Variations - Tender</p> <p><u>Pre-Contract:</u></p> <p><i>Note: A minor variation is defined as a variation that the local government is satisfied is minor having regard to the total goods or services that tenderers were invited to supply (r.20 of the Regulations)(Local Government (Functions and General) Regulations 1996 Reg 20)(WA)), and:</i></p> <ul style="list-style-type: none"> ○ Does not alter the nature of the goods and/or services procured; and ○ Does not materially alter the specification or structure provided for by the initial tender; and ○ Is <i>within the approved budget for the item less than 10% of the original tendered price.</i> <p>A tender cannot be varied outside the above definition.</p> <p>The CEO may approve minor variations (see definition above) regarding the scope of work specified in a tender, following the receipt of submission, but prior to entering into a contract, provided there are sufficient funds being available within the approved budget for that item (r.Reg-20</p> |
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| | <p><i>Local Government (Functions and General) Regulations 1996 (WA of the Regulations)).</i></p> <p><u><i>Post Contract:</i></u></p> <p>The CEO may approve a variation(s) to tender a contract, limited to 10% of the total tender value (cumulative), provided there are sufficient funds being available within the approved budget for that item, or the value of their purchasing authority, whichever is the lesser amount after entering into a contract where the variation is necessary for the goods or services to be supplied and does not change the scope of the contract; or the variation is a renewal or extension of the term of the contract as described in regulation. 11(2)(j), (ja) or (jb) C was unforeseen and is necessary in order for the goods or services to be supplied, and does not significantly change the contract scope in accordance with Reg-r. 21A(a) of the Local Government (Functions and General) Regulations 1996 (WA).</p> <p>3.2 Contract Variations - Exempt and Procurement (\$50,000 - \$250,000)</p> <p><u><i>Pre-Contract:</i></u></p> <p>CEO may approve minor variations (see definition below) regarding to the scope of work specified in the quotation, following the receipt of submission, but prior to entering into a contract provided there are sufficient funds being available within the approved budget for that item.</p> <ul style="list-style-type: none"> • A minor variation is defined as a variation that the local government is satisfied, is minor having regard to the total goods or services that were invited to supply and: <ul style="list-style-type: none"> • Does not alter the nature of the goods and/or services procured; and • Does not materially alter the specification or structure provided for by the initial quotation process; and • Is within the approved budget for the item that contract item less than 10% of the original quoted price. <p><u>Post Contract:</u></p> |
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| | <p>CEO may approve <u>variations to a contract that has been entered into:</u></p> <ul style="list-style-type: none"> minor variations in a contract that has been entered into provided that if there are sufficient funds, being available within the approved budget for that item, and the variation <u>does not alter the nature of the goods and/or services procured; does not materially alter the specification or structure provided for by the initial quotation process, and are necessary for the supply of the goods or services, complies with the definition of a minor variation above.</u> <ul style="list-style-type: none"> Approve minor variations that were unforeseen and necessary for the supply of the goods or services. Total contract value (including Variations (in total) are is limited to a maximum of the amount of the approved budget for that contract the amount of the approved budget for that item a maximum of 10% (cumulative total) of the procurement value for the contract. ; or the value of the delegated officers' purchasing authority, whichever is the lesser. <p>3.3 Extension of Contracts:</p> <ul style="list-style-type: none"> Contracts formed from tender process: <ul style="list-style-type: none"> Where a tender is accepted that includes an option to extend the contract beyond the initial period, the Chief Executive Officer may exercise or decline that option (<u>r.Reg 21A(b) Local Government (Functions and General) Regulations 1996 (WA) of the Regulations</u>). Where any other contract is accepted with an option to extend the contract beyond the initial period, the Chief Executive Officer may exercise or decline that option. <p>4. Expressions of Interest (EOI's) (<u>r.Reg 21(1) Local Government (Functions & General) Regulations 1996 (WA)</u>): To call, accept the short listing and if required reject all Expression of Interests.</p> <p>5. Establishment of Panels of Pre-Qualified Suppliers <u>To determine the criteria for deciding which applications should be accepted, accept or reject all applications.</u></p> |
| Express Power to Sub-Delegate: | Local Government Act 1995 (WA): |

| | |
|--|--|
| | s 5.44 CEO may delegate some powers and duties to other employees |
| Sub-Delegate/s: Appointed by CEO | Director Corporate and Governance Director Infrastructure Services Director Development and Communities |
| Additional CEO Conditions on this Sub-Delegation: Conditions on the original delegation also apply to the sub-delegations. | <p>In addition to the Council conditions of delegation to the CEO, the CEO has applied the following conditions:</p> <p>Directors may only:</p> <ol style="list-style-type: none"> 1. Exercise this sub-delegation relevant to the activities of their directorate. 2. Tenders & Expressions of Interest <ul style="list-style-type: none"> • Call Tenders or Expressions of Interest; and set weighted criteria (Function 1) where: <ol style="list-style-type: none"> (a) there is an appropriate Council budget provision approved in the current year; and (b) the scope of the service or product being sought is finalised; and (c) the product or service being sought is not considered to be extraordinary; and (d) all required documentation is completed. 3. Variations to tenders accepted under delegation by the CEO <ol style="list-style-type: none"> 3.1 Variations to tenders accepted under delegation by the CEO - Pre contract (Function 3): <ul style="list-style-type: none"> • approve minor variations (as defined above) to the scope of work specified in the tender following the receipt of submissions, but prior to entering a contract provided sufficient funds being available within the approved budget for that item. 3.2 Variations to tenders accepted under delegation by the CEO - Post Contract (Function 4): <ul style="list-style-type: none"> • Approve minor variations that were unforeseen and necessary for the supply of the goods or services. |

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| | <ul style="list-style-type: none"> • <u>Total contract value (including Variations (in total) are is limited to a maximum of the amount of the approved budget for that contract the amount of the approved budget for that item a maximum of 10% (cumulative total) of the procurement value for the contract.; or the value of the delegated officers' purchasing authority, whichever is the lesser.</u> <p>4. Procurement Exempt <u>Procurement (Reg-r. 11)</u> and Procurement (\$50,000 - \$250,000)</p> <ul style="list-style-type: none"> • <u>Call</u> formal quotations; and set weighted criteria where: <ul style="list-style-type: none"> (a) there is an appropriate Council budget provision approved in the current year; and (b) the scope of the service or product being sought is finalised; and (c) the product or service being sought is not considered to be extraordinary; and (d) all required documentation is completed. <p>5. Quotes</p> <p>Can accept Quotes, where there is a Council approved budget provision and within purchasing limit authority.</p> <p>6. Variations to contracts for exempt procurement (reg-r. 11A) and quotations</p> <p><u>6.1 Variations to contracts for exempt procurement (reg-r. 11A) and quotations - Pre contract:</u></p> <ul style="list-style-type: none"> • <u>approve minor variations (as defined above) to the scope of work specified following the receipt of submissions, but prior to entering a contract provided sufficient funds being available within the approved budget for that item.</u> <p><u>6.2 Variations to contracts for exempt procurement (reg-r. 11A) and quotations - Post Contract:</u></p> <ul style="list-style-type: none"> • Approve minor variations that were unforeseen and necessary for the supply of the goods or services. <p><u>Total contract value (including Variations (in total) are is limited to a maximum of the amount of the approved budget for that contract the amount of the approved budget for that item a maximum of 10% (cumulative total) of the procurement value for the contract; or the</u></p> |
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| | value of the delegated officers' purchasing authority, whichever is the lesser. |
| Compliance Links: | Local Government Act 1995 (WA) Local Government (Functions and General) Regulations 1996 (WA) CP29 - Purchasing Policy CP63 - Execution of Documents Purchase Orders – Authority Limits Policy |
| Record Keeping: | Maintain Tender Register, recording details of decisions under this delegation and insert ECM-links to relevant evidentiary documents. Ensure that evidentiary documents that meet the requirements of <i>Local Government (Administration) Regulations 1996</i> (WA) reg.19 Delegates to keep certain records, are retained in the City's record keeping systems. |

Version Control:

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| 1 | Formerly incorporated as DA04 Tenders in 2020-2021 Delegation Register. Approved ELT 19/5/2021; OCM 22/6/2021 Item 12.6. |
| 2 | Amended ELT 18/5/2022 OCM 28/6/2022 |
| | Reviewed ELT 15/3/2023 OCM 26/4/2023 |
| 3 | New Policy OCM 12/12/2023 |
| | Reviewed ELT 9/4/2024 OCM 23/4/2024 Item 12.8 |

12.7 Annual Report 2023-24

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| Voting Requirement | : | Absolute Majority |
| Subject Index | : | 32/001 – Operational/Strategic Planning- Originals |
| Location/Property Index | : | N/A |
| Application Index | : | N/A |
| Disclosure of any Interest | : | Nil |
| Previous Items | : | N/A |
| Applicant | : | N/A |
| Owner | : | N/A |
| Responsible Division | : | Corporate and Governance |

Council role

Executive The substantial direction setting and oversight role of the Council eg adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.

Purpose of report

To adopt the City of Belmont Annual Report for Financial Year 2023-24.

Summary and key issues

The statutory Annual Report is prepared to advise the community on the activities of the local government and includes the audited Annual Financial Report. The Annual Report also contains an overview of the Plan for the Future.

Officer Recommendation

That Council:

1. Accepts the City of Belmont 2023-24 Annual Report, including the Annual Financial Report and Independent Auditors Report, as included in Attachment 12.7.1.
2. Directs the Chief Executive Officer to make any further minor administrative amendments/layout changes as required prior to publication of the Annual Report 2023-24.
3. Directs the Chief Executive Officer to ensure the availability of the Annual Report is advertised in accordance with Section 5.55 of the *Local Government Act 1995 (WA)*.
4. Directs the Chief Executive Officer to ensure the Annual Report is available for distribution to members of the public at the Annual Meeting of Electors on Monday, 3 February 2025, and copies are available for inspection by the public as soon as practicable after this meeting.
5. Notes the Management letter for the Information Systems Audit provided by the Office of the Auditor General for the year ended 30 June 2024 (Confidential Attachment 12.7.2).

An absolute majority of Council is required

Location

Not applicable.

Consultation

No public consultation was required on this matter. The Annual Financial Report and Audit Report for the financial year ended 30 June 2024 have been considered and accepted by the Standing Committee (Audit and Risk).

Strategic Community Plan implications

In accordance with the 2024–2034 Strategic Community Plan:

Key Performance Area: Performance

Outcome: 10. Effective leadership, governance and financial management.

Outcome: 11. A happy, well informed and engaged community.

Policy implications

There are no policy implications associated with this report.

Statutory environment

Section 5.53(1) of the *Local Government Act 1995 (WA)* (the Act) prescribes that a local government must prepare an Annual Report and Section 5.53(2) of the Act sets out what must be contained within the Annual Report.

Section 5.54 of the Act prescribes that the Annual Report be accepted (Absolute Majority required) by the Local Government by 31 December after that financial year however, if the Auditor's Report is not available in time for acceptance by 31 December, then it must be accepted within two months after the receipt of the Auditor's Report.

Section 5.55 of the Act prescribes that local public notice is to be given as soon as practicable as to the availability of the Annual Report after its acceptance by the Local Government.

Section 7.12A of the Act provides further detail with respect to audits including that the auditor must meet with the local government at least once every financial year, and that the local government is to report to the Minister addressing any findings identified as significant by the auditor and stating what action the local government has taken or intends to take with respect to those matters. S.7.12(4)(b) requires a copy of the report to be provided to the Minister within 3 months of the audit report being received by the local government.

Section 29(2) of the *Disability Services Act 1993 (WA)* requires a Local Government with a Disability Services Plan to report via its Annual Report on the implementation of this Plan.

Principle 6 of the State Records Principles and Standards 2002 (*State Records Act 2000 (WA)*) requires that the City's Annual Report include evidence of the efficiency and effectiveness of the City's Record Keeping Plan, training, and induction programs.

Section 94 of the *Freedom of Information Act 1992 (WA)* requires the City to provide an "Information Statement" that outlines the structure of the City,

access to information and a range of other information. The City provides details of the “Information Statement” in the Annual Report.

Regulation 19B of the *Local Government (Administration) Regulations 1996 (WA)* prescribes what information is to be included in the Annual Report.

Background

The Annual Report is to be accepted prior to the 31 December of the financial year being reported on, subject to availability of the Auditor’s Report. The Auditor’s Report was signed on 26 November 2024 following acceptance by the Standing Committee (Audit and Risk).

The local government is required to prepare, adopt, and advertise its Annual Report prior to the Elector’s Meeting. The Annual General Meeting of Electors is to be held not more than 56 days after the local government accepts the annual report for the previous financial year (s5.27(2) of the *Local Government Act 1995 (WA)*). The Annual Electors’ Meeting has been scheduled for Monday 3 February 2025.

A presentation and the Annual Audited Financial Statements were provided to the Standing Committee (Audit and Risk) at its meeting on Monday 25 November 2024. Representatives of the Office of the Auditor General attended the Standing Committee meeting and discussed the Auditor’s Report. The below was resolved by the Standing Committee (Audit and Risk) at its meeting on 25 November 2024:

That the Standing Committee (Audit and Risk) recommend that Council:

1. Accepts the Annual Financial Statements for the period ending 30 June 2024 at Attachment 11.4.1.
2. Accepts the Auditor’s Exit Briefing Report, prepared for the year ended 30 June 2024 at Attachment 11.4.3.
3. Accepts the Auditor’s Management Letter (Information Systems Audit) for the year ended 30 June 2024 at Confidential Attachment 11.4.5; and
4. Approves the Chief Executive Officer to sign the Annual Financial Report for the period ending 30 June 2024 and Management Representation Letter at Attachments 11.4.1 and 11.4.4.

Report

The Annual Report contains:

- Reports from the Mayor and Chief Executive Officer together with reports from individual Committee Presiding Members;
- A copy of the Financial Statements including the Auditor’s Report;

- An overview of the Plan for the Future;
- Report on the City's Disability Access and Inclusion Plan achievements;
- Report on the Environment and Sustainability Strategy 2023-2033;
- Report on the Urban Forest Strategy;
- Details of the City's Freedom of Information Act - Information Statement; and
- Report on the status of the City's Record Keeping Plan.

Further additional information included within the Annual Report is as follows:

- Councillor demographics (required by regulations);
- Attendance by Councillors at council and committee meetings (required by regulations);
- Corporate Governance/Code of Conduct (including Complaints);
- Salary ranges (required by regulations);
- CEO Remuneration (required by regulations);
- Capital grants for the renewal of assets (required by regulations); and
- Payments to each elected member (required by regulations).

It should be noted that there were no major trading undertakings or major land transactions in 2023-24.

In accordance with Council Policy 21 - Elected Member Professional Development and Authorised Travel, a table is included which discloses the total expenditure on Councillor Professional Development activities for the year being reported on. The listed expenditure does not include expenditure for mandatory training or Council Nominated Professional Development and Authorised Travel as defined in the Policy.

A copy of the Annual Report has been provided (refer Attachment 12.7.1) and a final "published" version will be prepared following acceptance by Council and will be circulated to all Elected Members when available.

Copies of the Annual Report will be available for members of the public at the Annual Electors' Meeting and includes the Annual Financial Statements, however a copy will be made available for public inspection as soon as practicable following Council's resolution on this report.

The appropriate advertising will be carried out once the Annual Report has been accepted.

Financial implications

There are no significant financial implications evident at this time other than the costs associated with the publication of the Annual Report and statutory advertising and are available within existing budgets.

Environmental implications

There are no environmental implications associated with this report.

Social implications

There are no social implications associated with this report.

Attachment details

| Attachment No and title |
|---|
| 1. City of Belmont Annual Report 2023-24 [12.7.1 - 110 pages] 2. CONFIDENTIAL REDACTED - City of Belmont IS GCC Audit Management Letter (Confidential matter in accordance with Local Government Act 1995 (WA) Section 5.23(2)(f)(ii)) [12.7.2 - 20 pages] |

City of Belmont Annual Report 2023-24





Acknowledgement of Country

The City of Belmont acknowledges the Whadjuk Noongar people as the Traditional Owners of this land and we pay our respects to Elders past, present and emerging. We further acknowledge their cultural heritage, beliefs, connection and relationship with this land which continues today. We acknowledge all Aboriginal and Torres Strait Islander peoples living within the City of Belmont.

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History of Belmont

For tens of thousands of years, the First Australians knew this area as Goorgyp.

First Australians moved through different areas through different seasons to follow food at the optimum times of the year, in a way that did not interfere with breeding cycles or populations of their food sources.

A well established track through the area was developed into what we now know as Great Eastern Highway. At the time of the Swan River Colony, Goorgyp was under the stewardship of the Beeloo Clan under Munday.

Most land grants of the early settlement were granted along the Swan and Canning Rivers. By 1830, nearly all the river frontage from Perth to Guildford had been divided into grants including land located in the current City of Belmont.

In 1848, the first horse race was held at Grove Farm. TRC Walters then donated land from his adjoining property for a permanent racetrack, now known as Ascot Racecourse. The West Australian Turf Club was established in 1852.

The Gold Rush in the 1890s brought people through the Belmont district, as people travelled up the Great Eastern Highway (then Guildford Road) to the Goldfields. In response to this growing market, general stores, boarding houses and hotels sprung up along the route.

As people returned from the Gold Rush, housing developments grew in the area, prompting churches and schools to be built. This also meant the popularity of horse racing grew and in 1897, a new railway bridge and a station next to the racecourse were built.

Food production also boomed to address the demands of a growing population, and dairies, piggeries, poultry farms and Chinese market gardens flourished.

The Belmont Road Board, the precursor to our current City of Belmont, was gazetted in December 1898 and the first elections were held in 1899.

In early 1942 the area now known as Perth Airport was converted from a golf course to an RAAF base which operated until the end of World War II. It became Guildford Aerodrome and later changed its name to Perth Airport in 1952.

The City of Belmont became a Shire in 1961 and in 1979 was proclaimed a City by the Governor of Western Australia, Sir Wallace Kyle, when he opened the Civic and Administration Building on Wright Street.

Today, the City of Belmont includes a unique mix of people, cultures and businesses coming together to connect as one community. Our history is woven from the countless stories of those who have called this place home.

From the First Nations communities who nurtured the land for thousands of years to new arrivals seeking new opportunities, each have contributed their unique traditions, struggles and triumphs to make the City of Belmont what it is today.

To find out about the many stories of our City, visit or contact the Belmont Museum.

Your City of Belmont Elected Members

Mayor Robert ROSSI JP

M 0408 693 584
E MayorRossi@belmont.wa.gov.au
 Term expires: 16 October 2027



West Ward

Cr Deborah SESSIONS DEPUTY MAYOR

M 0403 907 856
E crsessions@belmont.wa.gov.au
 Term expires: 18 October 2025



Cr Christopher KULCZYCKI

M 0404 767 583
E crkulczycki@belmont.wa.gov.au
 Term expires: 16 October 2027



Central Ward

Cr George SEKULLA, JP

M 0431 963 660
E crsekulla@belmont.wa.gov.au
 Term expires: 18 October 2025



Cr VIJAY

M 0430 052 715
E crvijay@belmont.wa.gov.au
 Term expires: 16 October 2027



East Ward

Cr Phil MARKS

M 0417 998 229
E crmarks@belmont.wa.gov.au
 Term expires: 16 October 2027



Cr Bernie RYAN

M 0418 941 328
E crryan@belmont.wa.gov.au
 Term expires: 18 October 2025



South Ward

Cr Natalie CARTER

(resigned 1 March 2024)



Cr Jenny DAVIS

M 0413 579 390
E crdavis@belmont.wa.gov.au
 Term expires: 18 October 2025



Cr Steve WOLFF

Term expired: 21 October 2023



Cr Janet POWELL

M 0407 277 391
E crpowell@belmont.wa.gov.au
 Elected: 21 June 2024
 Term expires: 18 October 2025



Elected Member Demographics

Gender

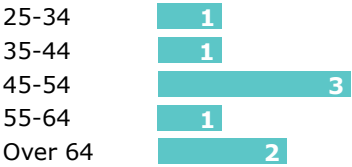


3 female



6 male

Ages



Languages spoken at home



Country of birth



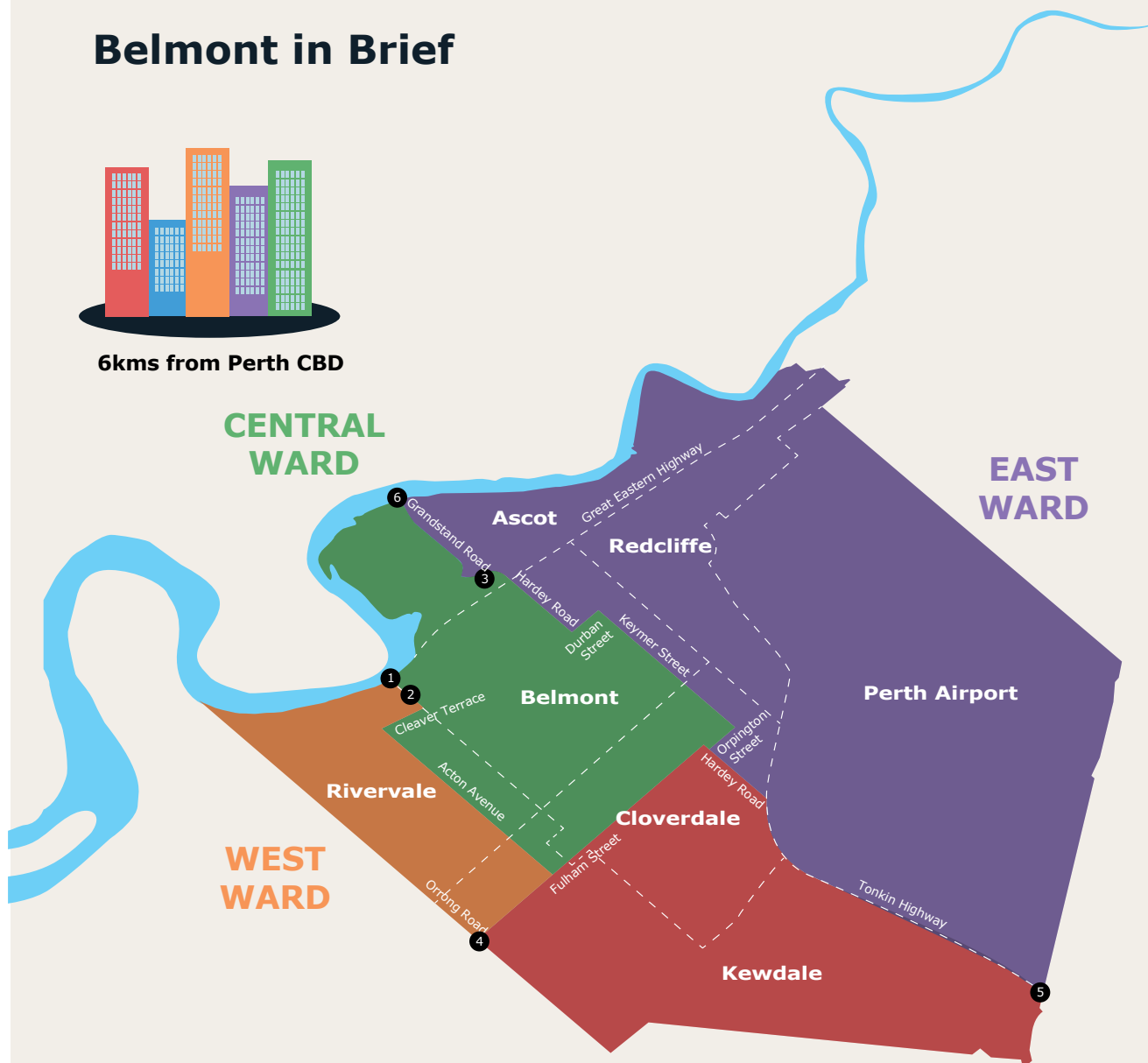
Note:
Information as at 28 February 2024.
*One Elected Member declined to provide this voluntary information.



Belmont in Brief

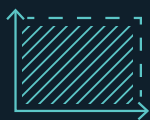


6kms from Perth CBD



- 1 Intersection of the prolongation northwesterly of Belmont Avenue with the left bank of the Swan River.
- 2 Belmont Avenue and it's prolongation northwesterly
- 3 Resolution Drive
- 4 Intersection of the northern side of Orrong Road with Fulham Street
- 5 Intersection of Tonkin Highway with the prolongation southwesterly of the northernmost northwestern boundary of Lot 300 (Reserve 51776) as shown on Deposited Plan 416045
- 6 Intersection of Grandstand Road with the left bank of the Swan River

--- Suburb boundaries



40 km²
total area



45,976
population (approx.)



6 kms
from Perth



27,330
eligible electors (at 9 April 2024)



309 ha
parks and gardens



21,272
rates assessments



234 kms
of roads



20,839
dwellings (2026 forecast)

Figures shown at 30 June 2024 unless otherwise noted.
For more demographic information visit profile.id.com.au/belmont

Mayor's Report



It is with great pleasure that I present the Annual Report 2023-24, my first as your new Mayor of the City of Belmont.

This past year was a landmark year for the City of Belmont as we celebrated our 125th anniversary as a local government.

Our anniversary provided us with the opportunity to reflect on our shared history, celebrate how far we have come as an organisation and city, and look forward towards the many opportunities that lie ahead.

The City is constantly changing, and in our 125th year, we have reached a new stage on our journey of opportunity. It has been a rewarding year, and I'm proud of the many accomplishments that we have achieved for and with our local community.

The past year has seen the City consolidate our position as a progressive and sustainable local government with an excellent track record of financial management, focussed on delivering genuine value to our community.

A major project this year was the introduction of a third FOGO bin for most households, and we will continue rolling out this new service to multi-unit dwellings throughout the coming year.

Planting more trees and enhancing our public spaces were key focuses this year. We implemented several streetscape and park improvements, organised community planting days, and launched a new verge garden initiative to expand our urban forest and foster vibrant community spaces. Additionally, significant progress was made in our plans for Belvidere Street and Wilson Park.

We continued to prioritise essential services such as library services, community safety initiatives, community grants, and creative events. These efforts not only enhance our quality of life but also foster a safer, more vibrant community where everyone feels they belong.

We checked in frequently with our community to ask their thoughts on how we are tracking through engagement projects, as well as our community perception scorecard. It was heartening to see that the City was once again an

industry leader in five areas including value for money from rates, the openness and transparency of our processes and our recognition of cultural diversity.

There remains a strong focus on our business community with significant initiatives and grant opportunities for our local businesses to create connections and drive local innovation.

While the past year provided an opportunity to reflect on our shared history, we also took significant strides in planning for our future with input from our community, resulting in a variety of informed plans and strategies.

Looking ahead, the City remains committed to delivering excellent service to our community. We are dedicated to fostering opportunities for residents, businesses, and visitors to thrive, connect, and learn together in the years to come.

As your Mayor, I am genuinely excited about the future and the immense potential it holds for everyone who lives, works, and visits the City of Belmont.

Robert Rossi
Mayor

Chief Executive Officer's Report



I am delighted to present the Annual Report 2023-24 for the City of Belmont and highlight our plans for the future.

Looking back at our achievements throughout the past year I commend the Council and City staff for their commitment and professionalism that has enabled us to finish the year in a strong and sustainable position.

We remain focused on delivering genuine value to our community. By creating places where people can thrive, opportunities to connect and a commitment to learn from each other, we have successfully delivered an amazing variety of projects, programs and services over the past 12 months.

This year we developed a new Strategic Community Plan 2024-2034 and Corporate Business Plan 2024-2028, the cornerstones of our Integrated Planning Framework.

The Strategic Community Plan was born from the contributions of over 1,500 community members and key partners who shared their thoughts and lived experiences to help us create a plan that reflects the values and priorities of our community.

Together, we crafted a roadmap that not only addresses our immediate needs, but also sets long term goals to ensure a sustainable and vibrant future for all.

The Corporate Business Plan is an extension of the Strategic Community Plan and sets out tangible actions to focus on over the next four years to ensure we deliver on those community priorities. I encourage you to access both plans on our website.

Community safety and crime prevention remain a high priority with a continued commitment to community safety initiatives. We also engaged actively with community and key stakeholders to start work on our updated Community Safety Strategy which will be delivered this financial year.

We are focused on building a better City and creating public spaces where people can belong. The coming year will see a continued focus on capital works with a good balance of asset sustainability and new infrastructure developments.

We are committed to creating a sustainable environment to pass on to the next generation with a comprehensive program of works to green our City around our local parks, streetscapes and public

places. Our next Urban Forest Strategy is in development to build on these programs and renew our focus on the future.

We continue to embed community engagement into our projects and strategies and measure our service delivery by seeking regular feedback from community, businesses and stakeholders. The 2023 MARKYT community and business perception scorecards confirmed us as an industry leader in several key areas, including value for money from rates.

I continue to be impressed by the dedication of Councillors and staff who are committed to ensuring the best outcomes for our community. This underlying passion is made obvious through the many projects, initiatives, strategies, events and services we deliver.

The past financial year was a truly rewarding one. I look forward this coming year to building on our past successes and creating a better City of Belmont – together.

John Christie
Chief Executive Officer

Executive Committee Report



The Executive Committee is responsible for obtaining and considering sufficient information to make unbiased, objective recommendations to Council on CEO appointments, contract reviews/ renewals, performance and remuneration reviews as required by the City of Belmont 'Standards for CEO Recruitment Performance and Termination'. The Executive Committee will also monitor sanctions ordered by the Standards Panel for minor breaches pursuant to the Local Government Act 1995 (WA).

During 2023-24 the Executive Committee met on two occasions; in July 2023 to conduct the CEO's 2022-23 performance appraisal and to set goals and targets for 2023-24 and in February 2024 to conduct the CEO's Interim Review for 2023-24.

The Committee was not required to meet to consider any sanctions ordered by the Standards Panel for minor breaches. I would like to thank the members of the Committee, including Cr Marks (Presiding Member until October 2023) as well as the Chief Executive Officer and staff for their assistance during the year and the support I have received as Presiding Member since I was elected to this position in February 2024.

