

**INDEPENDENT AUDITOR'S REPORT
TO THE CITY OF KWINANA
DEVELOPMENT CONTRIBUTION AGREEMENTS FROM AREA NO 8 TO 15**

Report on the Developer Contribution Agreements Statements of Income and Expenditure from Area no 8 to 15.

Opinion

We have audited the financial report of the City of Kwinana (the City) – Developer Contribution Agreements from area No. 8 to 15 which comprises the statement of income and expenditure for the period from 1 July 2010 to 30 June 2023.

In our opinion, the accompanying financial report of the City of Kwinana for the period from 1 July 2010 to 30 June 2023 presents fairly, in all material respects, the statement of income and expenditure of the Developer Contribution Agreements from area no 8 to 15 is prepared in accordance with the reporting provisions of the agreements.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the auditor's responsibilities for the Audit of the financial report section of our statement. We are independent of the fund in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia, and we have fulfilled our ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate evidence as a basis for our opinion.

Emphasis of Matter – Basis of Accounting and Restriction on Distribution

The financial report is prepared to assist the City of Kwinana to comply with the financial reporting provisions of the Development Scheme's referred to above. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the City of Kwinana and should not be distributed to or used by parties other than the City of Kwinana.

Responsibilities of the Management for the Financial Report

Management is responsible for the preparation of the financial report that gives a true and fair view of the Statement of Income and Expenditure for the Development Agreements from area no 8 to 15 and have determined that the basis of preparation described in the Development Agreement's is appropriate to meet the requirements of the Developer Contribution Agreements clause 6.16.5.13 of the Town Planning Scheme No 2 and the needs of management for the City of Kwinana. Management's responsibility also includes such internal control as Management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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DEVELOPMENT CONTRIBUTION AGREEMENTS FROM AREA NO 8 TO 15
(CONTINUED)**

Auditor's Responsibility

Our objectives 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 statement that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standard Board website at https://www.auasb.gov.au/auditors_responsibilities/ar8.pdf. This description forms part of our audit report.



WEN- SHIEN CHAI
PARTNER



MOORE AUSTRALIA AUDIT (WA)
CHARTERED ACCOUNTANTS

Signed at Perth this 31st day of January 2024

DEVELOPMENT CONTRIBUTION AREA 8

STATEMENT OF INCOME & EXPENDITURE

FOR THE PERIOD

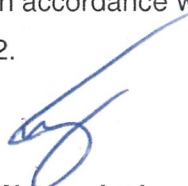
1 JULY 2010 TO 30 JUNE 2023

Opening Balance at 1 July 2010	\$0.00
Contributions Received	\$4,101,563.98
Interest Income	\$130,439.92
Capital Expenditure	(\$569,691.92)
Administration Costs	(\$68,170.85)
Closing Balance at 30 June 2023	\$3,594,141.13

Total DCA 8 Amount Carried Forward - \$3,594,141.13

Management Declaration

I confirm that the information reported in the Statement of Income and Expenditure is a true statement of the Developer Contribution Plan and the City has administered the funds in accordance with the requirements of the City of Kwinana's Local Planning Scheme No. 2.



Wayne Jack

Chief Executive Officer

Date: 30.01.2024

**See Audit Report By
MOORE Australia Audit (WA)**

City of Kwinana Administration

Corner Gilmore Avenue and Sulphur Road, Kwinana WA 6167

PO Box 21, Kwinana WA 6966 | **Telephone** 08 9439 0200

NRS 133 677 (hearing/speech impaired) | **TIS National** 131 450 (Translating and Interpreting Service)

Email customer@kwinana.wa.gov.au | **Website** kwinana.wa.gov.au



DEVELOPMENT CONTRIBUTION AREA 9

STATEMENT OF INCOME & EXPENDITURE

FOR THE PERIOD

1 JULY 2010 TO 30 JUNE 2023

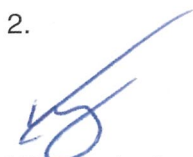
Opening Balance as at 1 July 2010	\$0.00
Contributions Received	\$12,691,955.88
Interest Income	\$2,464,570.31
Capital Expenditure	(\$4,608,274.90)
Administration Costs	(\$183,784.63)
Closing Balance as at 30 June 2023	\$10,364,466.66

Total DCA 9 Amount Carried Forward - \$10,364,466.66

Management Declaration

I confirm that the information reported in the Statement of Income and Expenditure is a true statement of the Developer Contribution Plan and the City has administered the funds in accordance with the requirements of the City of Kwinana's Local Planning Scheme No.

2.



Wayne Jack

Chief Executive Officer

Date: 30.1.2024

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DEVELOPMENT CONTRIBUTION AREA 10

STATEMENT OF INCOME & EXPENDITURE

FOR THE PERIOD

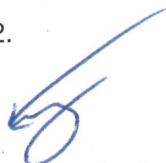
1 JULY 2010 TO 30 JUNE 2023

Opening Balance at 1 July 2010	\$0.00
Contributions Received	\$239,939.70
Interest Income	\$18,057.68
Capital Expenditure	(\$1,026,051.92)
Administration Costs	(\$122,780.11)
Closing Balance at 30 June 2023	(\$890,834.65)

Total DCA 10 Amount Carried Forward - (\$890,834.65)

Management Declaration

I confirm that the information reported in the Statement of Income and Expenditure is a true statement of the Developer Contribution Plan and the City has administered the funds in accordance with the requirements of the City of Kwinana's Local Planning Scheme No. 2.



