



Annual Report 2022-23

Acknowledgement of Country

The Western Australian Planning Commission acknowledges the Traditional Owners and custodians of land and waterways across Western Australia. The Commission is committed to reconciliation to improve outcomes for Aboriginal and Torres Strait Islander peoples and to work together to provide a culturally-safe and inclusive environment.

About this report

This report covers the operations of the Western Australian Planning Commission and presents audited financial statements and performance indicators for the year ended 30 June 2023.

Pursuant to *Treasurer's Instruction 104C - Annual Reporting 2022-23 Exemption*, the Commission has opted to submit a reduced annual report for the 2022-23 financial year.

Statement of compliance

**Hon John Carey MLA BA (Hons)
Minister for Planning; Lands**

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament, the annual report of the Western Australian Planning Commission for the financial year ended 30 June 2023.

This report has been prepared in accordance with the provisions of the *Financial Management Act 2006*.



**David Caddy RPIA (Life Fellow) GAICD
Chairman**

Western Australian Planning Commission
15 September 2023

Disclaimer

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Artist impression of Nicholson Road Station.





EXECUTIVE SUMMARY

Message from the Chairman



On behalf of the Western Australian Planning Commission, I am pleased to present our Annual Report for 2022-23.

Our year began with Commission members heading to the Kimberley region in July 2022, where we met with key stakeholders and visited agricultural, commercial and industrial areas in Kununurra and Broome.

This trip was invaluable — providing members with the opportunity to listen and learn from regional stakeholders about their experiences and the issues most important to them. Although we have had limited opportunity to visit regional areas in recent years, it is my hope that we can schedule regional meetings more regularly in the future with Exmouth and Coral Bay on the agenda for 2023-24.

In 2022-23, the Commission approved eight proposals under the Part 17 significant development pathway, including a \$792 million expansion of the Westfield Booragoon Shopping Centre and a \$311 million expansion of St John of God Hospital.

These eight developments will make significant contributions to the State's economy, to job opportunities for Western Australians and to life in the relevant local communities. The lessons of the temporary assessment pathway will also have important benefits in establishing Western Australia's permanent significant development pathway and State Referral Coordination Unit when Part 17 closes to applications.

The Future of Fremantle Planning Committee has made great headway this year, progressing technical studies and targeted stakeholder engagement to inform an economic development strategy and land use plan. Community consultation is proving key to this project and I was pleased to see several workshops and focus groups being held with young people and Aboriginal Elders in March 2023. These conversations are helping shape the long-term vision for redevelopment of the Fremantle Inner Harbour port precinct.

This year the Commission progressed several major policies including draft State Planning Policy (SPP) 3.7 - Bushfire Framework Review 2019 and the Planning for Bushfire Guidelines, Draft Position Statement - Electric Vehicle Charging Infrastructure, draft Operational Policy 2.3 - Planning for Public Open Space and the Design WA suite of documents.

We also resolved the future land use and/or zonings of the remaining 13 out of 15 Planning Investigation Areas that were identified in the Perth and Peel@3.5 million planning frameworks.

Other highlights include the advancement of state-led structure plans for the UWA-QEII Strategic Activity Centre and Albany North District Structure Plan, the endorsement of the City of Perth's local planning strategy, the development of further guidance for local government on local structure plans, and progression of eight regional planning strategies. These will replace the current regional planning and infrastructure frameworks which no longer reflect current trends, opportunities and challenges.

In February it was announced that the *Planning and Development Act 2005* would be amended to change the composition and operation of the Commission with a refined focus on strategic planning, in particular integrated land use planning outcomes to support the delivery of housing, build communities that people want to be part of and create a pipeline of development projects, jobs and economic investment for the State.

I would like to thank the Department's Director General Anthony Kannis and his staff for their continued support of the Commission. Department officers carry out much of the Commission's day-to-day statutory functions under delegated authority. This allows members to respond to the strategic direction of the Government and focus on the strategic planning of the State.

I am pleased to have been reappointed as Chairman until 2025, along with my fellow members who have been reappointed through to 2024, and that we will have the opportunity to continue to work with Anthony and his team.