Report By

Mayor Robert Rossi
Presiding Member
Executive Committee

Standing Committee (Audit and Risk) Report



The Standing Committee (Audit and Risk) met four times during 2023-24.

The purpose of the Committee is to assist Council to discharge its responsibilities by exercising due care and diligence in relation to the reporting of financial information, the application of accounting policies, and the management of the financial affairs of the City in accordance with the provisions of the Local Government Act 1995 (WA) and associated Regulations including an assessment of the management of risk.

The Committee provides guidance and assistance to the City of Belmont in carrying out its functions relating to audits carried out under Part 7 of the Local Government Act 1995 (WA).

The Committee considered the City's Annual Audited Financial Report to 30 June 2023 and recommended its adoption by Council prior to the Annual Meeting of Electors.

The Committee considered eight internal audit reports conducted on:

- Refurbishment of City of Belmont Glasshouse Project
- Wilson Park Tennis Courts
- Community Safety Surveillance and Ranger Activities
- Development Applications
- Waste Management
- Risk Management
- Parks Work Health and Safety
- Community Environmental Health

These reports were recommended to Council for noting.

The Committee monitors and reviews progress of audit logs which record recommendations advised by the Office of the Auditor General and other audits.

The Committee also received the 2023 Compliance Audit Return.

I would like to thank the members of the Committee including Cr Sekulla (Deputy Presiding Member), Mayor Rossi, Cr Davis (Presiding Member until October 2023), Cr Ryan, Mr Ron Back (Independent Member until October 2023) and Ms Shona Zulsdorf (Independent Member from October 2023) as well as staff for their assistance and support during the year.

Report By

Cr Christopher Kulczycki
Presiding Member
Standing Committee
(Audit and Risk)

Standing Committee (Community Vision) Report



The Standing Committee (Community Vision) is responsible for considering and making recommendations to Council on matters of strategic importance and relevance to the City of Belmont that relate to community social priorities.

Report By

**Cr George Sekulla JP
Presiding Member
Standing Committee
(Community Vision)**

During 2023-24 the Standing Committee (Community Vision) met once in August 2023 to make recommendations to Council about the nominations for the 2023 Community Service Awards.

The Standing Committee (Community Vision) was abolished following the October 2023 elections.

I would like to thank the members of the Committee including Cr Ryan (Deputy Presiding Member), Cr Marks and Cr Carter, as well as the Chief Executive Officer, John Christie, and staff for their assistance during the year and the support I received as Presiding Member.

Standing Committee (Environmental) Report



The purpose of the Standing Committee (Environmental) is to consider and provide recommendations to Council on matters of strategic environmental importance and relevance to the City of Belmont.

In accordance with the Terms of Reference, the Committee meets as required to provide guidance and assistance to facilitate effective management of the City of Belmont's environmental responsibilities through:

- Development and recommendation of Council environmental policies
- Annual review of the Environment and Sustainability Strategy
- Review of the outcomes of actions implemented from the Environment and Sustainability Strategy requiring Council approval / endorsement.

During 2023-24 the Standing Committee (Environmental) met once in July 2023 to endorse the draft Environment and Sustainability Strategy 2023-2033. I would like to thank the members of the Committee including former Councillor Steve Wolff (Presiding Member), Cr Marks and Cr Ryan as well as the Chief Executive Officer, John Christie, and staff for their assistance during the year.

The Standing Committee (Environmental) was abolished following the October 2023 elections.

Report By

Cr Deborah Sessions
Deputy Presiding Member
Standing Committee
(Environmental)

Disability Access and Inclusion Plan progress to date



The City's Access and Inclusion Plan 2022-2026 has guided the development and implementation of projects and activities during this reporting period. The City is proud of its achievements in creating a more accessible and inclusive community and will continue to strive to meet the needs of all those who work, live and play in the City.

The plan includes 35 actions; 19 of which have been completed, 11 currently in progress, and 5 to be progressed in the remaining 2 years of the Plan. Some of the past year's achievements, aligned to the Access and Inclusion Plan's eight defined Outcomes, included:

- Quarterly meetings of the Access and Inclusion Advisory Group to provide feedback and guidance on implementing the City's Access and Inclusion Plan.
- Strengthening our partnership with the Belmont Forum and Valued Lives to deliver the International Day of People with Disability event with microenterprise markets at the Belmont Forum in December 2023.
- City staff undertaking training with a lived-experience training provider with sight impairment on how to provide best practice customer service to our community.
- A partnership with Ballroom Fit and Para Dance WA to offer weekly group dance lessons to the community at Belmont Hub.
- A partnership with People with Disabilities WA to deliver Self-Advocacy workshops to the community.
- Continued promotion of the Accessible Business program to offer friendly opt-in audits and training to participating businesses.
- Continued improvements to access and inclusion at the City's events, such as including AUSLAN lessons at the Harmony Week Festival.
- Ongoing improvements to access and inclusion in footpaths, parks, facilities and playgrounds.

Environment and Sustainability Strategy 2023-2033



The City adopted its new Environment and Sustainability Strategy 2023-2033 (the Strategy) at the Ordinary Council Meeting held 31 October 2023. This update builds on the success and achievements of the first Strategy, demonstrating the City's commitment to continuous improvement.

The City continues to deliver on a range of environmental objectives, with the following key achievements during the 2023-24 financial year:

- Successful adoption of the Environment and Sustainability Strategy 2023-2033 following extensive internal and community stakeholder engagement.
- Roll out of the City's inaugural Verge Garden Program, including free educational workshops and Verge Makeover 'Starter Kits' for over 100 residents.
- Three (3) successful grant applications totalling over \$218,000 received from State Government to facilitate tree planting and greening initiatives in the public realm.
- Over 30,000 native trees and understorey plants installed across 40 locations including foreshore reserves, parks, and urban bushland – more than double the amount planted in 2022/2023.
- With the purchase of 100% green electricity at eight of our highest consuming sites, the City has prevented the emission of approximately 1,028 tonnes of CO₂.
- The City's workshop located at the Operations Centre retained Greenstamp Advantage accreditation.
- Over 30 environment-focused events and workshops held within the City of Belmont. These include community planting days, fauna workshops and training, free mulch, community drop-off days for specialised waste streams including asbestos and white goods and supporting Switch Your Thinking and Keep Australia Beautiful initiatives.
- The City has been a Waterwise Council since 2001, maintaining Gold status since 2021.
- The Business Environmental Assessment Project continued to implement a risk-based inspection program, conducting 79 visits to commercial and industrial premises, providing advice on compliance obligations and environmental best-practice.

Water efficiency

Throughout the 2023-24 irrigation season, public open space was managed as required by the City's groundwater licence. A number of water efficiency measures have enabled the City to maintain optimal levels of soil moisture and park presentation during one of the hottest and driest summers on record.

The City's progress towards water efficiency goals and targets is shown in the table below.

Table 1: Progress towards water efficiency goals and targets

| Goal | 2023-24 Outcomes |
|---|--|
| Maintain irrigation delivery to below the Department of Water and Environmental Regulation (DWER) Licensed Allocation | Achieved: The City's total abstraction for 2023-24 was below the licensed allocation. |
| Maintain Waterwise Council status for 2023-24 | Achieved: The City was re-endorsed and recognised as a Gold Waterwise Council for 2024. |
| Maintain corporate scheme water use to within 10% of 72,878 kilolitres (kL) (2014-2015 consumption) by 2021 | Not achieved: A leak at the Belmont Oasis swimming pool resulted in an increase in scheme water consumption for this asset of 10,677kL (compared to the FY22/23 period). The total scheme water consumption for FY24/25 was 15% above the FY14/15 baseline. |
| Maintain water consumption below 125 kL per person | Achieved: Despite an increase in total residential water use, the per capita consumption of 89kL remains well below the target of 125kL. |

Energy management and carbon

Electricity use at the City's contestable sites (those consuming greater than 50,000 units per year) in 2023-24 indicated an overall increase of 7.63% in comparison to 2022/2023 data.

As part of the WALGA Sustainable Energy Project, the City has purchased 100% renewable energy for all its contestable sites. The estimated CO2 offset based on the total green electricity purchased for 2023-24 was 1,028 tonnes.

The City's progress towards energy management and carbon goals for 2023-24 is shown in Table 2 below.

Table 2: Progress towards energy and carbon goals for 2023-24

| Goal | 2023-24 Outcomes |
|---|---|
| Maintain annual energy consumption per full time equivalent (FTE) at the Operations Centre to within 10% of 2015-2016 levels until 2021 | Achieved: A further reduction in energy consumption of 5.5% was observed between 2022/2023 and 2023-24 (from 2,993 to 2,829 kWh / FTE). |
| Reduce the average 'CO2 tailpipe emissions rating' of the City's light vehicle fleet between 2016 and 2021 | Achieved: The average rating for 2023-24 was 186 CO2/km, representing a decrease of 2 units compared with the previous reporting period. |



Waste reduction

The City of Belmont provides a range of waste services to its residents and businesses including kerbside waste, recycling, FOGO collections, bulk hard waste and green waste, and on demand collections of mattresses, white goods and lounges.

The community generated a total of 14,187 tonnes of waste in 2023-24 which was disposed of in landfill. This is a significant reduction compared to the previous reporting period. The figure includes 623 tonnes of residual waste after processing recyclables (contamination) and 1,695 tonnes collected from the bulk hard waste (blue) skip bin service.

Material recovery rates have also improved significantly, predominately due to the introduction of a third bin to recover compostable food organics and garden organics (FOGO). Already, 1,110 tonnes of material have been recovered to produce FOGO-derived soil products.

The fortnightly kerbside recycling service recovered 77% commodity materials including aluminium, paper, cardboard, glass, and plastics. For the bulk hard waste service, 30% of materials were recovered including mixed metals, untreated timber, cardboard, sand, and rubble fines. In addition, 776 tonnes of bulk green waste was recovered via the green skip bin service.

Urban Forest Strategy

A comprehensive review of the City's Urban Forest Strategy has been undertaken with a review of the current preferred species range completed as the City looks to enhance the biodiversity of the urban forest.

Data collected in January 2024 from both an aerial survey (LIDAR) and Street Tree Inventory has been used to inform the future direction of the City's urban forest.

The aerial survey data is used to measure the City's tree canopy and provide a baseline to monitor the performance of the Urban Forest Strategy now and into the future.

The Street Tree Inventory is used specifically to identify opportunities and locations to increase the tree canopy across the City.

The City has planted a total of 4,835 trees within parks and road reserves during the 2023-24 financial year. This has exceeded the City's target of 3,000 trees.

In addition to the planting program, the City has given away 245 native trees to ratepayers as part of its 'Trees for Residents' initiative which provides residents with the opportunity to request one free tree to plant on their private property.

The City's continued focus on working with external stakeholders to meet our future needs in relation to high quality tree stock has seen positive results in relation to stock development and its establishment with all new stock being grown to Australian Standard AS 2303.2018.

Overall, the year was a great success in relation to the implementation of the City's Urban Forest Strategy. The City's continued focus on the delivery of outcomes within this Strategy will support the growth of the City's tree canopy into the future.



Record Keeping Report

Records are a key information asset of the City, all staff and elected members are expected to keep records as part of their day-to-day tasks and responsibilities.

The City manages its Records in accordance with the requirements of the State Records Act 2000 (WA).

The current Recordkeeping Plan was approved by the State Records Commission in November 2021 and is due to be reviewed in 2026.

The City's primary record keeping system, Technology One's "ECM" was reaching end of life status and was upgraded to an internet-based platform. This has resulted in ECM having a more user-friendly interface and ECM can be accessed by officers in the field. This upgrade was a major project by Records and IT. Internal corporate documents relating to Records Management are regularly updated and made available to staff.

Training

All new officers are required to attend records management induction training.

This induction covers topics such as:

- Legislation covering the City's recordkeeping responsibilities
- Legal deposit
- Officer responsibilities in managing records
- Access to records
- Benefits of good recordkeeping

All new officers who have access to ECM are required to attend training.

Refresher training is also available on request to current officers.

In the 2023-24 financial year training was held for:

- 70 new users received ECM and records management induction training,
- 9 officers received refresher training in using ECM,
- 17 officers attended induction only training,
- 164 staff members attended information sessions on the update to ECM.

Training Evaluation

We asked officers to complete feedback forms on the training delivered, resulting in 60 completed feedback forms during the relevant period.

The percentage of positive responses in the feedback has increased compared to feedback received last year, which we attribute to refinements in our training methods and the improvement in the quality of instruction given.

This recordkeeping report was created under the terms required by the State Records Commission Standard 2, Principle 6.

Freedom of Information



The Freedom of Information Act 1992 (WA) (FOI Act) provides a general right of access to the City's documents. This right of access is subject to limitations and exemptions as set out in the FOI Act.

As required by the FOI Act, the City:

- provides an Information Statement on its website to give details on accessing the City's documents.
- submits a statistical return to the Information Commissioner's Office every year.
- releases documents that are not otherwise exempt to applicants.

During 2023-24, the City received 14 valid applications for access to documents, 3 were withdrawn with the remaining 11 valid applications completed by the end of the financial year. The 11 completed applications were processed and completed within an average of 38 days.

Plan for the future

Integrated planning and reporting

How we plan and report

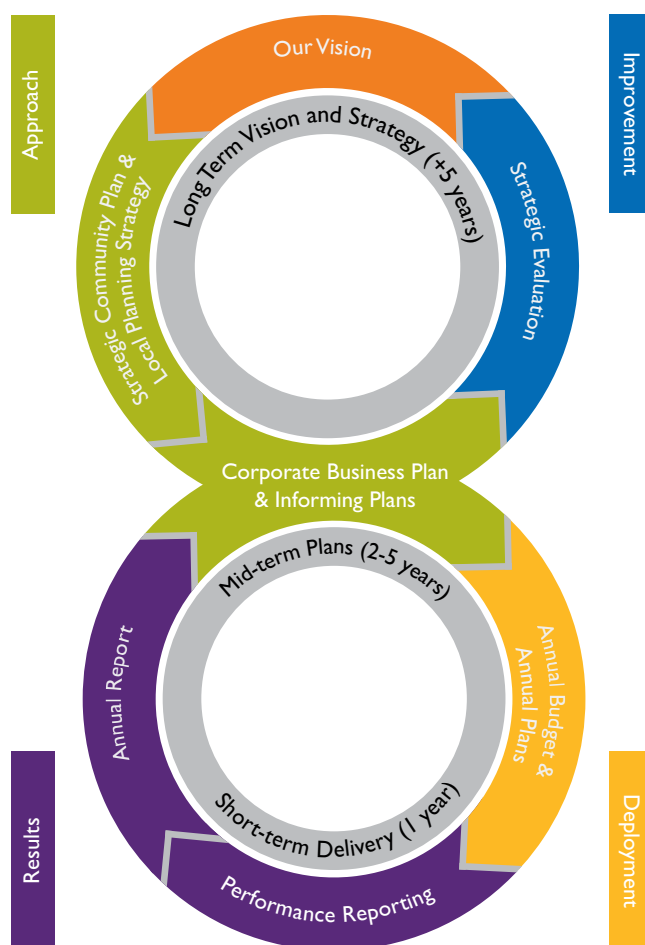
The Strategic Community Plan and Corporate Business Plan are part of the Integrated Planning and Reporting Framework and are legislated requirements of Local Governments.

The City's Strategic Community Plan 2020–2040 was first adopted by Council on 28 April 2020. A minor review was completed in 2022.

The City's Corporate Business Plan 2023–2027 was adopted by Council on 27 June 2023.

This year the City completed its major review of the Strategic Community Plan, and updated the Corporate Business Plan. These reviewed and updated documents, the Strategic Community Plan 2024–2034 and Corporate Business Plan 2024–2028 were adopted by Council at the Ordinary Council Meeting on 25 June 2024, and the new documents take effect as of 26 June 2024.

City of Belmont's Integrated Planning and Reporting Framework



Strategic plans

Strategic Community Plan 2020-2040

The City's Strategic Community Plan 2020-2040 presents the vision and aspirations for the future of our community. It sets out the key strategies required to achieve these and provides the City, and others, with a clear understanding of what matters most to the community and guides the way in which the City plans for the future and delivers services.

Corporate Business Plan 2023-2027

The Corporate Business Plan guides the implementation of our Strategic Community Plan. The Corporate Business Plan translates the aspirations and strategies of the Strategic Community Plan into operational priorities and indicates how they will be resourced over a four-year period. The Corporate Business Plan articulates how the Strategic Community Plan will be delivered through services, capital works, projects and activities.

Informing plans

The City's Integrated Planning and Reporting Framework includes informing plans that address financial and non-financial resources required over the life of the Corporate Business Plan. The plans were in place for the year ended 30 June 2024:

| Workforce Plan | Long Term Financial Plan | Asset Management Plans |
|---|---|---|
| The City's Workforce Plan 2023-2026 shapes the direction of how the City will build workforce and organisational capacity and capability. The plan has been designed to ensure the right people – those with the skills and capabilities necessary – are available in the right numbers, in the right place and at the right time to deliver organisational objectives. This is balanced with the need to attract and retain the right people in a competitive labour market. | The Long-Term Financial Plan has been developed as part of the City's ongoing financial planning to ensure continued long-term financial sustainability while providing sufficient funding for future workforce, services, and infrastructure to the community. | The City plans for the effective and sustainable management of its assets to meet current and future needs and to optimise return on investment. Directed by an Asset Management Strategy, Asset Management Plans (AMPs) define the levels of service and operational requirements for the various classes of assets. AMPs also highlight the processes used to manage the assets and how assets will be sustainably renewed, upgraded or disposed of at the most appropriate standard, time, place and cost. The AMPs feed into the long-term financial plan and associated capital works program. |











Performance Reporting on corporate goals

The City monitors performance and reports on progress to ensure the success of the Strategic Community Plan and the Corporate Business Plan.

Performance Reporting

During 2023-24, the City monitored and reported on the progress of actions listed in the Corporate Business Plan. In addition, a number of other performance related reports were submitted to Council Committees and Council during 2023-24.

Below are key achievements and progress during 2023-24 against the plans, and priorities for the future. There are five sections representing the 5 Goal Areas of the Strategic Community Plan.

| | | |
|---|--|---|
|  | Liveable Belmont We are vibrant, desirable and liveable. |  |
|  | Connected Belmont We can all get to where we want to go. |  |
|  | Natural Belmont We care for and enjoy our environment. |  |
|  | Creative Belmont We are innovative, creative and progressive. |  |
|  | Responsible Belmont We are inclusive, engaging and act with integrity. |  |



Goal 1: Liveable Belmont

We are vibrant, desirable and liveable.

| Outcome | Strategies |
|---|---|
| Our neighbourhoods are well serviced by local activity centres which are exciting and attractive. | 1.1 Respect, protect and celebrate our shared living histories and embrace our heritage |
| All ages can live, work and play in the City. | 1.2 Plan and deliver vibrant, attractive, safe and economically sustainable activity centres |
| Business is attracted to the City, creating more local jobs. | 1.3 Ensure activity centres have a thriving economy |
| | 1.4 Attract public and private investment and businesses to our City and support the retention, growth and prosperity of our local businesses |
| | 1.5 Encourage and educate the community to embrace sustainable and healthy lifestyles |

Corporate Business Plan Achievements 2023-24

- Endorsement of The First Nations Strategy by Council for public comment
- Adoption of Activity Centre Planning Strategy
- Multicultural Strategy continued to be delivered, with Australian English classes, employment support programs, multicultural playgroups and Food Safari's held throughout the year
- Recreation Strategy implemented, including delivering the Tomato Lake playground launch, completion of the synthetic bowling greens project and commencement of the Garvey Park trail development plan
- Age Friendly Belmont Plan delivered a four-week online course titled, 'Dementia - Meaning of Life', a four week 'Computer Basics for Seniors' at the Ruth Faulkner Library, the successful implementation of the 2023 Seniors Week program including the Senior's Dance held in partnership with The Western Social Club
- Economic Development Strategy launched, delivering business networking events, small business workshops, cultural awareness for businesses workshops, Jobs Fair/Expo, and the launch of 31st Belmont and Western Australian Small Business Awards on 26 June
- The Aboriginal Advisory Group, Age-Friendly Advisory Group, Belmont Business Advisory Group, Cultural Diversity Advisory Group and Access & Inclusion Focus Group continued to meet throughout the year
- Extension and enhancement of the City's CCTV network at Cracknell Park, Belmont Village, Belvidere Street/Gardiner Street junction, The Y on Abernethy Road, St Augustine Catholic Church, Belmont Ave (East Street) and at Belmont Oasis
- Ongoing provision of security appraisals for the community
- Youth Week event delivered
- Implementation of 'The Stories that Unite Us' program, designed to promote intergenerational and intercultural connections through the sharing of stories and addressing ageism in the community
- Nutrition education workshops and CountUsIn programs delivered throughout the year
- The Belmont Museum's Rewind Festival provided 40 programs and events, allowing the community to experience unique historical perspectives

Projects Looking Forward

- Development of a new Community Safety Strategy.
- Development of a new Public Health Plan.
- Review and update the Safer Communities Plan, Recreation Strategy, Multicultural Strategy, Youth Strategy and Access and Inclusion Plan.



Goal 2: Connected Belmont

We can all get to where we want to go.



| Outcome | Strategies |
|--|--|
| People of all abilities are able to move freely, safely and sustainably around the City. | 2.1 Design our City so that it is accessible by people of all ages and abilities |
| People and goods are able to move sustainably in and out of the City. | 2.2 Make our City more enjoyable, connected and safe for walking and cycling |
| The City's bike paths are connected and easy to ride on. | 2.3 Facilitate a safe, efficient and reliable transport network |
| The City is a leader in transportation with advanced traffic planning that maximises efficiency of current infrastructure and encourages transport alternatives. | 2.4 Promote alternative forms of transport |
| Supports the City's liveability by enabling seamless connections between people and places. | |

Corporate Business Plan Achievements 2023-24

- The International Day of Persons with Disabilities was implemented successfully in December 2023 in partnership with the Belmont Forum and Valued Lives
- Auslan lessons held at the City's Harmony Week Festival
- All Abilities Dance program continued in partnership with Para Dance WA and Ballroom Fit
- Access and Inclusion Advisory Group meetings held throughout the year
- Belmont Your Move Map updated in consultation with the Department of Transport

Projects Looking Forward

- Development of a new Road Safety Management Plan
- Review the Sustainable Transport Plan

Goal 3: Natural Belmont

We care for and enjoy our environment.



| Outcome | Strategies |
|--|--|
| Belmont has an abundance of natural features including the river, parks and gardens which are colourful and focus on nature. | 3.1 Protect and enhance our natural environment |
| Tree lined streets create shade, facilitate walking and riding and give health and environmental benefits. | 3.2 Improve our river and waterways |
| Highly rated as place to live. | 3.3 Keep our City clean |
| Planning and development will have a focus on sustainability. | 3.4 Provide green spaces for recreation, relaxation and enjoyment |
| | 3.5 Promote energy and water efficiency, renewable energy sources and reduce emissions and waste |
| | 3.6 Encourage sustainable development to guide built form |

Corporate Business Plan Achievements 2023-24

- Adoption of the Environment and Sustainability Strategy 2023-2033
- Three bin 'FOGO' system implementation – Phase One completed
- Implementation of the Streetscape Enhancement Strategy and Public Open Space Strategy
- Maintained gold level Waterwise accreditation and reduced overall water use through approved maintenance practices
- Continued to implement the Urban Forest Strategy, with over 3000 trees planted
- Adoption of Tree Preservation Order Council Policy
- 15 Design Review Panels held throughout the year

Projects Looking Forward

- Plan ahead for future foreshore stabilisation projects
- Review and update the Urban Forest Strategy and Canopy Plan
- Finalise the transition to the FOGO three bin system
- Review the Storm Water Management Plan

Goal 4: Creative Belmont

We are innovative, creative and progressive.



| Outcome | Strategies |
|--|--|
| There is a strong focus on arts and culture in the City. | 4.1 Promote the growth of arts and culture |
| The City works with local schools and businesses to run programs. | 4.2 Embrace technology, creativity and innovation to solve complex problems and improve our City |
| There is a wide variety of public art in the City. | 4.3 Support and collaborate with local schools and businesses |
| The City runs awards programs for arts and innovation. | |
| Innovative businesses look to Belmont as a preferred location close to the airport and with links to universities. | |

Corporate Business Plan Achievements 2023-24

- The Ruth Faulkner Library and Belmont Museum delivered an extensive range of educational programs and special activities each month
- Launch of the Belmont Museum 'Harmonious' exhibition in conjunction with the Rewind Festival and Heritage month
- The 2023 City of Belmont Art Awards were held in the Glasshouse, with works exhibited over a two-week period
- Community Markets at the Glasshouse were delivered throughout the year
- Digital Strategy reviewed and incorporated into the Strategic IT Plan
- Drafting of the Arts and Culture Strategy and Public Art Management Plan
- Delivery of the Imaginarium, Harmony Week Festival and other community events including the 125th anniversary party attracting over 5000 attendees
- Sister City student delegation sent to Adachi, Japan
- Belmont Hub, Wright Street entry 'Acknowledgement of Country' Public Art project Stage One completed

Projects Looking Forward

- Finalise the Arts and Culture Strategy
- Finalise the Public Art Management Plan
- Conduct a three-year trial and evaluation of an expanded Your Neighbour Grant Program

Goal 5: Responsible Belmont

We are inclusive, engaging and act with integrity.



| Outcome | Strategies |
|---|---|
| The community is actively involved in decision making through engagement. | 5.1 Support collaboration and partnerships to deliver key outcomes for our City |
| Engagement is a part of everything the City does. | 5.2 Manage the City's assets and financial resources in a responsible manner and provide the best possible services for the community |
| There are housing opportunities for everyone. | 5.3 Invest in services and facilities for our growing community |
| The community has a high level of trust in the Council and the City of Belmont. | 5.4 Advocate and provide for affordable and diverse housing choices |
| The City is well governed and acts with the highest level of integrity. | 5.5 Engage and consult the community in decision-making |
| | 5.6 Deliver effective, fair and transparent leadership and decision-making, reflective of community needs and aspirations |
| | 5.7 Engage in strategic planning and implement innovative solutions to manage growth in our City |

Corporate Business Plan Achievements 2023-24

- Completed a major review of the Strategic Community Plan
- Adoption of the Strategic Community Plan 2024-2034
- Adoption of the Corporate Business Plan 2024-2028
- Adoption of the Engagement Strategy and Stakeholder and Advocacy Plan
- Adoption of the Strategic IT Plan
- Reviewed the Leadership Strategy
- Reviewed all Asset Management Plans
- City's Workforce Plan reviewed
- Volunteer Program continues to be successfully implemented
- 28 Stakeholder meetings held throughout the year
- Two Community Contribution Fund rounds delivered

Projects Looking Forward

- Development of a new Leadership Strategy
- Major review of the Asset Management Strategy
- Major review of the Risk Management Framework
- Develop an Engagement Charter
- Introduce SmoothRates



Continuous Improvement

The City is committed to continuous improvement and utilises the Australian Business Excellence Framework (ABEF) and ISO audit and accreditation process as tools to drive continuous improvement. ABEF has been incorporated into the City of Belmont's Integrated Planning and Reporting Framework to identify and drive improvement in business practice and performance. Executives, Managers and other staff are trained in the principles of the ABEF.

The City of Belmont aims to provide quality local government services and has been internationally certified in ISO 9001 for Quality, ISO 14001 for Environment and ISO 45001 for Occupational Health and Safety.

The City actively seeks and uses its certification to ensure that its processes are delivering the right outcomes for the community and delivering those outcomes consistently.

Community and Stakeholder Feedback

The City is committed to keeping our community informed and seeking regular feedback on our projects, programs and services. We use a number of different methods to understand community sentiment and how the City has progressed towards achieving our vision and strategic objectives. These include surveys, workshops, face-to-face engagement and a range of online tools.

Executive management and their responsibilities

(as at 30 June 2024)

John Christie
Chief Executive Officer



Responsible for:

- Overall responsibility for the management of Council's operations
- People and Culture
- Internal Audit
- Work, Health and Safety

Stuart Downing
Director Corporate
and Governance



Responsible for:

- Governance, Strategy and Risk
- Finance
- Information Technology
- Public Relations and Stakeholder Engagement

Wilmot Loh
Director Development
and Communities
(from 28 August 2023)



Responsible for:

- Economic and Community Development
- Planning Services
- Safer Communities
- Library, Culture and Place

Mario Murphy
Director Infrastructure
Services
(from 6 November 2023)



Responsible for:

- Works
- Parks, Leisure and Environment
- Design, Assets and Development
- City Projects
- City Facilities and Property

Salary ranges

The number of employees of the Council, in bands of \$10,000, entitled to an annual salary of \$130,000 or more is as follows.

| Salary range | 2024 | 2023 | 2022 | 2021 |
|-------------------|-----------|-----------|-----------|-----------|
| 130,000 - 139,999 | 4 | 5 | 7 | 5 |
| 140,000 - 149,999 | 5 | 2 | 1 | 1 |
| 150,000 - 159,999 | 2 | 1 | 0 | 4 |
| 160,000 - 169,999 | 0 | 4 | 3 | 0 |
| 170,000 - 179,999 | 3 | 4 | 4 | 2 |
| 180,000 - 189,999 | 5 | 0 | 1 | 1 |
| 190,000 - 199,999 | 1 | 1 | 3 | 5 |
| 200,000 - 209,999 | 4 | 4 | 0 | 3 |
| 210,000 - 219,999 | 2 | 0 | 0 | 0 |
| 220,000 - 229,999 | 0 | 0 | 1 | 0 |
| 230,000 - 239,999 | 0 | 1 | 0 | 0 |
| 240,000 - 249,999 | 1 | 0 | 0 | 1 |
| 250,000 - 259,999 | 0 | 0 | 1 | 0 |
| 260,000 - 269,999 | 0 | 1 | 0 | 0 |
| 270,000 - 279,999 | 0 | 0 | 0 | 0 |
| 280,000 - 289,999 | 0 | 0 | 0 | 0 |
| 290,000 - 299,999 | 0 | 0 | 0 | 0 |
| 300,000 - 399,999 | 0 | 0 | 0 | 0 |
| 310,000 - 319,999 | 0 | 0 | 0 | 1 |
| 320,000 - 329,999 | 1 | 1 | 1 | 0 |
| Total | 28 | 24 | 22 | 23 |

Membership of committees

Committee membership as at 30 June 2024

Note: The Standing Committee (Community Vision) and Standing Committee (Environmental) were abolished with effect from 21 October 2023 as per resolution made by Council on 25 July 2023.

