



Annual Report

2020-2021



Town of
Port Hedland



The Town of Port Hedland would like to acknowledge the Kariyarra, Ngarla, and Nyamal people as the Traditional Custodians of the Town of Port Hedland lands. We recognise their strength and resilience and pay our respects to their Elders past, present and emerging.

We extend that respect to all Aboriginal & Torres Strait Islander people of the local community and recognise their rich cultures and their continuing connection to land and waters.

Advice

This document may contain images of Aboriginal and Torres Strait Islander people who have passed away.



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Port Hedland Profile

Port Hedland is a dynamic town in Western Australia's Pilbara region, located approximately 1,800km north of Perth.

We are home to approximately 15,000 people from diverse cultural backgrounds and cover 18,467 square kilometres. Our Traditional Custodians, the Kariyarra people, call Port Hedland Marapikurrinya for the hand shaped formation of the tidal creeks coming off the natural harbour.

Our relaxed lifestyle on the ocean provides for a variety of leisure activities. Our two main residential centres, Port and South Hedland, offer a range of community services including cultural, recreation and shopping facilities. The majority of our residents are in South Hedland, which includes a vibrant shopping district. The Wedgefield Industrial Area contains a variety of light and service industry premises; the iron ore processing and shipping facilities are features synonymous with our rugged landscape, along with the expanded port facilities.

We are also home to the Boodarie Strategic Industrial Area, which is ideally positioned to accommodate downstream resource processing industries related to the iron ore and gas resources of the region. The Kingsford Smith Business Park provides an important mix of uses and forms an important part of Hedland's continued growth into the future.

We are proud to be home to Australia's largest bulk export port. The Pilbara Ports Authority recorded a record annual tonnage of over 724.7 million tonnes in 2020/21 with over 500 million tonnes from Port Hedland.

Our role is well established on the national and international stage, attracting internationally prominent resource companies and contributing at a nationally recognised level to the broader Australian economy. Port Hedland International Airport provides a welcoming gateway to the Pilbara, the North West of Australia and a direct link to the world's largest bulk tonnage export port.



Mayor's Message



As Mayor of the Town of Port Hedland, it is with great pleasure that I present our Annual Report for 2020/21.

Since being elected, my priority has been to provide strong and stable leadership which acts on the concerns and aspirations of our local community. I've worked with Council and the Town's Executive to forge partnerships and consensus across all levels of the community, government and industry to build a better future for our town.

In the 2020-21 financial year, Hedland demonstrated remarkable resilience throughout the COVID-19 pandemic. The mining and resource sector's strong growth underpinned the state and national economies, supported job creation and buffered Australia from the worst downturn since the GFC.

WA's success in keeping COVID-19 at bay protected the health of our communities and meant we could all continue to enjoy the Pilbara lifestyle, as we saw our eastern neighbours undergo extended lockdowns. I'd like to thank every resident, community group and business who did their part in following health advice and taking the pandemic seriously to keep Hedland safe.

The Town's COVID-19 assistance grants program granted nearly \$700,000 to Hedland based community groups and small businesses, easing the local economic hardship caused by the pandemic. It was fantastic to see the Town providing local organisations with support during uncertain and unprecedented times.

Our strong economic performance over the past year has spotlighted the importance of access to affordable airfares to keep our communities connected. Council and I welcomed the state government's announcement in March that BHP, Rio Tinto, Alliance Airlines and Qantas will make regional fares more accessible and affordable, connecting Perth to regional WA.

This will mean Hedland residents can more affordably travel to Perth; whether this be for critical medical appointments, business or family. Cheaper intrastate airfares also mean that residents from other parts of WA can discover the wonders of the Pilbara, boosting our local small businesses and tourism providers and operators.

Council and I have been pleased to see the significant progress made in delivering the transformational, record capital works program. This financial year saw sod turnings right across the LGA, delivering detailed designs on the ground. In February, the sod was turned on stage two of the JD Hardie Youth and Community Hub refurbishment, a key pillar in the Hedland Recreation Hubs. Stage two works are ongoing and include three new multi-use courts, shade shelter, an amphitheatre, landscaping and accessible change room. May was the month when construction started on a new sea groyne at the Finucane Island boat ramp: the groyne is 100 metres long and will stop strong tidal currents sweeping across the ramp, aiding the safe launching of boats.

In November, it was a pleasure to join Minister MacTiernan and representatives from the Pilbara Ports Authority, Department of Transport, DevelopmentWA and the Pilbara Development Commission for the sod turning of the Spoilbank Marina development. This project is set to transform Port Hedland's waterfront into an attractive and popular destination for locals and visitors. The development will feature a four-lane boat ramp, 21 boat-pen Marina with capacity to expand to 80 pens in the future and plenty of public recreation space. Council and I are proud to support this important development, delivering on long-held community sentiment.

Council and I understand that climate change necessitates us to take action to secure our valuable coastal assets. In June 2021, Council adopted the final version of the Town's Coastal Foreshore Management Plan, which provides all stakeholders with a framework to protect our coastline for the future. In May, Council awarded the tender for the construction of the Marapikurrinya Park seawall in the West End. The \$4.4 million project will help stop storm surges and inundation from flooding homes and businesses in the decades ahead, as well as mitigating erosion risks. Following the completion of the seawall in the West End, further seawalls will be built at Goode Street and Sutherland Street.

Right across regional WA, access to affordable housing continues to be a challenge faced by communities. Council and I understand that this issue can be a major stress factor for families, driving population turnover. Although it's a complex issue requiring cross-sector responses, I'm pleased with the efforts made this year. In January, it was pleasing to see the Western Australian Planning Commission's approval of the Town's Athol Street and Stables Street Structure Plans, paving the way for the establishment of more residential lots in East Port Hedland over the next 10 years. In February, the Local Planning Scheme No. 7 was gazetted, serving as the Town's principal statutory planning document to determine how land is to be used and developed into the future. The new Scheme better reflects the land use challenges we face, and is another step in the right direction in addressing the housing shortage.

In March, Council endorsed the Assessing Childcare Needs in Hedland Report, responding to a continued shortage of childcare placements in town. The Report recognised the Town's progress to date, including the conversion of the previous Port Hedland Library site to after school care placements and refurbishment of the South Hedland Play and Learn Centre, as well as providing further recommendations. These included establishing more home-based childcare and flexible after school care options, as well as supporting Thriving Futures to create more career pathways into early childhood education and care. Council and I are committed to building on the progress to date to provide greater access to affordable childcare into the future.

A key achievement for the Town this year has been the introduction of the kerbside recycling service, delivered by the Town and Cleanaway with 93% community support for the initiative. Kerbside recycling has been a staple in local governments across the country for decades, so it's been great to see Hedland move towards sustainable waste management. We've seen the vast majority of households take up household recycling since March, so I'd like to thank everyone for doing their part.

This year, we continued to build relationships with Hedland's traditional owners and listened to their concerns. In May, I was honoured to attend the official opening of Strike Park in the West End, coinciding with the 75th Anniversary of the Pilbara Aboriginal Strike. This strike involved over 800 Aboriginal pastoral workers walking off large pastoral stations in the Pilbara for better working conditions. It was moving to see the community come together and reflect on the significance of the event and its impact on Australia's history.

Peter T Carter

Peter T. Carter
Town of Port Hedland Mayor



CEO's Report



On behalf of the Town's administration, I'm proud to present the Hedland community with the 2020/21 Annual Report.

This is the second annual report I have presented since my tenure as CEO commenced. This year, we've been in the enviable position of avoiding COVID-19 outbreaks, thanks to a strong public health response and our regional location. I concur with Mayor Carter in thanking the community for doing their part in keeping COVID-19 at bay, whether that be checking into venues or rescheduling travel plans. I commend Town staff for responding quickly to the changing circumstances of the pandemic and evolving how they engage with the community.

I had the opportunity to advocate for Hedland's interests at key conferences this year, including the Pilbara Summit in Perth. Hedland's strong economic performance throughout the pandemic has sparked renewed interest in our region and a collective recognition of our economic contributions to the state and nation.

Current projections estimate that by 2028/29, port activity will create an additional 1,072 jobs per year and contribute an additional \$26.2 billion of gross regional, state and domestic product; statistics demonstrating the primacy of the minerals and resources sector. The Executive Team and intend to continue working collaboratively with industry to deliver positive outcomes for the community into the future.

The adoption of the 2020/21 budget secured the Town's financial position and funded the roll out of a record capital works program. A freeze on rating increases and Council fees and charges reflected the tough financial circumstances faced by rate payers as a result of the ongoing pandemic. The Town succeeded in revitalising core infrastructure assets across Hedland while constraining unnecessary spending, an expectation shared by rate payers and leadership. Operationally, the scope of our organisational structure expanded to include economic partnerships, Aboriginal engagement and more.

Our commitment to public infrastructure projects has supported job creation, provided opportunity and supported the local economy during challenging times. Highlights have included upgrades to the South Hedland Cemetery to deliver the site's masterplan; commencement of the South Hedland Skate Park Shade Structure project; construction of the Finucane Island boat ramp sea groyne; replacement of the Finucane Island boat ramp; upgrade of the JD Hardie Youth and Community Hub; road, footpath, carpark and kerb renewals and more. In 2020/21, around 8,200 metres of kerb was installed throughout 26 streets, 3,750 tonnes of asphalt was laid over 26 streets and carparks and 6,750 metres of concrete path was installed in 17 locations. These statistics point to a strong record of core infrastructure investment by the Town.

This financial year, the delivery of the Hedland Recreation Hubs picked up pace. In September, we saw Council endorsing: the proposed schematic design for stage 1 of the Port Hedland Sports and Community Hub Masterplan; the concept designs for the new sports pavilion, stadium expansion concept layout and landscape masterplan for the South Hedland Integrated Sports Hub and the stage one external concept design for the JD Hardie Youth and Community Hub. By May, significant progress had been made on stage two works at the JD site: completed entry statement works included the entrance ramp and stairs, footings for small shade structures and a curved wall installation. The transformation of the JD site is remarkable, reflecting the hard work of staff and contractors to create a modern, inviting space for the community.

The Executive Team and I understand that cross-sector key worker shortages continue to be a challenge faced by local community services and businesses. In June 2021, I was pleased to see Council endorsing the Town applying to the Federal Government through the Department of Home Affairs to establish a Designated Area Migration Agreement (DAMA). The establishment of a DAMA would provide access to more overseas workers than the standard migration program, particularly in the hospitality, retail, tourism and children's education. Potential exists for the Town to submit a joint DAMA application with other Pilbara regional local governments, effectively establishing a Pilbara DAMA - I look forward to seeing how this application progresses.

A range of community events and engagement initiatives were delivered this financial year, contributing to the town's liveability for families. In October 2020, the Civic Centre Gardens came alive with Puppet in the Pilbara – The Last Numbat, a giant interactive puppetry event presented by Spare Parts Puppet Theatre which invited audience members to manipulate a giant numbat puppet, supported by trusses. It was great to see a participatory arts and culture experience here in Hedland. West Australian Ballet returned to Hedland to perform an exquisite live show, storytime and community engagement sessions.

The Sunset Food Markets series continued to activate the West End's Marapikurrinya Park, bringing locals together to enjoy food vendors under festoon lighting. The See You At... Neighbourhood Events Series re-introduced locals to small scale gatherings following COVID-19 restrictions, a welcome return for in-person kids activities and food vendors. The Festive Lights Competition brought festive cheer to the streets of Hedland and lit up the skyline, seeing friendly competition between neighbours. A number of Twilight Movies were screened in the Civic Centre Gardens, bringing the outdoor cinema experience to Hedland. The Libraries continued to deliver their popular activities including storytime, craft and OWLS, and the Youth Services Team delivered Kids Club, Youth Lounge, SLAM Basketball and more. The Matt Dann Theatre and Cinema screened the latest blockbusters and staged a variety of live shows, bringing world class arts and culture to the local stage.

Thank you to the community for working with Council and the Town in achieving a strong year of achievements.



Carl Askew
Chief Executive Officer



Elected Members



Mayor

Peter Carter
2020-21



Deputy Mayor

Renae Coles
2020-23



Councillor

Jan Gillingham
2020-23



Councillor

Elmar Zielke
2020-23



Councillor

Warren McDonogh
2020-23



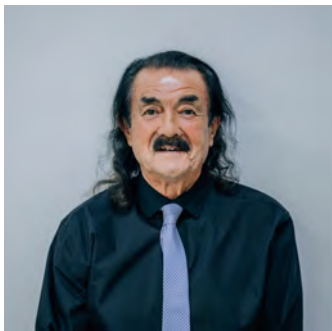
Councillor

Kylie Unkovich
2020-21



Councillor

Eva Bartho
2020-21



Councillor

Lewis Kew Ming
2020-21



Councillor

Tim Turner
2020-21

Meeting Attendance

	Ordinary Council Meetings		Special Council Meetings		Electors Meetings		Total	
	# held during term of office	# attended during term of office	# held during term of office	# attended during term of office	# held during term of office	# attended during term of office	# held during term of office	# attended during term of office
Commissioner Riebeling	4	4	1	1	0	0	5	5
Mayor Peter Carter	9	9	2	2	1	1	12	12
Deputy Mayor Renae Coles	9	6	2	2	1	0	12	8
Councillor Jan Gillingham	9	9	2	2	1	1	12	12
Councillor Elmar Zielke	9	8	2	2	1	1	12	11
Councillor Warren McDonogh	9	9	2	2	1	0	12	11
Councillor Kylie Unkovich	9	8	2	2	1	1	12	11
Councillor Eva Bartho	9	8	2	2	1	0	12	10
Councillor Lewis Kew Ming	9	6	2	1	1	0	12	7
Councillor Tim Turner	9	8	2	2	1	1	12	11

Executive Team



CEO, Carl Askew

The Chief Executive Officer leads the Town of Port Hedland and is responsible for the overall management of the administration. This includes providing timely advice to Council, ensuring Council decisions are implemented, overseeing the daily management of operations and ensuring resources are effectively and efficiently managed. The Office of the CEO delivers high quality services to the community and organisation through the following teams:

- Corporate Affairs
- Human Resources
- Workplace Health and Safety



Director Corporate Services

Karren MacClure | November 2020 – present

Anthea Bird | June - October 2020

The Corporate Services directorate delivers high quality services to the community and organisation through the following teams:

- Financial Services
- Governance
- Procurement
- Legal Services
- Corporate Planning
- Information Communications Technology
- Records



Director Regulatory Services

The Regulatory Services directorate delivers high quality services to the community and organisation through the following teams:

- Environmental Health
- Rangers Services
- Community Safety
- Waste Operations
- Building
- Planning
- Development



Director Infrastructure Services

The Towns Infrastructure directorate delivers high quality services to the community and organisation through the following teams:

- Property Management and Maintenance
- Engineering Operations
- Infrastructure Development
- Technical Services
- Project Management
- Waste Operations
- Fleet Operations
- Parks and Gardens



Director Community Services

The Community Services directorate delivers high quality services to the community and organisation through the following teams:

- Sports and Recreation Facilities
- Libraries
- Youth Services
- Community Development
- Events
- Arts & Culture
- Community Engagement
- Aquatics
- Leisure

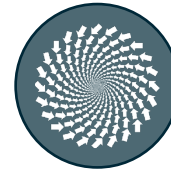
2020/21 Highlights



5,830
Tonnes of asphalt for road renewal



11,844
Total land area in square km



9,391
Internal correspondences



12,200
Metres of kerbs renewed



8,595
Electors



525
Live shows and movies



86.4
Km of unsealed roads resheeted



79
Citizenships granted



26
Events held



7,633
Residential dwellings



13,390
Incoming correspondences



14
Aquatic facilities regulated



15,471
Town of Port Hedland population



5,766
Outgoing correspondence



176
Health inspections on food premises



4,834
Toilet locations visited and sanitised



27
Fires attended by the Ranger Services Team



4,384
Total cleaning inspections of public facilities



218
Aquatic samples



158,000
Visits to Port Hedland Leisure aquatic centres



140,000
Visit to Port Hedland Leisure gym facilities



2,720
Ranger jobs



53,146
Visits to Port and South Hedland Libraries



141
Licenced food premises



83,900
Metric tonnes of landfill waste



344
Building permits issued within timeframe



521,368
Squared metres of turf mowed



77
Cats registered



\$29.9M
Value of building permits issued



16
Licenced mobile food vendors



513
Dogs registered



1,740
Active library members



166
Internal & external engineering enquiries



\$48.5M
Total construction value




36,969
Library items borrowed



\$9M
Highest construction value

Strategic Planning



The Town of Port Hedland's 2018-2028 Strategic Community Plan's Vision states:

“To be Australia’s leading Port Town embracing community, culture and environment.”

Our Community

Strike Park opening May 2021

On Saturday 1 May 2021, the community came together to celebrate the opening of Strike Park in the West End, coinciding with the 75th Anniversary of the 1946 Pilbara Aboriginal Strike. The Park is named to remember and commemorate those involved in the Strike, regarded as one of the most significant industrial strikes in Australian history. Lasting until 1949, the Strike paved the way for Aboriginal and workers' rights across the country.

The renaming of the Park from Leap to Strike was proposed by Hedland Aboriginal Strong Leaders (HASL) in early 2020. Council officially endorsed the renaming of the Park in April 2020, followed by the CEO referring the proposed name change to the Geographic Names Committee for approval.



A Gala Evening with WA Ballet

In April 2021, West Australian Ballet returned to Hedland to give residents the opportunity to experience world class ballet on the local stage. In recent years, the Town has forged a strong partnership with West Australian Ballet: Australia's longest established ballet company and Western Australia's leading dance organisation.

The Adventures of Snugglepoot and Cuddlepie was staged at the Matt Dann Theatre and Cinema, entertaining three-to-six-year olds with a 30 minute set featuring gumnut babies setting off on a quest to see some humans. This West Australian Ballet adaptation of May Gibbs' classic Australian tale, The Adventures of Snugglepoot and Cuddlepie, was seen by over 6,500 people in its opening week. The Town looks forward to continuing to build a strong relationship with West Australian Ballet into the future.