As we look to the year ahead, the Commission will continue to respond to the strategic direction of the State Government and provide advice on statutory decisions. We will also continue to support the successful delivery of METRONET and the significant planning reform agenda, as well as increasing planning scheme alignment, increased capacity for infill and updated policy frameworks.

David Caddy RPIA (Life Fellow) GAICD
Chairman
Western Australian Planning Commission

Year at a glance

58.84 hectares

of land in Cannington was purchased as part of the Bush Forever program.

80 Aboriginal Elders

shared insights and ideas at the first Future of Fremantle Planning Committee community Elders' workshop.

\$4.19 billion

combined potential value of 33 projects reviewed by the State Design Review Panel.

\$47.2 million

for 39 properties purchased under the WAPC's land acquisition program to support current and future projects.

310 development applications

assessed and determined by the Department under delegation of the WAPC.



50 coastal

planning and management projects shared in

\$3.96 million

in grants.

Eight significant developments

approved by the WAPC under the Part 17 pathway, bringing total value of projects to

\$3.49 billion.



\$792 million

expansion of Westfield Booragoon Shopping Centre approved by WAPC under the Part 17 pathway.

76%

of local planning schemes now up to date or under review to update.



5 Metropolitan Region Scheme amendments

finalised to help progress regional planning including METRONET precincts, the Bush Forever program and land use zoning.

About the Western Australian Planning Commission

The Western Australian Planning Commission (WAPC) has state-wide responsibility for urban, rural and regional integrated strategic and statutory land use planning and land development.

The WAPC is established under the *Planning and Development Act 2005* which defines its functions as:

- Advising the Minister for Planning on strategic land use planning and development, legislation reform and local planning schemes.
- Maintaining the State Planning Strategy to provide a vision for the future development of Western Australia.
- Developing integrated land use planning strategies for the coordination of transport, infrastructure and development.
- Preparing and reviewing region schemes to cater for anticipated growth.
- Monitoring and forecasting land supply throughout the State and developing strategies for the timely supply of affordable residential land.
- Researching and developing planning methods and models relating to land use planning, land development and associated matters.
- Reserving and acquiring land for public purposes in region planning scheme areas.
- Making statutory decisions on a range of planning application types.

WAPC board and committees

The WAPC board comprises a chair and sixteen members who represent government, industry and the community.

The WAPC also has overall responsibility for the following statutory committees:

- Statutory Planning Committee
- Executive, Finance and Property Committee
- Capital City Planning Committee
- Future of Fremantle Planning Committee
- Swan Valley Statutory Planning Committee
- State Design Review Panel.

Information on each committee including remuneration records can be found on page 44.

Relationship to the Department of Planning, Lands and Heritage

The WAPC operates with the support of the Department of Planning, Lands and Heritage (Department) which provides professional and technical expertise, administrative services and corporate resources to assist its decision-making.

Responsible minister



Hon John Carey
BA MLA (Hons)
Minister for Planning (*from 8 June 2023*);
Lands

[Hon John Carey](#)



Hon Rita Saffioti
BBus MLA
Minister for Planning (*until 8 June 2023*)

[Hon Rita Saffioti](#)



Our vision

Creating better places to live and work for all Western Australians.

Our mission

Ensuring the planning system develops policy and enables planning decisions for the long-term benefit of the Western Australian community.

WAPC Strategic Plan 2022-2025

The WAPC's Strategic Plan 2022-25 outlines six areas of focus with each linked to various priorities and outcomes. The focus areas that will guide us to 2025 are:

- Jobs and infrastructure
- Liveable communities
- A better built environment
- Transparent, equitable and efficient planning processes
- Environment and natural resources
- Land and finance management.

We also have five operating principles that underpin our oversight of a connected, credible, responsive and accountable planning system. These are used to guide our approach to decision-making and strategic imperatives to ensure we act on behalf of the communities of Western Australia and the broader public interest.