EXECUTIVE COMMITTEE

- Mayor Robert Rossi*
- Cr Deborah Sessions – Deputy Mayor**
- Cr Jenny Davis
- Cr Christopher Kulczycki
- Cr Phil Marks
- Cr Janet Powell
- Cr Bernie Ryan
- Cr George Sekulla
- Cr Vijay

STANDING COMMITTEE (AUDIT AND RISK)

- Cr Christopher Kulczycki*
- Cr George Sekulla**
- Mayor Robert Rossi (Ex Officio)
- Cr Jenny Davis
- Cr Bernie Ryan
- Ms Shona Zulsdorf – Independent Member

* Presiding Member
** Deputy Presiding Member



Attendance at Council and Committee meetings

(1 July 2023 – 30 June 2024)

| | Ordinary Council Meeting | Special Council Meeting | Annual / Special Electors' Meeting | Agenda Briefing Forum | Information Forum/ Special Information Forum |
|-----------------|--------------------------|-------------------------|------------------------------------|-----------------------|--|
| No. of Meetings | 11 | 2 | 2 | 11 | 19 |
| Mayor Rossi* | 10 | 2 | 2 | 10 | 17 |
| Cr Sessions | 11 | 2 | 1 | 11 | 17 |
| Cr Carter ^ | 6 | 1 | 0 | 5 | 9 |
| Cr Davis | 8 | 2 | 1 | 7 | 12 |
| Cr Kulczycki* | 8 | 1 | 2 | 8 | 13 |
| Cr Marks*# | 10 | 2 | 2 | 11 | 19 |
| Cr Powell~ | 1 | 0 | 0 | 0 | 0 |
| Cr Ryan | 11 | 2 | 2 | 11 | 19 |
| Cr Sekulla | 11 | 2 | 1 | 10 | 19 |
| Cr Vijay* | 4 | 1 | 0 | 5 | 3 |
| Cr Wolff** | 3 | 1 | 0 | 3 | 5 |

| | Standing Committee (Environmental) | | Standing Committee (Audit & Risk) | | Standing Committee (Community Vision) | | Executive Committee | |
|-----------------|------------------------------------|------|-----------------------------------|--------|---------------------------------------|------|---------------------|--------|
| No. of Meetings | 1 | | 4 | | 1 | | 2 | |
| Mayor Rossi* | 1 | O | 4 | M***/M | 1 | O | 2 | M***/M |
| Cr Sessions | 1 | M*** | 0 | M | 1 | O | 1 | M |
| Cr Carter ^ | 1 | O | 0 | M | 1 | M*** | 2 | O/M |
| Cr Davis | 0 | | 1 | M***/M | 0 | | 1 | M***/M |
| Cr Kulczycki* | 0 | | 3 | M | 0 | | 1 | M |
| Cr Marks*# | 1 | M*** | 1 | M*** | 1 | M*** | 1 | M***/M |
| Cr Powell~ | 0 | | 0 | | 0 | | 0 | M |
| Cr Ryan | 1 | M*** | 3 | P/M | 1 | M*** | 1 | M |
| Cr Sekulla | 0 | | 3 | M | 1 | M*** | 2 | M***/M |
| Cr Vijay* | 0 | | 0 | | 0 | | 0 | M |
| Cr Wolff** | 1 | M*** | 0 | | 0 | | 1 | M*** |

^ Resigned March 2024
M Member Oct 23-Oct 25
M*** Member Oct 21-Oct 23
P Committee Member Proxy
O Observer

Mayor to October 2023
* Term started October 2023
** Term ended October 2023
~ Elected June 2024

Elected Member professional development

Council Policy 21 – *Elected Member Professional Development and Authorised Travel* provides each Elected Member with an allocation of \$5,000 per year during their four-year term to cover professional development costs. This allocation can be utilised at any point during their term, provided that total professional development costs do not exceed \$20,000 over the four-year term of office. Expenses associated with legislated mandatory training and the Western Australian Local Government Week event are excluded from the \$20,000 allocation.

| Councillor | Election Term | 4YR Term Allocation Balance remaining as at 1/7/2023 | Expenditure 1/7/2023-30/6/2024 | Allocation Remaining as at 30/6/2024 | Mandatory Training Expenses 2023-24 |
|---------------|---------------------|--|--------------------------------|--------------------------------------|-------------------------------------|
| Cr Carter* | Oct 2021 – Oct 2025 | 16,631 | 0 | 0 | 0 |
| Cr Davis | Oct 2021 – Oct 2025 | 13,527 | 8,265 | 5,262 | 0 |
| Cr Marks* | Oct 2023 – Oct 2027 | 18,846 | 0 | 20,000 | 0 |
| Mayor Rossi* | Oct 2023 – Oct 2027 | 19,936 | 0 | 20,000 | 0 |
| Cr Ryan | Oct 2021 – Oct 2025 | 20,000 | 150 | 19,850 | 0 |
| Cr Sekulla | Oct 2021 – Oct 2025 | 5,680 | 0 | 5,680 | 0 |
| Cr Sessions | Oct 2021 – Oct 2025 | 12,439 | 4,291 | 8,148 | 0 |
| Cr Wolff | Oct 2019 – Oct 2023 | 20,000 | 0 | 0 | 0 |
| Cr Kulczycki* | Oct 2023 - Oct 2025 | 0 | 10,063 | 9,937 | 2,460 |
| Cr Vijay* | Oct 2023 - Oct 2025 | 0 | 0 | 20,000 | 0 |
| Cr Powell~ | Jun 2024 - Oct 2025 | 0 | 0 | 6,666 | 0 |
| Total | | 127,059 | 22,769 | 115,543 | 2,460 |

* ^Resigned March 2024, * Term started October 2023, ** Term Ended October 2023, ~ Elected June 2024

Payments to each Elected Member

| Elected Member Remuneration | |
|---|----------------|
| Fees, expenses and allowances paid or reimbursed to Elected Members. | Actual |
| | \$ |
| Mayor Rossi | |
| Mayoral Local Government Allowance (23 October 2023 to 30 June 2024) | 64,452 |
| Deputy Mayoral Local Government Allowance (1 July 2023 to 22 October 2023) | 7,168 |
| Annual Meeting Attendance Fees (1 July 2023 to 22 October 2023) | 10,121 |
| Mayor Meeting Attendance Fees (23 October 2023 to 30 June 2024) | 34,121 |
| Information & Communications Allowance | 3,500 |
| Sundry Expense Reimbursement | 30 |
| | 119,392 |
| Deputy Mayor - Cr Sessions | |
| Deputy Mayoral Local Government Allowance (23 October 2023 to 30 June 2024) | 16,113 |
| Annual Meeting Attendance Fees | 32,960 |
| Information & Communications Allowance | 3,500 |
| Sundry Expense Reimbursement | 935 |
| | 53,508 |
| Cr Carter | |
| Annual Meeting Attendance Fees (1 July 2023 to 29 February 2024) | 22,001 |
| Information & Communications Allowance (1 July 2023 to 29 February 2024) | 2,336 |
| | 24,337 |
| Cr Davis | |
| Annual Meeting Attendance Fees | 32,960 |
| Information & Communications Allowance | 3,500 |
| Sundry Expense Reimbursement | 199 |
| | 36,659 |
| Cr Kulczycki | |
| Annual Meeting Attendance Fees (23 October 2023 to 30 June 2024) | 22,750 |
| Information & Communications Allowance | 2,416 |
| Sundry Expense Reimbursement | 144 |
| | 25,310 |

| Elected Member Remuneration | |
|--|----------------|
| Fees, expenses and allowances paid or reimbursed to elected members. | Actual |
| | \$ |
| Cr Marks | |
| Mayoral Local Government Allowance (1 July 2023 to 22 October 2023) | 28,673 |
| Mayor Meeting Attendance Fees (1 July 2023 to 22 October 2023) | 15,180 |
| Annual Meeting Attendance Fees (23 October 2023 to 30 June 2024) | 22,750 |
| Information & Communications Allowance | 3,500 |
| Sundry Expense Reimbursement | 52 |
| | 70,155 |
| Cr Ryan | |
| Annual Meeting Attendance Fees | 32,960 |
| Information & Communications Allowance | 3,500 |
| Sundry Expense Reimbursement | 49 |
| | 36,509 |
| Cr Sekulla | |
| Annual Meeting Attendance Fees | 32,960 |
| Information & Communications Allowance | 3,500 |
| | 36,460 |
| Cr Vijay (23 October 2023 to 30 June 2024) | |
| Annual Meeting Attendance Fees | 22,750 |
| Information & Communications Allowance | 2,416 |
| | 25,166 |
| Cr Wolff | |
| Annual Meeting Attendance Fees (1 July 2023 to 22 October 2023) | 10,121 |
| Information & Communications Allowance | 1,075 |
| | 11,196 |
| Total Elected Member Fees, Allowances and Expenses | 438,255 |

Capital grants for the renewal of assets

| Income from capital grants, subsidies and contributions and capital grants, subsidies and contributions | 2024 Actual | 2023 Actual | 2022 Actual |
|---|------------------|------------------|------------------|
| | \$ | \$ | \$ |
| Law, order and public safety | 0 | 139,095 | 0 |
| Community amenities | 55,784 | 52,955 | 59,116 |
| Recreation and culture | 100,579 | 206,058 | 42,025 |
| Transport | 1,999,401 | 1,322,304 | 1,119,706 |
| Economic services | 19,067 | 162,544 | 1,993,756 |
| Other property and services | 205,000 | 688,122 | 0 |
| | 2,379,831 | 2,571,078 | 3,214,603 |



Financial report

For the year ended 30 June 2024



Financial Report for the year ended 30 June 2024

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Content Overview

The City of Belmont conducts the operations of a local government with the following community vision:

Belmont - The City of Opportunity

Our Vision is to be home to a diverse and harmonious community, thriving from the opportunities of our unique, riverside City.

Principal place of business:
215 Wright Street
Cloverdale WA 6105

Financial Report
for the year ended 30 June 2024

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

Statement by Chief Executive Officer

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

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

Signed on the 25 day of November 2024



Chief Executive Officer

John Christie

Statement of Comprehensive Income for the year ended 30 June 2024

| | Note | 2024 Actual \$ | 2024 Budget \$ | 2023 Actual \$ |
|---|-------|----------------------|----------------------|----------------------|
| Revenue | | | | |
| Rates | 28,2a | 56,821,093 | 56,523,628 | 53,168,844 |
| Grants, subsidies and contributions | 2a | 2,687,747 | 1,352,213 | 3,228,805 |
| Fees and charges | 2a | 10,603,344 | 9,431,466 | 9,298,507 |
| Interest revenue | 2a | 5,498,868 | 3,212,602 | 3,108,718 |
| Other revenue | 2a | 1,637,147 | 652,442 | 1,364,996 |
| | | 77,248,199 | 71,172,351 | 70,169,870 |
| Expenses | | | | |
| Employee costs | 2b | (26,371,607) | (27,827,054) | (23,126,544) |
| Materials and contracts | | (33,568,344) | (31,435,088) | (27,231,232) |
| Utility charges | | (2,329,974) | (1,734,423) | (1,530,315) |
| Depreciation | 10 | (12,953,278) | (11,400,000) | (11,423,543) |
| Finance costs | 2b | (531,283) | (544,195) | (528,441) |
| Insurance | | (722,861) | (853,263) | (811,990) |
| Other expenditure | 2b | (1,622,528) | (1,387,515) | (1,702,211) |
| | | (78,099,875) | (75,181,538) | (66,354,276) |
| | | (851,676) | (4,009,187) | 3,815,594 |
| Capital grants, subsidies and contributions | 2a | 2,379,832 | 2,152,794 | 2,571,078 |
| Profit on asset disposals | | 27,368 | 145,298 | 28,535 |
| Loss on asset disposals | | (744,290) | - | (2,149,490) |
| Fair value adjustments to financial assets at fair value through profit or loss | 4b | 4,203 | - | 9,215 |
| | | 1,667,113 | 2,298,092 | 459,338 |
| Net result for the period | 27b | 815,437 | (1,711,095) | 4,274,932 |
| Other comprehensive income for the period | | | | |
| <i>Items that will not be reclassified subsequently to profit or loss</i> | | | | |
| Changes in asset revaluation surplus | 17 | - | - | 46,497,340 |
| Total other comprehensive income for the period | | - | - | 46,497,340 |
| Total comprehensive income for the period | | 815,437 | (1,711,095) | 50,772,272 |

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

Statement of Financial Position
as at 30 June 2024

| | Note | 2024 \$ | 2023 \$ |
|--------------------------------------|------|--------------------|--------------------|
| Current assets | | | |
| Cash and cash equivalents | 3 | 23,433,621 | 12,671,468 |
| Trade and other receivables | 5 | 24,999,919 | 24,316,200 |
| Other financial assets | 4a | 53,024,893 | 33,253,360 |
| Inventories | 6 | 262,339 | 246,770 |
| Contract assets | | 37,717 | – |
| Other assets | 7 | 3,483,614 | 2,533,328 |
| Total current assets | | 105,242,103 | 73,021,126 |
| Non-current assets | | | |
| Trade and other receivables | 5 | 515,831 | 457,172 |
| Other financial assets | 4b | 3,486,733 | 31,226,126 |
| Property, plant and equipment | 8 | 342,414,320 | 343,924,427 |
| Infrastructure | 9 | 291,434,830 | 291,318,360 |
| Right of use assets | 11a | 158,975 | 275,307 |
| Intangible assets | 12 | 236,828 | 145,828 |
| Total non-current assets | | 638,247,517 | 667,347,220 |
| Total assets | | 743,489,620 | 740,368,346 |
| Current liabilities | | | |
| Trade and other payables | 13 | 7,630,356 | 5,743,434 |
| Other liabilities | 14 | 1,835,550 | 1,400,503 |
| Lease liabilities | 11b | 105,428 | 118,561 |
| Borrowings | 15 | 641,884 | 618,111 |
| Employee related provisions | 16 | 4,987,946 | 4,428,402 |
| Total current liabilities | | 15,201,164 | 12,309,011 |
| Non-current liabilities | | | |
| Other liabilities | 14 | 151,558 | 165,134 |
| Lease liabilities | 11b | 57,042 | 162,469 |
| Borrowings | 15 | 10,976,367 | 11,618,252 |
| Employee related provisions | 16 | 541,262 | 366,690 |
| Total non-current liabilities | | 11,726,229 | 12,312,545 |
| Total liabilities | | 26,927,393 | 24,621,556 |
| Net assets | | 716,562,227 | 715,746,790 |
| Equity | | | |
| Retained surplus | | 195,472,405 | 202,240,918 |
| Reserve accounts | 31 | 69,265,327 | 61,681,377 |
| Revaluation surplus | 17 | 451,824,495 | 451,824,495 |
| Total equity | | 716,562,227 | 715,746,790 |

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

Statement of Changes in Equity
for the year ended 30 June 2024

| | Note | Retained Surplus \$ | Reserve Accounts \$ | Revaluation Surplus \$ | Total Equity \$ |
|--|------|---------------------------|---------------------------|------------------------------|-----------------------|
| Balance as at 1 July 2022 | | 205,424,749 | 54,222,614 | 405,327,155 | 664,974,518 |
| Comprehensive income for the period | | | | | |
| Net result for the period | | 4,274,932 | - | - | 4,274,932 |
| Other comprehensive income for the period | | | | | |
| Increase/(decrease) in asset revaluation surplus | | - | - | 46,497,340 | 46,497,340 |
| Other comprehensive income for the period | | - | - | 46,497,340 | 46,497,340 |
| Total comprehensive income for the period | | 4,274,932 | - | 46,497,340 | 50,772,272 |
| Transfers from reserve accounts | 31 | 2,918,262 | (2,918,262) | - | - |
| Transfers to reserve accounts | 31 | (10,377,025) | 10,377,025 | - | - |
| Balance as at 30 June 2023 | | 202,240,918 | 61,681,377 | 451,824,495 | 715,746,790 |
| Balance as at 1 July 2023 | | 202,240,918 | 61,681,377 | 451,824,495 | 715,746,790 |
| Comprehensive income for the period | | | | | |
| Net result for the period | | 815,437 | - | - | 815,437 |
| Other comprehensive income for the period | | | | | |
| Other comprehensive income for the period | | - | - | - | - |
| Total comprehensive income for the period | | 815,437 | - | - | 815,437 |
| Transfers from reserve accounts | 31 | 5,874,818 | (5,874,818) | - | - |
| Transfers to reserve accounts | 31 | (13,458,768) | 13,458,768 | - | - |
| Balance as at 30 June 2024 | | 195,472,405 | 69,265,327 | 451,824,495 | 716,562,227 |

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

Statement of Cash Flows
for the year ended 30 June 2024

| | Note | 2024 Actual \$ | 2024 Budget \$ | 2023 Actual \$ |
|---|------|----------------------|----------------------|----------------------|
| Cash flows from operating activities | | | | |
| Rates | | 56,784,697 | 56,523,628 | 53,069,237 |
| Grants, subsidies and contributions | | 2,674,717 | 1,288,228 | 2,374,596 |
| Fees and charges | | 10,536,127 | 9,431,466 | 9,298,507 |
| Interest revenue | | 5,498,868 | 3,212,602 | 3,108,718 |
| Goods and services tax received | | 4,270,594 | - | 3,488,170 |
| Other revenue | | 1,677,024 | 652,442 | 1,596,152 |
| | | <u>81,442,027</u> | <u>71,108,366</u> | <u>72,935,380</u> |
| Employee costs | | (25,663,318) | (27,827,054) | (23,160,779) |
| Materials and contracts | | (32,815,633) | (31,435,088) | (29,006,171) |
| Utility charges | | (2,329,974) | (1,734,423) | (1,530,315) |
| Finance costs | | (531,283) | (544,195) | (528,441) |
| Insurance paid | | (722,861) | (853,263) | (811,990) |
| Goods and services tax paid | | (4,514,849) | - | (3,555,392) |
| Other expenditure | | (1,688,278) | (1,387,515) | (1,623,711) |
| | | <u>(68,266,196)</u> | <u>(63,781,538)</u> | <u>(60,216,799)</u> |
| Net cash provided by operating activities | 18b | <u>13,175,831</u> | <u>7,326,828</u> | <u>12,718,581</u> |
| Cash flows from investing activities | | | | |
| Payments for purchase of property, plant & equipment | | (4,038,462) | (4,270,740) | (2,108,638) |
| Payments for construction of infrastructure | | (8,743,245) | (9,482,917) | (7,899,265) |
| Payments for intangible assets | 12 | (166,533) | - | (39,000) |
| Capital grants, subsidies and contributions | | 2,602,175 | 2,152,794 | 2,289,330 |
| Proceeds from financial assets at amortised cost | | 7,972,063 | - | (3,206,206) |
| Proceeds from sale of property, plant & equipment | | 696,997 | 1,083,340 | 850,259 |
| Net cash (used in) investing activities | | <u>(1,677,005)</u> | <u>(10,517,523)</u> | <u>(10,113,520)</u> |
| Cash flows from financing activities | | | | |
| Repayment of borrowings | 30a | (618,112) | (618,110) | (595,215) |
| Payments for principal portion of lease liabilities | 30c | (118,561) | (67,308) | (116,118) |
| Net cash (used in) financing activities | | <u>(736,673)</u> | <u>(685,418)</u> | <u>(711,333)</u> |
| Net increase /(decrease) in cash held | | <u>10,762,153</u> | <u>(3,876,113)</u> | <u>1,893,728</u> |
| Cash at beginning of year | | 12,671,468 | 15,328,045 | 10,777,740 |
| Cash and cash equivalents at the end of the year | 18a | <u>23,433,621</u> | <u>11,451,932</u> | <u>12,671,468</u> |

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

Statement of Financial Activity for the year ended 30 June 2024

| | Note | 2024 Actual \$ | 2024 Budget \$ | 2023 Actual \$ |
|---|------|----------------------|----------------------|----------------------|
| OPERATING ACTIVITIES | | | | |
| Revenue from operating activities | | | | |
| General rates | 28 | 42,251,503 | 42,188,900 | 39,946,826 |
| Rates excluding general rates | 28 | 14,569,590 | 14,334,728 | 13,222,018 |
| Grants, subsidies and contributions | | 2,687,747 | 1,352,213 | 3,228,805 |
| Fees and charges | | 10,603,344 | 9,431,466 | 9,298,507 |
| Interest revenue | | 5,498,868 | 3,212,602 | 3,108,718 |
| Other revenue | | 1,637,147 | 652,442 | 1,364,996 |
| Profit on asset disposals | | 27,368 | 145,298 | 28,535 |
| Fair value adjustments to financial assets at fair value through profit or loss | 4b | 4,203 | - | 9,215 |
| | | 77,279,770 | 71,317,649 | 70,207,620 |
| Expenditure from operating activities | | | | |
| Employee costs | | (26,371,607) | (27,827,054) | (23,126,544) |
| Materials and contracts | | (33,568,344) | (31,345,088) | (27,231,232) |
| Utility charges | | (2,329,974) | (1,734,423) | (1,530,315) |
| Depreciation | | (12,953,278) | (11,400,000) | (11,423,543) |
| Finance costs | | (531,283) | (544,195) | (528,441) |
| Insurance | | (722,861) | (853,263) | (811,990) |
| Other expenditure | | (1,622,528) | (1,387,515) | (1,702,211) |
| Loss on asset disposals | | (744,290) | - | (2,149,490) |
| | | (78,844,165) | (75,091,538) | (68,503,766) |
| Non-cash amounts excluded from operating activities | 29 | 13,599,408 | 11,319,524 | 12,820,728 |
| Amount attributable to operating activities | | 12,035,013 | 7,545,635 | 14,524,582 |
| INVESTING ACTIVITIES | | | | |
| Inflows from investing activities | | | | |
| Capital grants, subsidies and contributions | | 2,379,832 | 2,152,794 | 2,571,078 |
| Proceeds from disposal of assets | | 696,997 | 1,083,340 | 850,259 |
| | | 3,076,829 | 3,236,134 | 3,421,337 |
| Outflows from investing activities | | | | |
| Purchase of property, plant and equipment | | (4,038,462) | (4,270,740) | (1,495,112) |
| Purchase and construction of infrastructure | | (8,743,245) | (9,482,917) | (8,651,885) |
| Payments for intangible assets | 12 | (166,533) | - | (39,000) |
| | | (12,948,240) | (13,753,657) | (10,185,997) |
| Non-cash amounts excluded from investing activities | 29 | - | - | 139,096 |
| Amount attributable to investing activities | | (9,871,411) | (10,517,523) | (6,625,564) |
| FINANCING ACTIVITIES | | | | |
| Inflows from financing activities | | | | |
| Transfers from reserve accounts | 31 | 5,874,818 | 3,644,575 | 2,918,262 |
| | | 5,874,818 | 3,644,575 | 2,918,262 |
| Outflows from financing activities | | | | |
| Repayment of borrowings | 30a | (618,112) | (618,110) | (595,215) |
| Payments for principal portion of lease liabilities | 30c | (118,561) | (67,308) | (116,118) |
| Transfers to reserve accounts | 31 | (13,458,768) | (6,956,761) | (10,377,025) |
| | | (14,195,441) | (7,642,179) | (11,088,358) |
| Amount attributable to financing activities | | (8,320,623) | (3,997,604) | (8,170,096) |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | |
| Surplus or deficit at the start of the financial year | 29 | 11,952,642 | 7,559,492 | 12,223,720 |
| Amount attributable to operating activities | | 12,035,013 | 7,455,635 | 14,524,582 |
| Amount attributable to investing activities | | (9,871,411) | (10,517,523) | (6,625,564) |
| Amount attributable to financing activities | | (8,320,623) | (3,997,604) | (8,170,096) |
| Surplus/(deficit) after imposition of general rates | 29 | 5,795,621 | 500,000 | 11,952,642 |

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

Notes to the Financial Statements
for the year ended 30 June 2024

Index of notes to the Financial Report

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Notes to the Financial Statements for the year ended 30 June 2024

Note 1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

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

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

Critical accounting estimates and judgements

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report. The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and

liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 8
 - Infrastructure - note 9
 - Expected credit losses on financial assets - note 5
 - Impairment losses of non-financial assets - note 8 and 9
 - Estimated useful life of intangible assets - note 10
 - Measurement of employee benefits - note 16

Fair value hierarchy information can be found in note 26.

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 32 of the financial report.

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

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

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

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

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

Notes to the Financial Statements for the year ended 30 June 2024

Note 2. Revenue and expenses

(a) Revenue

Contracts with customers

Recognition of revenue is dependent on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

| Revenue category | Nature of goods and services | When obligations typically satisfied | Payment terms | Returns/ refunds/ warranties | Timing of revenue recognition |
|---|--|--------------------------------------|--|---|---|
| Grants, subsidies or contributions | Community events, minor facilities, research, design, planning evaluation and services | Over time | Fixed terms transfer of funds based on agreed milestones and reporting | Contract obligation if project not complete | Output method based on project milestones and/or completion date matched to performance obligations |
| Fees and charges - licences, registrations, approvals | Building, planning, development and animal management. | Single point in time | Full payment prior to issue | None | On payment and issue of the licence, registration or approval |
| Fees and charges - waste management entry fees | Waste treatment, recycling and disposal service at disposal sites | Single point in time | Payment in advance at gate or on normal trading terms if credit provided | None | On entry to facility |
| Fees and charges - airport landing charges | Permission to use facilities and runway | Single point in time | Monthly in arrears | None | On landing/departure event |
| Fees and charges - sale of stock | Aviation fuel, kiosk and visitor centre stock | Single point in time | In full in advance, on 15 day credit | Refund for faulty goods | At point of sale |
| Other revenue - private works | Contracted private works | Single point in time | Monthly in arrears | None | At point of service |

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

Notes to the Financial Statements for the year ended 30 June 2024

Note 2. Revenue and expenses (continued)

(a) Revenue (continued)

Revenue Recognition

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

| Nature | Contracts with customers | Capital grant/contributions | Statutory Requirements | Other | Total |
|---|--------------------------|-----------------------------|------------------------|------------------|-------------------|
| For the year ended 30 June 2024 | | | | | |
| Rates | - | - | 56,821,093 | - | 56,821,093 |
| Grants, subsidies and contributions | 441,678 | - | - | 2,246,069 | 2,687,747 |
| Fees and charges | 1,762,985 | - | 8,565,263 | 275,096 | 10,603,344 |
| Interest revenue | - | - | 312,866 | 5,186,002 | 5,498,868 |
| Other revenue | 1,246,890 | - | - | 390,257 | 1,637,147 |
| Capital grants, subsidies and contributions | - | 2,379,832 | - | - | 2,379,832 |
| Total | 3,451,553 | 2,379,832 | 65,699,222 | 8,097,424 | 79,628,031 |

For the year ended 30 June 2023

| | | | | | |
|---|------------------|------------------|-------------------|------------------|-------------------|
| Rates | - | - | 53,168,844 | - | 53,168,844 |
| Grants, subsidies and contributions | 666,093 | - | - | 2,562,712 | 3,228,805 |
| Fees and charges | 1,591,176 | - | 7,497,359 | 209,972 | 9,298,507 |
| Interest revenue | - | - | 261,674 | 2,847,044 | 3,108,718 |
| Other revenue | 756,830 | - | - | 608,166 | 1,364,996 |
| Capital grants, subsidies and contributions | - | 2,571,078 | - | - | 2,571,078 |
| Total | 3,014,099 | 2,571,078 | 60,927,877 | 6,227,894 | 72,740,948 |

| | | |
|--|-------------------------------|-------------------------------|
| | 2024 Actual \$ | 2023 Actual \$ |
|--|-------------------------------|-------------------------------|

Assets and services acquired below fair value

| | | |
|--------------------|---|---------|
| Contributed assets | - | 139,096 |
| | - | 139,096 |

Interest revenue

| | | |
|-----------------------------------|------------------|------------------|
| Interest on reserve account funds | 2,881,939 | 1,472,387 |
| Rate overdue interest | 151,371 | 114,542 |
| Rate instalment interest | 150,765 | 140,345 |
| Pensioner Deferred Interest | 10,730 | 6,787 |
| Other interest revenue | 2,304,063 | 1,374,657 |
| Total interest earnings | 5,498,868 | 3,108,718 |

Fees and charges relating to rates receivable

| | | |
|----------------------------|---------|---------|
| Charges on instalment plan | 108,760 | 108,040 |
|----------------------------|---------|---------|

The 2024 original budget estimate in relation to charges on instalment plans was \$110,000.