Youth Week April 2021

Youth Week returned in 2021 from 9 to 16 April, joining in the state-wide celebrations of young people's positive contributions to the community. The 2021 theme was Our Path, inviting young people to reflect on their life journey and the choices they make for their future. Activities during the week included a SLAM basketball tournament, skate park competition, silent disco and jungle body, Nintendo Switch night, cultural art workshop, pool party and youth festival. Hedland based community groups and businesses were invited to submit their events to be included in the Town's advertising of the Week.





Sunset Food Markets

The popular Sunset Food Markets series returned during 2020/21, bringing a diverse selection of local food vendors to Portside's Marapikurrinya Park. Under ambient festoon lighting, local residents and tourists converged in the Park to enjoy delicious food, live entertainment and family activities adjacent to ships rolling in and out of the world's largest bulk exporting port. The Markets were part of the Town's commitment to activate Port Hedland's West End district, as well as providing opportunities to trade for small businesses.

Australia Day

Australia Day 2021 brought the Hedland community together on 26 January for a range of family activities, as well as to celebrate exceptional contributions to the community. The Town recognised a number of outstanding Hedland locals and community organisation in the morning at the Community Citizen of the Year Awards, made possible by Horizon Power, ITOCHU Minerals & Energy Australia, the Port Hedland RSL and Roy Hill. Graeme Hunter received Community Citizen of the Year, Doris Teufel received Senior Community Citizen of the Year, Baydon Rae received Youth Community Citizen of the Year and Hai's Coffee Community Breakfast Fundraiser received the Active Citizenship Award.

The BHP Community Pool Party took place at South Hedland Aquatic Centre from 2pm to 5pm and featured a free barbecue, DJ and activities such as pool inflatables and water bomb competitions. The Pilbara Port Authority Fireworks Spectacular took place at Kevin Scott Oval from 5:30pm to 8:30pm and featured live music, a DJ, food vans and family friendly activities.

Festive Lights

The annual Festive Lights Competition lit up the Hedland night sky one again in November and December, made possible by Gold Sponsor Horizon Power and Media Partner the North West Telegraph. The Competition encouraged local residents to decorate their homes with creative light displays, with cash prizes awarded across the categories of best display winner and runner up, best sustainable display and people's choice. The sustainable category gave participants the opportunity to approach their display with eco-friendly credentials in mind. The best display was awarded to 25 Minderoo Avenue, South Hedland and 25 Panjya Parade, Pretty Pool received the runner up prize. The Best Sustainable Display was a joint winner: 5 Australind Avenue, South Hedland and 120 Sutherland Street, Port Hedland.

Twilight Movies

A number of Twilight Movie screenings were held in the Civic Centre Gardens, offering outdoor cinema in a picturesque location for local families to enjoy. A large screen adjacent to the ocean screened family classics such as Monsters Inc., complimented by a selection of on site food vendors. Delivering on a commitment to accessibility, assisted listening devices were available for attendees. People brought along blankets, mats and pillows to get comfortable under the Pilbara night sky. The screenings were made possible by Sponsor Pirtek.

Citizenship Ceremonies

Several Citizenship Ceremonies were held in 2020/21, strengthening Hedland's multicultural identity and encouraging all to reflect on the rights and responsibilities of citizenship. The new citizens' countries of origin included Pakistan, the United Kingdom, Philippines, India, New Zealand, South Africa, El Salvador, Afghanistan, Columbia, Vietnam, Greece, Croatia, Zimbabwe, Mauritius and Venezuela. Special guests in attendance at the Ceremonies included the Hon. Stephen Dawson MLC and Kevin Michel Michel MLA.



Puppet in the Pilbara

On Saturday 24 and Sunday 25 October, the Civic Centre Gardens came alive with Puppet in the Pilbara – The Last Numbat, The Pilbara’s first giant interactive puppetry event presented by Spare Parts Puppet Theatre and originally commissioned by the City of South Perth. Part of the Events Team delivery of diverse arts and cultural experiences, 17 audience members at any one time were invited to come up and manipulate a giant numbat puppet, supported by trusses and directed by professional puppeteers. Attendees were invited to explore themes of connection, collaboration and sustainability, with the giant puppet experience complimented with interactive workshops, community stalls and food vendors for the whole family to enjoy. The Junction Co. hosted an artist & maker workshop with Tina Hall, who led a dynamic cyanotype wax wrap making workshop.

National Reconciliation Week movie night

National Reconciliation Week occurred from Thursday 27 May until Thursday 3 June. The theme for 2021 was More than a Word: Reconciliation Takes Action, encouraging local residents to reflect on the actions they can take to achieve reconciliation in their communities. In recognition of the Week, a movie night was screened on Sunday 30 May from 6pm at the Matt Dann Theatre and Cinema. How The West Was Lost tells the story of the 1946 Aboriginal Pastoral Workers’ Strike, and was the winner of the 1987 Human Rights Documentary Film Award and was nominate for 5 AFI Awards. The evening featured an introduction from Jerry Roberts, a recognised journalist who has covered politics and Aboriginal Affairs.



Library Strategy 2021-25

In March 2021, Council adopted the Town's 2021-25 Library Strategy, providing leadership, staff and the community with a blueprint for the delivery of Hedland's library services over the next five years. Key actions in the Strategy include planning and building a new library in South Hedland; building and promoting an accessible, dynamic local history collection and service and expanding access to technology to improve digital literacy skills in the community.

The Strategy's development was informed by extensive consultation conducted by Libraries Alive! Pty. Ltd., which included 600 comments from the community, 17 interviews with Town staff, three focus groups and consultation with Aboriginal and Torres Strait Islander communities.

Key features of a future site include multi-functional spaces, at least 1200 square metres of floor space, digital and creative spaces to support learning and discovery and expanded accessibility.

Library Programming

The Town's libraries continued to deliver diverse, dynamic programming targeted to all ages in the community. Regular Storytime, Rhyme Time and Lego Club sessions engaged young children, with Older Wiser Library Seniors sessions bringing senior citizens together to make connections. School holiday activities featured arts and crafts, inspiring creativity in the children.

Port Hedland's history was kept alive as a result of a generous grant from the WA History Foundation, enabling staff to expand the Town's online history collection for local residents to discover. The WA History Foundation was established in 1987 and the grants program was established in 2009. The Town's library catalogue enables residents to search Port Hedland's history online and view digitised photos of many aspects of life in Hedland.

In February 2021, the Town supported the Children's Book Council of Australia WA (CBCA WA) Branch's series of virtual presentations, as part of the CBCA WA's Book Week Online Extension Program. Each participating author featured on the CBCA WA's YouTube channel, enabling anyone with access to a connected digital device to enjoy for free. Participating authors included Deb Fitzpatrick, Dianne Wolfer, Katie Stewart, Kitty Black, Kylie Howarth, Norman Jorgensen, Sally Murphy and Steve Heron. The COVID-19 pandemic put into focus the importance of digital engagement and the connections which can be made in lieu of in-person interaction.



Youth Services

In late 2020, stage one of the JD Hardie Youth and Community Hub development completed. The redevelopment delivered a fresh, modern and accessible space for the youth services team to deliver their popular programming. The team delivered year-round programming including Kids Club in the mornings for young children, youth lounge in the afternoons for young adults to chill out, SLAM basketball, homework club and more.

In November 2020, professional Australian basketball player, Greg Hire, was the special guest at the Friday night SLAM basketball session in Wanangkura Stadium. The event gave 12 to 18 year olds the chance to meet and interact with Hire, who played years of US College basketball before joining the Perth Wildcats in 2010. Hire won his first championship as a Wildcat in 2014 and went on to win three more championships in 2016, 2017 and 2019. He is also the founder of a Stitch in Time Foundation, providing a range of youth programs and services across WA.



Port Hedland Leisure

Port Hedland Leisure oversees the operation of Wanangkura Stadium, South Hedland Aquatic Centre and the Gratwick Aquatic and Fitness Centre. The Leisure team was at the forefront of adaptation during the COVID-19 pandemic, introducing virtual fitness classes for members to access from home. Once restrictions began to ease, the in-person group fitness classes were back offering Body Pump, Meta Fit, circuit training, yoga, sprint and more. Wanangkura Stadium gym continued to be popular, with residents and FIFO workers using the space to work up a sweat.

In the months preceding September 2020, the Gratwick Aquatic and Fitness Centre underwent an extensive refurbishment to better serve the needs of the Port Hedland community. Upgrades included the expansion of the gym floor, accessibility improvements, new signage, decommissioning of the dive pool, installation of more shade and the addition of state-of-the-art Technogym fitness equipment. The upgrades were celebrated during an official opening day on Saturday 19 September.

In November 2020, Port Hedland Leisure celebrated Movember, with the 60 for 60 campaign shining a spotlight on the importance of mateship. Team member, Jeremy, walked 60 kilometres in a month, reflecting the loss of 60 men to suicide each hour, every hour, across the world. Community members were encouraged to donate to Jeremy's efforts, with proceeds going towards the national Movember campaign.

From October 2020, low sensory hours were implemented at Wanangkura Stadium between 10am and 11am each day. The hours created a low distraction, inclusive environment in the gym, lobby and creche with lowered sound, music and lights. Sensory processing is top of mind for many local families, who face the daily task of seeking out public spaces that are sensitive to their needs.

Swim 4 Fruit is an initiative from RLSWA and funded by Healthway which was delivered at South Hedland Aquatic Centre on Wednesday afternoons, encouraging children in regional communities to swim laps at their local pool, rewarding them with a healthy afternoon tea after each session. Those achieving a prescribed number of laps are also eligible to earn special prizes.



Matt Dann Theatre and Cinema

The Matt Dann Theatre and Cinema continued strengthening its reputation as Hedland's premiere cinema and live entertainment venue. The venue, which shares its space with Hedland Senior High School, screens the latest blockbusters and stages a selection of stage shows, such as live comedy and kids entertainment.

In October 2020, the venue screened the Australian premiere of *Woman*, a special fundraising screening for the Hedland Women's Refuge coordinated by the Hedland Well Women's Centre. A film by Anastasia Milkova and Yann Arthus-Bertrand, the film stemmed from 2,000 interviews conducted across 50 countries, uncovering what it means to be a woman in different parts of the world. The film covers topics such as relationships, marriage, family violence, aspirations, desires, oppressions and more.

In March 2021, the venue celebrated their 2021 season launch with a red carpet, entertainment from dance schools and speeches from Mayor Carter and venue staff. The launch was an opportunity to come together and reflect on the challenges faced by creative industries during the pandemic, while looking forward to a bright future. Attendees were given a free copy of the season guide, which featured the live entertainment shows on offer during the season.

In May 2021, *Ice Land: A Hip h'Opera* came to the local stage, a production from Yirra Yaakin Theatre Company. The show told the journey of three people through ice addiction in all its states: happiness, invincibility, clarity, despair, fear, psychosis and breakdown. Hip hop was used to explore a pressing issue impacting communities across the country, and featured fresh music from Aussie hip hop legends Downsyde, Layla and Moana Mayatrix. The show was targeted to young people, particularly the older students of Hedland Senior High School, to raise awareness of the damage of ice addiction.



Community Grants Program

Council noted that in 2021/21, 68 applicants were granted a total of \$173,873 as part of the Town's Community Grants Program. This Program offers a number of grants for individuals, businesses and community groups to apply for across the following streams: community development, community collaboration, community arts and culture, artist development, community sport, athlete development, friendly neighbourhood, seed funding, space activation, youth leadership and development and business and tourism innovation grant.

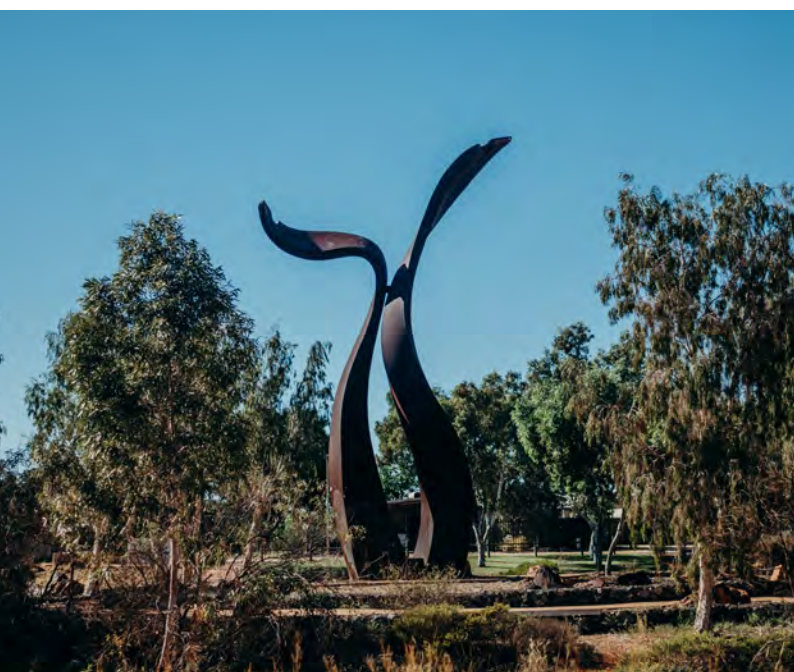
The total amount granted represented nearly 97% of the Program's \$180,000 2020/21 budget, reflecting the Programs popularity. Overall, 30 not-for-profits or community groups received funding, including eight Aboriginal organisations, eight arts and cultural organisations and 10 sporting clubs. The most popular grants in 2020/21 were athlete development, business and tourism innovation and community sports.

Public Art

In September 2020, local community groups, businesses and residents were invited to comment on the Town's draft Public Art Strategy, a framework to achieve a sense of identity and belonging through public art. The Strategy was informed by extensive community engagement, including workshops, specific Aboriginal engagement and social media polls.

The Strategy provides a vision for a future public art program which is cohesive, engaging, innovative and authentic to Hedland. It covers the collection, conservation, care, procurement, management, access, development and funding of public art in Hedland. Importantly, it emphasises the talents and contributions of local creatives, fostering pride and community spirit.

In February 2021, a design entitled 'Marapikurrinya' by Hedland artist Bobbi Lockyer was selected as the winning entry of the JD Hardie Youth and Community Hub public art competition. The design, selected for its creativity, originality and meaning, will be translated into perforated dots on the shade structures alongside the outer multiuse courts, part of the site's stage two redevelopment.



Community Safety Update

Town of Port Hedland continues to build a connected and resilient community, ensuring community safety is central to planning. The Community Safety Plan is well into foundational phase, with a number of initiatives already under way. Hedland Community Safety Advisory Forum continues to meet on a quarterly basis to discuss key community safety issues and trends, and work towards solutions. We cannot raise the standards of safety in Hedland alone, and thank community stakeholders for their continuous commitment to improving community safety.

This last year has seen new community safety partnerships and networked formed such as, Hedland Community Road Safety Action Group, Pilbara Family Domestic Violence Network, and Hedland Community Wellbeing Working Group. Town of Port Hedland will continue to collaborate with these groups, and support community led action to promote positive change.



Our Economy

Regional Economic Performance

Port Hedland's gross regional product is estimated at \$6.5 billion, representing 2.19% of the state's gross state product. The largest employer in the LGA is mining, generating approximately 4,500 jobs. This is followed by the construction sector generating approximately 1,050 jobs and the transport, postal and warehousing sectors generating approximately 1,000 jobs. In the LGA, there are around 750 local businesses and there are around 10,700 local jobs in total.

Port Hedland strengthened its reputation as the backbone of the state and national economies, due to sustained growth in the minerals mining and export trade. This financial year, the port of Port Hedland was recently named Australia's port of the year at the Australian Shipping and Maritime Industry Awards. Travel restrictions and WA's hard border placed a new spotlight on the resources industry's resilience, buffering Australia from the worst global downturn since the global financial crisis and providing jobs for local residents.

WA's annual iron ore sales account for 80% of WA's royalties and 49% direct employment in the state's mineral industry. The port's throughput capped off the 2019/20 financial year in the middle of the pandemic at 538.2 mega tonnes, up from 446.9 mega tonnes in the 2014/15 financial year and is projected to increase to 862 million tonnes in 2022/23. Over the next 10 years, port activity is projected to contribute an extra \$21 billion in state and federal taxes and royalties and create an extra 1,072 full time equivalent jobs in the Pilbara.



Business Breakfast Series

The Town's partnership with the Port Hedland Chamber of Commerce and Industry strengthened with the continuation of the popular Business Breakfast Series. This is a quarterly event where a guest speaker is invited to address the wider Hedland Business community about prominent and relevant topics. These well attended sessions attract expert panelists and strong representation from business, industry and government leaders. Special guest speakers included Roger Johnston, CEO of the Pilbara Ports Authority; Karlene Bylund from the Hedland Maritime Initiative and the Hon. Stephen Dawson MLC.



Council's endorsement of DAMA

Key worker shortages continue to challenge sectors of Hedland's economy and community. In June 2021, Council endorsed the Town investigating, and potentially applying to, the Federal Government through the Department of Home Affairs to establish a Designated Area Migration Agreement (DAMA). A DAMA is a formal agreement between the Australian Government and a regional, state or territory authority, providing access to more overseas workers than the standard skilled migration program. A Designated Area Representative (DER) represents a DAMA and is responsible for managing its negotiation, implementation and ongoing management.

The purpose of the Town potentially establishing or supporting a DAMA is to address key worker shortages in a number of priority areas including the hospitality, retail and tourism sectors, as well as the local children's education and care sector, in particular, to address the shortage of early childhood teachers (ECTs).

The establishment of a DAMA would enable local employers experiencing skills and labour shortages to sponsor skilled and semi-skilled overseas workers. However, DAMAs ensure employers recruit Australian citizens and permanent residents as a priority: employers would need to demonstrate a genuine attempt to recruit Australians before accessing a DAMA labour agreement.