- **Leadership:** we actively lead and coordinate whole-of-government land-use planning through our clear strategic direction, decision-making and innovative solutions.
- **Accountable:** we provide advice to Government and make informed decisions in a transparent manner that is consistent with our strategic goals and objectives.
- **Responsive:** we are responsive to issues of critical significance through effective integrated strategic and statutory land use planning, land development and infrastructure coordination in Western Australia.
- **Collaborative:** we liaise and communicate with stakeholders to enable ongoing understanding of their diverse perspectives and take their views into consideration in our decision-making and advice.
- **Corporate Governance:** we practice sound governance as a board of management. This includes the ongoing review of the Strategic Plan and meeting legislative requirements of the *Planning and Development Act 2005* and other relevant legislation.

[Strategic Plan 2022-25](#)



Legislation

Enabling legislation

Planning and Development Act 2005

Administered legislation

The WAPC assists the Minister for Planning in administration of the *Planning and Development Act 2005*.

Other key legislation:

- *Forrest Place and City Station Development Act 1985*
- *Hope Valley-Wattleup Redevelopment Act 2000*
- *Hope Valley-Wattleup Redevelopment Regulations 2000*
- *Metropolitan Region Improvement Tax Act 1959*
- *Metropolitan Region Scheme (Fremantle) Act 1994*
- *Planning and Development Regulations 2009*
- *Perry Lakes Redevelopment Act 2005*
- *Perry Lakes Redevelopment Regulations 2006*
- *Planning and Development (Consequential and Transitional Provisions) Act 2005*
- *Planning and Development (Development Assessment Panels) Regulations 2011*
- *Planning and Development (Local Planning Schemes) Regulations 2015*
- *Port Kennedy Agreement Act 2017*
- *Road Closure Act (Various)*
- *Swan Valley Planning Act 2020*

The following schemes have force and effect as if enacted by Legislation:

- Metropolitan Region Scheme
- Peel Region Scheme
- Greater Bunbury Region Scheme
- Local Planning Schemes (various)
- Swan Valley Planning Scheme

The following legislation may need to be considered in various planning decisions:

- *Environmental Protection Act 1986*
- *Heritage Act 2018*
- *Contaminated Sites Act 2003*
- *Environment Protection and Biodiversity Conservation Act 1999*
- *Aboriginal Cultural Heritage Act 2021*
- *Aboriginal Heritage Act 1972*

The following legislation overrides planning legislation:

- *Mining Act 1978*
- *State Agreement Acts*
- *City of Perth Act 2016*

Operational legislation

- *Auditor General Act 2006*
- *Disability Services Act 1993*
- *Equal Opportunity Act 1984*
- *Financial Management Act 2006*
- *Financial Management (Transitional Provisions) Act 2006*
- *Freedom of Information Act 1992*
- *Industrial Relations Act 1979*
- *Interpretation Act 1984*
- *Long Service Leave Act 1958*
- *Procurement Act 2020* (formerly the State Supply Commission Act 1991)
- *Public Sector Management Act 1994*
- *State Records Act 2000*
- *Superannuation and Family Benefits Act 1938*
- *Work Health and Safety Act 2020* (formerly the Occupational Safety and Health Act 1984 repealed on 31 March 2022)
- *Workers' Compensation and Injury Management Act 1981*

Artist impression of St John of God Subiaco Hospital, a \$311 million expansion, part of the Part 17 significant development pathway.



year in review

Performance

Outcome-based management framework

Through the desired outcomes and services listed below, the WAPC contributes to the Government's goal of "Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities."

Government goal	Desired outcomes	Services
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	An effective planning system that supports the development of communities in Western Australia.	Statutory planning Strategic planning Asset management

Key performance indicators are used to measure the WAPC's achievement of its desired outcomes, and the efficiency of its services.

Summary of actual results compared to budget targets

WAPC financial targets	2022-23 target ^(a) \$'000	2022-23 actual ^(b) \$'000	Variation \$'000
Total cost of services (expense limit)	67,977	83,586	15,609
Net cost of services	39,737	36,684	(3,053)
Total equity	1,187,372	1,163,632	(23,740)
Net increase/(decrease) in cash held	(24,712)	12,931	37,643
Approved salary expense level	Nil	Nil	-
Agreed borrowing limit	Nil	Nil	-

WAPC financial targets	2022-23 agreed limit ^(a) \$'000	2022-23 target/actual ^(b) \$'000	Variation \$'000
Working cash limit (at budget)	3,195	3,624	429
Working cash limit (at actuals)	3,624	3,457	(167)

Notes: (a) The targets specified above are as per the 2022-23 budget papers.