Notes to the Financial Statements
for the year ended 30 June 2024

Note 2. Revenue and expenses (continued)

(b) Expenses

| | 2024 Actual \$ | 2023 Actual \$ |
|--|-------------------------------|-------------------------------|
| Materials and contracts | | |
| Auditors remuneration | | |
| - Audit of the annual financial report | 74,847 | 69,850 |
| - Other services | 3,400 | 4,140 |
| Total Auditors remuneration | 78,247 | 73,990 |
| Employee costs | | |
| Employee benefit costs | 25,784,084 | 22,654,342 |
| Other employee costs | 587,523 | 472,202 |
| | 26,371,607 | 23,126,544 |
| Finance costs | | |
| Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss | 531,283 | 520,951 |
| | 531,283 | 520,951 |
| Other expenditure | | |
| Impairment losses on trade receivables | (67,233) | 78,500 |
| Sundry expenses | 1,689,761 | 1,623,711 |
| | 1,622,528 | 1,702,211 |

Notes to the Financial Statements
for the year ended 30 June 2024

Note 3. CASH AND CASH EQUIVALENTS

| | Note | 2024 \$ | 2023 \$ |
|--|------|-------------------|-------------------|
| Cash at bank and on hand | | 10,980,523 | 5,546,464 |
| Term deposits | | 12,453,098 | 7,125,004 |
| Total cash and cash equivalents | 18a | 23,433,621 | 12,671,468 |
| Held as | | | |
| - Unrestricted cash and cash equivalents | | 9,500,744 | 2,732,417 |
| - Restricted cash and cash equivalents | 18a | 13,932,877 | 9,939,051 |
| | | 23,433,621 | 12,671,468 |

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

Notes to the Financial Statements
for the year ended 30 June 2024

Note 4. OTHER FINANCIAL ASSETS

| | Note | 2024 \$ | 2023 \$ |
|--|------|------------|------------|
| (a) Current assets | | | |
| Financial assets at amortised cost | | 53,024,893 | 33,253,360 |
| | | 53,024,893 | 33,253,360 |
| Other financial assets at amortised cost | | | |
| Term deposits | | 53,024,893 | 33,253,360 |
| | | 53,024,893 | 33,253,360 |
| Held as | | | |
| - Unrestricted other financial assets at amortised cost | | - | 12,000,000 |
| - Restricted other financial assets at amortised cost | 18a | 53,024,893 | 21,253,360 |
| | | 53,024,893 | 33,253,360 |
| (b) Non current assets | | | |
| Financial assets at amortised cost | 18a | 3,278,806 | 31,022,402 |
| Financial assets at fair value through profit or loss | | 207,927 | 203,724 |
| | | 3,486,733 | 31,226,126 |
| Financial assets at amortised cost | | | |
| Term deposits | | 3,278,806 | 31,022,402 |
| | | 3,278,806 | 31,022,402 |
| Financial assets at fair value through profit or loss | | | |
| Units in Local Government House Trust - opening balance | | 203,724 | 194,509 |
| Movement attributable to fair value increment | | 4,203 | 9,215 |
| Units in Local Government House Trust - closing balance | | 207,927 | 203,724 |

Fair value of financial assets at fair value through profit and loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 26(i)) due to the observable market rates.

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

Financial assets at fair value through profit or loss

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

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.

Notes to the Financial Statements
for the year ended 30 June 2024

Note 4. OTHER FINANCIAL ASSETS (continued)

- equity investments which the City has not elected to recognise as fair value gains and losses through profit or loss.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 24.

Notes to the Financial Statements for the year ended 30 June 2024

Note 5. TRADE AND OTHER RECEIVABLES

| | Note | 2024 \$ | 2023 \$ |
|--|------|-------------------|-------------------|
| Current | | | |
| Rates and statutory receivables | | 2,364,117 | 2,251,527 |
| Trade receivables | | 604,927 | 422,154 |
| GST receivable | | 795,659 | 551,405 |
| Receivables for employee related provisions | 16 | 245,966 | 241,995 |
| Allowance for credit losses of trade receivables | 24b | (11,267) | (78,500) |
| EMRC receivable * | | 21,000,517 | 20,927,619 |
| | | 24,999,919 | 24,316,200 |

(*) The City was a participant in the Eastern Metropolitan Regional Council (EMRC) and had voting rights of 1/6th and the interest in the assets and liabilities of the EMRC (refer note 23a for further details).

Non-current

| | | | |
|--|----|----------------|----------------|
| Rates and statutory receivables | | 384,022 | 359,969 |
| Receivable for employee related provisions | 16 | 131,809 | 97,203 |
| | | 515,831 | 457,172 |

Disclosure of opening and closing balances related to contracts with customers

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

| | Note | 30 June 2024 Actual \$ | 30 June 2023 Actual \$ | 1 July 2022 Actual \$ |
|---|------|---------------------------------|---------------------------------|--------------------------------|
| Trade and other receivables from contracts with customers | | 602,361 | 418,178 | 188,797 |
| Contract assets | | 37,717 | - | - |
| Allowance for credit losses of trade receivables | 5 | (11,267) | (78,500) | - |
| Total trade and other receivables from contracts with customers | | 628,811 | 339,678 | 188,797 |

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other Receivables

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

Measurement

Notes to the Financial Statements
for the year ended 30 June 2024

Note 5. TRADE AND OTHER RECEIVABLES (continued)

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

Classification and subsequent measurement

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

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

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 24.

Notes to the Financial Statements
for the year ended 30 June 2024

Note 6. INVENTORIES

| | 2024 | 2023 |
|--|-------------|-------------|
| | \$ | \$ |
| Current | | |
| Fuel and materials | 262,339 | 246,770 |
| Total current inventories | 262,339 | 246,770 |
| The following movements in inventories occurred during the year: | | |
| Balance at beginning of year | 246,770 | 231,185 |
| Additions to inventory | 15,569 | 15,585 |
| Balance at end of year | 262,339 | 246,770 |

MATERIAL ACCOUNTING POLICIES

General

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

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

Notes to the Financial Statements
for the year ended 30 June 2024

Note 7. OTHER ASSETS

| | 2024 | 2023 |
|-------------------------------|------------------|------------------|
| | \$ | \$ |
| Other assets - current | | |
| Prepayments | 590,562 | 401,535 |
| Accrued income | 2,893,046 | 2,131,793 |
| | 3,483,608 | 2,533,328 |

MATERIAL ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Notes to the Financial Statements for the year ended 30 June 2024

Note 8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

| | Assets not subject to operating lease | | | Assets subject to operating lease | | | Total Property Buildings non specialised | | Work in progress | | Total Property | | Plant and equipment Furniture and equipment | | Total property, plant and equipment | |
|--|---------------------------------------|---------------------------|--|-----------------------------------|---------------------------|--|--|--------------|------------------|----|----------------|----|---|----|-------------------------------------|----|
| | Land | Buildings non specialised | | Land | Buildings non specialised | | Land | | | | | | | | | |
| | \$ | \$ | | \$ | \$ | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance at 1 July 2022 | 152,326,400 | 92,688,508 | | 13,305,500 | 31,212,509 | | 165,631,900 | 123,901,017 | 2,697,205 | | 292,230,122 | | 2,486,628 | | 298,601,795 | |
| Additions * | - | 47,625 | | - | - | | - | 47,625 | 327,459 | | 375,084 | | 480,024 | | 1,495,112 | |
| Disposals | (1,877,040) | (52,277) | | - | - | | (1,877,040) | (52,277) | - | | (1,929,317) | | (49,131) | | (2,218,592) | |
| Revaluation increments/(decrements) transferred to revaluation surplus | 46,675,600 | 2,861,376 | | 2,632,500 | (2,311,546) | | 49,308,100 | 549,830 | - | | 49,857,930 | | - | | - | |
| Depreciation | - | (1,748,388) | | - | (679,921) | | - | (2,428,309) | - | | (2,428,309) | | (1,195,593) | | (3,811,818) | |
| Transfers | - | (1,395,695) | | - | 3,629,115 | | - | 2,233,420 | (2,697,205) | | (463,785) | | 463,785 | | - | |
| Balance at 30 June 2023 | 197,124,960 | 92,401,149 | | 15,938,000 | 31,850,157 | | 213,062,960 | 124,251,306 | 327,459 | | 337,641,725 | | 2,185,713 | | 343,924,427 | |
| Comprises: | | | | | | | | | | | | | | | | |
| Gross balance amount at 30 June 2023 | 197,124,960 | 133,943,762 | | 15,938,000 | 48,033,447 | | 213,062,960 | 181,977,209 | 327,459 | | 395,367,628 | | 11,042,654 | | 413,880,638 | |
| Accumulated depreciation at 30 June 2023 | - | (41,542,612) | | - | (16,183,291) | | - | (57,725,903) | - | | (57,725,903) | | (8,856,941) | | (69,956,211) | |
| Balance at 30 June 2023 | 197,124,960 | 92,401,150 | | 15,938,000 | 31,850,156 | | 213,062,960 | 124,251,306 | 327,459 | | 337,641,725 | | 2,185,713 | | 343,924,427 | |
| Balance at 1 July 2023 | 197,124,960 | 92,401,149 | | 15,938,000 | 31,850,156 | | 213,062,960 | 124,251,305 | 327,459 | | 337,641,724 | | 2,185,713 | | 343,924,426 | |
| Additions * | - | 1,176,659 | | - | 35,586 | | - | 1,212,245 | 896,545 | | 2,108,790 | | 1,109,828 | | 819,845 | |
| Disposals | (582,000) | - | | - | - | | (582,000) | - | - | | (582,000) | | (373,765) | | (993,133) | |
| Depreciation | - | (2,461,203) | | - | (873,577) | | - | (3,334,780) | - | | (3,334,780) | | (981,878) | | (3,477,436) | |
| Transfers | - | 231,836 | | - | - | | - | 231,836 | (327,459) | | (95,623) | | 95,623 | | - | |
| Balance at 30 June 2024 | 196,542,960 | 91,348,441 | | 15,938,000 | 31,012,165 | | 212,480,960 | 122,360,606 | 896,545 | | 335,738,111 | | 2,371,521 | | 343,492,320 | |
| Comprises: | | | | | | | | | | | | | | | | |
| Gross balance amount at 30 June 2024 | 196,542,960 | 135,352,254 | | 15,938,000 | 48,069,033 | | 212,480,960 | 183,421,287 | 896,545 | | 396,798,792 | | 12,009,317 | | 416,457,591 | |
| Accumulated depreciation at 30 June 2024 | - | (44,003,813) | | - | (17,056,868) | | - | (61,060,681) | - | | (61,060,681) | | (9,637,796) | | (74,043,271) | |
| Balance at 30 June 2024 | 196,542,960 | 91,348,441 | | 15,938,000 | 31,012,165 | | 212,480,960 | 122,360,606 | 896,545 | | 335,738,111 | | 2,371,521 | | 342,414,320 | |
| * Asset additions included additions received at substantially less than fair value: | | | | | | | | | | | | | | | | |
| During the year ended 30 June 2023 | - | - | | - | - | | - | - | - | | - | | - | | 139,096 | |
| During the year ended 30 June 2024 | - | - | | - | - | | - | - | - | | - | | - | | - | |

Notes to the Financial Statements
for the year ended 30 June 2024

Note 8. PROPERTY, PLANT AND EQUIPMENT (continued)

(b) Carrying Amount Measurements

| Asset class | Fair value hierarchy | Valuation technique | Basis of valuation | Date of last valuation | Inputs used |
|--|----------------------|--|-----------------------|------------------------|---|
| (i) Fair Value - as determined at the last valuation date | | | | | |
| Land | 2 | Market approach using recent sales evidence of similar or reference assets | Independent Valuation | April 2023 | Level 2 valuation inputs were used to value land in freehold title as well as land used for special purposes which are restricted in use under current zoning rules. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre. |
| Buildings | 3 | Cost approach using current replacement cost | Independent Valuation | May 2023 | This required estimating the replacement costs for each building by componentising the buildings into significant parts with different useful lives and taking into account a range of factors. Other inputs such as residual value, useful life, pattern of consumption and asset condition required extensive professional judgement and impacted significantly on the final determination. |

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. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

| Asset class | Valuation technique | Basis of valuation | Date of last valuation | Inputs used |
|-------------------------|---------------------|--------------------|------------------------|-------------|
| (ii) Cost | | | | |
| Furniture and equipment | Cost | Cost | N/A | Cost |
| Plant and equipment | Cost | Cost | N/A | Cost |

Notes to the Financial Statements
for the year ended 30 June 2024
Note 9. INFRASTRUCTURE

(a) Movements in balances

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

| | Roads | Footpath Network | Drainage Network | Infrastructure | Reserve Improvements | Carparks | Work in progress | Total Infrastructure |
|--|--------------|------------------|------------------|----------------|----------------------|-------------|------------------|----------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance as at 1 July 2022 | 164,794,133 | 17,029,582 | 69,081,901 | | 38,315,908 | 4,444,665 | 538,707 | 294,204,896 |
| Additions | 2,969,285 | 444,797 | 380,609 | | 3,553,307 | - | 1,303,887 | 8,651,885 |
| (Disposals) | - | - | - | | (752,620) | - | - | (752,620) |
| Revaluation increments / (decrements) transferred to revaluation surplus | (27,718,107) | 17,084,427 | 6,185,552 | | 1,568,178 | (480,640) | - | (3,360,590) |
| Depreciation | (4,295,807) | (571,041) | (1,012,934) | | (1,392,551) | (152,878) | - | (7,425,211) |
| Transfers | 135,507 | - | - | | 403,199 | - | (538,706) | - |
| Balance at 30 June 2023 | 135,885,011 | 33,987,765 | 74,635,128 | | 41,695,421 | 3,811,147 | 1,303,888 | 291,318,360 |
| Comprises: | | | | | | | | |
| Gross balance amount at 30 June 2023 | 203,017,824 | 53,565,249 | 109,165,146 | | 52,907,542 | 6,861,154 | 1,303,888 | 426,820,803 |
| Accumulated depreciation at 30 June 2023 | (67,132,813) | (19,577,484) | (34,530,018) | | (11,212,121) | (3,050,007) | - | (135,502,443) |
| Balance at 30 June 2023 | 135,885,011 | 33,987,765 | 74,635,128 | | 41,695,421 | 3,811,147 | 1,303,888 | 291,318,360 |
| Balance as at 1 July 2023 | 135,885,010 | 33,987,765 | 74,635,128 | | 41,695,407 | 3,811,147 | 1,303,888 | 291,318,345 |
| Additions | 3,903,202 | 230,200 | 432,257 | | 1,781,396 | - | 2,396,192 | 8,743,247 |
| (Disposals) | - | - | - | | (420,786) | - | - | (420,786) |
| Depreciation | (3,984,856) | (1,141,404) | (1,178,996) | | (1,781,336) | (119,384) | - | (8,205,976) |
| Transfers | 83,022 | - | 1,428 | | 1,219,439 | - | (1,303,889) | - |
| Balance at 30 June 2024 | 135,886,378 | 33,076,561 | 73,889,817 | | 42,494,120 | 3,691,763 | 2,396,191 | 291,434,830 |
| Comprises: | | | | | | | | |
| Gross balance amount at 30 June 2024 | 207,004,047 | 53,795,449 | 109,598,831 | | 54,738,738 | 6,861,154 | 2,396,192 | 434,394,411 |
| Accumulated depreciation at 30 June 2024 | (71,117,669) | (20,718,888) | (35,709,014) | | (12,244,619) | (3,169,391) | - | (142,959,581) |
| Balance at 30 June 2024 | 135,886,378 | 33,076,561 | 73,889,817 | | 42,494,119 | 3,691,763 | 2,396,192 | 291,434,830 |

Notes to the Financial Statements
for the year ended 30 June 2024

Note 9. INFRASTRUCTURE (continued)

(b) Carrying Amount Measurements

| Asset class | Fair value hierarchy | Valuation technique | Basis of valuation | Date of last valuation | Inputs used |
|--|----------------------|--|-----------------------|------------------------|--|
| (i) Fair Value - as determined at the last valuation date | | | | | |
| Infrastructure - Roads | 3 | Cost approach using depreciated replacement cost | Independent Valuation | June 2023 | While the replacement cost of the assets could be supported by market supplied evidence (level 2), the other unobservable inputs (such as estimates of useful life, and asset condition) were also required (level 3). |
| Infrastructure - Reserve Improvements | 3 | Cost approach using depreciated replacement cost | Independent Valuation | May 2023 | Cost guides and recent City project costs have been utilised to determine the gross replacement cost to construct a modern equivalent asset (level 2), recommended useful lives are primarily informed by industry experience through reliable and trusted industry sources (Level 3). |
| Infrastructure - Reserve Improvements | 3 | Cost approach using depreciated replacement cost | Management Valuation | May 2023 | Current replacement costs as included in current City contracts. |
| Infrastructure - Footpath Network | 3 | Cost approach using depreciated replacement cost | Independent Valuation | June 2023 | While the replacement cost of the assets could be supported by market supplied evidence (level 2), the other unobservable inputs (such as estimates of useful life, and asset condition) were also required (level 3). |
| Infrastructure - Drainage Network | 3 | Cost approach using depreciated replacement cost | Independent Valuation | June 2023 | While the replacement cost of the assets could be supported by market supplied evidence (level 2), the other unobservable inputs (such as estimates of useful life, and asset condition) were also required (level 3). |
| Infrastructure - Carparks | 3 | Cost approach using depreciated replacement cost | Independent Valuation | June 2023 | While the replacement cost of the assets could be supported by market supplied evidence (level 2), the other unobservable inputs (such as estimates of useful life, and asset condition) were also required (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 by the local government to determine the fair value of infrastructure using level 3 inputs.

Notes to the Financial Statements for the year ended 30 June 2024

Note 10. FIXED ASSETS

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 | 25 - 80 years |
| Sub Structure | 30 - 96 years |
| Envelope | 25 - 80 years |
| Roof | 20 - 64 years |
| Floor Coverings | 20 - 40 years |
| Internal Fitout | 30 - 48 years |
| Services - Mechanical | 30 - 48 years |
| Services - Fire | 30 - 48 years |
| Services - Electrical | 30 - 64 years |
| Services - Hydraulic | 32 - 64 years |
| Services - Other & Security & Transport | 36 - 48 years |
| Furniture and equipment | 3 - 20 years |
| Plant and equipment | 3 - 15 years |
| Right-of-use assets - plant and equipment | 2 - 5 years |
| Infrastructure - Roads | |
| Access Roads | |
| Surface | 35 - 70 years |
| Subbase | 70 years |
| Formation | Not depreciated |
| Distributor Roads | |
| Surface | 25 - 70 years |
| Subbase | 50 years |
| Formation | Not depreciated |
| Infrastructure - Reserve Improvements | 5 - 80 years |
| Irrigation | 5 - 30 years |
| Playgrounds | 10 - 15 years |
| Park furniture | 10 - 20 years |
| Other structures | 20 - 80 years |
| Turf | Not depreciated |
| Infrastructure - Footpath Network | 20 - 50 years |
| Asphalt | 20 years |
| Paved | 35 years |
| Concrete | 50 years |
| Infrastructure - Drainage Network | |
| Pits | 77 years |
| Pipes | 100 years |
| Sumps | 200 years |
| Infrastructure - Carparks | 35 - 70 years |
| Intangible assets | 3 years |

Notes to the Financial Statements for the year ended 30 June 2024

Note 10. FIXED ASSETS (continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the City includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

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

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

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the City is not required to comply with *AASB136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

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

Gains or losses on disposal

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

Notes to the Financial Statements for the year ended 30 June 2024

Note 11. LEASES

(a) Right of use assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year

| | Plant & Equipment \$ | Total \$ |
|--|----------------------------|-------------|
| 2023 | | |
| Balance at 1 July 2022 | 231,580 | 231,580 |
| Additions | 165,521 | 165,521 |
| Depreciation | (121,794) | (121,794) |
| Balance at 30 June 2023 | 275,307 | 275,307 |
| Gross balance amount at 30 June 2023 | 362,107 | 362,107 |
| Accumulated depreciation at 30 June 2023 | (86,800) | (86,800) |
| Balance at 30 June 2023 | 275,307 | 275,307 |
| 2024 | | |
| Balance at 1 July 2023 | 275,308 | 275,308 |
| Depreciation | (116,333) | (116,333) |
| Balance at 30 June 2024 | 158,975 | 158,975 |
| Gross balance amount at 30 June 2024 | 362,107 | 362,107 |
| Accumulated depreciation at 30 June 2024 | (203,133) | (203,133) |
| Balance at 30 June 2024 | 158,974 | 158,974 |

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

| | Note | 2024 Actual \$ | 2023 Actual \$ |
|---|------|----------------------|----------------------|
| Depreciation on right-of-use assets | | (116,333) | (121,794) |
| Finance charge on lease liabilities | 30c | (9,284) | (6,038) |
| Total amount recognised in the statement of comprehensive income | | (125,617) | (127,832) |
| Total cash outflow from leases | | (118,562) | (122,156) |

(b) Lease liabilities

| | | | |
|-------------|-----|---------|---------|
| Current | | 105,428 | 118,561 |
| Non-current | | 57,042 | 162,469 |
| | 30c | 162,470 | 281,030 |

The City has two leases relating to plant and equipment for terms of two and three years, both with fixed lease payments. The measurement of lease liabilities does not include variable lease payments and any future cash outflows associated with leases not yet commenced to which the City is committed. Refer to Note 30c for details of lease liabilities.

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

Notes to the Financial Statements for the year ended 30 June 2024

Note 11. LEASES (continued)

MATERIAL ACCOUNTING POLICIES

Leases

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

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

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

Details of individual lease liabilities required by regulations are provided at Note 30c.

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the City anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

| | 2024 Actual \$ | 2023 Actual \$ |
|--|----------------------|----------------------|
|--|----------------------|----------------------|

(c) Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

| | | |
|------------------|-----------|-----------|
| Less than 1 year | 531,061 | 886,871 |
| 1 to 2 years | 355,502 | 264,172 |
| 2 to 3 years | 206,691 | 233,523 |
| 3 to 4 years | 200,347 | 140,494 |
| 4 to 5 years | 170,786 | 140,494 |
| > 5 years | 227,708 | 272,801 |
| | 1,692,095 | 1,938,355 |

Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease

| | | |
|---------------|---------|---------|
| Rental income | 937,629 | 829,423 |
|---------------|---------|---------|

The City leases property to tenants, with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets. The aged persons housing are considered a joint operation and are not considered investment property as the primary purpose is provision of community housing.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate.

Notes to the Financial Statements
for the year ended 30 June 2024

Note 11. LEASES (continued)

Although the City is exposed to changes in the residual value at the end of the current leases, the City typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

MATERIAL ACCOUNTING POLICIES

The City as Lessor

Upon entering into each contract as a lessor, the City assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the City applies *AASB 15 Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.

Notes to the Financial Statements for the year ended 30 June 2024

Note 12. INTANGIBLE ASSETS

| | 2024 Actual \$ | 2023 Actual \$ |
|---|-------------------------------|-------------------------------|
| Intangible assets | | |
| Non-current | | |
| Corporate website | 473,929 | 307,396 |
| Less: Accumulated amortisation | (237,101) | (161,568) |
| | <u>236,828</u> | <u>145,828</u> |
| Movements in balances during the financial year are shown as follows: | | |
| Balance at 1 July | 145,828 | 171,548 |
| Recognition of computer software | 166,533 | 39,000 |
| Amortisation | (75,533) | (64,720) |
| Balance at 30 June | <u>236,828</u> | <u>145,828</u> |
| TOTAL INTANGIBLE ASSETS | 236,828 | 145,828 |

Amortisation

The estimated useful life of intangible assets is 5 years for the current and prior years.

MATERIAL ACCOUNTING POLICIES

Corporate Website

Costs associated with planning, administration and other general overhead expenses are recognised as an expense when incurred. The application, graphical design and content development costs directly attributable to preparing the website to operate in the manner requested by management meets the recognition criteria in AASB 138.21 and AASB 138.57 and are recognised as intangible assets.

Similarly, the operating website costs are recognised as intangible assets when it meets the recognition criteria set out in AASB 138.18 where it is demonstrated that the intangible asset will generate probable future economic benefits when the asset is ready for use.

Computer software

Costs associated with maintaining software programmes are recognised as an expense as incurred. Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the the City are recognised as intangible assets where the following criteria are met:

- it is technically feasible to complete the software so that it will be available for use;
- management intends to complete the software and use or sell it;
- there is an ability to use or sell the software.
- it can be demonstrated how the software will generate probable future economic benefits;
- adequate technical, financial and other resources to complete the development and to use or sell the software are available; and
- the expenditure attributable to the software during its development can be reliably measured.

Directly attributable costs that are capitalised as part of the software include employee costs and an appropriate portion of relevant overheads.

Capitalised development costs are recorded as intangible assets and amortised from the point at which the asset is ready for use.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income.

Notes to the Financial Statements
for the year ended 30 June 2024

Note 13. TRADE AND OTHER PAYABLES

| | 2024 \$ | 2023 \$ |
|--|------------|------------|
| Current | | |
| Sundry creditors | 1,245,963 | 950,814 |
| Accrued interest | 73,375 | 77,279 |
| Prepaid rates | 1,111,695 | 1,011,448 |
| Accrued payroll liabilities | 625,423 | 595,031 |
| Accrued expenses | 4,573,900 | 3,108,862 |
| Total current trade and other payables | 7,630,356 | 5,743,434 |

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

Notes to the Financial Statements for the year ended 30 June 2024

Note 14. OTHER LIABILITIES

| | 2024 \$ | 2023 \$ |
|---|------------------|------------------|
| Current | | |
| Contract liabilities | 65,100 | 79,883 |
| Capital grant/contributions liabilities | 906,148 | 453,553 |
| Bonds and deposits held | 230,983 | 230,537 |
| Emergency Services Levy | 383,640 | 366,298 |
| Payable to other Councils | 221,387 | 258,309 |
| Other Liabilities | 28,292 | 11,923 |
| | <u>1,835,550</u> | <u>1,400,503</u> |
| Non-current | | |
| Emergency Services Levy (Deferred) | 68,468 | 62,747 |
| Payable to other Councils | 83,090 | 102,387 |
| | <u>151,558</u> | <u>165,134</u> |

Reconciliation of changes in contract liabilities

| | | |
|---|---------------|---------------|
| Opening balance | 79,883 | 35,775 |
| Additions | 65,100 | 79,883 |
| Revenue from contracts with customers included as a contract liability at the start of the period | (79,883) | (35,775) |
| | <u>65,100</u> | <u>79,883</u> |

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$65,100 (2023: \$114,423)

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

Reconciliation of changes in capital grant/contribution liabilities

| | | |
|---|----------------|----------------|
| Opening balance | 453,553 | 596,205 |
| Additions | 676,066 | 343,518 |
| Revenue from capital grant/contributions held as a liability at the start of the period | (223,471) | (486,170) |
| | <u>906,148</u> | <u>453,553</u> |

Expected satisfaction of capital grant/contribution liabilities

| | | |
|------------------|----------------|----------------|
| Less than 1 year | 906,148 | 453,553 |
| | <u>906,148</u> | <u>453,553</u> |

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

MATERIAL ACCOUNTING POLICIES

Contract Liabilities

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

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

Capital grant/contribution liabilities

Notes to the Financial Statements
for the year ended 30 June 2024

Note 14. OTHER LIABILITIES (continued)

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 26(i)) due to the unobservable inputs, including own credit risk.

Notes to the Financial Statements for the year ended 30 June 2024

Note 15. BORROWINGS

| | Note | 2024 | | | 2023 | | |
|--------------------------|------|---------------|-------------------|-------------|---------------|-------------------|-------------|
| | | Current \$ | Non-current \$ | Total \$ | Current \$ | Non-current \$ | Total \$ |
| Secured | | | | | | | |
| Bank loans | | 641,884 | 10,976,367 | 11,618,251 | 618,111 | 11,618,252 | 12,236,363 |
| Total secured borrowings | 30a | 641,884 | 10,976,367 | 11,618,251 | 618,111 | 11,618,252 | 12,236,363 |

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the City of Belmont

Other loans relate to transferred receivables. Refer to Note 5.

City of Belmont has complied with the financial covenants of its borrowing facilities during the 2024 and 2023 years.

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 26(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 24.

Details of individual borrowings required by regulations are provided at Note 30a.