COVID-19 Recovery

This year, WA sustained its successful run in keeping COVID-19 at bay through a strong public health response, avoiding the outbreaks of the eastern states. The Town continued to reinforce state and federal government messaging, such as changes to travel restrictions and public gatherings. The community's work heeding public health advice meant Hedland enjoyed the Pilbara lifestyle unabated, free from lockdowns and restrictions. Further, Hedland staying COVID-19 free secured the operations of the port, leading to continued economic growth and job creation for the nation.

Local Government's engagement with the community continued to evolve in response to restrictions on public gatherings. Port Hedland Leisure trainers delivered virtual sessions to members, the Libraries expanded access to their Spydus online activity portal and the Welcome to Hedland Digital platform allowed locals to log-on and discover virtual community stalls.

In September 2020, Council granted nearly \$700,000 to Hedland based community groups and small businesses as part of the Town's COVID-19 Assistance Grants Program. This included 30 applicants for the Community Group Assistance Fund receiving a cumulative amount of \$220,519.68 and 56 applicants for the Support Local Business Fund receiving a cumulative amount of \$477,876.19. Around 84% of applicants were successful in obtaining grant funds, reflecting the Town's priority of ensuring a broad cross section of local organisations received support. The success of the program demonstrates the positive impact local government has in the community during times of hardship.

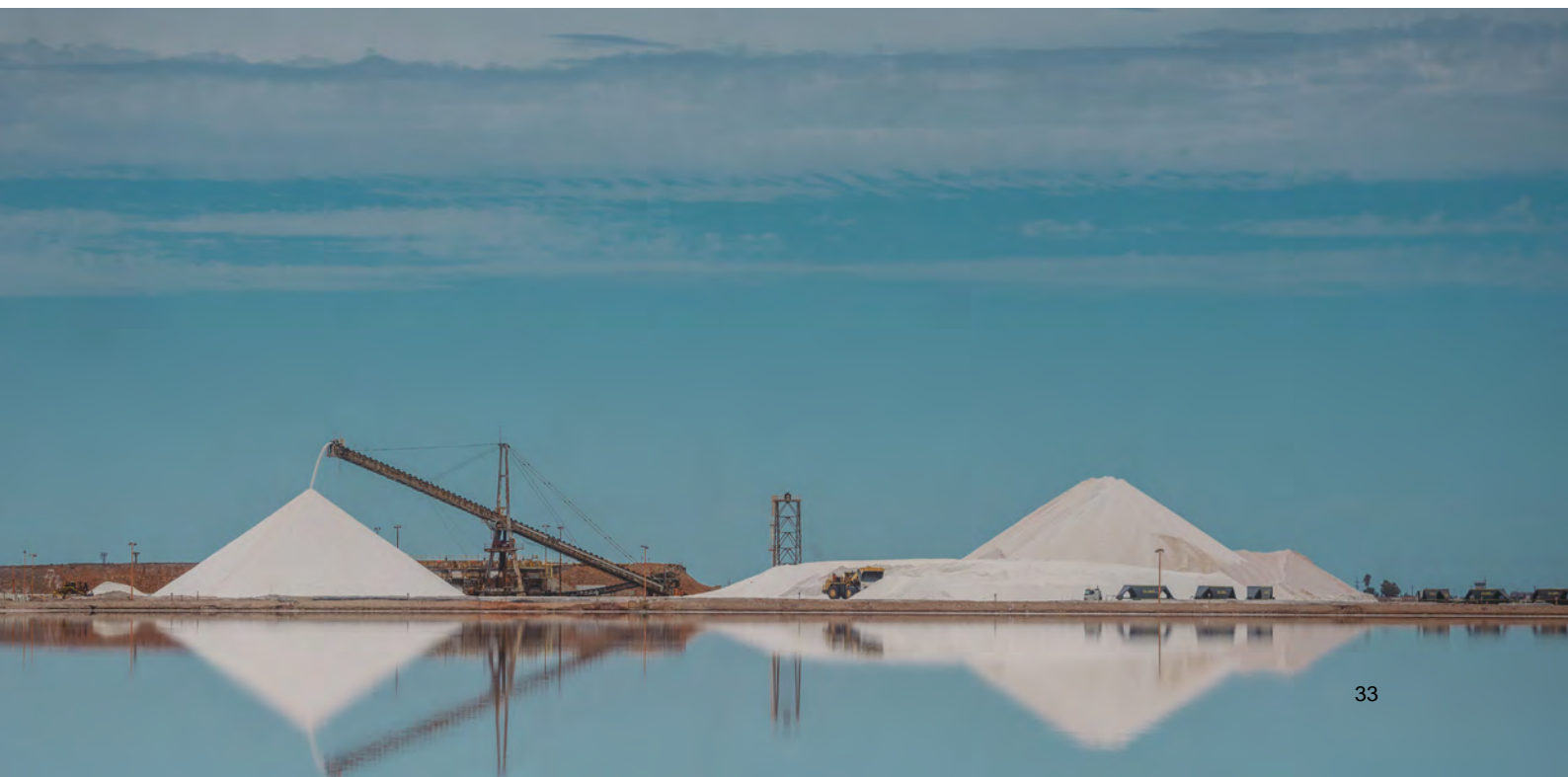


PHCCI Hedland Economic and Development Forum

In June 2021, Mayor Carter and CEO Carl Askew addressed the Hedland Economic and Resources Forum in Wanangkura Stadium. The Forum's theme, Unlocking Port Hedland's Potential, spotlighted the importance of balancing key national economic and political insights with regional priorities out to 2030. The Forum enabled the Mayor and CEO to address delegates from government, business and community sectors on the Town's 10-year vision to transform Hedland's amenity and liveability for the future.

Mayor Carter shared insights on economic diversification, local infrastructure investment, hydrogen power, the Asian renewable hub, Port Hedland's maritime vision and future economic development and tourism. A common theme shared by presenters was Hedland's strong record of economic growth and job creation throughout the COVID-19 pandemic, with growth projected to continue over the next decade. By 2028/29, port activity is expected to contribute an additional \$26.2 billion of gross regional, state and domestic product and generate over 5,000 full time equivalent jobs.

CEO Carl Askew focused on the Town's role in transforming Hedland's built environment, with capital works budgets of \$57 million in 2020/21 and \$70 million in 2021/22. The Executive Leadership Team are focussed on delivering on the outcomes of the Town's Strategic Community Plan 2018-28 to support a growing population. Project highlights include the JD Hardie Youth and Community Hub, Port Hedland Sports and Community Hub, South Hedland Integrated Sports Hub, South Hedland skate park shade structure, South Hedland cemetery, Portside Pop-Ups, Finucane Island boat ramp and groynes, the Commons, pathways and cycleways, pretty pool footbridge, seawalls, town depot and staff housing.



Our Built and Natural Environment

Introduction of kerbside recycling service

In March 2021, in partnership with contractor Cleanaway, the Town introduced a kerbside recycling service in the LGA, delivering on 93% community support for the initiative. This was a highly anticipated milestone for the Town's waste service, which has been a staple in local governments across the country for decades. The introduction of the service was a result of the Council decision in October 2019 to award Cleanaway with a seven plus three year contract worth \$18.9 million to service the Town's kerbside collection needs.

To raise awareness of kerbside recycling, the Town launched the Let's Kerb Our Waste campaign across traditional and digital media. Messaging emphasised how recycling can be easy by following the Simply5 principle: paper, aluminium and steel, flat cardboard, glass jars and bottles and hard plastics. Residents received a yellow lid bin, along with a free fridge magnet showing when their collection weeks were for the 2021/22 year.



Finucane Island Boat Ramp

In May 2021, construction started on a new sea groyne as part of stage 1 works at the Finucane Island boat ramp, following Council's March decision to accept the tender from WA Limestone Pty Ltd for \$1.7 million to construct the groyne. Stage 1 works are part of a total \$4.5 million investment in the site, delivering on strong community sentiment in annual perception surveys to upgrade Hedland's seafarer safety.

The groyne is 100 metres long and constructed 10 metres to the west of the existing ramp. The groyne is designed to deflect strong tidal currents that sweep across the ramp, aiding the safe launching of vessels and improving overall seafarer safety.

Additional works part of stage 1 include the construction of a 2.4 metre wide walkway, bollards, parking bays, kerbsides and barriers, light poles, waiting lines, the resurfacing of existing pavements, new disability access ramps and footpaths.



JD Hardie Youth and Community Hub (JDHYCH) Upgrades

In December 2020, stage 1 works on the site completed. This stage included all design and construction works associated with the roof, GVAC system, internal modifications and multi-user courts, as well as all supporting civic works for succeeding stages. A fresh, bright paint job gave the building a renewed street appeal and welcoming entrance. The redeveloped space better serves the recreational and social needs of local youth and children, while also providing Town staff with modern and accessible office space.

In February 2021, the sod was turned on stage 2 of the JDHYCH redevelopment, representing a \$7.5 million investment to include three new multi-use courts, the installation of a shade shelter, an amphitheatre, landscaping, and an accessible change room.

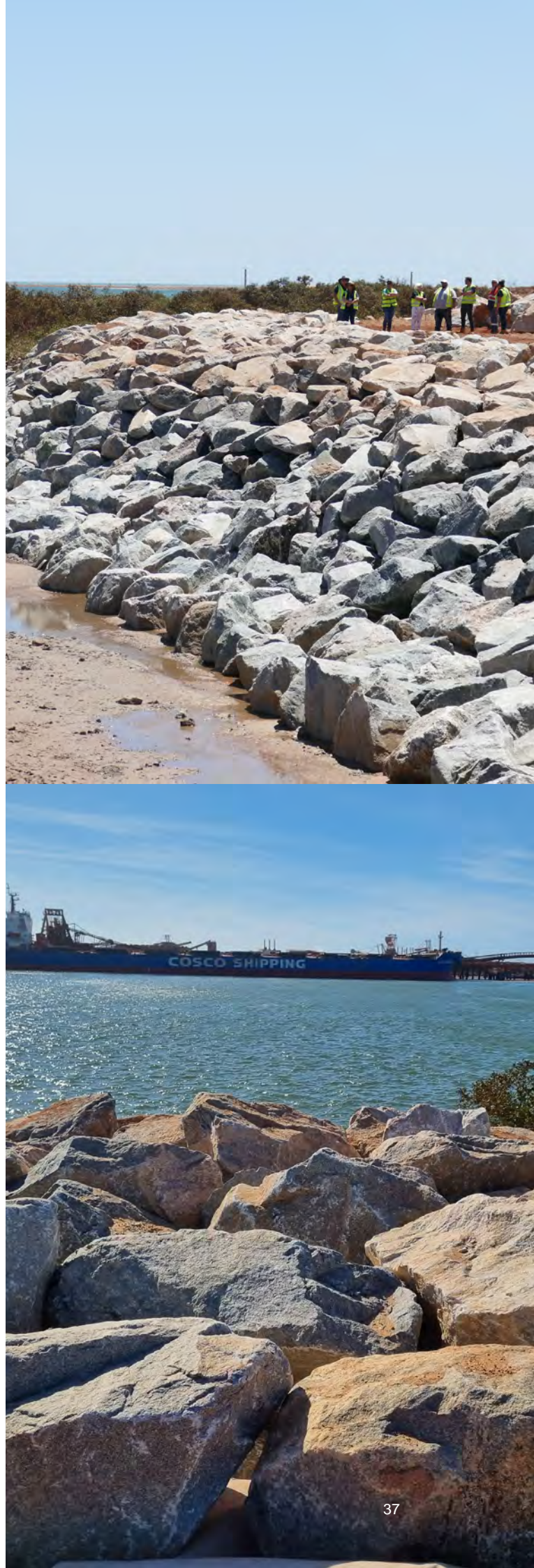


Port Hedland Seawalls

Site works and construction started on the Port Hedland Seawalls project, following the March 2020 Council endorsement of the design and construction of seawalls at West End, Sutherland Street and Goode Street. The project represents an \$18 million investment to protect the coastline from cyclonic weather events, rising sea levels and coastal erosion.

Some of the project's other key benefits include strengthening the integrity of beaches and pathway access, contributing to protecting unique flora and fauna (including flatback turtle nesting areas), helping protect residential properties and business from erosion and rising sea levels and securing operations at the port, which is the world's largest bulk exporting port.

The inception of the seawalls stemmed from Council's endorsement of the Town's Coastal Hazard Risk Management and Adaptation Plan (CHRMAP), which serves as the blueprint for how to respond to the challenges of climate change, identifying areas which are the highest priority for attention. The CHRMAP considers hazards and risks out until 2120. The Plan finds the risk of erosion to public foreshore, roads and properties along Sutherland Street and in Port Hedland's East End to increase to an intolerable point.



New Wedgefield Depot

In late 2020, works started on the construction of the new depot in Wedgefield, in line with the Town's Depot Masterplan. The depot is a crucial facility which hosts the operation of infrastructure services, such as parks and gardens crews, workshops, machinery, strategic project management and more. During the tenure of former Commissioner Riebeling, it was determined that the existing site could not adequately service future staffing levels and was no longer fit for purpose. The new depot includes fresh, open plan office space with state-of-the-art technology and conferencing capabilities. The animal management facility will replace an aging facility which will better house cats and dogs, with features including temperature control, separate cat and dog sections, a vet's room and two sizeable shaded exercise areas.



Wilson Street Shared Bike Path Project

In October 2020, the Town was awarded a Western Australia Bicycle Network (WABN) grant from the Department of Transport towards funding the Wilson Street Shared Bike Path Project.

The Project intends to link the cycle network from Redbank Bridge to Cooke Point Road and McGregor Street in Port Hedland and will be constructed over different stages. Currently, the path from South Hedland ceases at Redbank Bridge and does not extend to Port Hedland.

Once completed, the linked pathway will encourage more residents to cycle and walk between Port and South Hedland and will improve the safety of Wilson Street.

The WABN grant is one of the key actions detailed in the Western Australian Bicycle Network Plan 2014-2031, which sets out a framework for a safe and sustainable cycling network across WA.

Spoilbank Marina

In November 2020, the sod was turned on the highly anticipated Spoilbank Marina development, a project set to transform Port Hedland's waterfront into an attractive and popular destination for local and visitors. The Town is working closely with the Pilbara Ports Authority, the Department of Transport, Development WA and the Pilbara Development Commission to develop the long-awaited Marina, which will alleviate demand on existing boating facilities. During its construction phase, the Marina will support over 220 jobs.

Once constructed, the Marina's features will include a four-land boat ramp, 21 boat-pen marina with capacity for expansion up to 80, a separate entrance channel to the main shipping channel, trailer parking for up to 200 vehicles, maintenance hardstand, publicly accessible breakwaters with pedestrian path, public recreation and event space, public amenities, a waterfront promenade to reflect the Yintha Kariyarra creation serpent story, public art and a cultural gathering space.



Exeloo Replacement

In June 2021, the Town replaced the existing Exelooos located at the Civic Centre in Port Hedland with two Universally Accessible Toilets (UATs). The installation of the UATs was part of the Town's commitment to improve access in the Town's play areas, parks and gardens, as outlines in the Town's Disability Access and Inclusion Plan 2017-22. The improved, accessible ablution will better serve the needs of the community, particularly during community events such as the Twilight Movie Series.

Renewal Program

The Town's 2020/21 renewal program delivered significant upgrades to Hedland's core infrastructure assets across the LGA. \$2 million was invested in road reseal projects, \$1.2 million was invested in footpath renewals and \$700,000 was invested in kerbing renewals. Targeted funds towards concrete floodway panels through Yandeyarra Road were also invested.

8189 metres of kerb was installed throughout 26 streets, 3750 tonnes of asphalt was laid over 26 different streets and carparks, 6733 linear metres of concrete footpath was installed in 17 different locations around Port and South Hedland, and 960 square metres of concrete floodway was installed through Yule River Crossing along Yandeyarra Road to improve access following rain.

The works were part of Infrastructure Services' five year strategy to identify and upgrade Hedland's core infrastructure assets, improving the town's connectivity for pedestrians and drivers.



Restricted Access Program

In April 2021, the Town restricted access to sensitive parts of 4 mile, Pretty Pool by strategically placing oversized rocks to stabilise dunes and prevent erosion. The oversized rocks will prevent unauthorised vehicles from entering onto the region's fragile dune system, an important part of Hedland's unique biodiversity.

The Town's Restricted Access Program has run for a number of years, minimising the impact of unauthorised vehicles entering residential or sensitive areas across the LGA. Since the installation of oversized rocks along North Circular Road in South Hedland, there has been a noticeable reduction in the number of quad bikes crossing over the road.

South Hedland Cemetery Masterplan

In April 2021, stage one works for the South Hedland Cemetery Masterplan started. This works stage included the demolishing of existing toilets and building new equal access toilets, establishing a gravel ring road with parking and pedestrian access, upgrading internal roads and path systems, improving overall accessibility, and refreshing the site's landscaping. The site upgrade is guided by the Town's commitment to create a respectful, serene and comfortable environment which celebrates the Pilbara's unique sense of place. The design responds to the needs of the community, with minimal maintenance requirements once complete.



Cyclone Preparedness

The Town continued to support the community through cyclone season, as Port Hedland is located on a stretch of coastline which is the most prone to cyclone crossings in the country. The Department of Fire and Emergency Services (DFES) and Bureau of Meteorology (BoM) delivered their annual cyclone briefing in chambers, providing government, business and community stakeholders with projections on the upcoming season and what to expect. The Town shared communication materials from DFES and BoM throughout the season to encourage residents to be prepared for cyclones by organising an emergency pack for their household, as well as securing loose items in their yards.

In September 2020, the Town completed the annual pre-cyclone season green waste clean up, with the community pitching in to reduce the risks of flying debris during cyclonic events. The Town's contractors delivered 142 tonnes of green waste in 150 loads to landfill, on the back of six-wheeler trucks, over a 13-day completion period.

In January 2021, DFES issued a Blue Alert for the Hedland LGA due to the formation of Tropical Cyclone Lucas. Fortunately, the system weakened and did not cause significant damage.