(b) Further explanations are contained in note 8.11 to the financial statements.

Summary of key performance indicators compared to budget targets

Key effectiveness indicators ^(a)	2022-23 target ^(b)	2022-23 actual	Variation ^(c)
Desired outcome: an effective planning system that supports the development of communities in Western Australia			
The proportion of residential land in the metropolitan area that is capable of multiple dwellings within 400 metres and 800 metres of the capital city, a strategic metropolitan centre, or train station:			
400 metres	45%	43.8%	(1.2%)
800 metres	36%	33.3%	(2.7%)
The proportion of residential land that is zoned R40 and above that is within 400 metres of a major regional centre	67%	66.2%	(0.8%)
The percentage of subdivision applications determined within the statutory timeframe	85%	86.9%	1.9%
The percentage of development applications determined within the statutory timeframe.	85%	68.1%	(16.9%)
Vacancy rate of residential properties available for rent.	2%	0.6%	(1.4%)
Vacancy rate of commercial properties available for rent.	5%	6.3%	1.3%

Key efficiency indicators ^(a)	2022-23 target ^(b)	2022-23 actual	Variation ^(c)
Statutory planning services			
Average cost per statutory application	\$3,491.00	\$3,649.03	\$158.03
Strategic planning services			
Average cost per strategic project	\$515,647.06	\$963,127.58	\$447,480.52
Asset management			
Average cost of service for the management of Whiteman Park per hectare managed	\$2,469.15	\$2,801.32	\$332.17
Average cost of service for the management of residential and commercial properties per property	\$20,082.14	\$20,653.42	\$571.28
Average cost of service for the management of reserved land per hectare managed (excluding Whiteman Park and residential and commercial properties) per hectare managed	\$432.59	\$457.82	\$25.23

Notes: (a) The tables above provide a summary of the WAPC's key performance indicators for 2022-23. For more detailed information, including explanations, refer to the desired outcome and key performance indicators section of this report at page 94.

(b) The targets specified above are as per the 2022-23 budget papers.

(c) Variations shown in brackets represent a decrease in the actual result compared to the target. Depending on the key performance indicator, a decrease in the actual result does not necessarily mean that the target has not been achieved.

WAPC members visit the Kimberley

In July 2022, the WAPC spent four days in the Kimberley meeting with key stakeholders and visiting agricultural, commercial and industrial areas in Kununurra and Broome.

The visit helped provide members with direct insight into the unique perspectives, opportunities and challenges in the Kimberley region.

In Kununurra the WAPC undertook a town tour and visited the Waringarri Aboriginal Arts Centre and Lake Argyle. Members met with representatives from MG Corporation, Kimberley Development Commission, Shire of Wyndham-East Kimberley and Shire of Halls Creek.

In Broome the WAPC visited Cable Beach as well as the central and south areas of the town, engaging with key stakeholders including the Shire of Broome, Shire of Derby-West Kimberley, Nyamba Buru Yawuru and the Broome Chamber of Commerce and Industry.

After the success of their Kimberley trip the WAPC intends to include more regular regional meetings in their schedule where possible.



WAPC members in the yarning circle with representatives from the Waringarri Aboriginal Arts Centre in Kununurra.

State Design Review Panel

Championing good design

The Government Architect is appointed as Chair of the State Design Review Panel (SDRP). Since it was established in 2019, the SDRP has provided high level design advice for significant infrastructure and development projects, including those delivered through METRONET and the Inner City Project.

In 2022-23, the SDRP undertook 41 reviews of 33 projects with a combined potential value of \$4.19 billion.

State Design Review Panel on-site for design review in Bunbury.



The State Design Review Panel, chaired by the Government Architect, has continued to assist decision-makers and proponents with design advice on significant projects.

Future of Fremantle Planning Committee

Fremantle's future is shaping up

The Future of Fremantle Planning Committee is collaborating closely with community and other stakeholders to create a vision for the future redevelopment of the Fremantle Inner Harbour port precinct, focusing on economic development opportunities, job creation and optimal land use.