Notes to the Financial Statements
for the year ended 30 June 2024

Note 16. EMPLOYEE RELATED PROVISIONS

| | 2024 \$ | 2023 \$ |
|--|------------|------------|
| Employee related provisions | | |
| Current provisions | | |
| Employee benefit provisions | | |
| Annual leave | 2,192,843 | 1,889,953 |
| Long service leave | 1,994,409 | 2,090,449 |
| Other employee leave provision | 170,678 | 170,589 |
| | 4,357,930 | 4,150,991 |
| Other provisions | | |
| Employment on-costs | 630,016 | 277,411 |
| | 630,016 | 277,411 |
| Total current employee related provisions | 4,987,946 | 4,428,402 |
| Non-current provisions | | |
| Employee benefit provisions | | |
| Long service leave | 469,767 | 366,690 |
| | 469,767 | 366,690 |
| Other provisions | | |
| Employment on-costs | 71,495 | - |
| | 71,495 | - |
| Total non-current employee related provisions | 541,262 | 366,690 |
| Total employee related provisions | 5,529,208 | 4,795,092 |

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

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

| | Note | 2024 \$ | 2023 \$ |
|---|------|------------|------------|
| Amounts are expected to be settled on the following basis: | | | |
| Less than 12 months after the reporting date | | 3,338,703 | 2,584,027 |
| More than 12 months from reporting date | | 2,190,505 | 2,211,065 |
| | | 5,529,208 | 4,795,092 |

| | | | |
|--|---|-----------|-----------|
| Expected reimbursements of employee related provisions from other WA local governments included within other receivables | 5 | (377,775) | (339,198) |
|--|---|-----------|-----------|

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

Notes to the Financial Statements
for the year ended 30 June 2024

Note 16. EMPLOYEE RELATED PROVISIONS (continued)

salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

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

Other long-term employee benefits

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

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

Notes to the Financial Statements
for the year ended 30 June 2024
Note 17. REVALUATION SURPLUS

| | 2024 | | | 2023 | | |
|---|-----------------|-------------------------|-----------------|-----------------|-------------------------|-----------------|
| | Opening Balance | Movement on Revaluation | Closing Balance | Opening Balance | Movement on Revaluation | Closing Balance |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Revaluation surplus - Land - freehold land | 214,759,687 | - | 214,759,687 | 168,084,087 | 46,675,600 | 214,759,687 |
| Revaluation surplus - Buildings | 64,985,519 | - | 64,985,519 | 62,124,143 | 2,861,376 | 64,985,519 |
| Revaluation surplus - Assets subject to operating lease - Land | 2,632,500 | - | 2,632,500 | - | 2,632,500 | 2,632,500 |
| Revaluation surplus - Assets subject to operating lease - Buildings non-specialised | (2,311,546) | - | (2,311,546) | - | (2,311,546) | (2,311,546) |
| Revaluation surplus - Infrastructure - roads | 52,470,322 | - | 52,470,322 | 80,188,429 | (27,718,107) | 52,470,322 |
| Revaluation surplus - Infrastructure - footpaths | 29,715,529 | - | 29,715,529 | 12,631,102 | 17,084,427 | 29,715,529 |
| Revaluation surplus - Infrastructure - drainage | 61,308,956 | - | 61,308,956 | 55,123,404 | 6,185,552 | 61,308,956 |
| Revaluation surplus - Infrastructure - Reserve Improvements | 21,359,009 | - | 21,359,009 | 19,790,831 | 1,568,178 | 21,359,009 |
| Revaluation surplus - Infrastructure - Carparks | 2,703,591 | - | 2,703,591 | 3,184,231 | (480,640) | 2,703,591 |
| | 447,623,567 | - | 447,623,567 | 401,126,227 | 46,497,340 | 447,623,567 |
| Revaluation surplus - Share from investments in associates | 4,200,928 | - | 4,200,928 | 4,200,928 | - | 4,200,928 |
| | 451,824,495 | - | 451,824,495 | 405,327,155 | 46,497,340 | 451,824,495 |

Notes to the Financial Statements for the year ended 30 June 2024

Note 18. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of cash

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

| | Note | 2024 Actual \$ | 2023 Actual \$ |
|--|------|----------------------|----------------------|
| Cash and cash equivalents | 3 | 23,433,621 | 12,671,468 |
| Restrictions | | | |
| The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used: | | | |
| - Cash and cash equivalents | 3 | 13,932,877 | 9,939,051 |
| - Financial assets at amortised cost | 4 | 56,303,699 | 52,275,762 |
| | | <u>70,236,576</u> | <u>62,214,813</u> |
| The restricted financial assets are a result of the following specific purposes to which the assets may be used: | | | |
| Restricted reserve accounts | 31 | 69,265,328 | 61,681,377 |
| Contract liabilities | 14 | 65,100 | 79,883 |
| Capital grant liabilities | 14 | 906,148 | 453,553 |
| Total restricted financial assets | | <u>70,236,576</u> | <u>62,214,813</u> |

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

| | | |
|--|-------------------|-------------------|
| Net result | 815,437 | 4,274,932 |
| Non-cash items: | | |
| Depreciation/amortisation | 12,953,278 | 11,423,543 |
| Adjustments to fair value of financial assets at fair value through profit or loss | (4,203) | (9,215) |
| (Profit)/loss on sale of asset | 716,922 | 2,120,955 |
| Movement in receivable from EMRC | (72,898) | (538,413) |
| Assets received for substantially less than fair value | - | (139,096) |
| Changes in assets and liabilities: | | |
| (Increase)/decrease in trade and other receivables | (669,467) | (414,739) |
| (Increase)/decrease in inventories | (15,569) | (15,585) |
| (Increase)/decrease in other assets | (1,053,753) | (1,311,239) |
| (Increase)/decrease in contract assets | 65,750 | - |
| Increase/(decrease) in trade and other payables | 1,890,826 | (197,290) |
| Increase/(decrease) in contract liabilities | - | - |
| Increase/(decrease) in accrued interest payable | (3,904) | - |
| Increase/(decrease) in employee related provisions | 734,116 | (304,860) |
| Increase/(decrease) in other liabilities | 421,471 | 118,918 |
| Capital grants, subsidies and contributions | (2,602,175) | (2,289,330) |
| Net cash provided by/(used in) operating activities | <u>13,175,831</u> | <u>12,718,581</u> |

Notes to the Financial Statements
for the year ended 30 June 2024

Note 18. NOTES TO THE STATEMENT OF CASH FLOWS (continued)

| | | 2024 Actual \$ | 2023 Actual \$ |
|---|------|-------------------------------|-------------------------------|
| (c) Undrawn borrowing facilities credit standby arrangements | | | |
| Credit standby arrangements | | | |
| Bank overdraft limit | | 200,000 | 200,000 |
| Credit card limit | | 60,000 | 60,000 |
| Credit card balance at balance date | | (4,045) | (1,036) |
| Total amount of credit unused | | 255,955 | 258,964 |
| | | | |
| | Note | 2024 \$ | 2023 \$ |
| Loan facilities | | | |
| Loan facilities - current | 15 | 641,884 | 618,111 |
| Loan facilities - non-current | 15 | 10,976,367 | 11,618,252 |
| Total facilities in use at balance date | | 11,618,251 | 12,236,363 |
| Unused loan facilities at balance date | | - | - |

Notes to the Financial Statements for the year ended 30 June 2024

Note 19. CONTINGENT LIABILITIES

(a) Contaminated Sites

The City has one site with possible contamination at 5 Resolution Drive, Ascot and one classified as 'Contaminated – Restricted Use' at Peachey Park (400 Acton Ave and 50 Peachey Ave, Kewdale).

Regarding 5 Resolution Drive, until the City conducts an investigation to determine the presence and scope of contamination, assesses the risk, and agrees with the respective state government authorities on the need and criteria for remediation, the City is unable to estimate the potential costs associated with the remediation works.

Two lots within Peachey Park are classified as 'Contaminated – Restricted Use', as they are suitable for public open space and recreational use, but may not be suitable for a more sensitive land use.

(b) Springs Development Contribution Plan

In February 2017 the Springs Development Contribution Plan (DCP) was established which required landowners to make a financial contribution towards infrastructure when undertaking any subdivision or development within the area, with the funds collected by the City used to reimburse Development WA.

This future reimbursement by the City is a contingent liability of which the amount and timing of the development is uncertain. The previous DCP expired in February 2022 and the City sought an extension of the DCP through an amendment to Local Planning Scheme No. 15. This Amendment was approved by the Minister for Planning and notice of the approval was published in the 14 February 2023 Government Gazette. The Minister approved an extension of the Development Contribution Plan until 7 February 2027.

Note 20. CAPITAL COMMITMENTS

| | 2024 | 2023 |
|--|-----------|-----------|
| | \$ | \$ |
| (a) Capital expenditure commitments | | |
| Contracted for: | | |
| - capital expenditure projects | 5,896,249 | 3,575,707 |
| - plant & equipment purchases | 784,612 | 590,533 |
| Total capital expenditure commitments | 6,680,861 | 4,166,240 |
| Payable: | | |
| - not later than one year | 6,680,861 | 4,166,240 |
| Total capital expenditure commitments | 6,680,861 | 4,166,240 |

The capital expenditure projects outstanding at the end of the current reporting period represents various projects including foreshore project works, traffic management for various infrastructure projects and various replacements of fleet and plant assets for which delivery has been delayed.

Notes to the Financial Statements for the year ended 30 June 2024

Note 21. RELATED PARTY TRANSACTIONS

| | Note | 2024 Actual \$ | 2024 Budget \$ | 2023 Actual \$ |
|--|------|----------------------|----------------------|----------------------|
| (a) Elected Member Remuneration | | | | |
| Fees, expenses and allowances to be paid or reimbursed to elected council members. | | | | |
| Mayor's annual allowance | | 93,125 | 93,380 | 91,997 |
| Mayor's meeting attendance fees | | 49,301 | 49,435 | 48,704 |
| Mayor's other expenses | | 4 | – | – |
| Mayor's annual allowance for ICT expenses | | 3,500 | 3,500 | 3,500 |
| | | 145,930 | 146,315 | 144,201 |
| Deputy Mayor's annual allowance | | 23,281 | 23,345 | 23,000 |
| Deputy Mayor's meeting attendance fees | | 32,960 | 32,960 | 32,470 |
| Deputy Mayor's other expenses | | 654 | – | 16 |
| Deputy Mayor's annual allowance for ICT expenses | | 3,500 | 3,500 | 3,500 |
| | | 60,395 | 59,805 | 58,986 |
| All other council member's meeting attendance fees | | 209,373 | 230,720 | 223,862 |
| All other council member's expenses | | 235 | – | 118 |
| All other council member's annual allowance for ICT expenses | | 22,243 | 24,500 | 24,131 |
| All other council member's child care expenses | | – | – | 838 |
| | | 231,851 | 255,220 | 248,949 |
| | 21b | 438,176 | 461,340 | 452,136 |

| | Note | 2024 Actual \$ | 2023 Actual \$ |
|---|------|----------------------|----------------------|
| (b) Key management personnel | | | |
| The total of compensation paid to KMP of the City during the year are as follows: | | | |
| Short-term employee benefits | | 1,083,275 | 1,145,545 |
| Post-employment benefits | | 127,896 | 122,436 |
| Employee - other long-term benefits | | 3,300 | 120,993 |
| Employee - termination benefits | | – | 233,069 |
| Council member costs | 21a | 438,176 | 452,136 |
| Total | | 1,652,647 | 2,074,179 |

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

Notes to the Financial Statements for the year ended 30 June 2024

Note 21. RELATED PARTY TRANSACTIONS (continued)

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

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

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

(c) 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.

| | 2024 Actual \$ | 2023 Actual \$ |
|--|----------------------|----------------------|
| In addition to KMP compensation above the following transactions occurred with related parties: | | |
| Payments made to Faulkner Park Board of Management | 243,405 | 144,913 |
| Income from the Belmont Retirement Villages Board of Management | 313,267 | 298,308 |
| | 556,672 | 443,221 |

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 council member, are considered key management personnel and are detailed in Notes 21a and 21b.

ii. Other Related Parties

Short-term employee benefits related to an associate person of the CEO who was employed by the City under normal employment terms and conditions.

Outside of normal citizen type transactions with the City, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the City

There were no such entities requiring disclosure during the current or previous year.

The City of Belmont has two elected members and the CEO on the Board of the Belmont Retirement Villages Board of Management (BRVBM). As the City is represented by three of the seven Board members this would illustrate significant influence although it is not an investee/investor relationship and the City cannot benefit financially from this arrangement. The City makes a contribution to the ongoing management of the Board and receives a percentage of sales income from unit sales within the Faulkner Park Retirement Village that is placed into specific reserves.

Notes to the Financial Statements for the year ended 30 June 2024

Note 22. JOINT ARRANGEMENTS

Share of joint operations

The City has an agreement with the Housing Authority for the provision of aged accommodation. This arrangement has been determined to be a joint arrangement. The assets held under the agreement by both parties are land and 22 units located at Orana Aged Persons and land and 20 units located at Gabriel Gardens Retirement Village.

The ownership of the joint operation is defined in the agreement including the percentage of each party's proportionate interest in the assets of the joint operation. The total value of the City's share of jointly controlled assets at 30 June 2024 is \$2,215,986 (2023: \$2,254,476) being 30.63% share of Gabriel Gardens and 13.04% share of Orana Aged Persons. Surplus funds are returned to the City and transferred to the Homeswest and Aged Housing Reserves for future building maintenance and capital improvements of the City's aged housing centres.

| | 2024 Actual \$ | 2023 Actual \$ |
|--|-------------------------------|-------------------------------|
| Statement of Financial Position | | |
| Cash and cash equivalents | 1,010,521 | 928,711 |
| Land and buildings | 3,169,800 | 3,169,800 |
| Less: accumulated depreciation | (953,814) | (915,324) |
| Total assets | 3,226,507 | 3,183,187 |
| Reserve accounts | 1,010,521 | 928,711 |
| Total equity | 1,010,521 | 928,711 |
| Statement of Comprehensive Income | | |
| Grants, subsidies and contributions | 319,250 | 305,768 |
| Interest revenue | 9,794 | 4,590 |
| Other revenue | 1,164 | 286 |
| Employee costs | (14,104) | (45,502) |
| Materials and contracts | (217,818) | (98,395) |
| Depreciation | (38,490) | (29,942) |
| Finance costs | (465) | (455) |
| Profit/(loss) for the period | 59,331 | 136,350 |
| Other comprehensive income | | |
| Changes in asset revaluation surplus | – | 848,712 |
| Total comprehensive income for the period | 59,331 | 985,062 |
| Statement of Cash Flows | | |
| Grants, subsidies and contributions | – | 134,410 |
| Net cash provided by (used in) operating activities | – | 134,410 |

MATERIAL ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the City has joint control with two or more parties to the joint arrangement. All parties to joint arrangements have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the City's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

Notes to the Financial Statements for the year ended 30 June 2024

Note 23. INVESTMENT IN ASSOCIATES

Investment in associates

Set out below are the associates of the City. All associates are measured using the equity method. Western Australia is the principal place of business for all associates.

(a) Share of investment in EMRC

The City was a participant in the Eastern Metropolitan Regional Council (EMRC), with voting rights and interest in assets and liabilities of the EMRC equal to 1/6th of the total. The City's interest in the EMRC was calculated to be 11.31% as at 30 June 2021, representing a share of net assets equal to \$21,000,517. On the 23 December 2020 the City issued its Notice of Withdrawal from the EMRC, effective from 1 July 2021, with the City's interest in the EMRC as at 30 June 2021 to be payable on 1 July 2023. This value was discounted and incorporated as a non current receivable from the EMRC for the year ended 30 June 2022.

For the year ended 30 June 2023, the City's equity entitlement remained subject to a valuation methodology and subsequent payment of the City's share of net assets. The amount of \$21,000,517 was therefore discounted to the present value as at 30 June 2023 and was reclassified from a non current to a current asset receivable.

As of October 2024, the City's equity entitlement remains subject to a valuation methodology and subsequent payment of the City's share of net assets on a wind-up basis per the EMRC establishment agreement. While a draft valuation has been prepared by the appointed financial advisory, it remains subject to review by both parties before finalisation. In the absence of the finalised valuation, the amount of \$21,000,517, being the City's share of EMRC's Net Book Value at the time of departure, has been used to calculate the receivable as at 30 June 2024, with the asset continuing to be classified as a current asset receivable (refer note 5).

MATERIAL ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the City has significant influence, that is it has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies.

Investments in associates are accounted for using the equity method. The equity method of accounting, is whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the City's share of net assets of the associate. In addition, the City's share of the profit or loss of the associate is included in the City's profit or loss.

Notes to the Financial Statements for the year ended 30 June 2024

Note 24. 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. Investment policy |
| 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 department under policies approved by Council. Finance 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.

(a) Interest rate risk

Cash and cash equivalents

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

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

| | Weighted average interest rate % | Carrying amounts \$ | Fixed interest rate \$ | Variable interest rate \$ | Non interest bearing \$ |
|--|----------------------------------|---------------------|------------------------|---------------------------|-------------------------|
| 2024 | | | | | |
| Cash and cash equivalents | 4.37% | 23,433,627 | 12,453,104 | 10,976,473 | 4,050 |
| Financial assets at amortised cost - term deposits | 5.04% | 56,303,699 | 56,303,699 | – | – |
| 2023 | | | | | |
| Cash and cash equivalents | 4.38% | 12,671,468 | 7,125,004 | 5,542,314 | 4,150 |
| Financial assets at amortised cost - term deposits | 4.33% | 64,275,762 | 64,275,762 | – | – |

Notes to the Financial Statements for the year ended 30 June 2024

Note 24. FINANCIAL RISK MANAGEMENT (continued)

Sensitivity

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

| | 2024 \$ | 2023 \$ |
|--|------------|------------|
| Impact of a 1% movement in interest rates on profit or loss and equity * | 109,765 | 55,423 |

(*)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 30a.

(b) Credit risk

Trade and Other Receivables

The City's major trade and other receivables comprise contractual non-statutory user fees and charges, grants, contributions and reimbursements. The major risk associated with these receivables is credit risk - the risk that the debts may not be repaid. The City manages this risk by monitoring outstanding debt and employing debt recovery policies.

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 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 and other receivables. To measure the expected credit losses, receivables from grants, contributions and reimbursements are separated from other trade receivables due to the difference in payment terms and security.

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2023 or 1 July 2024 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

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

| | Current \$ | More than 30 days past due \$ | More than 60 days past due \$ | More than 90 days past due \$ | Total \$ |
|-----------------------|---------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------|
| 30 June 2024 | | | | | |
| Trade receivables | | | | | |
| Expected credit loss | 0.00% | 0.00% | 0.00% | 4.49% | |
| Gross carrying amount | 203,659 | 114,943 | 35,407 | 250,918 | 604,927 |
| Loss allowance | - | - | - | 11,267 | 11,267 |

Notes to the Financial Statements for the year ended 30 June 2024

Note 24. FINANCIAL RISK MANAGEMENT (continued)

| | Current \$ | More than 30 days past due \$ | More than 60 days past due \$ | More than 90 days past due \$ | Total \$ |
|-----------------------|---------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------|
| Other receivables | | | | | |
| Expected credit loss | 0.00% | 0.00% | 0.00% | 0.00% | |
| Gross carrying amount | 377,775 | – | – | – | 377,775 |
| Loss allowance | – | – | – | – | – |
| 30 June 2023 | | | | | |
| Trade receivables | | | | | |
| Expected credit loss | 0.00% | 0.00% | 0.00% | 27.03% | |
| Gross carrying amount | 14,492 | 5,388 | 111,823 | 290,451 | 422,154 |
| Loss allowance | – | – | – | 78,500 | 78,500 |
| Other receivables | | | | | |
| Expected credit loss | 0.00% | 0.00% | 0.00% | 0.00% | |
| Gross carrying amount | 339,198 | – | – | – | 339,198 |
| Loss allowance | – | – | – | – | – |

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

| | Trade receivables | | Other receivables | | Contract Assets | |
|---|-------------------|----------------|-------------------|----------------|-----------------|----------------|
| | 2024 Actual | 2023 Actual | 2024 Actual | 2023 Actual | 2024 Actual | 2023 Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Opening loss allowance as at 1 July | 78,500 | – | – | – | – | – |
| Increase in loss allowance recognised in profit or loss during the year | – | 78,500 | – | – | – | – |
| Receivables written off during the year as uncollectible | – | – | 2,566 | 4,233 | – | – |
| Unused amount reversed | (67,233) | – | (2,566) | (4,233) | – | – |
| Closing loss allowance at 30 June | 11,267 | 78,500 | – | – | – | – |

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

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

Contract Assets

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

Notes to the Financial Statements for the year ended 30 June 2024

Note 24. 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 18c.

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 \$ |
|--------------------------|-------------------------------|-------------------------------------|-------------------------------|--|--------------------------|
| 2024 | | | | | |
| Trade and other payables | 7,556,981 | – | – | 7,556,981 | 7,556,981 |
| Borrowings | 1,158,165 | 4,584,687 | 9,980,524 | 15,723,376 | 11,618,251 |
| Other liabilities | 480,662 | 87,585 | – | 568,247 | 563,752 |
| Lease liabilities | 114,763 | 61,623 | – | 176,386 | 162,470 |
| | <u>9,310,571</u> | <u>4,733,895</u> | <u>9,980,524</u> | <u>24,024,990</u> | <u>19,901,454</u> |
| 2023 | | | | | |
| Trade and other payables | 5,666,155 | – | – | 5,666,155 | 5,666,155 |
| Borrowings | 1,162,305 | 4,604,038 | 11,119,338 | 16,885,681 | 12,236,363 |
| Other liabilities | 500,769 | 106,994 | – | 607,763 | 603,156 |
| Lease liabilities | 59,135 | 324,972 | 7,901 | 392,008 | 281,030 |
| | <u>7,388,364</u> | <u>5,036,004</u> | <u>11,127,239</u> | <u>23,551,607</u> | <u>18,786,704</u> |

Notes to the Financial Statements
for the year ended 30 June 2024

Note 25. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There has been no material post balance sheet event after 30 June 2024

Notes to the Financial Statements for the year ended 30 June 2024

Note 26. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

Notes to the Financial Statements for the year ended 30 June 2024

Note 26. OTHER MATERIAL ACCOUNTING POLICIES (continued)

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the City gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards, the City's assets are assessed at each reporting date

to determine whether there is any indication they may be impaired.

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

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

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

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

Notes to the Financial Statements for the year ended 30 June 2024

Note 27. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

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

OBJECTIVE GOVERNANCE

To provide a decision-making process for the efficient allocation of scarce resources.

DESCRIPTION

All costs associated with the elected members of Council, together with all costs associated with the general governance of the district. Includes all costs generated by the full allocation of administration costs in accordance with the principles of Activity Based Costing.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Includes the cost of collecting rates revenue and all general purpose funding e.g. Grants Commission funding.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

The control and prevention of fire. Administration of all matters relating to the control of animals, mainly dogs and all general law, order and public safety matters administered by City Rangers.

HEALTH

To provide an operational framework for environmental and community health.

The administration of maternal health and infant health through child health clinics. The administration of preventative services such as: immunisation, inspection of food premises and pest control.

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth.

The provision of children services, the care of the aged and disabled through aged and disabled services and senior citizen centres. The provision of some pre-school education facilities, but not the delivery of education.

HOUSING

To provide and maintain elderly residents housing.

The provision of aged housing facilities throughout the district.

COMMUNITY AMENITIES

To provide services required by the community.

Includes sanitation (household refuse); stormwater drainage; town and regional planning and development; the provision of rest rooms and protection of the environment.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.

The provision of facilities and support of organisations concerned with leisure time activities and sport. The provision and maintenance of a public library. The provision of a cultural centre and a historical museum.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of streets, roads, footpaths, cycleways and Council Operations Centre. The control of street parking and the control of traffic management of local streets.

ECONOMIC SERVICES

To help promote the local government and its economic wellbeing.

The management of local tourism and area promotion. The provision of building approvals, control and any other economic services.

OTHER PROPERTY AND SERVICES

To monitor and control operating accounts.

Private works, public work overheads, plant operations. A summary of salaries and wages total costs and any other miscellaneous activities that cannot otherwise be classified in the above.

Notes to the Financial Statements
for the year ended 30 June 2024

Note 27. FUNCTION AND ACTIVITY (continued)

(b) Income and expenses

| | 2024 Actual \$ | 2024 Budget \$ | 2023 Actual \$ |
|---|-------------------------------|-------------------------------|-------------------------------|
| Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions | | | |
| Governance | 456,058 | 290,752 | 269,626 |
| General purpose funding | 64,275,145 | 60,924,676 | 58,114,002 |
| Law, order, public safety | 499,921 | 207,500 | 236,099 |
| Health | 270,201 | 196,250 | 92,627 |
| Education and welfare | 14,499 | 1,000 | 12,449 |
| Housing | 428,008 | 360,000 | 369,407 |
| Community amenities | 7,477,267 | 7,164,561 | 6,905,144 |
| Recreation and culture | 620,227 | 383,699 | 515,283 |
| Transport | 46,234 | 151,798 | 25,488 |
| Economic services | 389,679 | 263,000 | 358,288 |
| Other property and services | 114,783 | 22,200 | 80,402 |
| | 74,592,022 | 69,965,436 | 66,978,815 |
| Grants, subsidies and contributions and capital grants, subsidies and contributions | | | |
| Governance | 44,004 | 80,000 | 24,869 |
| General purpose funding | 1,045,953 | 310,000 | 1,415,239 |
| Law, order, public safety | 99,124 | 96,638 | 242,702 |
| Health | 60,574 | 90,000 | 51,330 |
| Education and welfare | 85,727 | 53,500 | 69,519 |
| Housing | 330,208 | 131,496 | 407,989 |
| Community amenities | 169,819 | 300,295 | 197,685 |
| Recreation and culture | 149,247 | 88,000 | 246,871 |
| Transport | 2,808,658 | 2,070,078 | 2,253,603 |
| Economic services | 19,067 | 250,000 | 162,544 |
| Other property and services | 255,197 | 35,000 | 727,532 |
| | 5,067,578 | 3,505,007 | 5,799,883 |
| Total income | 79,659,600 | 73,470,443 | 72,778,698 |
| Expenses | | | |
| Governance | (9,515,690) | (11,005,485) | (8,975,745) |
| General purpose funding | (4,103,449) | (3,250,341) | (4,529,134) |
| Law, order, public safety | (4,241,143) | (4,389,744) | (3,785,886) |
| Health | (1,967,297) | (1,766,036) | (1,419,890) |
| Education and welfare | (2,339,878) | (2,991,320) | (2,727,907) |
| Housing | (1,117,053) | (581,651) | (800,391) |
| Community amenities | (12,938,325) | (12,780,552) | (8,992,894) |
| Recreation and culture | (20,691,382) | (18,808,646) | (17,876,318) |
| Transport | (14,024,543) | (12,645,648) | (12,150,224) |
| Economic services | (3,734,354) | (3,348,802) | (3,531,256) |
| Other property and services | (4,171,049) | (3,613,313) | (3,714,121) |
| Total expenses | (78,844,163) | (75,181,538) | (68,503,766) |
| Net result for the period | 815,437 | (1,711,095) | 4,274,932 |

Notes to the Financial Statements
for the year ended 30 June 2024

Note 27. FUNCTION AND ACTIVITY (continued)

(c) Total assets

| | 2024 Actual \$ | 2023 Actual \$ |
|-----------------------------|-------------------------------|-------------------------------|
| Governance | 3,952,963 | 5,327,396 |
| General purpose funding | 207,879,033 | 205,685,371 |
| Law, order, public safety | 1,080,112 | 952,597 |
| Health | 3,138,575 | 2,521,446 |
| Education and welfare | 4,462,638 | 3,686,135 |
| Housing | 4,857,441 | 6,428,279 |
| Community amenities | 22,047,723 | 22,678,187 |
| Recreation and culture | 113,899,382 | 116,190,999 |
| Transport | 265,157,745 | 264,690,767 |
| Economic services | 24,971,017 | 21,384,260 |
| Other property and services | 12,097,745 | 13,935,610 |
| Unallocated | 79,945,246 | 76,887,299 |
| | 743,489,620 | 740,368,346 |

Notes to the Financial Statements
for the year ended 30 June 2024

Note 28. RATING INFORMATION

| Rate type | | 2023/24 | | 2023/24 | | 2023/24 | | 2023/24 | | 2023/24 | | 2023/24 | | 2023/24 | | 2022/23 | |
|--|------------------------|----------------------|-----------------------|---------------------|----------------------------|----------------------|---------------------|--------------------------|----------------------|---------|--|---------|--|---------|--|----------------------|--|
| | | Number of properties | Actual Rateable value | Actual rate revenue | Actual rates Interim rates | Actual Total revenue | Budget rate revenue | Budget rate interim rate | Budget total revenue | | | | | | | Actual Total revenue | |
| General Rates | | | | | | | | | | | | | | | | | |
| Rate Description | | | | | | | | | | | | | | | | | |
| Basis of valuation | Residential rate | 18,140 | 362,462,336 | 22,164,175 | 152,082 | 22,316,257 | 22,127,232 | 234,898 | 22,362,130 | | | | | | | 17,816,416 | |
| | Commercial Rate | 887 | 145,431,929 | 10,851,853 | (93,703) | 10,758,150 | 10,609,742 | 53,754 | 10,663,496 | | | | | | | 10,034,657 | |
| | Industrial Rate | 469 | 130,360,779 | 9,458,663 | 142,755 | 9,601,418 | 9,522,539 | 45 | 9,522,584 | | | | | | | 9,144,805 | |
| | Total general rates | 19,496 | 638,255,044 | 42,474,691 | 201,134 | 42,675,825 | 42,259,513 | 288,697 | 42,548,210 | | | | | | | 36,995,878 | |
| Minimum payment | | | | | | | | | | | | | | | | | |
| Basis of valuation | Residential rate | 1,622 | 18,711,558 | 1,378,700 | - | 1,378,700 | 1,362,550 | - | 1,362,550 | | | | | | | 4,613,505 | |
| | Commercial Rate | 141 | 995,975 | 141,000 | - | 141,000 | 141,000 | - | 141,000 | | | | | | | 192,400 | |
| | Industrial Rate | 13 | 146,155 | 13,260 | - | 13,260 | 7,140 | - | 7,140 | | | | | | | 9,540 | |
| | Total minimum payments | 1,776 | 19,853,688 | 1,532,960 | - | 1,532,960 | 1,510,690 | - | 1,510,690 | | | | | | | 4,815,445 | |
| Total general rates and minimum payments | | 21,272 | 658,108,732 | 44,007,651 | 201,134 | 44,208,785 | 43,770,203 | 288,697 | 44,058,900 | | | | | | | 41,811,323 | |
| Ex-gratia rates | | | | | | | | | | | | | | | | | |
| Basis of valuation | Airport Rates | 1 | 195,374,969 | 14,266,752 | 193,544 | 14,460,296 | 14,236,170 | - | 14,236,170 | | | | | | | 13,118,947 | |
| | Other Rates in Lieu | - | - | 109,294 | - | 109,294 | 98,558 | - | 98,558 | | | | | | | 103,071 | |
| Total amount raised from rates (excluding general rates) | | 1 | 195,374,969 | 14,376,046 | 193,544 | 14,569,590 | 14,334,728 | - | 14,334,728 | | | | | | | 13,222,018 | |
| | | | | | | | | | | | | | | | | 55,033,341 | |
| Discounts | | | | | | | | | | | | | | | | | |
| General rates | | | | | | (1,957,282) | | (1,870,000) | | | | | | | | (1,864,497) | |
| Total rates | | | | | | 56,821,093 | | 56,523,628 | | | | | | | | 53,168,844 | |
| Rate instalment interest | | | | | | 150,765 | | 140,250 | | | | | | | | 140,345 | |
| Rate overdue interest | | | | | | 151,371 | | 120,000 | | | | | | | | 114,542 | |

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

(*) Rateable Value at time of raising of rate.