Gratwick Aquatic Centre playground upgrade

Playgrounds are a central part of providing families with active, open spaces to enjoy around the year. In November 2020, an Active Discovery playground with improved accessibility and features was installed at the Gratwick Aquatic and Fitness Centre.

The new playground was fully shaded, offering a number of new exploratory elements for children to discover. Littlies could take a ride on Frankie the Fish, explore the ocean with a crew on their own ship and discover Hedland's elusive fairy penguin. The installation was part of the Town's annual playground renewal program, with the objective of improving usability and accessibility.



Planning Highlights - Next 10 to 20 years of strategic land use secured

September 2020 saw a major milestone reached in the Town planning space. Council adopted the Town's Local Planning Strategy and Local Planning Scheme No. 7, documents set to guide the next 10 to 20 years of land use planning and development in the Hedland LGA. The Strategy was endorsed by the Western Australian Planning Commission in May 2021, and the Scheme was gazetted in January 2021.

The Strategy builds on comprehensive engagement undertaken by the Town during the Shaping Hedland's Future campaign in 2019. The Strategy seeks to establish a vision for the future, provides direction for growth and development within the Town over the next 15 years, establishes strategies and actions in response to identified opportunities and constraints, provides a rationale for land release to support sustainable growth and balances supporting the infrastructure needs of the world's largest bulk exporting port, while also recognising the needs of Hedland's unique community, culture, and environment.

The Scheme superseded the Town's Local Planning Scheme No. 5 as the Town's principal statutory planning document. It sets out the way land is to be used and developed, classifies areas for land use and includes provisions to coordinate infrastructure and development within the LGA.

WAPC approves Athol Street + Stables Structure Plans

In January 2021, The Western Australian Planning Commission (WAPC) approved the Town's Athol Street and Stables Structure Plans, paving the way for the establishment of more residential lots in East Port Hedland over the next 10 years.

Developed in collaboration with Development WA, the Structure Plans contain a combined area of approximately 76 hectares in the East End of Port Hedland, bound by Athol Street, Cooke Point Road, Styles Road and Pretty Pool Creek.

In September 2020, Council supported the Structure Plans to proactively respond to Port Hedland's housing shortage. A reduction in West End residential land and projected population growth necessitated de-constraining land East Port Hedland.

WAPC's approval cemented the Town's strategic planning framework for the area, which includes residential zoned land of low (R20) medium (R40) and high (R60) densities, a limited tourism/hospitality coastal node, public open space and an environmental conservation reserve (foreshore reserve).



Leading our Community

Visiting Dignitaries

14/07/2020	Meeting with Senator Slade Brockman, Liberal Senator for Western Australia
17/07/2020	Meeting with Duncan Ord, Director General of the Dept of Local Government, Sport and Cultural Industries
21/07/2020	Meeting with Hon Minister Roberts MLA & Gary Dreiberger (WA Police Deputy Commissioner)
27/07/2020	Meeting with DevelopmentWA Board and Executive
29/07/2020	Meeting with DFES Superintendent Peter Mc Carthy
18/08/2020	Meeting with Hon. Minister Alannah MacTiernan MLC, Minister for Regional Development; Agriculture, and Food; Hydrogen Industry
24/08/2020	Meeting with Hon. Minister Paul Papalia, Minister for Police; Road Safety; Defence industry; Veterans Issues
25/08/2020	Meeting with Hon. Minister Paul Papalia, Minister for Police; Road Safety; Defence industry; Veterans Issues
27/08/2020	Meeting with Hon. Francis Logan BA
16/09/2020	Meeting with US Consul General - David Gainer
30/09/2020	COVID Community meeting with Minister Roger Cook; Deputy Premier; Minister for Health; Medical Research; State Development, Jobs and Trade; Science
23/10/2020	Meeting with Hon. Mia Davies MLA, Leader of the Nationals WA
12/11/2020	Meeting with Minister Templeman, Minister for Local Government
13/11/2020	Meeting with Minister Alannah MacTiernan and Terry Hill
16/11/2020	Meeting with Kevin Michel Labor Member for Western Australia MLA
8/12/2020	Meeting with Minister McGurk
4/02/2021	Meeting with Tony Simpson, CEO RDA Pilbara
5/03/2021	Meeting with Hon. Melissa Price



Advocacy

During the 2020/21 financial year, the Town has provided many coordinated responses in relation to a number of State, Federal and local issues, including submissions for:

- Senate Select Committee on COVID-19, Parliament of Australia
- Speed Zone Changes on Local Government Roads, WALGA
- Wastewater Regulation: Invitation to consult, Department of Health
- Consultation on Child Safety Positions within Local Governments, The Government of Western Australia
- New Work Health and Safety Strategy, Safe Work Australia
- Integrity of private building surveyors and their role in enforcement - a response to the Building Confidence Report, Australian Building Codes Board
- Consultation Independent Oversight System Within Local Governments, The Government of Western Australia
- Consultation on Light and Heavy Vehicle Emission Standards for Cleaner Air, Department Of Infrastructure, Transport, regional Development and Communications
- Feedback requested- ABCB discussion paper- Mandatory Inspections, WALGA
- Local Government (Model Code of Conduct) Regulations 2020 – consultation, Department of Local Government, Sport and Cultural Industries
- Review of Land Use Compatibility Tables for Drinking Water Sources, Department of Water and Environmental Regulation (DWER)
- Review of the IPWEA / AAPA Technical Specification for Supply and Laying of Asphalt Road Surfacing, IPWEA
- Policy and Application Guideline Yellow Box Markings at Signalised Intersections, Main Roads WA
- Heavy vehicle charges 2021-22, National Transport Commission
- Local Government Employee Code of Conduct, Department of Local Government, Sport and Cultural Industries
- Dark Sky and Astrotourism - Draft Position Statement for Public Comment, Western Australian Planning Commission (WAPC)
- 2019/20 Public Health Act 2016 Local Government Optional Reporting, Department of Health
- Public Consultations for the NDS and NDIS Outcomes Frameworks, Department of Social Services
- Supply Chain Resilience Initiative, Department of Industry, Science, Energy and Resources
- Draft State Planning Policy 7.3 - Residential Design Codes V1 - Medium Density Code, Department of Planning, Lands and Heritage
- Cost Adjustor Survey, Department of Local Government, Sport and Cultural Industries
- Energy sector governance reforms, Energy Policy WA
- Productivity Commission Report on Mental Health, Department of Health
- Wholesale Electricity Market - clarifying market offer requirements, Energy Policy WA
- Feedback sought on WA's waste management legislation, Department of Water and Environmental Regulation (DWER)
- The Future of Australia's Aviation Sector, Department Of Infrastructure, Transport, regional Development and Communications



Audit and Risk Management

The Town's Internal Audit function assists in adherence to documented policies and procedures as well as identification of internal control weaknesses.

The Town is in the process of formalising a robust Risk Management Framework (RMF). This RMF will be in accordance with the International Standard for Risk Management, AS/NZS ISO 31000:2018, and fit for purpose.

The RMF will form the foundation of identifying and analysing issues that may have an adverse effect on the Town achieving its objectives and will apply to Councillors, volunteers and contractors (stakeholders).

It is paramount that all employees and stakeholders understand their roles and responsibilities in the risk management process. This plan will also ensure that the Town continues to focus on areas of better practice in relation to legislative compliance, effective and efficient internal controls, as well as transparency, accuracy and completeness in reports issued.

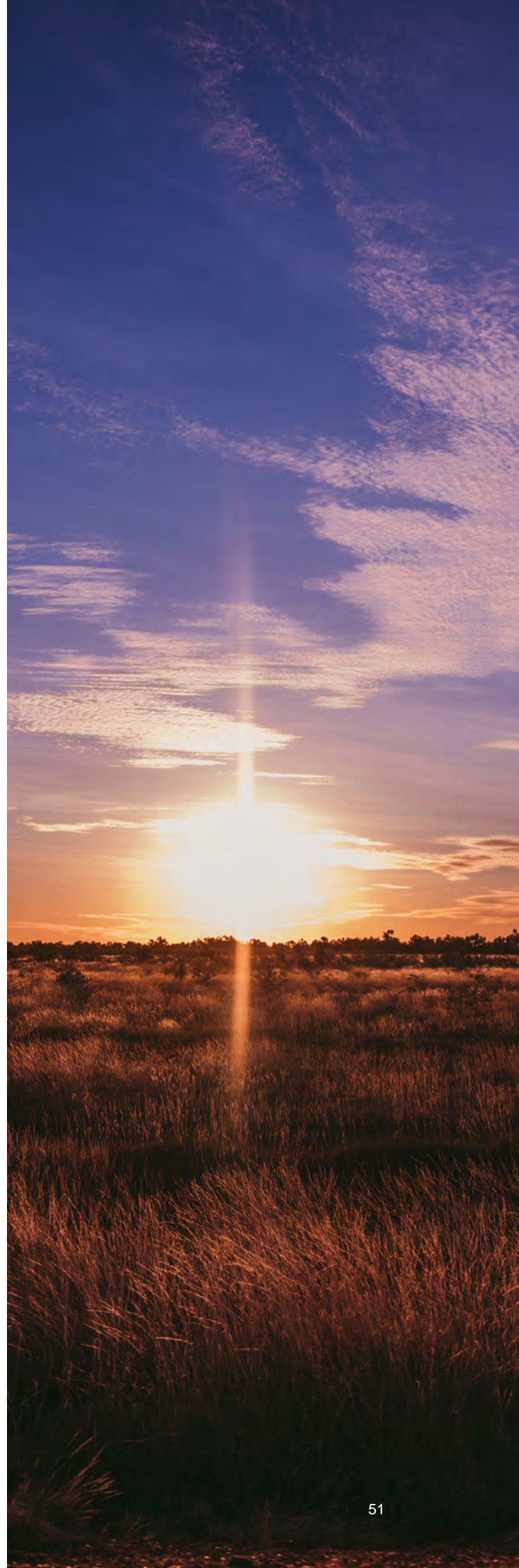
Disability Access and Inclusion Plan (DAIP)

The Town of Port Hedland is dedicated to creating a unified community across our townships, aiming to provide safe and accessible community facilities, services, events and open spaces that connect people and neighbours. Our Disability, Access and Inclusion Plan (DAIP) sets out the Town's commitment to creating a community that welcomes and includes people of all abilities. It outlines the strategies the Town will use to address barriers to access and promote inclusion for people with disability over the next five years. Outcomes which include goals on how to deliver the outcomes:

- People with disability have the same opportunities as other people to access services of, and any event, organised by the Town of Port Hedland.
- People with disability have the same opportunities as other people to access the buildings and other facilities of the Town of Port Hedland.
- People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.
- People with disability receive the same level and quality service from the staff of a public authority as other people receive from the staff at the Town of Port Hedland.
- People with disability have the same opportunities as other people to make complaints to the Town of Port Hedland.
- People with disability have the same opportunities as other people to participate in any public consultation by the Town of Port Hedland.
- People with disability have the same opportunities as other people to obtain and maintain employment with the Town of Port Hedland.

Successful outcomes delivered in the 2020/21 year aligning with the Town's DAIP include the following:

- Successful implementation of the Senior Adults Living Triumphantly (SALT) community program.
- Successful trial and implementation of low sensory hours (Quiet Hour) at Wanangkura Stadium.
- Socially Inclusive Communities Western Australia initiative completion.
- Town Community grants program funding the Hedland Toy Library's Inclusive Community Collaboration project; Swiss Launderette's disability access upgrades and EPIC Inc.'s Inclusion and Resilience Programs.
- Update and installation of new public universal ablution blocks.
- JD Hardie Youth and Community Hub upgrades including three new accessible internal toilets.
- Gratwick Aquatic Centre's new picnic area, accessible benches and new playground.
- Purchase of sensory pop-up tent for use as a quiet zone.
- Organisational Principles of Inclusion staff training exercise.



Reconciliation Action Plan (RAP)

Reconciliation Action Plans (RAPs) outline practical actions the organisation will take to build strong relationships and enhance respect between Aboriginal and Torres Strait Islander people and other Australians. RAPs also set out an organisation's aspirational plans to drive greater equality by pursuing sustainable opportunities.

The Town of Port Hedland Reconciliation Action Plan (RAP) 2016 – 2019 shapes a way forward for the Town to strengthen its acknowledgment and engagement of the Aboriginal and Torres Strait Islander community. The Plan was formally adopted at the Ordinary Council Meeting on 25 May 2016.

Successful outcomes delivered in the 2020/21 year aligning with the Town's RAP include the following:

- Strike Park reopening- In partnership with Julyardi and Nyamal Elder Mrs Doris Eaton.
- Reconciliation Movie Night - How the West was Lost. In partnership with Nomads Charitable and Education Foundation - Strelley Community.
- NAIDOC Week Concert - in partnership with Julyardi.
- NAIDOC Calendar of Events - Advertisement of NAIDOC community events across the Town of Port Hedland.
- Internal Aboriginal & Torres Strait Islander working group- together the Internal NAIDOC morning tea event was held.
- Community Forums- in partnership with Julyardi.
- Aboriginal Partnership Plan Consultation - Consultation with Aboriginal Corporations, members of the community and with people/organisations who working closely with Aboriginal people.
- Engaging with Aboriginal Community members and organisation in supporting with knowledge and partnerships.
- Internal and external guidance on Aboriginal community.



Employee Remuneration

Regulation 19B of *Local Government (Administration) Regulations 1996* requires disclosure of the number of employees within the Town of Port Hedland with an annual salary of \$100,000 or more and the number of those employees with an annual salary entitlement that falls within each of the salary bands.

Employee Remuneration – Salary Range		
100,000	109,999	17
110,000	119,999	10
120,000	129,999	5
130,000	139,999	5
140,000	149,999	8
180,000	189,999	2
290,000	299,999	2
320,000	329,000	1



FOI Statistics

In accordance with section 10(1) of the *Freedom of Information Act 1992*, individuals and companies have a general right to access documents held by the Town of Port Hedland, subject to the exemptions in that Act.

Access Type	Personal	Non-personal	Total
Access in full	0	3	3
No Documents Found	0	0	0
Withdrawn by Applicant	0	0	0
Not finalised	0	1	1
Denied Access to documents	0	1	1

Review of Local Laws

Under the *Local Government Act 1995 (Act)* and as part of its legislative functions, Council is able to make and review local laws as a way of providing good governance to the community and which reflect current community standards.

Local laws made by local governments cover such issues as the activities permitted on public land, animal management and use of local government facilities.

In accordance with section 3.16 of the *Local Government Act 1995*, Local laws are required to be reviewed within an eight year period after their commencement to determine if they should remain unchanged, repealed or amended.

The submission periods have ended for the *Public Places and Local Government Property Local Law, Proposed (Amended) Waste Local Law 2021* and *Dog Local Law*. All are to be submitted to Council.

Records Management

The Town manages its corporate records in accordance with the legislative requirements of the *State Records Act 2000*.

Records are a core resource for the Town and good record keeping practices contribute to the Town's efficiency and accountability to its shareholders.

Hard copy records storage previously held at the Airport Records Shed was relocated to Town's Newly Build Records Archive Room at the Depot

The Town's current Record Keeping Plan was approved by the State Records Commission in August 2019, the next Plan is due in 2024.

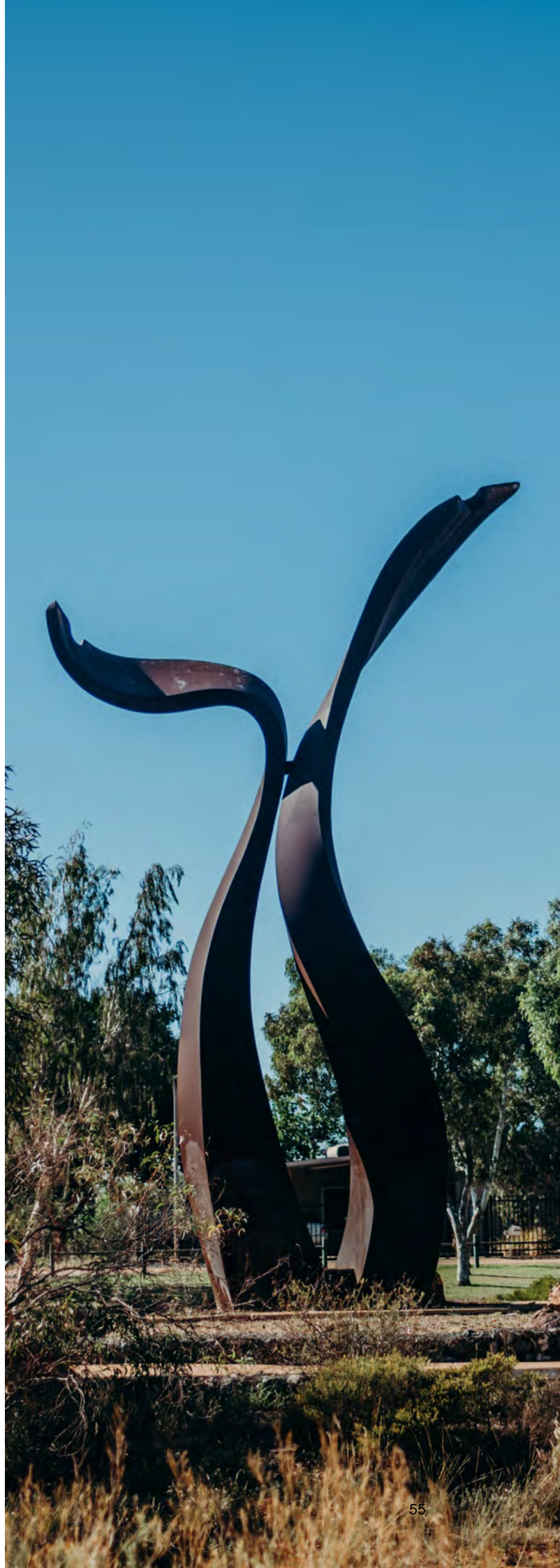
The Town of Port Hedland is continuing its commitment to good recordkeeping practice by:

- 28773 records registered into the corporate recordkeeping system by the Town staff
- Digitising and registering 6971 property files
- Providing training on the Corporate Recordkeeping system to 51 new employees within a month of their appointment and 11 refresher sessions to current staff
- Creating 4182 new files in this financial year
- Closing 2061 file / volumes in this financial year
- Destruction of approximately 400 boxes of source records
- Disposed of 181 boxes of inactive temporary records

Official Conduct Report

The *Local Government Act 1995* required the Town to report on the number of official conduct complaints recorded under Section 5.121 during a financial year.