Wayne Jack

Chief Executive Officer

Date: 30.1.2024

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DEVELOPMENT CONTRIBUTION AREA 11

STATEMENT OF INCOME & EXPENDITURE

FOR THE PERIOD

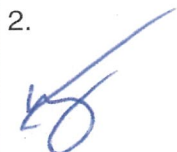
1 JULY 2010 TO 30 JUNE 2023

Opening Balance at 1 July 2010	\$0.00
Contributions Received	\$5,317,473.86
Interest Income	\$ 999,476.26
Capital Expenditure	(\$491,610.40)
Administration Costs	(\$58,827.41)
Closing Balance at 30 June 2023	\$5,766,512.31

Total DCA 11 Amount Carried Forward - \$5,766,512.31

Management Declaration

I confirm that the information reported in the Statement of Income and Expenditure is a true statement of the Developer Contribution Plan and the City has administered the funds in accordance with the requirements of the City of Kwinana's Local Planning Scheme No. 2.



Wayne Jack

Chief Executive Officer

Date: 30.01.2024

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DEVELOPMENT CONTRIBUTION AREA 12

STATEMENT OF INCOME & EXPENDITURE

FOR THE PERIOD

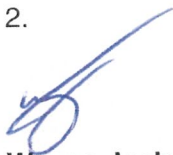
1 JULY 2010 TO 30 JUNE 2023

Opening Balance at 1 July 2010	\$0.00
Contributions Received	\$9,618,744.24
Interest Income	\$1,648,191.93
Capital Expenditure	(\$1,261,985.24)
Administration Costs	(\$143,145.19)
Closing Balance at 30 June 2023	\$9,861,805.74

Total DCA 12 Amount Carried Forward - \$9,861,805.74

Management Declaration

I confirm that the information reported in the Statement of Income and Expenditure is a true statement of the Developer Contribution Plan and the City has administered the funds in accordance with the requirements of the City of Kwinana's Local Planning Scheme No. 2.



Wayne Jack

Chief Executive Officer

Date: 30.01.2024

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DEVELOPMENT CONTRIBUTION AREA 13

STATEMENT OF INCOME & EXPENDITURE

FOR THE PERIOD

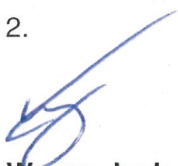
1 JULY 2010 TO 30 JUNE 2023

Opening Balance at 1 July 2010	\$0.00
Contributions Received	\$354,990.07
Interest Income	\$105,091.47
Capital Expenditure	(\$2,638,813.13)
Administration Costs	(\$48,168.63)
Closing Balance at 30 June 2023	(\$2,226,900.22)

Total DCA 13 Amount Carried Forward - (\$2,226,900.22)

Management Declaration

I confirm that the information reported in the Statement of Income and Expenditure is a true statement of the Developer Contribution Plan and the City has administered the funds in accordance with the requirements of the City of Kwinana's Local Planning Scheme No. 2.



Wayne Jack

Chief Executive Officer

Date: 30.01.2024

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DEVELOPMENT CONTRIBUTION AREA 14

STATEMENT OF INCOME & EXPENDITURE

FOR THE PERIOD

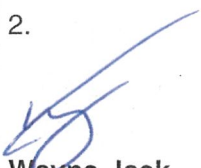
1 JULY 2010 TO 30 JUNE 2023

Opening Balance at 1 July 2010	\$0.00
Contributions Received	\$3,082,414.09
Interest Income	\$198,522.81
Capital Expenditure	(\$3,199,497.46)
Administration Costs	(\$193,899.14)
Closing Balance at 30 June 2023	(\$112,459.70)

Total DCA 14 Amount Carried Forward - (\$112,459.70)

Management Declaration

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Wayne Jack

Chief Executive Officer

Date: 30.01.2024

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DEVELOPMENT CONTRIBUTION AREA 15

STATEMENT OF INCOME & EXPENDITURE

FOR THE PERIOD

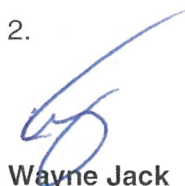
1 JULY 2010 TO 30 JUNE 2023

Opening Balance at 1 July 2010	\$0.00
Contributions Received	\$1,029,940.12
Interest Income	\$51,895.06
Capital Expenditure	(\$1,161,412.87)
Administration Costs	(\$93,298.37)
Closing Balance at 30 June 2023	(\$172,876.06)

Total DCA 15 Amount Carried Forward - (\$172,876.06)

Management Declaration

I confirm that the information reported in the Statement of Income and Expenditure is a true statement of the Developer Contribution Plan and the City has administered the funds in accordance with the requirements of the City of Kwinana's Local Planning Scheme No. 2.



Wayne Jack

Chief Executive Officer

Date: 30.01.2024

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