Notes to the Financial Statements
for the year ended 30 June 2024

Note 29. DETERMINATION OF SURPLUS OR DEFICIT

| | 2023/24 | 2023/24 | 2022/23 |
|------|-----------------|-----------------|-----------------|
| | 30 June 2024 | Budget | 30 June 2023 |
| | Carried Forward | Carried Forward | Carried Forward |
| Note | \$ | \$ | \$ |

(a) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

| | | | | |
|---|----|-------------------|-------------------|-------------------|
| Less: Profit on asset disposals | | (27,368) | (145,298) | (28,535) |
| Less: Fair value adjustments to financial assets at fair value through profit or loss | | (4,203) | – | (9,215) |
| Add: Loss on disposal of assets | | 744,290 | – | 2,149,490 |
| Add: Depreciation | 10 | 12,953,278 | 11,400,000 | 11,423,543 |
| Non-cash movements in non-current assets and liabilities: | | | | |
| Pensioner deferred rates | | 24,053 | – | 19,557 |
| Employee benefit provisions | | (4,611) | 64,822 | (44,305) |
| Movement in current lease liability | | (13,133) | – | (12,298) |
| Movement in receivable from EMRC | | (72,898) | – | (538,413) |
| Asset additions at substantially less than fair value | | – | – | (139,096) |
| Movement in non-current employee provisions | | – | – | – |
| Non-cash amounts excluded from operating activities | | 13,599,408 | 11,319,524 | 12,820,728 |

(b) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

| | | | | |
|---|----|----------|----------|----------------|
| Property, plant and equipment received for substantially less than fair value | 8a | – | – | 139,096 |
| Non-cash amounts excluded from investing activities | | – | – | 139,096 |

(c) Surplus/(deficit) after imposition of general rates

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

Adjustments to net current assets

| | | | | |
|---|----|--------------|--------------|--------------|
| Less: Reserve accounts | 31 | (69,265,327) | (44,568,885) | (61,681,377) |
| Add: Financial assets at amortised cost | | 3,278,806 | – | 31,022,402 |
| Less: Current assets not expected to be received at end of year - EMRC receivable | | (21,000,517) | – | (20,927,619) |

Notes to the Financial Statements
for the year ended 30 June 2024

Note 29. DETERMINATION OF SURPLUS OR DEFICIT (continued)

| | | 2023/24 | 2023/24 | 2022/23 |
|---|------|---------------------|---------------------|---------------------|
| | | 30 June 2024 | Budget | 30 June 2023 |
| | | Carried | 30 June 2024 | Carried |
| | | Forward | Carried | Forward |
| | Note | \$ | \$ | \$ |
| Add: Current liabilities not expected to be cleared at end of year | | | | |
| - Current portion of borrowings | 15 | 641,884 | 641,884 | 618,111 |
| - Current portion of lease liabilities | 11 | 105,428 | 58,056 | 118,561 |
| - Employee benefit provisions | | 1,994,408 | 3,527,499 | 2,090,449 |
| Total adjustments to net current assets | | (84,245,318) | (40,341,446) | (48,759,473) |
| Net current assets used in the Statement of Financial Activity | | | | |
| Total current assets | | 105,242,103 | 52,695,950 | 73,021,126 |
| Less: Total current liabilities | | (15,201,164) | (11,854,504) | (12,309,011) |
| Less: Total adjustments to net current assets | | (84,245,318) | (40,341,446) | (48,759,473) |
| Surplus or deficit after imposition of general rates | | 5,795,621 | 500,000 | 11,952,642 |

Notes to the Financial Statements for the year ended 30 June 2024

Note 30. Borrowing and lease liabilities

(a) Borrowings

| Purpose | Note | Actual | | | Budget | | |
|-------------------------|------|-----------------------------|--------------------------------|--|---------------------------------|--------------------------------|---------------------------------|
| | | Principal at 1 July 2022 | New loans During 2022-23 | Principal repayments During 2022-23 | Principal at 30 June 2023 | New Loans During 2023-24 | Principal at 30 June 2024 |
| New Community Centre | | 12,831,578 | - | (595,215) | 12,236,363 | - | 11,618,252 |
| Total | | 12,831,578 | - | (595,215) | 12,236,363 | - | 11,618,252 |
| Total Borrowings | 15 | 12,831,578 | - | (595,215) | 12,236,363 | - | 11,618,252 |

All loan payments were financed by general purpose revenue.

Borrowing Finance Cost Payments

| Purpose | Loan number | Institution | Interest Rate | Date final payment is due | Actual for year ending 30 June 2024 | Budget for year ending 30 June 2024 | Actual for year ending 30 June 2023 |
|------------------------------------|-------------|-------------|---------------|------------------------------|---|---|---|
| New Community Centre | 183 | WATC* | 3.81% | 31/05/2038 | (540,567) | (544,195) | (514,913) |
| Total | | | | | (540,567) | (544,195) | (514,913) |
| Total Finance Cost Payments | | | | | (540,567) | (544,195) | (514,913) |

*WA Treasury Corporation

Notes to the Financial Statements
for the year ended 30 June 2024

Note 30. Borrowing and lease liabilities (continued)

(b) Unspent Borrowings

There were no unspent borrowings as at 30 June.

Notes to the Financial Statements
for the year ended 30 June 2024

Note 30. Borrowing and lease liabilities (continued)

(c) Lease liabilities

| Purpose | Note | Actual | | | Budget | | | | |
|--------------------------------|------|--------------------------|---------------------------|-------------------------------------|---------------------------|---------------------------|-------------------------------------|---------------------------|---------------------------|
| | | Principal at 1 July 2022 | New leases During 2022-23 | Principal repayments During 2022-23 | Principal at 30 June 2023 | New leases During 2023-24 | Principal repayments During 2023-24 | Principal at 30 June 2024 | Principal at 30 June 2024 |
| Gym Equipment | | 5,294 | – | (5,294) | – | – | – | – | – |
| Parking Sensors | | 36,129 | 160,798 | (39,946) | 156,981 | – | – | – | – |
| Cardio Equipment | | 190,204 | 4,723 | (70,878) | 124,049 | – | – | 125,364 | 58,056 |
| Total lease liabilities | 11b | 231,627 | 165,521 | (116,118) | 281,030 | – | (118,561) | 162,469 | 58,056 |

Lease Finance Cost Payments

| Purpose | Lease number | Institution | Lease interest rate | Date final payment due | Actual for year ending 30 June 2024 | Budget for year ending 30 June 2024 | Actual for year ending 30 June 2023 | Lease term |
|------------------------------------|--------------|----------------------|---------------------|------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------|
| Cardio Equipment | E6TEC63884 | MATA | 3.82% | 25/05/2025 | (3,571) | – | (6,038) | 36 months |
| Parking Sensors | 20200618 | Database Consultants | 4.50% | 02/04/2028 | (5,713) | – | – | 60 months |
| Total Finance Cost Payments | | | | | (9,284) | – | (6,038) | |

Notes to the Financial Statements for the year ended 30 June 2024

Note 31. RESERVE ACCOUNTS

| | 2024 Opening Balance Actual | 2024 Transfer to Actual | 2024 Transfer (from) Actual | 2024 Closing Balance Actual | 2024 Opening Balance Budget | 2024 Transfer to Budget | 2024 Transfer (from) Budget | 2024 Closing Balance Budget | 2023 Opening Balance Actual | 2023 Transfer to Actual | 2023 Transfer (from) Actual | 2023 Closing Balance Actual |
|---|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|
| Restricted by council | | | | | | | | | | | | |
| (a) Administration Building Reserve | 246,141 | 11,412 | - | 257,553 | 245,980 | 9,792 | - | 255,772 | 239,534 | 6,507 | - | 246,141 |
| (b) Aged Accommodation - Homestead Reserve | 928,711 | 81,810 | - | 1,010,521 | 908,719 | 45,593 | - | 954,312 | 885,276 | 43,435 | - | 928,711 |
| (c) Aged Community Care Reserve | 228,320 | 10,584 | - | 238,904 | 228,170 | 9,084 | - | 237,254 | 222,284 | 6,036 | - | 228,320 |
| (d) Aged Persons Housing Reserve | 712,757 | 32,899 | (500,743) | 244,913 | 849,246 | 39,003 | (43,096) | 845,153 | 827,337 | 22,466 | (137,046) | 712,757 |
| (e) Aged Services Reserve | 1,110,671 | 51,496 | - | 1,162,167 | 1,109,943 | 44,208 | - | 1,154,151 | 1,081,309 | 29,362 | - | 1,110,671 |
| (f) Ascot Waters Marina Maintenance & Restoration Reserve | 1,057,595 | 49,040 | (575) | 1,106,060 | 1,006,902 | 4,104 | (50,000) | 997,006 | 1,029,636 | 27,959 | - | 1,057,595 |
| (g) Belmont District Band Reserve | 48,983 | 2,272 | - | 51,255 | 48,952 | 1,944 | - | 50,896 | 47,688 | 1,295 | - | 48,983 |
| (h) Belmont Oasis Rejuvenation Reserve | 4,317,188 | 200,175 | - | 4,517,363 | 4,314,360 | 171,828 | - | 4,486,188 | 4,203,056 | 114,132 | - | 4,317,188 |
| (i) Belmont Trust Reserve | 1,630,570 | 75,574 | (24,886) | 1,681,258 | 1,471,352 | 61,896 | - | 1,533,248 | 1,615,026 | 43,855 | (28,311) | 1,630,570 |
| (j) Building Maintenance Reserve | 5,103,194 | 236,912 | (601,004) | 4,739,102 | 6,279,107 | 212,820 | (321,450) | 6,170,477 | 4,704,009 | 399,185 | - | 5,103,194 |
| (k) Capital Projects Reserve | - | 6,057,504 | (230,083) | 5,827,421 | - | 3,775,211 | - | 3,775,211 | - | - | - | - |
| (l) Car Parking Reserve | 64,595 | 2,998 | - | 67,593 | 64,553 | 2,568 | - | 67,121 | 62,887 | 1,708 | - | 64,595 |
| (m) Carry Forward Projects Reserve | - | 1,744,079 | - | 1,744,079 | - | - | - | - | - | - | - | - |
| (n) District Valuation Reserve | 22,915 | 764 | - | 23,679 | 132,287 | 99,232 | - | 231,519 | 289,617 | 7,864 | (274,566) | 22,915 |
| (o) Election Expenses Reserve | 140,105 | 6,562 | (138,170) | 8,497 | 139,567 | 40,604 | - | 180,171 | 77,514 | 62,591 | - | 140,105 |
| (p) Environment Reserve | 1,513,904 | 70,902 | (656,965) | 927,841 | 1,513,342 | 42,660 | (656,965) | 899,037 | 834,284 | 679,620 | - | 1,513,904 |
| (r) Faulkner Park Retirement Village Buy Back Reserve | 2,454,348 | 113,800 | - | 2,568,148 | 2,452,738 | 120,692 | - | 2,573,430 | 2,389,463 | 64,885 | - | 2,454,348 |
| (s) Faulkner Park Retirement Village Owners Maintenance Reserve | 690,804 | 32,142 | (197,839) | 525,107 | 586,200 | 88,300 | - | 674,500 | 571,077 | 119,727 | - | 690,804 |
| (s) History Reserve | 173,429 | 8,039 | - | 181,468 | 173,315 | 5,952 | - | 179,267 | 168,844 | 4,585 | - | 173,429 |
| (t) Information Technology Reserve | 1,440,206 | 66,778 | - | 1,506,984 | 1,309,262 | 55,116 | - | 1,364,378 | 1,402,132 | 38,074 | - | 1,440,206 |
| (u) Land Acquisition Reserve | 10,224,436 | 814,746 | - | 11,039,182 | 10,020,640 | 381,168 | (100,000) | 10,301,808 | 9,352,961 | 871,475 | - | 10,224,436 |
| (v) Long Service Leave - Salaries Reserve | 1,897,920 | 678,237 | (472,646) | 2,103,511 | 1,453,419 | 82,308 | (63,264) | 1,472,463 | 1,901,632 | 440,892 | (444,604) | 1,897,920 |
| (w) Long Service Leave - Wages Reserve | 243,366 | 171,554 | (54,256) | 360,664 | 229,306 | 15,996 | - | 245,302 | 275,917 | 57,474 | (90,025) | 243,366 |
| (x) Miscellaneous Entitlements Reserve | 785,400 | 36,769 | (30,771) | 791,398 | 1,216,695 | 613,039 | (20,000) | 1,809,734 | 449,609 | 1,198,984 | (863,193) | 785,400 |
| (y) Plant Replacement Reserve | 1,646,845 | 202,255 | (198,897) | 1,650,203 | 1,284,971 | 23,760 | (132,315) | 1,176,416 | 1,419,598 | 227,753 | (506) | 1,646,845 |
| (z) Property Development Reserve | 15,367,065 | 2,205,948 | - | 17,573,013 | 15,888,740 | 616,236 | - | 16,504,976 | 11,757,970 | 4,577,642 | (968,547) | 15,367,065 |
| (aa) Public Art Reserve | 412,347 | 19,119 | (14,000) | 417,466 | 412,077 | 16,416 | - | 428,493 | 401,446 | 10,901 | - | 412,347 |
| (ab) Ruth Faulkner Library Reserve | 47,891 | 2,221 | - | 50,112 | 47,859 | 1,908 | - | 49,767 | 46,625 | 1,266 | - | 47,891 |
| (ac) Streetscapes Reserve | 513,107 | 23,791 | - | 536,898 | 512,770 | 20,424 | - | 533,194 | 499,542 | 13,565 | - | 513,107 |
| (ad) Urban Forest Strategy Management Reserve | 121,167 | 5,620 | - | 126,787 | 121,087 | 4,824 | - | 125,911 | 117,964 | 3,203 | - | 121,167 |
| (ae) Waste Management Reserve | 7,208,970 | 350,947 | (2,751,621) | 4,808,296 | 6,503,125 | 252,707 | (2,257,485) | 4,498,347 | 5,946,452 | 1,262,518 | - | 7,208,970 |
| (af) Workers Compensation/Insurance Reserve | 1,328,427 | 91,819 | (2,362) | 1,417,884 | 1,438,947 | 61,368 | - | 1,500,315 | 1,401,825 | 38,066 | (111,464) | 1,328,427 |
| | 61,681,377 | 13,458,768 | (5,874,818) | 69,265,327 | 61,963,631 | 6,956,761 | (3,644,575) | 65,275,817 | 54,222,614 | 10,377,025 | (2,918,262) | 61,681,377 |
| | 61,681,377 | 13,458,768 | (5,874,818) | 69,265,327 | 61,963,631 | 6,956,761 | (3,644,575) | 65,275,817 | 54,222,614 | 10,377,025 | (2,918,262) | 61,681,377 |

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

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

Notes to the Financial Statements for the year ended 30 June 2024

Note 31. RESERVE ACCOUNTS (continued)

| Name of reserve | Purpose of the reserve |
|---|---|
| (a) Administration Building Reserve | This reserve is used to fund the refurbishment of the City's administration building. |
| (b) Aged Accommodation - Homewest Reserve | This reserve is used to provide for the long term maintenance of Gabriel Gardens and Orana aged housing units. |
| (c) Aged Community Care Reserve | This reserve is used to fund the provision of aged care community services within the City. |
| (d) Aged Persons Housing Reserve | This reserve is used to manage the surplus/deficit position and capital improvements of the City's aged housing centres. |
| (e) Aged Services Reserve | This reserve is used to fund the provision of aged services within the City. |
| (f) Ascot Waters Marina Maintenance & Restoration Reserve | This reserve is used to provide for the ongoing maintenance and future redevelopment needs of the marina at Ascot Waters. |
| (g) Belmont District Band Reserve | This reserve is used to provide funds for the replacement and acquisition of instruments for the Belmont District Band. |
| (h) Belmont Oasis Refurbishment Reserve | This reserve is used to fund the future refurbishment of the Belmont Oasis Leisure Centre. |
| (i) Belmont Trust Reserve | This reserve is used to fund costs in relation to the Belmont Trust land. |
| (j) Building Maintenance Reserve | This reserve is used to provide funds for the refurbishment and maintenance of the City's buildings. |
| (k) Capital Projects Reserve | This reserve is used to manage municipal funding for capital works projects to occur over multiple financial years. |
| (l) Car parking reserve | This reserve is used to fund any activities that create or enhance car parks and includes funds received as cash in lieu for this purpose. |
| (m) Carry Forward Projects Reserve | This reserve is used to manage municipal funding for incomplete projects carried forward to the following financial year. |
| (n) District Valuation Reserve | This reserve is used to spread the costs of the 3 yearly revaluation of properties for rating purposes. |
| (o) Election Expenses Reserve | This reserve is used to spread the biennial cost of postal voting for elections over two years. |
| (p) Environment Reserve | This reserve is used to fund environmental programs. |
| (q) Faulkner Park Retirement Village Buy Back Reserve | This reserve is used to fund the future buy-back of the Faulkner Park Retirement Village from existing residents. |
| (r) Faulkner Park Retirement Village Owners Maintenance Reserve | This reserve is used to provide for the future major maintenance and refurbishment requirements at the Faulkner Park Retirement Village. |
| (s) History Reserve | This reserve is used to provide for the future costs associated with the acquisition, recording, preservation and display of articles and information. |
| (t) Information Technology Reserve | This reserve is used for the replacement and enhancement of the City's core business hardware and software requirements. |
| (u) Land Acquisition Reserve | This reserve is used for the acquisition and/or redevelopment of land and buildings and receives the proceeds of any land or building sales. |
| (v) Long Service Leave Reserve - Salaries | This reserve is used to part fund the long service leave liability of the City's salaried staff. |
| (w) Long Service Leave Reserve - Wages | This reserve is used to part fund the long service leave liability of the City's waged staff. |
| (x) Miscellaneous Entitlements Reserve | This reserve is used to provide funding for unforeseen expenditures relating to staff and entitlements. |
| (y) Plant Replacement Reserve | This reserve is used to fund the shortfall between income generated through plant operation recoveries and replacement costs of the City's heavy plant. |
| (z) Property Development Reserve | This reserve is used to fund any property development within the City. |
| (aa) Public Art Reserve | This reserve is used to fund future acquisitions of public art for display in the City. |
| (ab) Ruth Faulkner Library Reserve | This reserve is used for capital improvements to the City's library. |
| (ac) Streetscapes Reserve | This reserve is used to fund shopping centre revitalisation and streetscape enhancements. |
| (ad) Urban Forest Strategy Management Reserve | This reserve is used to fund the management and retention of the urban forest. |
| (ae) Waste Management Reserve | This reserve is used to fund waste management initiatives and activities. |
| (af) Workers Compensation/Insurance Reserve | This reserve is used to fund self insurance expenses and major fluctuations in insurance premiums. |

Notes to the Financial Statements
for the year ended 30 June 2024

Note 32. TRUST FUNDS

| | 1-Jul-2023 | Amounts received | Amounts paid | 30 June 2024 |
|---|------------------|---------------------|------------------|------------------|
| | \$ | \$ | \$ | \$ |
| 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: | | | | |
| BCITF Levy | 3,354 | 15,379 | (16,298) | 2,435 |
| Cash-in-lieu of public open space | 1,303,865 | – | – | 1,303,865 |
| Building Services Levy | 53,097 | 312,214 | (308,609) | 56,702 |
| Development Asset Panels | – | 73,739 | (73,228) | 511 |
| | <u>1,360,316</u> | <u>401,332</u> | <u>(398,135)</u> | <u>1,363,513</u> |



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

City of Belmont

To the Council of the City of Belmont

Opinion

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

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

In my opinion, the financial report:

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

Basis for opinion

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

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

Other information

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

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

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



Sandra Labuschagne
Deputy Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
28 November 2024

CEO remuneration

The total remuneration paid to the Chief Executive Officer in the financial year ended 30 June 2024 under the Salaries and Allowances Act 1975, including salary, superannuation, private use of a motor vehicle and allowances, was \$404,488.



Corporate Governance / Code of Conduct

Local Laws

The *Local Government Act 1995 (WA)* and other legislation allows Western Australian local governments to make local laws considered necessary for the good government of the district. The City of Belmont currently has the following local laws in place:

- *Consolidated Local Law 2020*
- *Health Local Laws 2002*
- *Standing Orders Local Law 2017*

The *City of Belmont Consolidated Local Law 2020* was gazetted in January 2021 and amended in November 2022 following an undertaking to the Joint Standing Committee on Delegated Legislation.

Code of Conduct

As required by the *Local Government Act 1995 (WA)* the City has two codes of conduct: one for Elected Members, Committee Members and Candidates, and the other, for employees of the City of Belmont.

Both codes set out the standards of behaviour which must be observed when performing a person's respective duties and are intended to promote accountable and ethical decision-making.

Gift Disclosures

If Elected Members when acting in their official capacity receive any gifts with a value over \$300, the *Local Government Act 1995 (WA)* requires them to disclose the gift in writing to the Chief Executive Officer within 10 days of receipt of the gift. This requirement includes any contributions to travel. The Chief Executive Officer is also required to disclose such gifts in writing to the Mayor.

The Chief Executive Officer maintains a register of gifts which is published on the City's website and is available for public inspection on request at the City of Belmont Administration Building.

Elected Members are also required to make a disclosure of interest relating to any gifts received from a person who requires a decision of Council. The disclosure must be in writing to the Chief Executive Officer before the meeting, or at the meeting where the matter will be discussed. The Chief Executive Officer must also make such disclosures.

Complaints Register

There were two Complaints under Section 5.121 of the *Local Government Act 1995 (WA)* entered on the Register of Complaints during the 2023-24 financial year. The Local Government Standards Panel found that a breach had been made on the two occasions and ordered training for the elected member be undertaken for the first complaint and a public apology for the second. Both sanctions were carried out.

Two behaviour complaints were lodged under the Code of Conduct for Council Members, Committee Members and Candidates during the 2023-24 financial year.

Compliance Audit Return

The *Local Government (Audit) Regulations 1996 (WA)* requires local governments to carry out an annual compliance audit for the period 1 January to 31 December. The compliance audit must address whether the compliance requirements relating to the following local government functions/activities have been met:

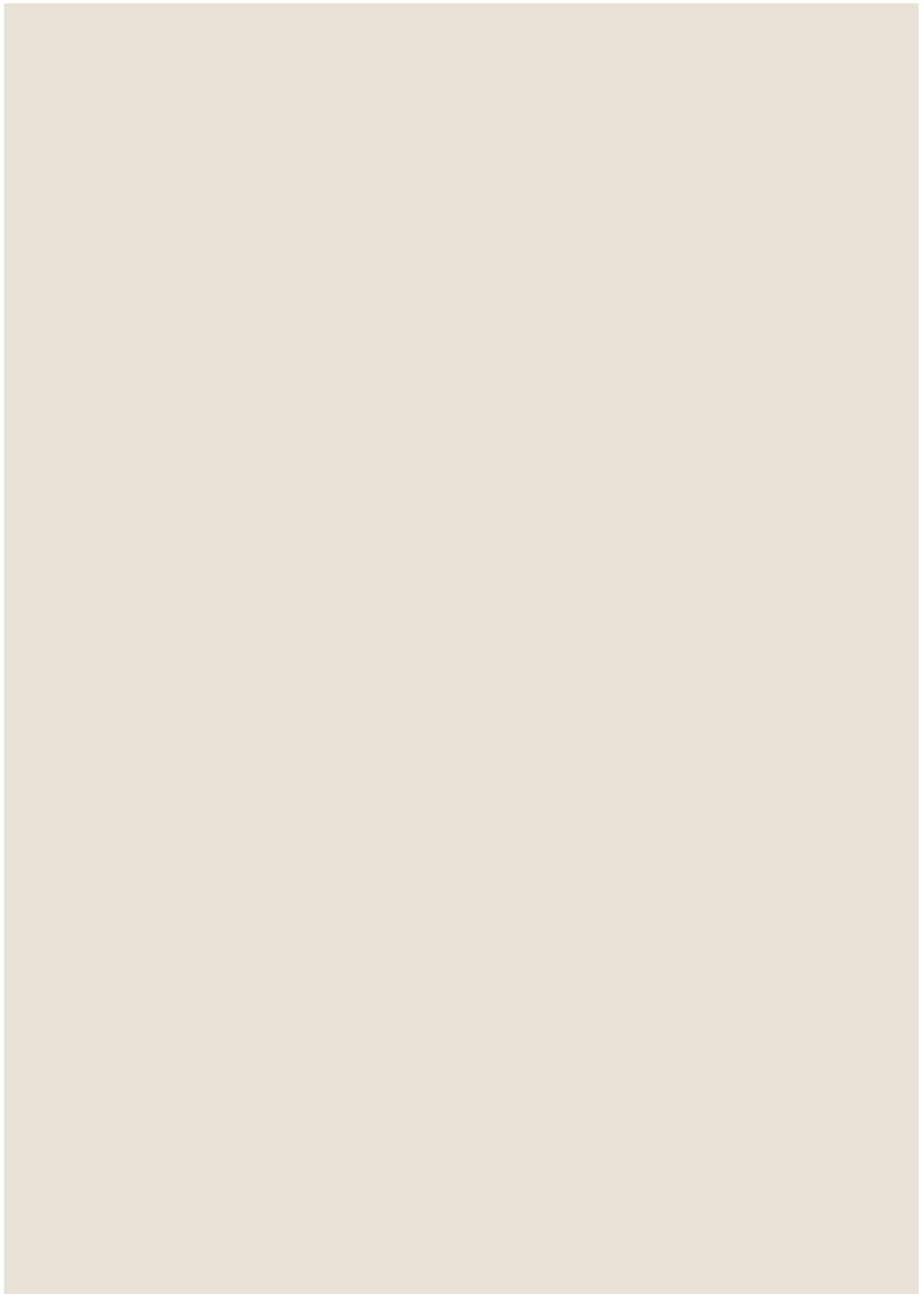
- Commercial Enterprises by Local Government;
- Delegation of Power / Duty;
- Disclosure of Interest;
- Disposal of Property;
- Elections;
- Finance;
- Integrated Planning and Reporting;
- Local Government Employees;
- Official Conduct;
- Optional Questions – Pertaining to Financial Management and Policy; and
- Tenders for Providing Goods and Services.

There were no non-compliances reported for the 2023 Compliance Audit Return. The 2023 Compliance Audit Return was adopted by Council on 27 February 2024 and a certified copy of the return along with an extract of the Minutes including the Council resolution was submitted to the Department of Local Government, Sport and Cultural Industries.

Delegation of Authority

The *Local Government (Audit) Regulations 1996 (WA)* allows a local government to delegate some of its powers or discharge duties to the Chief Executive Officer. The Act also allows the Chief Executive Officer to delegate some of those powers to other employees. These Delegations are recorded in the Delegated Authority Register.

The purpose of delegating Chief Executive Officer functions to officers is to achieve efficiencies in delivering strategic outcomes and provide a best practice approach to the City's operations within the constraints allowed by the relevant legislation and Council. The Delegations are reviewed annually to ensure appropriateness and to enable an effective decision-making process. The Delegated Authority Register was reviewed and endorsed by Council in 2023-24 at the April 2024 Ordinary Council Meeting.





**City of
Belmont**

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f @ [BelmontCouncilWA](#)
in [City-of-Belmont-WA](#)
▶ [CityofBelmontWA](#)

12.8 Accounts for Payment November 2024

| | | |
|----------------------------|---|--|
| Voting Requirement | : | Simple Majority |
| Subject Index | : | 54/007- Creditors-Payment Authorisations |
| Location/Property Index | : | N/A |
| Application Index | : | N/A |
| Disclosure of any Interest | : | Nil |
| Previous Items | : | N/A |
| Applicant | : | N/A |
| Owner | : | N/A |
| Responsible Division | : | Corporate and Governance |

Council role

Executive The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.

Purpose of report

To present to Council the list of expenditure paid for the period 1 November 2024 to 15 November 2024 under delegated authority.

Summary and key issues

A list of payments is presented to the Council each month for confirmation and endorsement in accordance with the *Local Government (Financial Management) Regulations 1996 (WA)*.

Due to timelines associated with the agenda preparation process for the earlier December meeting of Council, payments for the period 1 November 2024 to 15 November 2024 only are presented rather than the full month as is usual practice. Payments made for the period 16 November 2024 to 30 November 2024 will be included in the report presented to the next ordinary meeting of Council in February 2025.

Officer Recommendation

That the Authorised Payment Listing for 1 November 2024 to 15 November 2024 as provided under Attachment 12.8.1 be received.

Location

Not applicable.

Consultation

There has been no specific consultation undertaken in respect to this matter.

Strategic Community Plan implications

In accordance with the 2024–2034 Strategic Community Plan:

Key Performance Area: Performance

Outcome: 10. Effective leadership, governance and financial management.

Outcome: 11. A happy, well informed and engaged community.

Policy implications

There are no policy implications associated with this report.

Statutory environment

Regulation 13(1) of the *Local Government (Financial Management) Regulations 1996 (WA)* states:

“If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared:

- (a) the payee's name;
- (b) the amount of the payment;
- (c) the date of the payment; and
- (d) sufficient information to identify the transaction.”

(3) A list prepared under sub regulation (1) is to be presented to Council at the next ordinary meeting of Council after the list is prepared; and recorded in the minutes of that meeting.

Regulation 13A of the *Local Government (Financial Management) Regulations 1996 (WA)* effective from 1 September 2023 states:

- (1) If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made since the last such list was prepared —
 - (a) the payee's name;
 - (b) the amount of the payment;
 - (c) the date of the payment;
 - (d) sufficient information to identify the payment.
- (2) A list prepared under subregulation (1) must be —
 - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

Background

Council has delegated to the Chief Executive Officer under Delegation 1.1.18 to make payment from the Municipal and Trust Fund account. In accordance with Regulation 13(1) of the *Local Government (Financial Management) Regulations 1996 (WA)*, where this power has been delegated, a list of payments each month is to be compiled and presented to Council.

Report

The following summary of payments are recommended for confirmation and endorsement.

| Payment type | Payment reference | \$ |
|---|---------------------|--------------|
| Municipal Fund Cheques | NIL | 0 |
| Municipal Fund EFTs | EF093235-EF09340 | 1,122,624.36 |
| Municipal Fund Payroll | 1/11/24 to 15/11/24 | 959,589.12 |
| Trust Fund EFT | EF093431-EF093433 | 48,478.81 |
| Total Payments for 1 Nov 2024 to 15 Nov 2024 | | 2,130,692.29 |

A copy of the Authorised Payment Listing is included as Attachment 12.8.1.