No complaints were received in accordance with Section 5.121 for the financial year.



TOWN OF PORT HEDLAND
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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COMMUNITY VISION

To be Australia's leading Port Town embracing community, culture and environment.

Principal place of business:
Civic Centre
McGregor Street
Port Hedland WA 6721

**TOWN OF PORT HEDLAND
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Town of Port Hedland for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Town of Port Hedland at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 1st day of December 2021



Chief Executive Officer

Carl Askew

Name of Chief Executive Officer



TOWN OF PORT HEDLAND
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$ 000	2021 Budget \$ 000	2020 Actual \$ 000
Revenue				
Rates	27(a)	54,133	53,422	53,700
Operating grants, subsidies and contributions	2(a)	2,255	2,169	2,438
Fees and charges	2(a)	14,742	15,165	13,060
Interest earnings	2(a)	2,794	1,070	5,376
Other revenue	2(a)	7,215	4,068	3,223
		81,139	75,894	77,797
Expenses				
Employee costs		(25,803)	(26,690)	(24,381)
Materials and contracts		(13,978)	(43,690)	(16,825)
Utility charges		(4,280)	(4,090)	(4,300)
Depreciation on non-current assets	11(c)	(9,838)	(10,657)	(9,125)
Interest expenses	2(b)	(10)	(687)	(2)
Insurance expenses		(908)	(1,029)	(841)
Other expenditure	2(b)	(3,194)	(1,673)	(3,181)
		(58,011)	(88,516)	(58,655)
		23,128	(12,622)	19,142
Non-operating grants, subsidies and contributions	2(a)	1,423	6,960	4,485
Profit on asset disposals	11(a)	26	44	39
(Loss) on asset disposals	11(a)	(1,252)	0	(3,044)
Fair value adjustments to investment property	14	1,632	0	0
		1,829	7,004	1,480
Net result for the period		24,957	(5,618)	20,622
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	(26,868)	0	2
Total other comprehensive income for the period		(26,868)	0	2
Total comprehensive income for the period		(1,911)	(5,618)	20,624

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



TOWN OF PORT HEDLAND
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$ 000	2021 Budget \$ 000	2020 Actual \$ 000
Revenue				
Governance	2(a)	1	0	0
General purpose funding		59,493	56,003	61,579
Law, order, public safety		124	89	148
Health		505	424	438
Education and welfare		260	329	217
Housing		56	54	0
Community amenities		9,877	9,647	9,680
Recreation and culture		3,202	2,937	3,459
Transport		4,296	3,255	217
Economic services		2,931	2,883	1,542
Other property and services		394	273	517
		81,139	75,894	77,797
Expenses				
Governance	2(b)	(2,336)	(125)	(2,375)
General purpose funding		(1,959)	(2,567)	(236)
Law, order, public safety		(2,016)	(2,057)	(1,568)
Health		(885)	(921)	(1,253)
Education and welfare		(2,435)	(2,592)	(3,095)
Housing		(1,051)	(3,127)	(1,165)
Community amenities		(9,136)	(34,306)	(7,609)
Recreation and culture		(24,410)	(23,160)	(21,583)
Transport		(10,643)	(11,015)	(12,538)
Economic services		(2,902)	(1,155)	(1,760)
Other property and services		(228)	(6,804)	(5,471)
		(58,001)	(87,829)	(58,653)
Finance Costs				
Other property and services	2(b)	(10)	(687)	(2)
		(10)	(687)	(2)
		23,128	(12,622)	19,142
Non-operating grants, subsidies and contributions	2(a)	1,423	6,960	4,485
Profit on disposal of assets	11(a)	26	44	39
(Loss) on disposal of assets	11(a)	(1,252)	0	(3,044)
Fair value adjustments to investment property	14	1,632	0	0
		1,829	7,004	1,480
Net result for the period		24,957	(5,618)	20,622
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	(26,868)	0	2
Total other comprehensive income for the period		(26,868)	0	2
Total comprehensive income for the period		(1,911)	(5,618)	20,624

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



**TOWN OF PORT HEDLAND
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021**

	NOTE	2021 \$ 000	2020 \$ 000
CURRENT ASSETS			
Cash and cash equivalents	3	67,908	36,712
Trade and other receivables	6	7,930	8,252
Other financial assets	5(a)	159,881	205,417
Inventories	7	1,846	2,253
TOTAL CURRENT ASSETS		237,565	252,634
NON-CURRENT ASSETS			
Trade and other receivables	6	1,407	1,439
Other financial assets	5(b)	431	456
Inventories	7	1,266	3,041
Other non-current assets	8	142	142
Property, plant and equipment	9	115,567	124,963
Infrastructure	10	191,507	176,764
Investment property	14	52,584	50,952
Right-of-use assets	12(a)	373	277
TOTAL NON-CURRENT ASSETS		363,277	358,034
TOTAL ASSETS		600,842	610,668
CURRENT LIABILITIES			
Trade and other payables	15	14,139	10,077
Contract liabilities	16	4,810	1,369
Lease liabilities	17(a)	188	242
Employee related provisions	19	2,178	2,354
Other provisions	20	400	14,810
TOTAL CURRENT LIABILITIES		21,715	28,852
NON-CURRENT LIABILITIES			
Trade and other payables	15	18	19
Contract liabilities	16	40,380	41,304
Lease liabilities	17(a)	225	98
Employee related provisions	19	141	121
TOTAL NON-CURRENT LIABILITIES		40,764	41,542
TOTAL LIABILITIES		62,479	70,394
NET ASSETS		538,363	540,274
EQUITY			
Retained surplus		261,073	216,094
Reserves - cash/financial asset backed	4	221,551	240,088
Revaluation surplus	13	55,739	84,092
TOTAL EQUITY		538,363	540,274

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



**TOWN OF PORT HEDLAND
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	RESERVES CASH/FINANCIAL			TOTAL EQUITY
		RETAINED SURPLUS	ASSET BACKED	REVALUATION SURPLUS	
		\$ 000	\$ 000	\$ 000	\$ 000
Balance as at 1 July 2019		203,522	232,038	84,090	519,650
Comprehensive income					
Net result for the period		20,622	0	0	20,622
Other comprehensive income	13	0	0	2	2
Total comprehensive income		20,622	0	2	20,624
Transfers from reserves	4	170,998	(170,998)	0	0
Transfers to reserves	4	(179,048)	179,048	0	0
Balance as at 30 June 2020		216,094	240,088	84,092	540,274
Change in regulations		1,485	0	(1,485)	0
Restated balance at 1 July 2020		217,579	240,088	82,607	540,274
Comprehensive income					
Net result for the period		24,957	0	0	24,957
Other comprehensive income	13	0	0	(26,868)	(26,868)
Total comprehensive income		24,957	0	(26,868)	(1,911)
Transfers from reserves	4	36,534	(36,534)	0	0
Transfers to reserves	4	(17,997)	17,997	0	0
Balance as at 30 June 2021		261,073	221,551	55,739	538,363

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

**TOWN OF PORT HEDLAND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 Actual \$ 000	2021 Budget \$ 000	2020 Actual \$ 000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		55,137	53,422	51,864
Operating grants, subsidies and contributions		5,283	2,169	8,435
Fees and charges		14,742	15,165	13,060
Interest received		1,779	1,070	4,214
Goods and services tax received		1,097	0	1,930
Other revenue		3,304	4,068	3,223
		81,342	75,894	82,726
Payments				
Employee costs		(24,410)	(26,690)	(24,011)
Materials and contracts		(19,800)	(43,690)	(15,138)
Utility charges		(4,280)	(4,090)	(4,300)
Interest expenses		(10)	(677)	(2)
Insurance paid		(908)	(1,029)	(841)
Goods and services tax paid		(1,174)	0	(1,926)
Other expenditure		(3,189)	(1,679)	(3,173)
		(53,771)	(77,855)	(49,391)
Net cash provided by operating activities	21	27,571	(1,961)	33,335
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	9(a)	(23,626)	(30,291)	(11,601)
Payments for construction of infrastructure	10(a)	(19,882)	(27,037)	(16,922)
Non-operating grants, subsidies and contributions	2(a)	1,423	6,960	4,485
Proceeds on disposal of financial assets at amortised cost - term deposits		45,528	0	(3,501)
Proceeds from sale of property, plant & equipment	11(a)	478	440	739
Net cash used in investment activities		3,921	(49,928)	(26,800)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	18(b)	0	(707)	0
Payments for principal portion of lease liabilities	17(a)	(326)	(303)	(103)
Proceeds from new borrowings	18(b)	0	800	0
Proceeds from financial assets at amortised cost - self supporting loans		30	0	50
Net cash used in financing activities		(296)	(210)	(53)
Net increase/(decrease) in cash held		31,196	(52,099)	6,482
Cash at beginning of year		36,712	240,968	30,231
Cash and cash equivalents at the end of the year	21	67,908	188,869	36,712

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

**TOWN OF PORT HEDLAND
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 Actual \$ 000	2021 Budget \$ 000	2020 Actual \$ 000
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	28 (c)	(209)	(209)	2,509
		(209)	(209)	2,509
Revenue from operating activities (excluding rates)				
Governance		1	0	0
General purpose funding		5,360	2,584	7,879
Law, order, public safety		124	89	148
Health		505	424	438
Education and welfare		260	329	217
Housing		56	54	0
Community amenities		9,877	9,647	9,680
Recreation and culture		3,202	2,937	3,459
Transport		4,296	3,255	217
Economic services		4,563	2,883	1,542
Other property and services		420	314	556
		28,664	22,516	24,136
Expenditure from operating activities				
Governance		(2,336)	(125)	(2,375)
General purpose funding		(1,959)	(2,567)	(236)
Law, order, public safety		(2,016)	(2,057)	(1,568)
Health		(885)	(921)	(1,253)
Education and welfare		(2,932)	(2,592)	(3,095)
Housing		(1,199)	(3,127)	(1,379)
Community amenities		(9,136)	(34,306)	(7,609)
Recreation and culture		(24,729)	(23,160)	(21,583)
Transport		(10,661)	(11,015)	(12,538)
Economic services		(2,902)	(1,155)	(1,760)
Other property and services		(508)	(7,491)	(8,303)
		(59,263)	(88,516)	(61,699)
Non-cash amounts excluded from operating activities	28(a)	6,983	9,689	12,305
Amount attributable to operating activities		(23,825)	(56,520)	(22,749)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	1,423	6,960	4,485
Proceeds from disposal of assets	11(a)	478	440	739
Purchase of property, plant and equipment	9(a)	(23,626)	(30,291)	(11,601)
Purchase and construction of infrastructure	10(a)	(19,882)	(27,037)	(16,922)
		(41,607)	(49,928)	(23,299)
Non-cash amounts excluded from investing activities	28(b)	(10,507)	0	0
Amount attributable to investing activities		(52,114)	(49,928)	(23,299)
FINANCING ACTIVITIES				
Repayment of borrowings	18(b)	0	(707)	0
Proceeds from borrowings		0	800	0
Proceeds from self supporting loans		33	0	50
Current portion of lease liabilities	17(a)	188	0	242
Payments for principal portion of lease liabilities	17(b)	(326)	(303)	(103)
Transfers to reserves (restricted assets)	4	(17,997)	(16,677)	(179,048)
Transfers from reserves (restricted assets)	4	36,534	67,870	170,998
Amount attributable to financing activities		18,432	50,983	(7,861)
Surplus/(deficit) before imposition of general rates		(57,507)	(55,465)	(53,909)
Total amount raised from general rates	27(a)	54,133	53,422	53,700
Surplus/(deficit) after imposition of general rates	28(c)	(3,374)	(2,043)	(209)

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

TOWN OF PORT HEDLAND
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FOR THE YEAR ENDED 30 JUNE 2021

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TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

1. BASIS OF PREPARATION

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

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is 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 Town to measure any vested improvements at zero cost.

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 Town controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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

All monies held in the Trust Fund are excluded from the financial statements.

INITIAL APPLICATION OF ACCOUNTING STANDARDS

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

These were:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Definition of Materiality*

The adoption of these standards had no material impact on the financial report (refer to Note 30).

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

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

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

It is not expected these standards will have an impact on the financial report.

CRITICAL ACCOUNTING 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 that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- Employee expenses
- Land held for resale
- Other financial assets
- Property, plant and equipment
- Infrastructure
- Right-of-use assets
- Lease liabilities
- Provisions

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES

(a) Grant revenue

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

	2021 Actual \$ 000	2021 Budget \$ 000	2020 Actual \$ 000
Operating grants, subsidies and contributions			
General purpose funding	1,590	728	1,540
Law, order, public safety	5	0	25
Health	7	7	9
Education and welfare	3	73	25
Community amenities	25	820	18
Recreation and culture	267	352	561
Transport	353	180	212
Economic services	0	0	43
Other property and services	5	9	5
	2,255	2,169	2,438
Non-operating grants, subsidies and contributions			
Law, order, public safety	0	0	773
Education and welfare	0	112	740
Community amenities	0	631	66
Recreation and culture	3	4,750	765
Transport	1,420	1,467	2,140
Economic services	0	0	1
	1,423	6,960	4,485
Total grants, subsidies and contributions	3,678	9,129	6,923
Fees and charges			
General purpose funding	998	1,010	1,006
Law, order, public safety	108	87	107
Health	476	404	409
Education and welfare	24	60	127
Community amenities	9,852	10,622	8,445
Recreation and culture	2,463	2,228	2,233
Transport	10	2	5
Economic services	801	751	728
Other property and services	10	1	0
	14,742	15,165	13,060

There were no changes to the amounts of fees or charges detailed in the original budget.

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2021 Actual \$ 000	2021 Budget \$ 000	2020 Actual \$ 000
Contracts with customers and transfers for recognisable non-financial assets			
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Town was recognised during the year for the following nature or types of goods or services:			
Operating grants, subsidies and contributions	2,255	2,169	2,438
Fees and charges	14,742	15,165	13,060
Other revenue	7,215	4,068	3,223
Non-operating grants, subsidies and contributions	1,423	6,960	4,485
	25,635	28,362	23,206
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Town is comprised of:			
Revenue from contracts with customers recognised during the year	24,212	21,402	18,721
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	1,423	6,960	4,485
	25,635	28,362	23,206
Information about receivables, contract assets and contract liabilities 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:			
Contract liabilities from contracts with customers	3,095	0	0

Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expenditure'. Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met. Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less. Consideration from contracts with customers is included in the transaction price. Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

General rates	54,133	53,422	53,700
Statutory permits and licences	308	91	106
Fines	69	36	70
	54,510	53,549	53,876

Assets and services acquired below fair value

Contributed assets	0	0	482
	0	0	482

Other revenue

Reimbursements and recoveries	578	1,882	1,713
Sale of inventory	2,305	2,111	876
Changes to provision of airport projects	3,903	0	0
Other	429	75	634
	7,215	4,068	3,223

Interest earnings

Financial assets at amortised cost - self supporting loans	0	0	37
Interest on reserve funds	2,454	600	4,233
Rates instalment and penalty interest (refer Note 27(c))	306	432	451
Other interest earnings	34	38	655
	2,794	1,070	5,376

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

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

Interest earnings (continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(b) Expenses	Note	2021 Actual \$ 000	2021 Budget \$ 000	2020 Actual \$ 000
Auditors remuneration				
Audit of the Annual Financial Report		96	108	71
Other Services		0	5	4
		96	113	75
Interest expenses (finance costs)				
Borrowings	18(b)	0	677	0
Lease liabilities	17(b)	10	10	2
		10	687	2
Other expenditure				
Impairment loss on trade and other receivables from contracts with customers		4	0	12
Sundry expenses		3,190	1,673	3,169
		3,194	1,673	3,181

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	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	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
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	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	kiosk stock at various facilities	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

3. CASH AND CASH EQUIVALENTS

NOTE	2021 \$ 000	2020 \$ 000
Cash at bank and on hand	67,908	36,712
Total cash and cash equivalents	67,908	36,712
Restrictions		
The following classes of 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	65,609	35,177
- Financial assets at amortised cost	159,828	205,356
	225,437	240,533

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

Reserves - cash/financial asset backed	4	221,551	240,088
Contract liabilities from contracts with customers	16	3,886	445
Total restricted assets		225,437	240,533

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Restricted assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, 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.

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4. RESERVES - CASH/FINANCIAL ASSET BACKED

	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance	2021 Budget Opening Balance	2021 Budget Transfer to	2021 Budget Transfer (from)	2021 Budget Closing Balance	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance
	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000
(a) Reserves cash backed - Employee Leave Reserve	1,376	0	0	1,376	1,376	0	0	1,376	876	500	0	1,376
(b) Reserves cash backed - Plant Reserve	915	490	0	1,405	915	1,470	0	2,385	1,809	507	(1,401)	915
(c) Reserves cash backed - Unfinished Works & Committed Works Reserve	6,047	0	(4,622)	1,425	6,047	0	(5,373)	674	3,832	5,004	(2,789)	6,047
(d) Reserves cash backed - Housing Reserve	584	0	0	584	584	0	0	584	360	573	(349)	584
(e) Reserves cash backed - Airport Reserve	14,792	0	(10,506)	4,286	14,792	0	(3,042)	11,750	14,792	0	0	14,792
(f) Reserves cash backed - Spoilbank Reserve	36,459	0	(102)	36,357	36,459	0	(24,173)	12,286	37,519	0	(1,060)	36,459
(g) Reserves cash backed - Asset Management Reserve	3,158	2,112	(28)	5,242	3,158	2,000	(500)	4,658	2,495	1,444	(781)	3,158
(h) Reserves cash backed - Waste Management Reserve	6,635	637	(699)	6,573	6,635	600	(1,530)	5,705	6,706	293	(364)	6,635
(i) Reserves cash backed - Strategic Reserve	148,101	2,151	(11,081)	139,171	148,100	0	(23,208)	124,892	500	150,133	(2,532)	148,101
(j) Reserves cash backed - Cyclone Emergency Response Reserve	80	0	0	80	80	0	0	80	80	0	0	80
(k) Reserves cash backed - Financial Risk Reserve	21,941	12,607	(9,496)	25,052	21,940	12,607	(10,044)	24,503	18,493	18,062	(14,614)	21,941
(l) Reserves cash backed - PHIA Long term proceeds Reserve	0	0	0	0	0	0	0	0	143,456	2,532	(145,988)	0
(m) Reserves cash backed - GP Housing Reserve	0	0	0	0	0	0	0	0	185	0	(185)	0
(n) Reserves cash backed - Unspent Grant and Contributions Reserve	0	0	0	0	0	0	0	0	797	0	(797)	0
(o) Reserves cash backed - Historical Reserve	0	0	0	0	0	0	0	0	14	0	(14)	0
(p) Reserves cash backed - Insurance Reserve	0	0	0	0	0	0	0	0	124	0	(124)	0
	240,088	17,997	(36,534)	221,551	240,086	16,677	(67,870)	188,893	232,038	179,048	(170,998)	240,088

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Reserves cash backed - Employee Leave Reserve	Ongoing	To ensure that adequate funds are available to finance employee leave entitlements such as annual leave, long service leave, sick leave and redundancies.
(b) Reserves cash backed - Plant Reserve	Ongoing	To fund the plant replacement program.
(c) Reserves cash backed - Unfinished Works & Committed Works Reserve	Ongoing	To transfer unspent municipal funded expenditure on specific projects to enable identification of carryover expenditure into the next financial year.
(d) Reserves cash backed - Housing Reserve	Ongoing	To fund the maintenance, refurbishment, redevelopment and construction of Local Government provided housing.
(e) Reserves cash backed - Airport Reserve	Ongoing	To fund the future Port Hedland International Airport Capital Works commitments.
(f) Reserves cash backed - Spoilbank Reserve	Ongoing	To fund the Port Hedland Spoilbank development.
(g) Reserves cash backed - Asset Management Reserve	Ongoing	To fund the ongoing maintenance, refurbishment, renewal, replacement and development of Council owned infrastructure assets within the Town of Port Hedland.
(h) Reserves cash backed - Waste Management Reserve	Ongoing	To fund the development, operation, maintenance and capital expenditure for the Council's waste management facilities including the landfill and waste collection operations.
(i) Reserves cash backed - Strategic Reserve	Ongoing	To fund strategic projects as included in the Town's Strategic Community Plan and Corporate Business Plan.
(j) Reserves cash backed - Cyclone Emergency Response Reserve	Ongoing	To fund cyclone and emergency related projects.
(k) Reserves cash backed - Financial Risk Reserve	Ongoing	To provide funds to mitigate against financial risks including legal cases with penalties awarded against the Town, SAT rulings upholding valuation objections on high value properties likely to cause significantly large refunds and other unknown events potentially resulting in financial loss to the Town.
(l) Reserves cash backed - PHIA Long term proceeds Reserve	Closed	Reserve closed in 2019/20 and funds consolidated into the Strategic Reserve as per CM2019/20.
(m) Reserves cash backed - GP Housing Reserve	Closed	Reserve closed in 2019/20 and consolidated into the Housing reserve as per CM2019/20.
(n) Reserves cash backed - Unspent Grant and Contributions Reserve	Closed	To restrict unspent grants, loans and contributions at the end of the financial year.
(o) Reserves cash backed - Historical Reserve	Closed	Reserve closed in 2019/20 and funds consolidated into the Strategic Reserve as per CM2019/20.
(p) Reserves cash backed - Insurance Reserve	Closed	Reserve closed in 2019/20 and funds consolidated into the Unfinished Works & Committed Works Reserve as per CM2019/20.

TOWN OF PORT HEDLAND
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FOR THE YEAR ENDED 30 JUNE 2021

5. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Financial assets at amortised cost

Term deposits

Loans receivable - clubs/institutions

(b) Non-current assets

Loans receivable - clubs/institutions

Allowance for impairment

	2021	2020
	\$ 000	\$ 000
	159,881	205,417
	159,881	205,417
	159,828	205,356
	53	61
	159,881	205,417
	688	710
	(257)	(254)
	431	456

Loans receivable from clubs/institutions have individual agreements setting out terms and conditions.

SIGNIFICANT ACCOUNTING POLICIES

Financial assets at amortised cost

The Town 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.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 29.

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

6. TRADE AND OTHER RECEIVABLES

Current

Rates receivable	
Trade and other receivables	
GST receivable	
Allowance for impairment of receivables	
Prepaid expenses	
Accrued income	

Non-current

Pensioner's rates/ESL deferred	
Prepaid expenses	

	2021 \$ 000	2020 \$ 000
	3,764	4,602
	1,766	1,204
	750	673
	(18)	(12)
	123	365
	1,545	1,420
	7,930	8,252
	17	17
	1,390	1,422
	1,407	1,439

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 29.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

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

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

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

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

7. INVENTORIES

Current

Inventories - Depot
 Inventories - J D Hardie
 Inventories - Leisure
 Inventories - Matt Dann
 Land held for re-sale

Non-current

Land held for re-sale

The following movements in inventories occurred during the year:

Balance at beginning of year

Inventories expensed during the year
 Write down of inventories to net realisable value

Balance at end of year

	2021 \$ 000	2020 \$ 000
	508	587
	2	2
	8	7
	18	6
	1,310	1,651
	1,846	2,253
	1,266	3,041
	1,266	3,041
	5,294	6,596
	(2,133)	(846)
	(49)	(456)
	3,112	5,294

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

8. OTHER ASSETS

	2021	2020
	\$ 000	\$ 000
Non-current assets		
Investment in Local Government House Trust	142	142
	142	142

Investment in Local Government House Trust

The Town holds 8 units in the Local Government House Trust which was established in 1980, with the vesting date of the current deed being in 2072. The Town is unable to sell or transfer its holding in the trust.

SIGNIFICANT ACCOUNTING POLICIES

Other Non-current assets

Other non-current non-financial assets include long term investments which are unable to be sold.

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land \$ 000	PPE - Buildings non- specialised \$ 000	PPE - Buildings specialised \$ 000	Total land and buildings \$ 000	PPE - Furniture \$ 000	PPE - Plant and Equipment \$ 000	Work in Progress - PPE \$ 000	Total property, plant and equipment \$ 000
Balance at 1 July 2019	11,971	14,770	79,935	106,676	2,449	6,019	2,568	117,712
Additions	1,133	1,034	1,919	4,086	1,292	2,562	3,661	11,601
(Disposals)	(280)	(299)	(24)	(603)	(14)	(374)	0	(991)
Depreciation (expense)	0	(260)	(1,505)	(1,765)	(579)	(1,015)	0	(3,359)
Balance at 30 June 2020	12,824	15,245	80,325	108,394	3,148	7,192	6,229	124,963
Comprises:								
Gross balance amount at 30 June 2020	12,824	16,296	99,138	128,258	4,795	10,681	6,229	149,963
Accumulated depreciation at 30 June 2020	0	(1,051)	(18,813)	(19,864)	(1,647)	(3,489)	0	(25,000)
Balance at 30 June 2020	12,824	15,245	80,325	108,394	3,148	7,192	6,229	124,963
Additions	0	3,432	9,988	13,420	392	509	9,305	23,626
(Disposals)	0	(148)	(834)	(982)	0	(722)	0	(1,704)
Revaluation increments / (decrements) transferred to revaluation surplus	(3,047)	(2,516)	(21,305)	(26,868)	0	0	0	(26,868)
Depreciation (expense)	0	(358)	(1,537)	(1,895)	(678)	(988)	0	(3,561)
Transfers	0	604	(1,516)	(912)	23	0	0	(889)
Balance at 30 June 2021	9,777	16,259	65,121	91,157	2,885	5,991	15,534	115,567
Comprises:								
Gross balance amount at 30 June 2021	9,777	21,861	96,251	127,889	5,210	9,639	15,534	158,272
Accumulated depreciation at 30 June 2021	0	(5,602)	(31,130)	(36,732)	(2,325)	(3,648)	0	(42,705)
Balance at 30 June 2021	9,777	16,259	65,121	91,157	2,885	5,991	15,534	115,567

TOWN OF PORT HEDLAND
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2021

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	Level 2	Market Approach	Independent Registered Valuer	June 2021	Direct Comparison
PPE - Buildings non-specialised	Level 2	Market Approach	Independent Registered Valuer	June 2021	
PPE - Buildings specialised	Level 3	Cost Approach	Independent Registered Valuer	June 2021	Depreciated Cost

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 using either level 2 or level 3 inputs.

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

10. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - Roads and bridges \$ 000	Infrastructure - Drainage \$ 000	Infrastructure - Footpaths \$ 000	Infrastructure - Parks and Ovals \$ 000	Infrastructure - Other \$ 000	Infrastructure - Bus shelters \$ 000	Infrastructure - Depot \$ 000	WIP - Infrastructure \$ 000	Total Infrastructure \$ 000
Balance at 1 July 2019	91,716	20,358	17,189	31,091	4,262	192	1,360	2,027	168,195
Additions	8,888	0	1,758	4,114	0	0	0	2,162	16,922
(Disposals)	(2,251)	0	0	(502)	0	0	0	0	(2,753)
Depreciation (expense)	(2,394)	(179)	(548)	(2,127)	(285)	(13)	(54)	0	(5,600)
Balance at 30 June 2020	95,959	20,179	18,399	32,576	3,977	179	1,306	4,189	176,764
Comprises:									
Gross balance at 30 June 2020	100,626	20,714	19,458	36,631	4,489	206	1,421	4,189	187,734
Accumulated depreciation at 30 June 2020	(4,667)	(535)	(1,059)	(4,055)	(512)	(27)	(115)	0	(10,970)
Balance at 30 June 2020	95,959	20,179	18,399	32,576	3,977	179	1,306	4,189	176,764
Additions	5,621	1,809	1,285	2,200	2,852	0	0	6,115	19,882
(Disposals)	0	0	0	0	0	0	0	0	0
Depreciation (expense)	(2,686)	(185)	(599)	(2,151)	(339)	(14)	(54)	0	(6,028)
Transfers	0	0	0	(52)	941	0	0	0	889
Balance at 30 June 2021	98,894	21,803	19,085	32,573	7,431	165	1,252	10,304	191,507
Comprises:									
Gross balance at 30 June 2021	106,247	22,346	20,743	38,774	8,336	206	1,421	10,304	208,377
Accumulated depreciation at 30 June 2021	(7,353)	(543)	(1,658)	(6,201)	(905)	(41)	(169)	0	(16,870)
Balance at 30 June 2021	98,894	21,803	19,085	32,573	7,431	165	1,252	10,304	191,507

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

10. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - Roads and bridges	Level 3	Cost Approach	Independent Registered Valuer	June 2018	Non-observables market evidence and valuation relies on significant assumptions
Infrastructure - Drainage	Level 3	Cost Approach	Independent Registered Valuer	June 2018	Non-observables market evidence and valuation relies on significant assumptions
Infrastructure - Footpaths	Level 3	Cost Approach	Independent Registered Valuer	June 2018	Non-observables market evidence and valuation relies on significant assumptions
Infrastructure - Parks and Ovals	Level 3	Cost Approach	Independent Registered Valuer	June 2018	Non-observables market evidence and valuation relies on significant assumptions
Infrastructure - Other	Level 3	Cost Approach	Independent Registered Valuer	June 2018	Non-observables market evidence and valuation relies on significant assumptions
Infrastructure - Bus shelters	Level 3	Cost Approach	Independent Registered Valuer	June 2018	Non-observables market evidence and valuation relies on significant assumptions
Infrastructure - Depot	Level 3	Cost Approach	Independent Registered Valuer	June 2018	Non-observables market evidence and valuation relies on significant assumptions

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

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

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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11. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

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.

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 Town includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least 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 vested land acquired by the Town.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY Revaluation (Continued)

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

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

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Town to measure the vested improvements as part of the related right-of-use assets at zero cost.

Refer to Note 12 that details the significant accounting policies applying to leases (including right-of-use assets).

TOWN OF PORT HEDLAND
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11. FIXED ASSETS

(a) Disposals of Assets

	2021	2021	2021	2021	2021	2021	2021	2020	2020	2020	2020
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Actual	Actual	Actual	Actual
	Net Book	Net Book	Actual	Actual	Net Book	Net Book	Profit	Net Book	Net Book	Actual	Actual
	Value	Proceeds	Profit	Loss	Value	Proceeds	Loss	Value	Proceeds	Profit	Loss
	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000
PPE - Freehold Land	0	0	0	0	0	0	0	280	203	0	(77)
PPE - Buildings non-specialised	148	0	0	(148)	0	0	0	299	203	0	(96)
PPE - Buildings specialised	834	0	0	(834)	0	0	0	24	0	0	(24)
PPE - Furniture	0	0	0	0	0	0	0	14	0	0	(14)
PPE - Plant and Equipment	722	478	26	(270)	396	440	44	374	333	39	(80)
Infrastructure - Roads and bridges	0	0	0	0	0	0	0	2,251	0	0	(2,251)
Infrastructure - Parks and Ovals	0	0	0	0	0	0	0	502	0	0	(502)
	1,704	478	26	(1,252)	396	440	44	3,744	739	39	(3,044)

The following assets were disposed of during the year.

	2021	2021	2021	2021
	Actual	Actual	Actual	Actual
	Net Book	Net Book	Actual	Actual
	Value	Proceeds	Profit	Loss
	\$ 000	\$ 000	\$ 000	\$ 000
Plant and Equipment				
Other property and services				
VEH130 2013 Iveco Acco F 2350	50	50	0	0
VEH129 Iveco Rubbish truck - 1EOG441	50	43	0	(7)
VEH140 Iveco Rubbish Truck - 1EUO663	228	58	0	(170)
VEH097 Hino 300 Series Long Crew 1DZD868	36	42	6	0
2012 Toyota Camry Sedan Altise PH12446	6	8	2	0
Toyota Camry 2012 Altise PH12617 VEL113	6	8	2	0
Toyota Landcruiser VX7 1ECL661 VEL130	45	53	8	0
Holden Colorado 2012 VEL111 1EAW661	15	15	0	0
Toyota Camry 2.5L SEDAN PH12576 VEL115	6	9	3	0
VEL119 Holden Colorado Ute 2012 1EBT263	6	6	0	0
2013 Toyota Camry Altise PH13218 VEL135	6	8	2	0
2012 Holden Cruze 1EBO078 VEL124	6	5	0	(1)
Holden CDX Cruze 1EBO079 VEL125	6	6	0	0
2011 Toyota Corolla Sedan - PH12076	6	6	0	0
2011 Toyota 2.4L Camry Altise PH12056 VEL091	6	5	0	(1)
Kubota Tractor M105XDC 1DFK508 VEH004	10	13	3	0
Hino FG1628 Auto Bucher Loader 1GRL296	234	143	0	(91)
	722	478	26	(270)
Buildings Specialised				
Recreation and culture				
Shay Gap Park Exeloo	164	0	0	(164)
Civic Centre Exeloo	154	0	0	(154)
	318	0	0	(318)
Transport				
Depot Shed (chemical) BLD166	0	0	0	0
Depot Shed (Nursery) BLD348	19	0	0	(19)
	19	0	0	(19)
Education and Welfare				
Stevens Street retirement Village	497	0	0	(497)
	497	0	0	(497)
Buildings Non-Specialised				
Housing				
85 Sutherland Street	148	0	0	(148)
	148	0	0	(148)
	1,704	478	26	(1,252)

(b) Fully Depreciated Assets in Use

The gross carrying value of assets held by the Town which are currently in use yet fully depreciated are shown in the table below.

	2021	2020
	\$ 000	\$ 000
PPE - Buildings specialised	0	161
PPE - Furniture	616	60
PPE - Plant and equipment	235	0
Infrastructure - Depot	7	0
Other Infrastructure	137	0
Infrastructure - Parks and ovals	501	28
	1,496	249

TOWN OF PORT HEDLAND
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FOR THE YEAR ENDED 30 JUNE 2021

11. FIXED ASSETS

(c) Depreciation

	2021 Actual \$ 000	2021 Budget \$ 000	2020 Actual \$ 000
PPE - Buildings non-specialised	358	337	260
PPE - Buildings specialised	1,537	1,550	1,505
PPE - Furniture	678	561	579
PPE - Plant and equipment	988	1,608	1,015
Infrastructure - Roads and bridges	2,686	2,076	2,394
Infrastructure - Drainage	185	542	179
Infrastructure - Footpaths	599	569	548
Infrastructure - Parks and ovals	2,151	2,644	2,127
Infrastructure - Other	339	334	285
Infrastructure - Bus shelters	14	14	13
Infrastructure - Depot	54	173	54
Right of use - Buildings	165	153	166
Right of use - Plant and equipment	84	96	0
	9,838	10,657	9,125

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

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

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

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

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

Depreciation rates

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

Asset Class

Buildings	
Furniture and equipment	
Plant and equipment	
Sealed roads and streets	
formation	
pavement seal	
bituminous seals	
asphalt surfaces	
Gravel roads	
formation	
pavement	
gravel sheet	
Formed Roads	
formation	
pavement	
Footpaths - slab	
Infrastructure - Parks and ovals	
Infrastructure - Bus shelters	
Infrastructure - Depot	
Infrastructure - Drainage	
Infrastructure - Other	
Right of use (buildings)	
Right of use (plant and equipment)	

Useful life

30 to 100 years
4 to 10 years
5 to 15 years
not depreciated
50 years
20 years
40 years
not depreciated
50 years
12 years
not depreciated
50 years
30 years
10 to 80 years
15 years
20 to 50 years
25 to 80 years
5 to 70 years
Based on the remaining lease
Based on the remaining lease

Depreciation on revaluation

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

- (a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

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12. 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.