Financial implications

All expenditure included in the Authorised Payment Listing is in accordance with Council's Annual budget.

Environmental implications

There are no environmental implications associated with this report.

Social implications

There are no social implications associated with this report.

Attachment details

| Attachment No and title |
|--|
| 1. November 2024 Payments [12.8.1 - 3 pages] |

Attachment 12.8.1 November 2024 Payments



| City of Belmont | | | | | |
|---|----------|---------|--|-----------|--|
| Accounts for Payment - 01/11/2024 to 15/11/2024 | | | | | Compiled : 14/11/24 12:51 |
| Pmnt Ref | Date | CR Code | Supplier | Pmnt Amnt | Description |
| Contractors | | | | | |
| EF093239 | 08/11/24 | 00230 | Jackson McDonald | 1,668.15 | Legal Expenses |
| EF093246 | 08/11/24 | 01074 | Shred - X Pty Ltd | 11.70 | Rubbish Removals |
| EF093249 | 08/11/24 | 01243 | WARP Pty Ltd | 96,692.90 | Traffic Control - Various Locations |
| EF093253 | 08/11/24 | 01507 | The Pressure King | 440.00 | Graffiti Removal - Various Location |
| EF093254 | 08/11/24 | 01712 | Donegan Enterprises Pty Ltd | 374.00 | Gardening - Park Swing Maintenance |
| EF093255 | 08/11/24 | 01713 | M P Rogers and Associates | 4,998.31 | Professional Fees - Bliya Kard Boodja Design |
| EF093257 | 08/11/24 | 02091 | The Mighty Booths | 949.00 | Photography/Framing Expenses - Kidz Fest |
| EF093259 | 08/11/24 | 02172 | Miss Maud | 32.55 | Catering/Catering Supplies |
| EF093261 | 08/11/24 | 02393 | Zipform Pty Ltd | 11,814.58 | Postage - Rates Notices |
| EF093262 | 08/11/24 | 02711 | CPG Research and Advisory Pty Ltd | 1,558.33 | Advisory Fees - October 2024 |
| EF093263 | 08/11/24 | 03031 | Retech Rubber | 2,090.00 | Plant Parts & Repairs - Tomato Lake Softball Rubber |
| EF093264 | 08/11/24 | 03197 | West Coast Turf | 13,194.26 | Gardening Contractor - Turf Installation Ascot Waters |
| EF093265 | 08/11/24 | 03246 | Window Wipers | 1,188.00 | Cleaning Services |
| EF093267 | 08/11/24 | 03736 | Beth Mullany - West Oz Wildlife | 693.00 | Library - Wildlife Display |
| EF093269 | 08/11/24 | 04106 | Effects Picture Framing | 75.00 | Photography/Framing Expenses |
| EF093271 | 08/11/24 | 04400 | The Freedom Fairies | 9,790.00 | Music/Entertainment Expenses - Kidz Fest & Belvidere St Locals |
| EF093273 | 08/11/24 | 04806 | BirdLife Australia - WA Branch | 330.00 | Library - Entertainment Expense - Tomato Lake Bird Walk |
| EF093274 | 08/11/24 | 04974 | Turf Care WA Pty Ltd | 98,526.32 | Turf Maintenance - Various Parks |
| EF093275 | 08/11/24 | 05016 | Cyclus Pty Ltd | 9,178.72 | Labour/Personnel Hire - Kidz Fest Crew |
| EF093278 | 08/11/24 | 05094 | Richard Offen | 250.00 | Library Entertainment - Belmont Interest Group Presentation |
| EF093279 | 08/11/24 | 05190 | Mark Foote | 4,933.50 | Building Maintenance - COB |
| EF093280 | 08/11/24 | 05240 | Otium Planning Group Pty Ltd | 44,554.95 | Professional Fees - Abernethy Sporting Precinct |
| EF093281 | 08/11/24 | 05283 | IRP Pty Ltd | 7,964.44 | Labour/Personnel Hire |
| EF093282 | 08/11/24 | 05427 | Horizon West Landscape & Irrigation Pty Ltd | 290.40 | Gardening Maintenance - Various Locations |
| EF093283 | 08/11/24 | 05455 | Brajovich Demolition & Salvage (WA) Pty Ltd | 16,280.00 | Asbestos Removal - Epsom Ave |
| EF093284 | 08/11/24 | 05493 | Daph | 2,007.50 | Computer Software Maintenance - Website Support Service |
| EF093285 | 08/11/24 | 05782 | Jane Wetherall | 1,320.00 | Professional Fees - Design Review Panel |
| EF093287 | 08/11/24 | 05915 | Eco Action Pty Ltd | 420.00 | Library - Incursion Activities |
| EF093288 | 08/11/24 | 06130 | Amalgam Recruitment | 1,565.85 | Labour/Personnel Hire |
| EF093289 | 08/11/24 | 06203 | Ngala Boodja Aboriginal Land Care | 14,132.44 | Maintenance of Natural Areas COB |
| EF093290 | 08/11/24 | 06362 | Marjan Partitions Pty Ltd t/as M & M Interiors | 15,965.40 | Building Construction - Epsom Ave Renovation |
| EF093291 | 08/11/24 | 06438 | Markelife Pty Ltd T/As Erin Madeley Consulting | 4,983.00 | Consultancy Fee - Markets September 2024 |
| EF093292 | 08/11/24 | 06528 | Diplomatik Pty Ltd | 5,761.65 | Professional Fees - Recruitment Services |
| EF093293 | 08/11/24 | 06608 | Robert Walters Pty Ltd | 6,184.07 | Labour/Personnel Hire |
| EF093294 | 08/11/24 | 06618 | Dan McCabe | 847.00 | Art Awards/Exhibition |
| EF093295 | 08/11/24 | 06623 | Glen Flood Group Pty Ltd T/as GFG Consulting | 5,598.87 | FOGO Customer Service Officer |
| EF093296 | 08/11/24 | 06687 | SJC Building Group | 5,031.40 | Building Maintenance |
| EF093297 | 08/11/24 | 06691 | Wood Recruitment Pty Ltd | 1,409.76 | Labour/Personnel Hire |
| EF093298 | 08/11/24 | 06696 | The Collab Effect | 6,783.61 | Professional Fees - Community Consultation and Strategy |
| EF093301 | 08/11/24 | 06751 | HFM Asset Management | 1,613.17 | Building Maintenance Licensing Fee |
| EF093302 | 08/11/24 | 06815 | Deborah Anne Eldridge | 1,500.00 | Music/Entertainment Expenses - Mayoral Dinner |
| EF093304 | 08/11/24 | 06861 | Mode Design Corp | 4,968.92 | Professional Fees - Audit Fee |
| EF093305 | 08/11/24 | 06863 | Kleen Slate Services | 1,200.00 | Cleaning Service - Chemical Shed |
| EF093306 | 08/11/24 | 06875 | Jimbu4J | 1,066.50 | Catering/Catering Supplies - Walkers Group |
| EF093307 | 08/11/24 | 06889 | PTG Consulting Pty Ltd | 12,445.40 | Belmont Sustainable Transport Plan |
| EF093308 | 08/11/24 | 06900 | AMS Installation & Maintenance Solutions | 220.00 | Airconditioning/Refrigeration Maintenance |
| EF093309 | 08/11/24 | 06920 | Natalie Ong | 4,950.00 | Professional Fees - Marketing |
| EF093310 | 08/11/24 | 06931 | Chefmade Solutions | 220.00 | Catering/Catering Supplies |
| EF093311 | 08/11/24 | 06936 | Building Approvals WA Pty Ltd T/as WABCA Group | 880.00 | Professional Fees - Building |
| EF093312 | 08/11/24 | 06937 | Nightguard Security Services | 604.04 | Security Services |
| EF093313 | 08/11/24 | 06945 | Life Martial Arts | 2,200.00 | Professional Fees - Guest Speaker |
| EF093314 | 08/11/24 | 06958 | Li, Tao | 1,050.00 | Catering/Catering Supplies - Kidz Fest |
| EF093379 | 13/11/24 | 00118 | Australia Post | 4,799.30 | Postage |
| EF093381 | 13/11/24 | 00412 | Dowsing Group Pty Ltd | 7,938.49 | Concrete Contractor - Profiling and Concrete |
| EF093382 | 13/11/24 | 00608 | Programmed Skilled Workforce Ltd | 5,861.02 | Labour/Personnel Hire |
| EF093383 | 13/11/24 | 00717 | Main Roads Western Australia | 15,628.59 | Road Building Contractor - Fulham & Fisher Street |
| EF093384 | 13/11/24 | 00988 | Reece Australia Pty Ltd | 1,398.40 | Plumbing Maintenance/Supplies |
| EF093385 | 13/11/24 | 01133 | J Tagz Pty Ltd | 169.95 | Hardware |
| EF093386 | 13/11/24 | 01243 | WARP Pty Ltd | 3,345.71 | Traffic Control - Various Locations |
| EF093388 | 13/11/24 | 01507 | The Pressure King | 33,476.43 | Graffiti Removal - Various Location |
| EF093390 | 13/11/24 | 02410 | System Maintenance T/A Systems By Ballantyne | 667.65 | Plumbing Maintenance/Supplies |
| EF093392 | 13/11/24 | 03246 | Window Wipers | 12,536.70 | Cleaning Services |
| EF093393 | 13/11/24 | 03599 | Donald Cant Watts Corke (WA) Pty Ltd | 9,900.00 | Professional Fees - Wilson Park Zone 2 Superintendent |
| EF093395 | 13/11/24 | 04109 | Heroes Framing & Memorabilia | 534.20 | Photography/Framing Expenses |
| EF093397 | 13/11/24 | 04693 | Allwest Plant Hire Australia Pty Ltd | 8,250.00 | Plant/Equipment Hire - September 2024 |
| EF093398 | 13/11/24 | 04974 | Turf Care WA Pty Ltd | 4,864.12 | Turf Maintenance - Various Parks |
| EF093399 | 13/11/24 | 05016 | Cyclus Pty Ltd | 689.28 | Labour/Personnel Hire - Kidz Fest Crew |
| EF093400 | 13/11/24 | 05190 | Mark Foote | 385.00 | Building Maintenance - COB |
| EF093401 | 13/11/24 | 05237 | Crown Perth | 13,335.00 | Christmas Function - Deposit |
| EF093402 | 13/11/24 | 05252 | AAAC Towing Pty Ltd | 203.50 | Towing Vehicles |
| EF093403 | 13/11/24 | 05283 | IRP Pty Ltd | 7,401.85 | Labour/Personnel Hire |
| EF093404 | 13/11/24 | 05322 | Nutrition Nation | 467.50 | Community Nutrition Classes |
| EF093405 | 13/11/24 | 05336 | West - Sure Group Pty Ltd | 631.24 | Security Services |

Attachment 12.8.1 November 2024 Payments

| Pmnt Ref | Date | CR Code | Supplier | Pmnt Amnt | Description |
|----------------------------------|----------|---------|--|-------------------|---|
| EF093406 | 13/11/24 | 05386 | Ballroom Fit | 660.00 | Community Exercise Classes |
| EF093407 | 13/11/24 | 05614 | Culture Counts (Australia) Pty Ltd | 2,200.00 | Computer Software Maintenance - Culture Counts |
| EF093408 | 13/11/24 | 05920 | Boults Black and White Light | 5,826.29 | Electrical Contractor - Kidz Fest |
| EF093409 | 13/11/24 | 05944 | Delron Cleaning Pty Ltd - Ventia | 979.88 | Cleaning Services |
| EF093410 | 13/11/24 | 06067 | TK Elevator Australia Pty Ltd | 7,958.50 | Building Maintenance - Hub |
| EF093411 | 13/11/24 | 06104 | Flick Anticimex Pty Ltd | 2,570.83 | Pest Control - COB |
| EF093412 | 13/11/24 | 06130 | Amalgam Recruitment | 2,834.19 | Labour/Personnel Hire |
| EF093413 | 13/11/24 | 06203 | Ngala Boodja Aboriginal Land Care | 1,054.88 | Maintenance of Natural Areas COB |
| EF093415 | 13/11/24 | 06259 | Enchanted Characters - Enchanted Stiltwalking | 2,574.00 | Music/Entertainment Expenses - Kidz Fest |
| EF093418 | 13/11/24 | 06438 | Markettlife Pty Ltd T/As Erin Madeley Consulting | 3,993.00 | Music/Entertainment Expenses - Christmas Carols Deposit |
| EF093419 | 13/11/24 | 06458 | ES2 Pty Ltd | 2,881.99 | Computer Software Maintenance |
| EF093420 | 13/11/24 | 06481 | NPO Kissako Cha Know You | 300.00 | Library - Entertainment Expense |
| EF093421 | 13/11/24 | 06528 | Diplomatik Pty Ltd | 6,894.58 | Professional Fees - Recruitment Services |
| EF093422 | 13/11/24 | 06602 | Perth Symphony Orchestra | 12,478.95 | Music Entertainment - Christmas Concert |
| EF093423 | 13/11/24 | 06773 | Evolve Talent | 6,761.04 | Labour/Personnel Hire |
| EF093424 | 13/11/24 | 06790 | Site Architecture Studio Pty Ltd | 13,002.00 | Professional Fees - Architect Hub Basement Carpark |
| EF093425 | 13/11/24 | 06798 | Aspire Performance Training | 8,992.50 | Professional Fees - Recruitment Services |
| EF093426 | 13/11/24 | 06833 | First Choice Gates (WA) | 3,585.00 | Fencing - COB |
| EF093427 | 13/11/24 | 06874 | Bug Busters | 269.50 | Pest Control |
| EF093428 | 13/11/24 | 06928 | Integrity Staffing | 5,519.96 | Labour/Personnel Hire |
| EF093429 | 13/11/24 | 06942 | Educating Kids | 600.71 | Floor Coverings |
| Contractors Total | | | | 657,228.42 | |
| Councillor Payments | | | | | |
| EF093245 | 08/11/24 | 00919 | Cr Janet Powell | 3,148.17 | Councillor Sitting Fee |
| EF093252 | 08/11/24 | 01369 | Philip Marks | 3,148.17 | Councillor Sitting Fee |
| EF093258 | 08/11/24 | 02145 | Robert Rossi | 12,668.92 | Councillor Sitting Fee |
| EF093268 | 08/11/24 | 03916 | Bernard Ryan | 3,148.17 | Councillor Sitting Fee |
| EF093276 | 08/11/24 | 05084 | Jenny Davis | 3,224.15 | Councillor Sitting Fee |
| EF093277 | 08/11/24 | 05085 | George Sekulla | 3,148.17 | Councillor Sitting Fee |
| EF093286 | 08/11/24 | 05828 | Deborah Sessions | 5,171.40 | Councillor Sitting Fee |
| EF093299 | 08/11/24 | 06704 | Christopher John Kulczycki | 3,148.17 | Councillor Sitting Fee |
| EF093300 | 08/11/24 | 06738 | Tamak Vijay(Vijay Vijay) | 1,651.49 | Councillor Sitting Fee |
| EF093315 | 08/11/24 | 06968 | Jarrod Harris | 929.00 | Councillor Sitting Fee |
| Councillor Payments Total | | | | 39,385.81 | |
| Fuels and Utilities | | | | | |
| EF093235 | 08/11/24 | 00042 | Alinta Energy | 660.60 | Light, Power, Gas |
| EF093250 | 08/11/24 | 01252 | Water Corporation | 21,098.50 | Water, Annual & Excess |
| EF093251 | 08/11/24 | 01274 | Synergy | 24,891.87 | Light, Power, Gas |
| EF093387 | 13/11/24 | 01274 | Synergy | 128,757.01 | Light, Power, Gas |
| EF093391 | 13/11/24 | 02631 | Ampol - Caltex | 15,112.78 | Fuel, Oil, Additives |
| EF093417 | 13/11/24 | 06424 | Telstra Limited | 3,941.27 | Phone/Internet expenses |
| Fuels and Utilities Total | | | | 194,462.03 | |
| Materials | | | | | |
| EF093236 | 08/11/24 | 00065 | Apace Aid (Inc) | 11,110.00 | Gardening - COB Plants Deposit |
| EF093240 | 08/11/24 | 00317 | Coles Supermarkets Aust Pty Ltd | 496.63 | Groceries |
| EF093241 | 08/11/24 | 00475 | Safelight Pty Ltd | 1,771.00 | Safety Equipment - Inspection |
| EF093242 | 08/11/24 | 00506 | Geofabrics Australasia Pty Ltd | 2,018.50 | Hardware |
| EF093243 | 08/11/24 | 00664 | Kmart Australia Limited | 25.00 | Stationery & Printing |
| EF093244 | 08/11/24 | 00883 | The Perth Mint | 1,870.00 | Badges & Pendants - 2025 Citizenship |
| EF093256 | 08/11/24 | 01906 | Frazzcon Enterprises | 662.00 | Street & Parking Sign Maintenance - Sept 24 |
| EF093266 | 08/11/24 | 03660 | Safe T Card Australia Pty Ltd | 107.80 | Safety Clothing/Equipment |
| EF093270 | 08/11/24 | 04394 | JB Hi - Fi Belmont Forum - Library purchases | 511.56 | Books/CDs/DVDs |
| EF093272 | 08/11/24 | 04491 | Woolworths Group - Functions/Catering only | 143.58 | Groceries |
| EF093378 | 13/11/24 | 00099 | Ausrecord Pty Ltd | 82.50 | Stationery & Printing |
| EF093380 | 13/11/24 | 00203 | BOC Gases Australia Ltd | 162.61 | Welding Equipment/Supplies |
| EF093389 | 13/11/24 | 02139 | Ulverscroft Large Print Books Ltd | 453.06 | Books/CDs/DVDs |
| EF093394 | 13/11/24 | 03856 | SEM Distribution - newspaper delivery | 66.01 | Publications/Newspapers |
| EF093396 | 13/11/24 | 04537 | Cameron Aitkenhead t/as Head Office Studio | 5,225.00 | Books/CDs/DVDs |
| EF093414 | 13/11/24 | 06216 | Axon Public Safety Australia Pty Ltd | 1,320.00 | Safety Clothing/Equipment - Body Cameras |
| Materials Total | | | | 26,025.25 | |
| Other | | | | | |
| EF093237 | 08/11/24 | 00169 | Belmont Business Enterprise Centre Inc | 45,584.00 | Donation - Accommodation Support 2024 - 2025 |
| EF093238 | 08/11/24 | 00171 | Belmont Forum Shopping Centre | 400.00 | Vouchers - City Walkers |
| EF093248 | 08/11/24 | 01236 | Department of Fire and Emergency Services | 106,196.11 | Emergency Services Levy - October 2024 |
| EF093260 | 08/11/24 | 02220 | Belmont Toy Library Inc | 300.00 | Membership Fee |
| EF093303 | 08/11/24 | 06848 | Donna Dabala | 18.17 | Staff Reimbursement |
| EF093319 | 08/11/24 | 99998 | Lakis WA | 180.00 | Rates Refund |
| EF093320 | 08/11/24 | 99998 | Parris Watt | 295.00 | Application Fee |
| EF093321 | 08/11/24 | 99998 | Housing Choices WA | 2,972.83 | Rates Refund |
| EF093322 | 08/11/24 | 99998 | Christine R Clark | 842.13 | Vendors Pensioner Refund |
| EF093323 | 08/11/24 | 99998 | Mark & Paula Bialdham | 850.00 | Sports Donation |
| EF093430 | 13/11/24 | 99998 | Tania & Leslie Robertson | 403.61 | Rates Refund |
| Other Total | | | | 158,041.85 | |
| Salaries/Wages | | | | | |
| WG000711 | 07/11/24 | COB | City of Belmont Payroll | 791,881.10 | Salaries/Wages |
| EF093316 | 11/08/24 | 99952 | Child Support Agency | 1,429.03 | Salaries/Wages |
| EF093317 | 11/08/24 | 99954 | City of Belmont Social Club | 415.00 | Salaries/Wages |
| EF093318 | 11/08/24 | 99962 | LGRCEU - WA Shire Councils Union | 132.00 | Salaries/Wages |

Attachment 12.8.1 November 2024 Payments

| Pmnt Ref | Date | CR Code | Supplier | Pmnt Amnt | Description |
|---------------------------------------|----------|---------|--|-----------------------|--|
| EF093324 | 11/08/24 | 99971 | SuperChoice | 165,731.99 | Superannuation Contribution |
| Salaries/Wages Total | | | | 959,589.12 | |
| Training and Conferences | | | | | |
| EF093247 | 11/08/24 | 01197 | Helloworld Travel Belmont WA | 47,351.00 | Adachi - Flights & Accommodation |
| EF093416 | 13/11/24 | 06336 | Adam Strelein | 130.00 | Phone Protection |
| Training and Conferences Total | | | | 47,481.00 | |
| MUNI Total | | | | 2,082,213.48 | |
| Trust Funds | | | | | |
| EF093431 | 13/11/24 | 150748 | Building and Construction Industry Training Fund | 201.75 | Building and Construction Industry Training Fund |
| EF093432 | 13/11/24 | 154102 | Building and Energy - Building Services Levy | 31,597.06 | Building and Energy - Building Services Levy |
| EF093433 | 13/11/24 | 164040 | Department of Planning DAP fees | 16,680.00 | Department of Planning DAP fees |
| Trust Funds Total | | | | 48,478.81 | |
| TRUST Total | | | | 48,478.81 | |
| | | | | | |
| | | | | | |
| Grand Total | | | | 2,130,692.29 | |
| | | | | | |
| | | | | | |
| | | | | 2,130,692.29 | |
| | | | | | |
| | | | | Breakdown - Cheques : | - |
| | | | | EFT : | 2,130,692.29 |

12.9 Monthly Financial Report for November 2024

| | | |
|----------------------------|---|---------------------------------------|
| Voting Requirement | : | Simple Majority |
| Subject Index | : | 32/009 Financial Operating Statements |
| Location/Property Index | : | N/A |
| Application Index | : | N/A |
| Disclosure of any Interest | : | N/A |
| Previous Items | : | N/A |
| Applicant | : | N/A |
| Owner | : | N/A |
| Responsible Division | : | Corporate and Governance |

Council role

Executive The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.

Purpose of report

To provide Council with relevant monthly financial information for the 2024-25 financial year.

Summary and key issues

The following report includes a concise list of material variances for the month ending 30 November 2024.

Officer Recommendation

That the Monthly Financial Reports as at 30 November 2024 as included in Attachment 12.9.1 be received.

Location

Not applicable.

Consultation

There has been no specific consultation undertaken in respect to this matter.

Strategic Community Plan implications

In accordance with the 2024–2034 Strategic Community Plan:

Key Performance Area: Performance

Outcome: 10. Effective leadership, governance and financial management.

Policy implications

There are no policy implications associated with this report.

Statutory environment

Section 6.4 of the *Local Government Act 1995 (WA)* (the Act) in conjunction with Regulations 34 (1) of the *Local Government (Financial Management) Regulations 1996 (WA)* (the Regulations) requires monthly financial reports to be presented to Council.

Regulation 34(1) requires a monthly Statement of Financial Activity reporting on revenue and expenditure.

Regulation 34(5) determines the mechanism required to ascertain the definition of material variances which are required to be reported to Council as a part of the monthly report.

Background

The Regulations prescribe that a Local Government is to prepare each month a Statement of Financial Activity.

Regulation 34(2) requires the Statement of Financial Activity to be accompanied by documents containing:

1. Explanation for each material variance identified between year to date budgets and actuals.
2. Any other supporting information considered relevant by the Local Government.

Regulation 34 (5) states that “Each financial year, a Local Government is to adopt a percentage or value, calculated in accordance with the Australian Accounting Standards, to be used in statements of financial activity for reporting material variances.”

This regulation requires Council to annually set a materiality threshold for the purpose of disclosing budget variances within monthly financial reporting.

The materiality threshold has been set by Council at \$100,000 for the 2024-25 financial year.

Report

At the June 2024 Ordinary Council Meeting, Council adopted the materiality threshold for the 2024-25 financial year as \$100,000. The below table provides a summary of significant variances based on this materiality threshold. The detailed financial activity report is included at Attachment 12.9.1.

| Report Section | Budget YTD | Actual YTD | Report Comments |
|--|------------|------------|--|
| OPERATING ACTIVITIES | | | |
| Revenue from operating activities | | | |
| Fees and charges | | | |
| Finance | 75,625 | 200,565 | Income relating to on charging of bank fee associated with large rates payment made by credit card. |
| City Facilities & Property | 457,070 | 581,067 | Various hire and lease revenue amounts above budget by amounts below variance threshold. |
| Safer Communities | 419,726 | 537,418 | Building application and Health related licence income higher than expected for period. |
| Interest earnings | | | |
| Finance | 2,947,784 | 3,359,075 | Higher than anticipated interest as a result of end of year underspends and subsequent higher end of year cash balances. |

| Report Section | Budget YTD | Actual YTD | Report Comments |
|---------------------------------------|-------------|-------------|---|
| Other revenue | | | |
| City Facilities & Property | 175,405 | 289,787 | Various utility reimbursement amounts above budget by amounts below variance threshold. |
| Expenditure from operating activities | | | |
| Employee costs | | | |
| Works | (769,731) | (914,320) | Some design costs to be reallocated to capital projects. |
| Parks, Leisure & Environment | (1,737,995) | (1,595,352) | Salaries are below budget due to vacancies which are currently being recruited by the City. |
| Safer Communities | (1,508,759) | (1,339,658) | |
| Materials and contracts | | | |
| Governance, Strategy & Risk | (388,996) | (133,893) | SCP review completed in FY24, budget to be amended at March review. Expenses relating to extraordinary election yet to be incurred from Electoral Commission. |
| Finance | (154,584) | (309,559) | Bank fee associated with large rates payment made by credit card. Fee amount has been on charged and paid. |
| Information Technology | (1,662,475) | (2,051,072) | Unexpected price increases from Microsoft and VMware licensing. |
| Parks, Leisure & Environment | (3,521,610) | (2,291,324) | Decreased seasonal activities including watering and maintenance of trees and delays in receiving contractor invoices. |

| Report Section | Budget YTD | Actual YTD | Report Comments |
|--|-------------|-------------|---|
| City Facilities & Property | (1,677,451) | (1,473,920) | Various material and contract expenses below budget by amounts below variance threshold |
| Safer Communities | (1,136,812) | (990,139) | Realised savings due to more cost-effective CB radio system purchase. Various material and contract expenses in Community Safety and Building Control below budget by amounts below variance threshold. |
| Economic & Community Development | (1,145,651) | (775,853) | Expenses not yet incurred as budgeted including aged accommodation fees and maintenance, youth services program and other contracts. |
| INVESTING ACTIVITIES | | | |
| Inflows from investing activities | | | |
| Capital grants, subsidies and contributions | | | |
| City Projects | Nil | 230,083 | Funding for Esplanade Foreshore Stabilisation from DBCA received in FY2023, budget to be reallocated from Parks. |
| Outflows from investing activities | | | |
| Payments for property, plant and equipment | | | |
| Information Technology | (360,000) | (83,426) | Delays in network infrastructure project due to evaluation of alternate solutions |
| City Facilities & Property | (575,000) | (734,563) | Some works for Middleton Park completed ahead of schedule in order to align with grant requirements. |
| Payments for construction of infrastructure | | | |
| Works | (2,270,781) | (1,467,698) | Awaiting invoices for completed projects. |

| Report Section | Budget YTD | Actual YTD | Report Comments |
|------------------------------|-------------|------------|---|
| City Projects | (2,640,119) | (873,061) | Esplanade foreshore and Ornamental Lakes works to commence in January 2025. Budget to be amended in March review. |
| Parks, Leisure & Environment | (2,152,687) | (526,907) | Irrigation projects to commence. Delays in receiving contractors' invoices for completed works. |

Financial implications

The presentation of these reports to Council ensures compliance with the Act and associated Regulations, and also ensures that Council is regularly informed as to the status of its financial position.

Environmental implications

There are no environmental implications associated with this report.

Social implications

There are no social implications associated with this report.