	Right of use assets- Buildings \$ 000	Right of use - Plant and Equipment \$ 000	Right-of-use assets Total \$ 000
Balance at 1 July 2019	284	0	284
Additions	159	0	159
Depreciation (expense)	(166)	0	(166)
Balance at 30 June 2020	277	0	277
Additions	47	319	366
Write offs	(21)	0	(21)
Depreciation (expense)	(165)	(84)	(249)
Balance at 30 June 2021	138	235	373

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Town is the lessee:

	2021 \$ 000	2020 \$ 000
Depreciation expense on right of use assets	(249)	(166)
Interest expense on lease liabilities	(10)	(2)
Total amount recognised in the statement of comprehensive income	(259)	(168)
Total cash outflow from leases	(336)	(105)

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the Town 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 Town uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a remaining 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.

Leases for right-of-use assets are secured over the asset being leased.

Right-of-use assets - valuation

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included 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 11 for details on the significant 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 shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Town anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

TOWN OF PORT HEDLAND
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13. REVALUATION SURPLUS

	2021 Opening Balance \$ 000	2021 Change in Accounting Policy \$ 000	2021 Revaluation Increment \$ 000	2021 Revaluation (Decrement) \$ 000	Total Movement on Revaluation \$ 000	2021 Closing Balance \$ 000	2020 Opening Balance \$ 000	2020 Revaluation Increment \$ 000	2020 Revaluation (Decrement) \$ 000	Total Movement on Revaluation \$ 000	2020 Closing Balance \$ 000
Revaluation surplus - Land freehold	10,407	0	0	(3,047)	(3,047)	7,360	10,407	0	0	0	10,407
Revaluation surplus - Airport Land	25,293	0	0	0	0	25,293	25,293	0	0	0	25,293
Revaluation surplus - Buildings	29,860	0	0	(23,821)	(23,821)	6,039	29,860	0	0	0	29,860
Revaluation surplus - Property, plant and equipment	1,485	(1,485)	0	0	0	0	1,485	0	0	0	1,485
Revaluation surplus - Infrastructure - Roads & Bridges	1	0	0	0	0	1	1	0	0	0	1
Revaluation surplus - Infrastructure - Drainage	5,696	0	0	0	0	5,696	5,696	0	0	0	5,696
Revaluation surplus - Infrastructure - Footpaths	10,098	0	0	0	0	10,098	10,098	0	0	0	10,098
Revaluation surplus - Infrastructure - Other	490	0	0	0	0	490	490	0	0	0	490
Revaluation surplus - Infrastructure - Bus Shelters	221	0	0	0	0	221	221	0	0	0	221
Revaluation surplus - Infrastructure - Depot	539	0	0	0	0	539	539	0	0	0	539
Revaluation surplus - Investment in Local Government Trust Investment	2	0	0	0	0	2	0	2	0	2	2
	84,092	(1,485)	0	(26,868)	(26,868)	55,739	84,090	2	0	2	84,092

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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14. INVESTMENT PROPERTY

(a) Investment Property - FV Airport

Carrying balance at 1 July
 Adjustment to fair value investment property to present value of remainderment interest at 30/6/2021
 Closing balance at 30 June

	2021 Actual \$ '000	2021 Budget \$ '000	2020 Actual \$ '000
	50,952	0	50,952
	1,632	0	0
	52,584		50,952
Amounts recognised in profit or loss for investment properties			
Rental income	924	924	924
Direct operating expenses from property that generated rental income	(32)	0	(32)

Amounts recognised in profit or loss for investment properties

Rental income
 Direct operating expenses from property that generated rental income

Leasing arrangements

In August 2015, The Town of Port Hedland announced that it had resolved to enter into an agreement with AMP Capital and the Infrastructure Group to enter into a 50 year lease for the land at Port Hedland International Airport and for the sale of the airport business.

The sale was finalised on 11 March 2016, and the Port Hedland International Airport operations transferred to the new airport operator. On this date, the Town of Port Hedland recognised the land at Port Hedland International Airport as an investment property.

Valuation of investment property

The investment property was revalued in June 2021 in line with AASB 13 *Fair Value Measurement*.

Description of investment property

Description of investment property	Extend	Title Area (m2)	Lease plan area (m2)
Lot 9004 on Deposited Plan 404823	Whole	1,506,084	1,506,084
Lot 435 on Deposited Plan 404824	Whole	600,000	600,000
Lot 436 on Deposited Plan 402661	Whole	99,966	99,966
Lot 437 on Deposited Plan 404824	Whole	33,349	33,349
Lot 438 on Deposited Plan 404824	Whole	33,405	33,405
Lot 439 on Deposited Plan 404824	Whole	33,349	33,349
Lot 16 on Deposited Plan 163352	Whole	34,398	34,398
Lot 15 on Deposited Plan 161311	Whole	106,988	106,988
Lot 29 on Deposited Plan 168193	Whole	105,091	105,091
Part of Lot 9006 on Deposited Plan 404824	Part	329,316	302,831
Part of Lot 9007 on Deposited Plan 404824	Part	2,472,149	2,458,909
Part of Lot 9008 on Deposited Plan 404824	Part	3,104,307	2,864,578
		8,458,402	8,178,948

(b) Amounts recognised in income statement for investment properties

The investment property is leased out as an operating lease over 50 years. The lease paid upfront for the use of the investment property. The rental income amount of \$924,160 for the period 1 July 2020 to 30 June 2021 is included in revenue.

Note	2021 Actual \$ '000	2021 Budget \$ '000	2020 Actual \$ '000
Lease premium prepaid received	46,208	46,208	46,208
Amount recognised	(4,904)	(4,904)	(3,980)
	41,304	41,304	42,228
Lease premium prepaid - Current liabilities	16	924	924
Lease premium prepaid - Non-current liabilities	16	40,380	41,304
	41,304	41,304	42,228

TOWN OF PORT HEDLAND
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FOR THE YEAR ENDED 30 JUNE 2021

14 INVESTMENT PROPERTY (CONTINUED)

(c) Net carrying value of Airport Reserve

The Town committed to post transition completion of major works at the Airport. These funds are allocated to the Airport Major Works Reserve.

	2021 Actual \$ '000	2021 Budget \$ '000	2020 Actual \$ '000
Airport Reserve	4,286	14,792	14,792

(d) Additional information

An upside agreement was signed, ensuring an additional ten million dollars income over the next 50 years based on passenger number growth. This is billable yearly in arrears when passenger growth exceeds a set baseline passenger number. Passenger numbers decreased by 14.1% in the financial year ended 30 June 2021 due to the Covid-19 pandemic and restrictions on travel (2020: decrease of 13.9%).

SIGNIFICANT ACCOUNTING POLICIES

Investment properties

Investment properties are principally freehold land, held for long-term rental yields and not occupied by the Town. They are carried at fair value. Changes in the fair values are presented in profit or loss as a part of other revenue.

Fair value of investment properties

An independent valuation was performed to determine the fair value of investment properties. The main Level 2 and 3 inputs used in the valuation were discount rates, terminal yields and rental growth rates estimated by the valuer based on comparable transactions and industry data.

TOWN OF PORT HEDLAND
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FOR THE YEAR ENDED 30 JUNE 2021

15. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
Accrued salaries and wages
Statutory liabilities
Bonds and levies
Accrued expenditure
Retentions

Non-Current

Long term bonds held

2021	2020
\$ 000	\$ 000
8,835	6,089
517	351
565	277
1,139	34
55	128
2,991	3,079
37	119
14,139	10,077
18	19

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

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

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 Town recognises revenue for the prepaid rates that have not been refunded.

16. CONTRACT LIABILITIES

Current

Capital Grants and Contributions liability
 Operating Grants and Contributions liability
 Lease premiums paid

Non-current

Lease premium prepaid

2021	2020
\$ 000	\$ 000
3,095	0
791	445
924	924
4,810	1,369
40,380	41,304
40,380	41,304

Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year
 > 5 years

Grants and Contributions	Lease premium prepaid
\$	\$
3,886	924
0	40,380
3,886	41,304

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

Grant liabilities represent the Town's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

Grant liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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17. LEASE LIABILITIES

(a) Lease Liabilities

	2021	2020
	\$ '000	\$ '000
Current	188	242
Non-current	225	98
	413	340

(b) Movements in Carrying Amounts

Purpose	Lessor	Lease Interest Rate	Lease Term	Actual	30 June 2021	30 June 2021	30 June 2021	30 June 2021	Budget	30 June 2021	30 June 2021	30 June 2021	30 June 2021	Actual	30 June 2020	30 June 2020	30 June 2020	30 June 2020
				Lease Principal	Actual	Actual	Actual	Lease Principal	Budget	Budget	Budget	Lease Principal	Actual	Actual	Actual	Lease Principal	Actual	Actual
				1 July 2020	New	Lease Principal	Lease Principal	Lease Interest	1 July 2020	New	Lease Principal	Lease Principal	Lease Interest	1 July 2019	New	Lease Principal	Lease Principal	Lease Interest
				\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Housing																		
Staff Housing Lease	Crawford Realty	2.20%	23 months	37	0	(37)	0	(2)	37	0	(37)	0	(2)	74	0	(38)	36	(1)
Staff Housing Lease	Crawford Realty	1.10%	12 months	0	47	(6)	41	0	0	47	(4)	43	0	0	0	0	0	0
Recreation and culture																		
Port Hedland Library	Sentinel Country	1.60%	36 months	144	0	(46)	98	(1)	144	0	(53)	91	(1)	0	159	(15)	144	0
Gratwick Gym Equipment	Maia	1.20%	36 months	0	352	(78)	274	(1)	0	319	(78)	241	(1)	0	0	0	0	0
Other property and services																		
Depot Offices	Complete Portab	2.00%	24 months	159	0	(159)	0	(6)	159	0	(159)	0	(6)	210	0	(52)	158	(1)
				340	399	(326)	413	(10)	340	366	(331)	375	(10)	284	159	(105)	338	(2)

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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18. INFORMATION ON BORROWINGS

(a) Borrowings

	2021	2020
	\$ 000	\$ 000
Current	0	0
Non-current	0	0
	0	0

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	30 June 2021					30 June 2021					30 June 2020				
				Actual Principal 1 July 2020	Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding	Budget Principal 1 July 2020	Budget New Loans	Budget Principal repayments	Budget Interest repayments	Budget Principal outstanding	Actual Principal 1 July 2019	Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding
				\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000
Housing																		
Staff Housing				0	0	0	0	0	0	47	0	0	0	0	0	0	0	0
Other property and services																		
Depot				0	0	0	0	0	0	46	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	93	0	0	0	0	0	0	0	0

* WA Treasury Corporation

All other loan repayments were financed by general purpose revenue.

19. EMPLOYEE RELATED PROVISIONS

	Provision for Annual Leave \$ 000	Provision for Long Service Leave \$ 000	Total \$ 000
Opening balance at 1 July 2020			
Current provisions	1,564	790	2,354
Non-current provisions	0	121	121
	1,564	911	2,475
Additional provision	(156)	105	(51)
Amounts used	(87)	(18)	(105)
Balance at 30 June 2021	1,321	998	2,319
Comprises			
Current	1,321	857	2,178
Non-current	0	141	141
	1,321	998	2,319

	2021 \$ 000	2020 \$ 000
Amounts are expected to be settled on the following basis:		
Less than 12 months after the reporting date	2,018	2,354
More than 12 months from reporting date	301	121
	2,319	2,475

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees.

Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Town's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Short-term employee benefits

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

The Town'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 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 Town's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Town 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.

20. OTHER PROVISIONS

	Provision for Airport Projects	Total
	\$ 000	\$ 000
Opening balance at 1 July 2020		
Current provisions	14,810	14,810
Non-current provisions	0	0
	14,810	14,810
Amounts used	(10,507)	(10,507)
Unused amounts reversed	(3,903)	(3,903)
Balance at 30 June 2021	400	400
Comprises		
Current	400	400
Non-current	0	0
	400	400

Provision for Airport Projects

The Town entered into a deed of agreement being the Novation and Operating Deed – Port Hedland International Airport (the Agreement) with PHIA Operating Company Pty Ltd (PHIA) and PHIA Asset Pty Ltd to operate the Port Hedland International Airport on March 2016. While the Agreement and associated leasing documentation required upgrade and enhancement works to be undertaken by the Lessee, the document also bound the Town to undertake certain works.

The Agreement includes clauses whereby the Town is responsible for removal and remediation of contamination known within the site at the time the Agreement was signed. In the 2020/21 year there has been a portion of works completed utilising the provision, with a small balance required going forward.

Provisions

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

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

21. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

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

	2021 Actual \$ 000	2021 Budget \$ 000	2020 Actual \$ 000
Cash and cash equivalents	67,908	188,869	36,712
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	24,957	(5,618)	20,622
Non-cash flows in Net result:			
Adjustment to airport provision	(3,903)	0	0
Adjustments to fair value of investment property	(1,632)	0	0
Depreciation on non-current assets	9,838	10,657	9,125
(Profit)/loss on sale of asset	1,226	(44)	3,005
Changes in assets and liabilities:			
(Increase)/decrease in receivables	348	1,000	4,432
(Increase)/decrease in other assets	0	0	77
(Increase)/decrease in inventories	2,182	(2)	1,302
(Increase)/decrease in airport provision	(10,507)	0	0
Increase/(decrease) in payables	3,200	0	(965)
Increase/(decrease) in employee provisions	(156)	(70)	574
Increase/(decrease) in other liabilities	3,441	(924)	(352)
Non-operating grants, subsidies and contributions	(1,423)	(6,960)	(4,485)
Net cash from operating activities	27,571	(1,961)	33,335

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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22. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	2020
	\$ 000	\$ 000
Governance	1,191	552
General purpose funding	191,153	187,951
Law, order, public safety	1,134	1,405
Health	5,222	7,910
Education and welfare	8,862	16,234
Housing	25,032	18,860
Community amenities	15,844	10,764
Recreation and culture	94,756	94,281
Transport	156,014	152,555
Economic services	82,112	88,025
Other property and services	9,015	1,689
Unallocated	10,507	30,442
	600,842	610,668

23. CONTINGENT LIABILITIES

In compliance with the *Contaminated Sites Act 2003* Section 11, the Town of Port Hedland has listed sites to be possible sources of contamination.

Details of those sites are:

- Port Hedland International Airport; and
- South Hedland Landfill.

Until the Town conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Environment Regulation on the need and criteria for remediation with a risk based approach, the Town is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Environment Regulation Guidelines.

TOWN OF PORT HEDLAND
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FOR THE YEAR ENDED 30 JUNE 2021

24. CAPITAL COMMITMENTS

(a) Capital Expenditure Commitments

	<u>2021</u>	<u>2020</u>
	\$ 000	\$ 000
Contracted for:		
- capital expenditure projects	4,521	1,002
	<u>4,521</u>	<u>1,002</u>
Payable:		
- not later than one year	4,521	1,002

The capital expenditure projects outstanding at the end of the current reporting period represent the construction, project management and site supervision services for various capital projects, supply and lay of bituminous asphalt and other civil works.

25. ELECTED MEMBERS REMUNERATION

	2021 Actual \$ 000	2021 Budget \$ 000	2020 Actual \$ 000
Commissioner Fred Riebeling			
Meeting attendance fees	95	114	307
Annual allowance for ICT expenses	0	0	3
Travel and accommodation expenses	18	18	69
	113	132	379
Elected member Mayor Peter Carter			
Mayor's annual allowance	70	45	0
Meeting attendance fees	33	36	0
Annual allowance for ICT expenses	2	2	0
Travel and accommodation expenses	13	14	0
	118	97	0
Elected member Deputy Mayor Renae Coles			
Deputy Mayor's annual allowance	18	12	0
Meeting attendance fees	22	22	0
Annual allowance for ICT expenses	2	2	0
Travel and accommodation expenses	2	3	0
	44	39	0
Elected member Councillor Warren McDonogh			
Meeting attendance fees	22	22	0
Annual allowance for ICT expenses	2	2	0
Travel and accommodation expenses	1	0	0
	25	24	0
Elected member Councillor Jan Gillingham			
Meeting attendance fees	22	22	0
Annual allowance for ICT expenses	2	2	0
	24	24	0
Elected member Councillor Elmar Zielke			
Meeting attendance fees	22	22	0
Annual allowance for ICT expenses	2	2	0
Travel and accommodation expenses	2	0	0
	26	24	0
Elected member Councillor Lewis Kew Ming			
Meeting attendance fees	22	22	0
Annual allowance for ICT expenses	2	2	0
	24	24	0
Elected member Councillor Eva Bartho			
Meeting attendance fees	22	22	0
Annual allowance for ICT expenses	2	2	0
	24	24	0
Elected member Councillor Tim Turner			
Meeting attendance fees	22	22	0
Annual allowance for ICT expenses	2	2	0
Travel and accommodation expenses	1	0	0
	25	24	0

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25. ELECTED MEMBERS REMUNERATION

	2021 Actual \$ 000	2021 Budget \$ 000	2020 Actual \$ 000
Elected member Councillor Kylie Unkovich			
Meeting attendance fees	22	22	0
Annual allowance for ICT expenses	2	2	0
Travel and accommodation expenses	2	0	0
	26	24	0
Elected members previous council			
Meeting attendance fees	0	0	7
Mayors Allowance	0	0	2
Deputy Mayors Allowance	0	0	1
	0	0	10
	449	436	389
Fees, expenses and allowances to be paid or reimbursed to elected council members and Commissioners.			
Commissioner's Fees	95	0	307
Mayor's allowance	70	45	2
Deputy Mayor's allowance	18	12	1
Meeting attendance fees	209	326	7
Annual allowance for ICT expenses	18	18	3
Travel and accommodation expenses	39	35	69
	449	436	389

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

26. RELATED PARTY TRANSACTIONS

(a) Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Town during the year are as follows:	<u>2021</u>	<u>2020</u>
	<u>\$ 000</u>	<u>\$ 000</u>
Short-term employee benefits	1,299	1,049
Post-employment benefits	145	134
Other long-term benefits	62	55
Termination benefits	48	167
	<u>1,554</u>	<u>1,405</u>

Short-term employee benefits

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

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Town's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

(b) Transactions with related parties

Transactions between related parties and the Town 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 guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:	<u>2021</u>	<u>2020</u>
	<u>\$ 000</u>	<u>\$ 000</u>
Purchase of goods and services	10	29

Related Parties

The Town'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 Town, directly or indirectly, including any elected member, are considered key management personnel.

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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27. RATING INFORMATION

(a) Rates

RATE TYPE Differential general rate / general rate	Rate in \$	Number of Properties	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21	2019/20
			Actual Rateable Value \$ 000	Actual Rate Revenue \$ 000	Actual Interim Rates \$ 000	Actual Total Revenue \$ 000	Budget Rate Revenue \$ 000	Budget Interim Rate \$ 000	Budget Total Revenue \$ 000	Actual Total Revenue \$ 000
Gross rental valuations (GRV)										
GRV Residential	9.6289	4,770	114,310	11,007	413	11,420	11,007	0	11,007	10,977
GRV Commercial/Industrial	9.6287	511	51,149	4,925	127	5,052	4,925	0	4,925	4,869
GRV Mass and Tourist Accommodation	19.2093	18	14,441	2,774	(45)	2,729	2,774	0	2,774	2,774
Unimproved valuations (UV)										
UV Pastoral	11.0785	9	2,194	243	(58)	185	243	0	243	124
UV Mining and Other	19.7513	235	141,505	27,949	4,525	32,474	27,949	4,390	32,339	67,140
Sub-Total		5,543	323,599	46,898	4,962	51,860	46,898	4,390	51,288	85,884
Minimum rates	Minimum \$									
Gross rental valuations (GRV)										
GRV Residential	1,300	1,587	14,302	2,063	0	2,063	2,063	0	2,063	2,068
GRV Commercial/Industrial	1,900	199	1,659	378	0	378	378	0	378	375
GRV Mass and Tourist Accommodation	1,900	0	0	0	0	0	0	0	0	0
Unimproved valuations (UV)										
UV Pastoral	1,900	1	17	2	0	2	2	0	2	2
UV Mining and Other	200	248	50	50	0	50	50	0	50	48
Sub-Total		2,035	16,028	2,493	0	2,493	2,493	0	2,493	2,493
		7,578	339,627	49,391	4,962	54,353	49,391	4,390	53,781	88,377
Concessions (Note 27(a))						(167)			(172)	(399)
Exemptions, Refunds and Waivers (Note 27(b))						(53)			(187)	(34,278)
Total amount raised from general rate						54,133			53,422	53,700

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

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 (Note 15). When the taxable event occurs, the financial liability is extinguished and the Town recognises revenue for the prepaid rates that have not been refunded.

27 RATING INFORMATION (Continued)

(a) Discounts, Incentives, Concessions, & Write-offs

Discounts/Concessions	Type	2021 Actual \$ 000	2021 Budget \$ 000	2020 Actual \$ 000
Community Groups Rate Waiver	Concession	167	172	399

Concessions/Waivers

Council has agreed, in accordance with Section 6.47 of the Local Government Act 1995, to provide concession to the 2020/21 Council Rates for land leased by the Town to the following community groups.

Port Hedland Golf Club	Port Hedland Speedway Club
RSL Port Hedland Sub Branch	Pilbara Indigenous Women's Aboriginal Corp
Rose Nowers Early Learning Centre Inc	South Hedland Bowling And Tennis Club
Hedland Kart Club	Training Ship Pilbara (Naval Cadets)
Hedland BMX	Port Hedland Volunteer Sea Rescue Group
Cooke Point Playgroup	Royal Flying Doctors Service - PHIA Lease
South Hedland Owners And Trainers Association	Royal Flying Doctors Service - PHIA Lease
Port Hedland Yacht Club	State Emergency Services - PHIA Lease
Port Hedland Turf Club	Care for Hedland
Hedland Sporting Shooters Club	
Port Hedland Pony Club	
Port Hedland Motorcycle Club	
Hedland Women's Refuge	
Port Hedland Peace Memorial Seafarers	
Port Hedland Peace Memorial Seafarers	
Port Hedland Peace Memorial Seafarers	
Chamber of Commerce	
One Tree Len Taplin	
Bloodwood Tree / Dept Of Housing	
Grand Lodge Freemasons	
Port Hedland Netball Association	
Hedland Well Women's Centre	

The circumstances in which the concession is granted to community groups is when Council believes financial support is warranted. The objective is improving these clubs financial viability in order to assist with the fostering of community sports within the community.

27 RATING INFORMATION (Continued)

(b) Exemptions, Refunds and Waivers

Exemptions, Refunds and Waivers	Type	2021 Actual \$ 000	2021 Budget \$ 000	2020 Actual \$ 000
Exemptions, refunds and waivers		53	187	34,278 *

The circumstances surrounding exemptions, refunds and waivers are determined by Council decisions, lease conditions and other agreements the Town has with other parties. The following groups have received exemptions, refunds and waivers on this basis.

- Youth Involvement Council
- Housing Authority / Youth Involvement Council
- Wirraka Maya Health Service
- Foundation Housing
- Foundation Housing
- Foundation Housing
- Foundation Housing
- Foundation Housing
- University of WA
- Freemasons Home For Aged
- PHIA Airport Terminal
- Vacant Land - 9 Bayley Retreat
- Vacant Land - 11 Bayley Retreat
- Airservices Transmitter
- PHIA Airport Operations Workshop

*Rate Waivers due to CM201920/145: During the financial year ended 30 June 2020 the Town identified certain port and associated leases as being rateable. However, the properties had not been previously rateable. On the 5 February 2020, the Town resolved to impose 25% of the retrospective rates relating to the period FY2014-15 to FY2017-18 and waiver the balance.

27. RATING INFORMATION (Continued)

(b) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	14/09/2020	0	0.0%	8.0%
Option Two				
First instalment	14/09/2020	0	5.5%	8.0%
Second instalment	27/11/2020	14	5.5%	8.0%
Third instalment	19/02/2021	14	5.5%	8.0%
Fourth instalment	14/05/2021	14	5.5%	8.0%

	2021 Actual \$ 000	2021 Budget \$ 000	2020 Actual \$ 000
Interest on unpaid rates	210	312	331
Interest on instalment plan	96	120	120
Charges on instalment plan	59	70	67
	365	502	518

TOWN OF PORT HEDLAND
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28. RATE SETTING STATEMENT INFORMATION

Note	2020/21	2020/21	2020/21	2019/20		
	(30 June 2021 Carried Forward) \$ 000	Budget (30 June 2021 Carried Forward) \$ 000	(1 July 2020 Brought Forward) \$ 000	(30 June 2020 Carried Forward) \$ 000		
(a) Non-cash amounts excluded from operating activities						
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .						
Adjustments to operating activities						
	Less: Profit on asset disposals	11(a)	(26)	(44)	(39)	(39)
	Less: Non-cash grants and contributions for assets		0	0	(482)	(482)
	Less: Movement in liabilities associated with restricted cash		0	0	(500)	(500)
	Less: Fair value adjustments to financial assets		(2)	0	254	254
	Less: Fair value adjustments to investment property	14(a)	(1,632)	0	0	0
	Adjustment for write down of land held for sale		49	0	456	456
	Movement in prepayments	6	(274)	0	(77)	(77)
	Movement in employee benefit provisions (non-current)		20	0	9	9
	Movement in other provisions (non-current)		(3,093)	0	32	32
	Movement of inventory (non-current)		1,775	0	1,407	1,407
	Movement in lease premium prepaid		(924)	(924)	(924)	(924)
	Add: Loss on disposal of assets	11(a)	1,252	0	3,044	3,044
	Add: Depreciation on non-current assets	11(c)	9,838	10,657	9,125	9,125
	Non cash amounts excluded from operating activities		6,983	9,689	12,305	12,305
(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 Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .						
Adjustments to investing activities						
	Movement in current capital expenditure provision associated with restricted cash	20	(10,507)	0	0	0
	Non cash amounts excluded from investing activities		(10,507)	0	0	0
(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 Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.						
Adjustments to net current assets						
	Less: Reserves - cash/financial asset backed	4	(221,551)	(188,893)	(240,087)	(240,087)
	Less: Current assets not expected to be received at end of year					
	- Land held for resale	7	(1,310)	(873)	(1,651)	(1,651)
	- Loans receivable - clubs/institutions		(53)	0	(61)	(61)
	- Adjustment of land held for sale		0	0	456	456
	Add: Current liabilities not expected to be cleared at end of year					
	- Lease premium prepaid		924	924	924	924
	- Current portion of lease liabilities		188	188	242	242
	- Employee benefit provisions		2,178	876	1,376	1,376
	- Provision for airport projects		400	14,810	14,810	14,810
	Total adjustments to net current assets		(219,224)	(172,968)	(223,991)	(223,991)
Net current assets used in the Rate Setting Statement						
	Total current assets		237,565	211,542	252,634	252,634
	Less: Total current liabilities		(21,715)	(40,617)	(28,852)	(28,852)
	Less: Total adjustments to net current assets		(219,224)	(172,968)	(223,991)	(223,991)
	Net current assets used in the Rate Setting Statement		(3,374)	(2,043)	(209)	(209)

29. FINANCIAL RISK MANAGEMENT

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

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Cash and cash equivalents and financial assets	Sensitivity analysis	Diversification of bank deposits in accordance with investment policy
Credit risk	Cash and cash equivalents, trade receivables and financial assets	Aging analysis Credit analysis	Diversification of bank deposits in accordance with investment policy and review of credit limits
Liquidity risk	Payables	Rolling cash flow forecasts	Monitoring cash flow requirements

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

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

(a) Interest rate risk

Cash, cash equivalents and financial assets at amortised cost

The Town's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Town to cash flow interest rate risk.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Town to cash flow interest rate risk. Most cash and cash equivalents required for working capital are held in the at call variable interest rate account 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 and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate %	Carrying Amounts \$ 000	Fixed Interest Rate \$ 000	Variable Interest Rate \$ 000	Non Interest Bearing \$ 000
2021					
Cash and cash equivalents	0.30%	67,908	0	67,908	0
Financial assets at amortised cost - term deposits	0.709%	159,828	159,828	0	0
2020					
Cash and cash equivalents	0.75%	36,712	0	36,712	0
Financial assets at amortised cost	1.53%	205,356	205,356	0	0

Sensitivity

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

	2021 \$ 000	2020 \$ 000
Impact of a 1% movement in interest rates on profit and loss and equity*	679	367

* Holding all other variables constant

TOWN OF PORT HEDLAND
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29. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

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

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

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

The Town makes suitable provisions for expected credit losses, as required and carries out credit checks when necessary.

The loss allowance as at 30 June 2021 for rates receivable was determined as follows:

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total \$ 000
30 June 2021					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	2,702	437	319	323	3,781
Loss allowance	0	0	0	0	0%
30 June 2020					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	3,509	644	293	173	4,619
Loss allowance	0	0	0	0	0

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total \$ 000
30 June 2021					
Trade and other receivables					
Expected credit loss	0.35%	1.42%	5.81%	3.21%	
Gross carrying amount	1,016	398	9	343	1,766
Loss allowance	3	6	1	8	18
30 June 2020					
Trade and other receivables					
Expected credit loss	0.34%	1.28%	3.28%	3.28%	
Gross carrying amount	872	71	117	144	1,204
Loss allowance	3	1	4	4	12

29. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables

Payables are 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 Town manages this risk by monitoring its cash flow requirements, liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended if required.

The contractual undiscounted cash flows of the Town's payables 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 \$ 000	Due between 1 & 5 years \$ 000	Due after 5 years \$ 000	Total contractual cash flows \$ 000	Carrying values \$ 000
<u>2021</u>					
Payables	14,139	0	0	14,139	14,139
Lease liabilities	188	225	0	413	413
	14,327	225	0	14,552	14,552
<u>2020</u>					
Payables	10,077	0	0	10,077	10,077
Lease Liabilities	242	98	0	340	340
	10,319	98	0	10,417	10,417

**TOWN OF PORT HEDLAND
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30 INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

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

(a) AASB 1059 Service Concession Arrangements: Grantors

For an arrangement to be within the scope of this Standard, the operator must be responsible for providing public services through the service concession asset and for managing at least some of the public services and related services, and not act merely as an agent on behalf of the grantor through an outsourcing arrangement.

In order to assess whether the Town had any service concession arrangements, a decision tree was utilised to navigate AASB 1059. The decision tree determined that the Town's current service arrangements were outside of the scope of AASB 1059 and there are no adjustments required.

31 EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There are no events occurring after the reporting period which require reporting (2020: nil).

TOWN OF POT HEDLAND
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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32 TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	<u>1 July 2020</u>	<u>Amounts Received</u>	<u>Amounts Paid</u>	<u>30 June 2021</u>
	\$ 000	\$ 000	\$ 000	\$ 000
Public Open Space	376	0	0	376
Mosquito Control	2	0	0	2
	<u>378</u>	<u>0</u>	<u>0</u>	<u>378</u>

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33. OTHER SIGNIFICANT 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 Town's operational cycle. In the case of liabilities where the Town 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 Town'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 thousand 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 Town 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 statements is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the Quarter 2 review estimate for the relevant item of disclosure.

f) Superannuation

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

g) Fair value of assets and liabilities

Fair value is the price that the Town 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) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

The Town 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 Town 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 Town 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.

i) Impairment of assets

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

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

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

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

34. ACTIVITIES/PROGRAMS

Town operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.</p>	Includes all activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of providing legal services on all matters.
<p>GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.</p>	Rates, interest income, general purpose government grants, interest revenue and the cost of assets sold.
<p>LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.</p>	Fire prevention and volunteer bush fire brigade, animal control, support of State Emergency Services, emergency services, the Town's CCTV network, and community safety and crime prevention initiatives.
<p>HEALTH To provide an operational framework for environmental and community health.</p>	Vermin control, environmental health, food and public health regulation and compliance, and health.
<p>EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth.</p>	Community partnership funding, disability access initiatives, community services administration, facilities including the JD Hardie Centre and asset management associated with key community buildings.
<p>HOUSING To provide and maintain adequate housing.</p>	Primarily centred around the provision of housing to employees, and asset management activities.
<p>COMMUNITY AMENITIES To provide services required by the community.</p>	Strategic town planning and development control, all aspects of waste management such as waste collection, landfill operations, and waste minimisation; cemeteries, public toilets, cyclone preparation and response, and sanitation and litter collection.
<p>RECREATION AND CULTURE To establish and effectively manage infrastructure and resources which will help the social well-being of the community.</p>	Maintenance of public halls, civic centres, aquatic centres, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of libraries, galleries and other cultural facilities. Facilitation of Town events including North West Festival, Spinifex Spree and other community events.
<p>TRANSPORT To provide safe, effective and efficient transport services to the community.</p>	All activities relating to the Port Hedland International Airport. Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities, and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
<p>ECONOMIC SERVICES To help promote the Town and its economic well-being.</p>	Tourism and area promotion, strategic projects, leasing and administration of commercial properties, building regulation, land development, and saleyards and markets.
<p>OTHER PROPERTY AND SERVICES To monitor and control Council's overheads operating accounts.</p>	Remaining activities not directly attributable to other programs such as private works, plant operations, public works overheads, and building maintenance overheads. The income and expenditure for Corporate Management, Financial Services, Human Resources and OHS, Governance, Records Management, Customer Services, Marketing and Communication, and Information Technology is also included here. The majority of costs are distributed across other programs of Council, to better reflect the total cost of service delivery.

35. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	0.76	0.95	1.22
Asset consumption ratio	0.84	0.89	0.91
Asset renewal funding ratio	0.90	0.91	0.88
Asset sustainability ratio	2.54	2.02	0.61
Debt service cover ratio	N/A*	N/A*	1.08
Operating surplus ratio	0.33	0.22	0.23
Own source revenue coverage ratio	1.22	1.20	1.02

The above ratios are calculated as follows:

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

*N/A - Debt service ratio is not applicable as there is no debt.



Auditor General

INDEPENDENT AUDITOR'S REPORT 2021 Town of Port Hedland

To the Councillors of the Town of Port Hedland

Report on the audit of the annual financial report

Opinion

I have audited the financial report of the Town of Port Hedland (Town) which comprises:

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the Town of Port Hedland:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Town for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities section below. I am independent of the Town in accordance with the *Auditor General Act 2006* and the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

The Chief Executive Officer (CEO) of the Town is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for 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 Town's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Town.

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

Auditor's responsibility 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.

Report on other legal and regulatory requirements

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

- (i) In my opinion, the following material matter indicates a significant adverse trend in the financial position of the Town:
 - a) The Current Ratio as reported in Note 35 of the financial report is below the Department of Local Government, Sport and Cultural Industries' standard for the past two financial years and the current year is below last year.
- (ii) The following material matters indicating non-compliance with Part 6 of the Act, the Regulations or applicable financial controls of any other relevant written law were identified during the course of my audit:
 - a) User access management processes and controls over a key application of the Town were inadequate to contribute to appropriate segregation of duties. This could lead to inappropriate use of the application however, our audit testing did not identify any such instances.
 - b) Former employees of the Town were not removed as authorised bank signatories on a timely basis. This could lead to inappropriate access to financial information and potential fraudulent practices; however, our audit testing did not identify any such instances.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

Other matter

The financial ratios for 2019 in Note 35 of the financial report were audited by another auditor when performing their audit of the Town for the year ended 30 June 2019. The auditor expressed an unmodified opinion on the financial report for that year.

Other information

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Town of Port Hedland for the year ended 30 June 2021 included on the Town's website. The Town's management is responsible for the integrity of the Town's website. This audit does not provide assurance on the integrity of the Town's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
9 December 2021



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