Attachment details

| Attachment No and title |
|---|
| 1. Monthly Financial Report for November 2024 [12.9.1 - 12 pages] |

CITY OF BELMONT
MONTHLY FINANCIAL REPORT
For the period ended 30 November 2024

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Statements required by regulation

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| Note 3 Explanation of Material Variances | 6 |

Attachment 12.9.1 Monthly Financial Report for November 2024

CITY OF BELMONT STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 NOVEMBER 2024

| | Supplementary Information | Amended Budget Estimates (a) \$ | YTD Budget Estimates (b) \$ | YTD Actual (c) \$ | Variance* \$ (c) - (b) | Variance* % ((c) - (b))/(b) | Var. |
|---|------------------------------|---|---|----------------------------|------------------------------|-----------------------------------|------|
| OPERATING ACTIVITIES | | | | | | | |
| Revenue from operating activities | | | | | | | |
| Rates | | 59,869,936 | 59,465,956 | 59,485,323 | 19,367 | 0.03% | |
| Grants, subsidies and contributions | | 2,643,219 | 490,935 | 427,236 | (63,699) | (12.98%) | |
| Fees and charges | | 10,451,111 | 8,415,083 | 8,939,323 | 524,240 | 6.23% | ▲ |
| Interest revenue | | 6,763,202 | 2,947,785 | 3,359,078 | 411,293 | 13.95% | ▲ |
| Other revenue | | 643,980 | 298,087 | 563,402 | 265,315 | 89.01% | ▲ |
| Profit on asset disposals | | 87,469 | 36,445 | 0 | (36,445) | (100.00%) | |
| Fair value adjustments to financial assets at fair value through profit or loss | | 4,203 | 0 | 0 | 0 | 0.00% | |
| | | 80,463,120 | 71,654,291 | 72,774,362 | 1,120,071 | 1.56% | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | | (28,143,531) | (11,895,660) | (11,272,038) | 623,622 | 5.24% | ▲ |
| Materials and contracts | | (37,775,248) | (14,972,873) | (13,035,578) | 1,937,295 | 12.94% | ▲ |
| Utility charges | | (2,392,832) | (913,061) | (917,441) | (4,380) | (0.48%) | |
| Depreciation | | (12,935,924) | (5,389,970) | (5,389,987) | (17) | (0.00%) | |
| Finance costs | | (520,949) | (221,328) | (227,271) | (5,943) | (2.69%) | |
| Insurance | | (938,950) | (938,211) | (834,197) | 104,014 | 11.09% | ▲ |
| Other expenditure | | (1,530,081) | (707,007) | (524,329) | 182,678 | 25.84% | ▲ |
| | | (84,237,515) | (35,038,110) | (32,200,841) | 2,837,269 | 8.10% | |
| Non-cash amounts excluded from operating activities | Note 2(b) | 12,819,160 | 5,353,525 | 6,157,532 | 804,007 | 15.02% | ▲ |
| Amount attributable to operating activities | | 9,044,765 | 41,969,706 | 46,731,053 | 4,761,347 | 11.34% | |
| INVESTING ACTIVITIES | | | | | | | |
| Inflows from investing activities | | | | | | | |
| Proceeds from capital grants, subsidies and contributions | | 4,343,198 | 1,286,877 | 1,187,696 | (99,181) | (7.71%) | |
| Proceeds from disposal of assets | | 867,997 | 0 | 0 | 0 | 0.00% | |
| | | 5,211,195 | 1,286,877 | 1,187,696 | (99,181) | (7.71%) | |
| Outflows from investing activities | | | | | | | |
| Payments for property, plant and equipment | 3 | (5,925,414) | (1,476,527) | (1,232,693) | 243,834 | 16.51% | ▲ |
| Payments for construction of infrastructure | 3 | (19,554,982) | (6,213,280) | (2,754,299) | 3,458,981 | 55.67% | ▲ |
| Amount attributable to investing activities | | (20,269,201) | (6,402,930) | (2,799,296) | 3,603,634 | 56.28% | |
| FINANCING ACTIVITIES | | | | | | | |
| Inflows from financing activities | | | | | | | |
| Transfer from reserves | 2 | 18,446,042 | 0 | 0 | 0 | 0.00% | |
| | | 18,446,042 | 0 | 0 | 0 | 0.00% | |
| Outflows from financing activities | | | | | | | |
| Repayment of borrowings | | (641,885) | (311,971) | (311,971) | 0 | 0.00% | |
| Payments for principal portion of lease liabilities | | (105,427) | 0 | 0 | 0 | 0.00% | |
| Transfer to reserves | 2 | (7,288,109) | 0 | 0 | 0 | 0.00% | |
| | | (8,035,421) | (311,971) | (311,971) | 0 | 0.00% | |
| Amount attributable to financing activities | | 10,410,621 | (311,971) | (311,971) | 0 | 0.00% | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | | |
| Surplus or deficit at the start of the financial year | | 1,313,815 | 1,313,815 | 5,868,521 | 4,554,706 | 346.68% | ▲ |
| Amount attributable to operating activities | | 9,044,765 | 41,969,706 | 46,731,053 | 4,761,347 | 11.34% | ▲ |
| Amount attributable to investing activities | | (20,269,201) | (6,402,930) | (2,799,296) | 3,603,634 | 56.28% | ▲ |
| Amount attributable to financing activities | | 10,410,621 | (311,971) | (311,971) | 0 | 0.00% | |
| Surplus or deficit after imposition of general rates | | 500,000 | 36,568,620 | 49,488,307 | 12,919,687 | 35.33% | ▲ |

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

* Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

CITY OF BELMONT
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 NOVEMBER 2024

| | Supplementary Information | 30 June 2024 | 30 November 2024 |
|--------------------------------------|------------------------------|--------------------|--------------------|
| | | \$ | \$ |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 1 | 18,105,527 | 8,645,508 |
| Trade and other receivables | | 24,999,921 | 35,864,807 |
| Other financial assets | | 40,704,180 | 77,280,294 |
| Inventories | | 262,339 | 264,204 |
| Contract assets | | 37,717 | 0 |
| Other assets | | 3,483,614 | 3,999,919 |
| TOTAL CURRENT ASSETS | | 87,593,298 | 126,054,732 |
| NON-CURRENT ASSETS | | | |
| Trade and other receivables | | 515,832 | 442,866 |
| Other financial assets | | 21,135,546 | 21,135,546 |
| Property, plant and equipment | | 341,517,776 | 341,705,257 |
| Infrastructure | | 292,331,375 | 290,516,098 |
| Right-of-use assets | | 158,975 | 158,975 |
| Intangible assets | | 236,828 | 236,828 |
| TOTAL NON-CURRENT ASSETS | | 655,896,332 | 654,195,570 |
| TOTAL ASSETS | | 743,489,630 | 780,250,302 |
| CURRENT LIABILITIES | | | |
| Trade and other payables | | 7,632,119 | 1,637,969 |
| Other liabilities | | 1,833,787 | 3,371,836 |
| Lease liabilities | | 105,428 | 105,428 |
| Borrowings | | 641,884 | 329,913 |
| Employee related provisions | | 4,987,945 | 4,755,463 |
| TOTAL CURRENT LIABILITIES | | 15,201,163 | 10,200,609 |
| NON-CURRENT LIABILITIES | | | |
| Other liabilities | | 151,558 | 151,558 |
| Lease liabilities | | 57,042 | 57,042 |
| Borrowings | | 10,976,367 | 10,976,367 |
| Employee related provisions | | 541,262 | 541,263 |
| TOTAL NON-CURRENT LIABILITIES | | 11,726,229 | 11,726,230 |
| TOTAL LIABILITIES | | 26,927,392 | 21,926,839 |
| NET ASSETS | | 716,562,238 | 758,323,463 |
| EQUITY | | | |
| Retained surplus | | 195,472,409 | 237,233,634 |
| Reserve accounts | 2 | 69,265,334 | 69,265,334 |
| Revaluation surplus | | 451,824,495 | 451,824,495 |
| TOTAL EQUITY | | 716,562,238 | 758,323,463 |

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and estimates

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

The estimates and associated assumptions are based on historical experience and various other factors 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 balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

MATERIAL ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 November 2024

CITY OF BELMONT
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

| | Supplementary Information | Amended Budget Opening 30 June 2024 | Last Year Closing 30 June 2024 | Year to Date 30 November 2024 |
|---|---------------------------|-------------------------------------|--------------------------------|-------------------------------|
| (a) Net current assets used in the Statement of Financial Activity | | | | |
| Current assets | | \$ | \$ | \$ |
| Cash and cash equivalents | 1 | 17,777,674 | 18,105,527 | 8,645,508 |
| Trade and other receivables | | 23,613,744 | 24,999,921 | 35,864,807 |
| Other financial assets | | 29,118,043 | 40,704,180 | 77,280,294 |
| Inventories | | 276,212 | 262,339 | 264,204 |
| Contract assets | | 0 | 37,717 | 0 |
| Other assets | | 3,316,206 | 3,483,614 | 3,999,919 |
| | | 74,101,879 | 87,593,298 | 126,054,732 |
| Less: current liabilities | | | | |
| Trade and other payables | | (4,956,993) | (7,632,119) | (1,637,969) |
| Other liabilities | | (2,082,606) | (1,833,787) | (3,371,836) |
| Lease liabilities | | (39,341) | (105,428) | (105,428) |
| Borrowings | | (666,573) | (641,884) | (329,913) |
| Employee related provisions | | (4,273,584) | (4,987,945) | (4,755,463) |
| | | (12,019,097) | (15,201,163) | (10,200,609) |
| Net current assets | | 62,082,782 | 72,392,135 | 115,854,123 |
| Less: Total adjustments to net current assets | Note 2(c) | (57,628,292) | (66,523,614) | (66,365,816) |
| Closing funding surplus / (deficit) | | 4,454,490 | 5,868,521 | 49,488,307 |

(b) Non-cash amounts excluded from operating activities

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

| | Amended Budget | YTD Budget (a) | YTD Actual (b) |
|--|-------------------|------------------|------------------|
| | \$ | \$ | \$ |
| Non-cash amounts excluded from operating activities | | | |
| Adjustments to operating activities | | | |
| Less: Profit on asset disposals | (87,469) | (36,445) | 0 |
| Less: Fair value adjustments to financial assets at fair value through profit and loss | (4,203) | 0 | 0 |
| Add: Depreciation | 12,935,924 | 5,389,970 | 5,389,987 |
| Movement in current employee provisions associated with restricted cash | (25,092) | 0 | 0 |
| - Pensioner deferred rates | 0 | 0 | (72,966) |
| - Employee provisions | 0 | 0 | 840,511 |
| Total non-cash amounts excluded from operating activities | 12,819,160 | 5,353,525 | 6,157,532 |

(c) Current assets and liabilities excluded from budgeted deficiency

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

| | Amended Budget Opening 30 June 2024 | Last Year Closing 30 June 2024 | Year to Date 30 November 2024 |
|---|-------------------------------------|--------------------------------|-------------------------------|
| | \$ | \$ | \$ |
| Adjustments to net current assets | | | |
| Less: Reserve accounts | (63,067,348) | (69,265,334) | (69,265,334) |
| Add: Financial assets at amortised cost | 0 | 20,927,619 | 20,927,619 |
| - EMRC receivable | 0 | (20,927,619) | (20,927,619) |
| Add: Current liabilities not expected to be cleared at the end of the year: | | | |
| - Current portion of borrowings | 666,573 | 641,884 | 329,913 |
| - Current portion of lease liabilities | 39,341 | 105,428 | 105,428 |
| - Current portion of employee benefit provisions held in reserve | 4,733,142 | 1,994,408 | 2,464,177 |
| Total adjustments to net current assets | (57,628,292) | (66,523,614) | (66,365,816) |

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the City's operational cycle.

Attachment 12.9.1 Monthly Financial Report for November 2024

CITY OF BELMONT NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 NOVEMBER 2024

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2024-25 year is \$100,000.

| Description | Var. \$ \$ | Var. % % | |
|--|---------------|-------------|---|
| Revenue from operating activities | | | |
| Fees and charges | 524,240 | 6.23% | ▲ |
| Safer Communities - Building application and Health related licence income higher than expected for the period -(\$117,692) | | Timing | |
| Finance-Income relating to oncharging of bank fee associated with large rates payment made by credit card -(\$124,940) | | Timing | |
| City Facilities & Property - Various hire and lease revenue amounts above budget by amounts below variance threshold - (\$123,997) | | Timing | |
| Interest revenue | 411,293 | 13.95% | ▲ |
| Finance - Higher than anticipated interest as a result of end of year underspends and subsequent higher end of year cash balances -(\$411,291) | | Timing | |
| Other revenue | 265,315 | 89.01% | ▲ |
| City Facilities and Property-Variou utility reimbursement amounts above budget by amounts below variance threshold-(\$114,383) | | Timing | |
| Expenditure from operating activities | | | |
| Employee costs | 623,622 | 5.24% | ▲ |
| Salaries are below budget due to vacancies currently being recruited by the City | | Permanent | |
| Works - Some design costs to be reallocated to capital projects - \$144,589 | | Timing | |
| Materials and contracts | 1,937,295 | 12.94% | ▲ |
| Information Technology - Unexpected price increases from Microsoft and Vmware licensing -(\$388,597) | | Timing | |
| Park Leisure & Environment - Decreased seasonal activities including watering and maintenance of trees and delays in receiving contractor invoices -\$1,230,287 | | Timing | |
| City Facilities & Property - Various material and contracts expenses below budget by amounts below variance threshold -\$203,531 | | Timing | |
| Economic & Community Development -Expenses not yet incurred as budgeted including aged accommodation fees and maintenance, youth services program and other contracts-\$,369,798 | | Timing | |
| Governance,Strategy & Risk- SCP review undertaken in FY24. Expenses relating to extraordinary election yet to be incurred from electoral commission-\$255,103 | | Timing | |
| Finance - Bank fee associated with large rates payment made by credit card. Fee amount has been oncharged and paid - (154,975) | | Timing | |
| Safer Communities - Realised savings due to more cost effective CB system purchase.Variou material and contract expenses in Community Safety and Building Control below budget by amounts below variance threshold - \$146,673 | | Timing | |
| Other expenditure | 182,678 | 25.84% | ▲ |
| Inflows from investing activities | | | |
| Proceeds from capital grants, subsidies and contributions | 0 | 0.00% | |
| City Projects - Funding for Esplanade Foreshore Stabilisation from DBCA received in FY2023 ,budget to be reallocated - \$230,083 | | Timing | |
| Payments for property, plant and equipment | 243,834 | 16.51% | ▲ |
| Information Technology - Delays in network infrastructure project due to evaluation of alternate solutions -\$276,574 | | Timing | |
| City Facilities & Property - Some works completed ahead of schedule in order to align with grant requirements - (\$159,563) | | Timing | |
| Payments for construction of infrastructure | 3,458,981 | 55.67% | ▲ |
| Works - Expenditure for completed projects not yet incurred-\$803,083 | | Timing | |
| Parks,Leisure & Environment - Irrigation projects have not yet commenced due to delays in awarding contracts.Delays of recieving contractors invoices for completed works - \$1,625,779 | | Timing | |
| City Projects - Esplanade foreshore and Ornamental Lakes works to commence in January 2025. Budget to be ammended in March review - \$1,767,058 | | Timing | |

CITY OF BELMONT
SUPPLEMENTARY INFORMATION

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Attachment 12.9.1 Monthly Financial Report for November 2024

CITY OF BELMONT SUPPLEMENTARY INFORMATION FOR THE PERIOD ENDED 30 NOVEMBER 2024

1 INVESTMENT PORTFOLIO

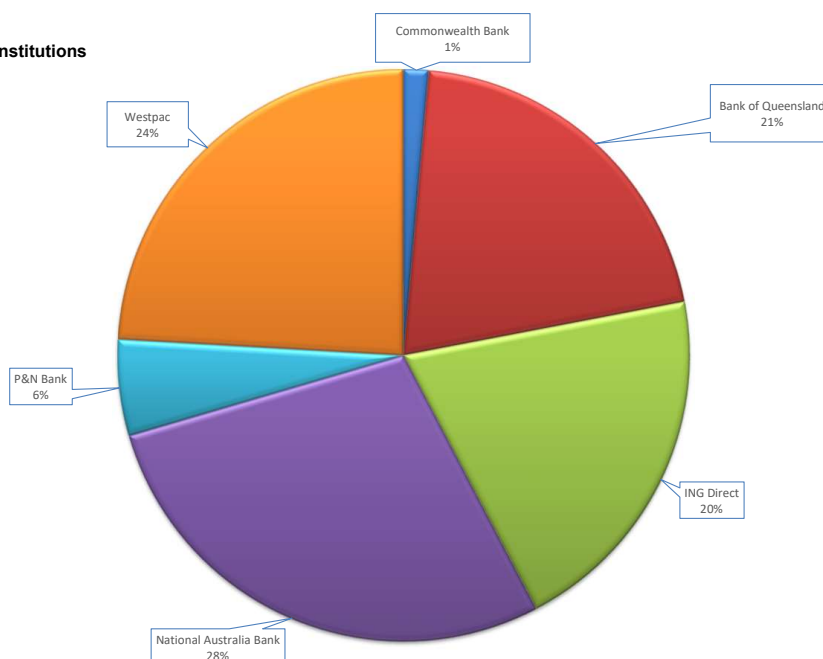
BY INVESTMENT HOLDINGS

| | Municipal \$ | Reserve \$ | Trust-Reserve \$ | Total \$ | Total % |
|-------------------|-----------------|---------------|---------------------|-------------|------------|
| Municipal Account | 79,059 | - | - | 79,059 | 0.07% |
| On-Call Account | 1,437,395 | - | - | 1,437,395 | 1.35% |
| Term Deposits | 33,000,000 | 72,332,917 | (0) | 105,332,917 | 98.58% |
| | 34,516,454 | 72,332,917 | (0) | 106,849,371 | 100.00% |

BY INSTITUTION

| | Rating | Municipal \$ | Reserve \$ | Trust-Reserve \$ | Total \$ | Total % | Policy Max % |
|-------------------------|--------|-----------------|---------------|---------------------|-------------|------------|-----------------|
| Commonwealth Bank | AA | 1,516,454 | - | - | 1,516,454 | 1.42% | 40% |
| Bank of Queensland | A | 11,000,000 | 10,979,242 | - | 21,979,242 | 20.57% | 30% |
| ING Direct | A | 8,000,000 | 13,716,522 | - | 21,716,522 | 20.32% | 30% |
| National Australia Bank | AA | 12,000,000 | 18,091,709 | - | 30,091,709 | 28.16% | 40% |
| P&N Bank | BBB | - | 5,794,252 | - | 5,794,252 | 5.42% | 20% |
| Westpac | AA | 2,000,000 | 23,751,192 | - | 25,751,192 | 24.10% | 40% |
| | | 34,516,454 | 72,332,917 | - | 106,849,371 | 100.00% | |

Investment Institutions



BY CREDIT RATINGS

| Rating | Municipal \$ | Reserve \$ | Trust Reserve \$ | Total \$ | Total % | Policy Max % |
|----------|-----------------|---------------|---------------------|-------------|------------|-----------------|
| AAA | - | - | - | - | 0.00% | 100% |
| AA | 15,516,454 | 41,842,901 | - | 57,359,355 | 53.68% | 100% |
| A | 19,000,000 | 24,695,764 | - | 43,695,764 | 40.89% | 80% |
| BBB / NR | - | 5,794,252 | - | 5,794,252 | 5.42% | 60% |
| | 34,516,454 | 72,332,917 | - | 106,849,371 | 100.00% | |

Attachment 12.9.1 Monthly Financial Report for November 2024

CITY OF BELMONT SUPPLEMENTARY INFORMATION FOR THE PERIOD ENDED 30 NOVEMBER 2024

2 RESERVE ACCOUNTS

| Reserve name | Budget Opening Balance | Budget Interest Earned | Budget Transfers In (+) | Budget Transfers Out (-) | Budget Closing Balance | Actual Opening Balance | Actual Interest Earned | Actual Transfers In (+) | Actual Transfers Out (-) | Actual YTD Closing Balance |
|---|------------------------------|------------------------------|-------------------------------|--------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|--------------------------------|----------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by Council | | | | | | | | | | |
| Administration building Reserve | 254,062 | 11,264 | 0 | 0 | 265,326 | 257,553 | 1,092 | (1,092) | 0 | 257,553 |
| Aged Accommodation - Homewest Reserve | 998,563 | 42,501 | 8,583 | 0 | 1,049,647 | 1,010,521 | 4,285 | (4,285) | 0 | 1,010,521 |
| Aged Community Care Reserve | 235,668 | 10,449 | 0 | 0 | 246,117 | 238,905 | 1,013 | (1,013) | 0 | 238,905 |
| Aged persons housing Reserve | 224,620 | 32,618 | 0 | (257,238) | 0 | 244,913 | 1,039 | (1,039) | 0 | 244,913 |
| Aged Services Reserve | 1,146,414 | 50,828 | 0 | 0 | 1,197,242 | 1,162,167 | 4,928 | (4,928) | 0 | 1,162,167 |
| Ascot Waters Marina Maintenance & Restoration | 1,091,037 | 48,399 | 0 | (50,000) | 1,089,436 | 1,106,061 | 4,690 | (4,690) | 0 | 1,106,061 |
| Belmont District Band Reserve | 50,559 | 2,242 | 0 | 0 | 52,801 | 51,256 | 217 | (217) | 0 | 51,256 |
| Belmont Oasis Refurbishment Reserve | 4,456,122 | 197,568 | 0 | 0 | 4,653,690 | 4,517,364 | 19,156 | (19,156) | 0 | 4,517,364 |
| Belmont Trust Reserve | 1,657,363 | 74,620 | 0 | (216,324) | 1,515,659 | 1,681,259 | 7,129 | (7,129) | 0 | 1,681,259 |
| Building maintenance Reserve | 4,657,748 | 233,538 | 0 | (200,000) | 4,691,286 | 4,739,102 | 20,096 | (20,096) | 0 | 4,739,102 |
| Capital Projects Reserve | 5,827,421 | 0 | 3,747,544 | (2,703,590) | 6,871,375 | 5,827,421 | 24,711 | (24,711) | 0 | 5,827,421 |
| Car Parking Reserve | 66,674 | 2,956 | 0 | 0 | 69,630 | 67,592 | 287 | (287) | 0 | 67,592 |
| Carry Forward Projects Reserve | 1,744,079 | 0 | 0 | (1,647,757) | 96,322 | 1,744,079 | 7,396 | (7,396) | 0 | 1,744,079 |
| District valuation Reserve | 23,651 | 1,049 | 95,000 | 0 | 119,700 | 23,680 | 100 | (100) | 0 | 23,680 |
| Election expenses Reserve | 2,030 | 6,412 | 75,000 | 0 | 83,442 | 8,497 | 36 | (36) | 0 | 8,497 |
| Environment Reserve | 884,673 | 69,281 | 0 | 0 | 953,954 | 927,841 | 3,934 | (3,934) | 0 | 927,841 |
| Faulkner Park Retirement Village Buy Back Reserve | 2,533,333 | 112,319 | 0 | 0 | 2,645,652 | 2,568,147 | 10,890 | (10,890) | 0 | 2,568,147 |
| Faulkner Park Retirement Village Owners Maintenance Reserve | 515,197 | 31,613 | 0 | 0 | 546,810 | 525,106 | 2,227 | (2,227) | 0 | 525,106 |
| History Reserve | 179,010 | 7,937 | 0 | 0 | 186,947 | 181,468 | 770 | (770) | 0 | 181,468 |
| Information Technology Reserve | 1,486,554 | 65,908 | 0 | 0 | 1,552,462 | 1,506,984 | 6,390 | (6,390) | 0 | 1,506,984 |
| Land acquisition Reserve | 10,904,340 | 467,902 | 0 | 0 | 11,372,242 | 11,039,182 | 46,811 | (46,811) | 0 | 11,039,182 |
| Long Service Leave Reserve - Salaries | 3,449,639 | 86,855 | 0 | (153,273) | 3,383,221 | 2,103,512 | 8,920 | (8,920) | 0 | 2,103,512 |
| Long Service Leave Reserve - Wages | 528,885 | 11,137 | 0 | (5,753) | 534,269 | 360,665 | 1,529 | (1,529) | 0 | 360,665 |
| Miscellaneous Entitlements Reserve | 779,710 | 35,942 | 0 | 0 | 815,652 | 791,398 | 3,356 | (3,356) | 0 | 791,398 |
| Plant replacement Reserve | 1,633,290 | 75,365 | 587,126 | (1,008,951) | 1,286,830 | 1,650,203 | 6,998 | (6,998) | 0 | 1,650,203 |
| Property development Reserve | 21,704,520 | 703,244 | 0 | (10,564,852) | 11,842,912 | 17,573,013 | 74,517 | (74,517) | 0 | 17,573,013 |
| Public Art Reserve | 411,617 | 18,870 | 0 | (30,000) | 400,487 | 417,466 | 1,770 | (1,770) | 0 | 417,466 |
| Ruth Faulkner library Reserve | 49,432 | 2,192 | 0 | 0 | 51,624 | 50,113 | 213 | (213) | 0 | 50,113 |
| Streetscapes Reserve | 529,620 | 23,481 | 0 | (500,000) | 53,101 | 536,898 | 2,277 | (2,277) | 0 | 536,898 |
| Urban Forest Strategy Management Reserve | 125,066 | 5,545 | 0 | 0 | 130,611 | 126,788 | 538 | (538) | 0 | 126,788 |
| Waste Management Reserve | 4,674,332 | 282,028 | 0 | (1,108,304) | 3,848,056 | 4,808,297 | 20,389 | (20,389) | 0 | 4,808,297 |
| Workers Compensation/Insurance Reserve | 1,400,052 | 60,793 | 0 | 0 | 1,460,845 | 1,417,883 | 6,012 | (6,012) | 0 | 1,417,883 |
| | 74,225,281 | 2,774,856 | 4,513,253 | (18,446,042) | 63,067,348 | 69,265,334 | 293,716 | (293,716) | 0 | 69,265,334 |

**CITY OF BELMONT
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS

| | Amended | | | |
|---|-------------------|------------------|------------------|---------------------|
| Capital acquisitions | Budget | YTD Budget | YTD Actual | YTD Actual Variance |
| | \$ | \$ | \$ | \$ |
| Buildings - non-specialised | 3,345,946 | 557,485 | 847,948 | 290,463 |
| Furniture and equipment | 1,123,801 | 551,000 | 106,636 | (444,364) |
| Plant and equipment | 1,405,667 | 347,209 | 278,109 | (69,100) |
| Other property, plant and equipment | 50,000 | 20,833 | 0 | (20,833) |
| Acquisition of property, plant and equipment | 5,925,414 | 1,476,527 | 1,232,693 | (243,834) |
| Infrastructure - Roads | 4,782,500 | 1,555,260 | 860,694 | (694,566) |
| Infrastructure - Reserves Improvements | 13,210,159 | 3,942,499 | 1,286,584 | (2,655,915) |
| Infrastructure - Footpath Network | 845,697 | 556,384 | 503,474 | (52,910) |
| Infrastructure - Drainage Network | 716,626 | 159,137 | 103,547 | (55,590) |
| Acquisition of infrastructure | 19,554,982 | 6,213,280 | 2,754,299 | (3,458,981) |
| Total capital acquisitions | 25,480,396 | 7,689,807 | 3,986,992 | (3,702,815) |
| Capital Acquisitions Funded By: | | | | |
| Capital grants and contributions | 4,343,198 | 1,286,877 | 0 | (1,286,877) |
| Other (disposals & C/Fwd) | 867,997 | 0 | 0 | 0 |
| Reserve accounts | | | | |
| Belmont Trust Reserve | 216,324 | 0 | 0 | 0 |
| Building maintenance Reserve | 200,000 | 0 | 0 | 0 |
| Capital Projects Reserve | 2,703,590 | 0 | 0 | 0 |
| Carry Forward Projects Reserve | 1,647,757 | 0 | 0 | 0 |
| Long Service Leave Reserve - Wages | 5,753 | 0 | 0 | 0 |
| Plant replacement Reserve | 1,008,951 | 0 | 0 | 0 |
| Property development Reserve | 10,564,852 | 0 | 0 | 0 |
| Public Art Reserve | 30,000 | 0 | 0 | 0 |
| Streetscapes Reserve | 500,000 | | | |
| Contribution - operations | 15,501,530 | 6,402,930 | 3,986,992 | (2,415,938) |
| Capital funding total | 37,589,952 | 7,689,807 | 3,986,992 | (3,702,815) |

MATERIAL ACCOUNTING POLICIES

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

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

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

Initial recognition and measurement for assets held at cost

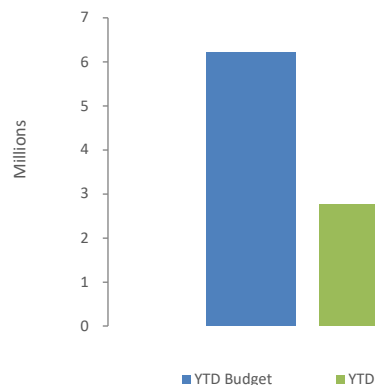
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between

mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the City includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions

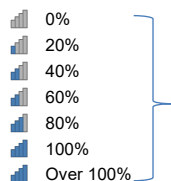


**CITY OF BELMONT
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS - DETAILED

**Capital expenditure total
Level of completion indicators**



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

| Account Description | Amended | | | Variance (Under)/Over |
|------------------------------|-------------------|------------------|------------------|--------------------------|
| | Budget | YTD Budget | YTD Actual | |
| | \$ | \$ | \$ | \$ |
| City Projects | 9,042,220 | 2,640,118 | 873,061 | (1,767,057) |
| Parks and Environment | 4,878,885 | 2,152,687 | 526,907 | (1,625,780) |
| Buildings and facilities | 2,635,000 | 500,000 | 734,564 | 234,564 |
| Infrastructure Capital Works | 6,344,823 | 2,270,781 | 1,467,715 | (803,066) |
| Furniture and equipment | 1,123,801 | 551,000 | 106,636 | (444,364) |
| Plant and equipment | 1,405,667 | 347,209 | 278,109 | (69,100) |
| Other | 50,000 | 20,833 | 0 | (20,833) |
| | 25,480,396 | 8,482,628 | 3,986,992 | (4,495,636) |

Attachment 12.9.1 Monthly Financial Report for November 2024

CITY OF BELMONT SUPPLEMENTARY INFORMATION FOR THE PERIOD ENDED 30 NOVEMBER 2024

4 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

| Description | Council Resolution | Classification | Non Cash Adjustment \$ | Increase in Available Cash \$ | Decrease in Available Cash \$ | Amended Budget Running Balance \$ |
|------------------------|--------------------|--------------------------|------------------------------|--|--|---|
| Budget adoption | | | | | | 497,000 |
| October Budget Review | October OCM #12.4 | Opening surplus(deficit) | (4,990,527) | | | (4,493,527) |
| October Budget Review | October OCM #12.4 | Operating revenue | | 367,633 | | (4,125,894) |
| October Budget Review | October OCM #12.4 | Operating expenses | | | (154,263) | (4,280,157) |
| October Budget Review | October OCM #12.4 | Capital revenue | | 972,549 | | (3,307,608) |
| October Budget Review | October OCM #12.4 | Capital expenses | | | (7,400,921) | (10,708,529) |
| October Budget Review | October OCM #12.4 | Non cash item | 11,208,529 | | | 500,000 |
| | | | | 1,340,182 | (7,555,184) | (6,215,002) |

13 Reports by the Chief Executive Officer

13.1 Request for leave of absence

13.2 Notice of motion

Nil.

14 Matters for which the meeting may be closed

14.1 Tender 19-2024 - Wilson Park Zone 2 Heart and Playground Construction Contract

This report is included in the Ordinary Council Meeting – Confidential Matters Agenda in accordance with Section 5.23(2) of the *Local Government Act 1995 (WA)*, which permits the meeting to be closed to the public for business relating to the following:

Section 5.23(2)(c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting.

15 Closure