In 2022-23, the Committee progressed background technical studies and targeted stakeholder engagement to inform an economic development strategy and land use plan.

Engagement with the local Aboriginal community is an important focus for the project, as is engagement with young people — the future beneficiaries of the project area.

Conversations to start shaping the long-term vision began at the beginning of 2023 with a Place Directions Workshop involving the Committee and associated Reference Group.

In March 2023, the project's first community Elders' workshop saw more than 80 Aboriginal Elders share insights and ideas to help shape the precinct. The workshop was guided by the themes of Kaartajin (knowledge), Boodja (environment) and Boya (economics).

This workshop was an important starting point to explore how the transformation of the Inner Harbour precinct could contribute to improved social and economic outcomes for Aboriginal people.

Community Elders' workshop.



Also held in March 2023 was the first of four focus groups involving more than 40 young people, including university and high school students, to talk about what future lifestyles might look like in and around the precinct.

Early planning work and consultation will inform the Future of Fremantle Place and Economic Directions Report, which is set for release in 2023-24.

The Future of Fremantle project will conclude in mid-2024 when the recommended economic development strategy and land use plan is presented to the State Government.



Statutory planning

Using statutory, consultative, legislative, and regulatory reform and coordination processes to implement creative and innovative strategic regional and local plans and policies.

The WAPC is supported by the Department through a range of services to ensure its objectives and outputs are being achieved for statutory planning services.

Region planning schemes

Region planning schemes outline objectives for regional development and provide a statutory mechanism to assist strategic planning, by setting out broad land use zones, setting aside areas for regional open space and other regional infrastructure purposes and assisting in coordinating the provision of major infrastructure. There are three region planning schemes in Western Australia:

- Metropolitan Region Scheme (MRS).
- Greater Bunbury Region Scheme (GBRS).
- Peel Region Scheme (PRS).

MRS amendment - Mangles Bay Foreshore

In June 2023, the Minister for Planning approved MRS amendment 1397/87 — Rationalisation of Mangles Bay Foreshore. The amendment will allow for the continued use of the land for public foreshore access and leased recreation club purposes while protecting Commonwealth owned access to the Garden Island Causeway.



MRS amendments

In 2022-23, the WAPC initiated two major and eight minor MRS amendments, and 13 “other” region scheme proposals (planning control areas and improvement plans). It finalised five MRS amendments and 12 “other region scheme” proposals.

No	Amendment Title	MAJOR			MINOR		OTHER	
		IN	TAB	FIN	IN	FIN	IN	FIN
1390/57	Pt Lot 834 Hurd Road and Pt Lots 1288 and 2792 Taylor Road, Bullsbrook					Jan 23		
1391/57	Pt Lot 302 Lage Road and Pt Lot 201 Great Northern Highway, Bullsbrook					Jan 23		
1393/57	Armada Road to North Lake Road Bridge (Tapper Road to Midgegooroo Avenue)					Apr 23		
1396/57	Rationalisation of Rosehill Estate					May 23		
1397/57	Rationalisation of Mangles Bay Foreshore					Jun 23		
1398/57	Lot 501 Curtis Way, Girrawheen (Public Purposes – High School reserve to Urban zone)					Oct 22		
1399/57	Hay Road, Ascot (Parks and Recreation reserve to Urban zone)					Oct 22		
1400/41	North Fremantle Urban Precinct (Industrial zone to Urban Deferred zone, and Parks and Recreation reserve)	Oct 22						
1401/57	Former Beaconsfield TAFE site					Feb 23		
1402/57	Reid Highway, Bennett Springs					Feb 23		
1403/57	Whiteman Screen Production Facility					Mar 23		
1404/41	Roe 8 remainder and Roe 9 (Removal of Primary Regional Roads reservation)	Mar 23						
1405/57	South Mandogalup Urban Precinct					Mar 23		
1406/57	Lot 30 Soldiers Road, Cardup					May 23		
1407/57	Hamilton Street, Cannington					Jun 23		
PCA 168	Mandogalup (Clementi Road to Kwinana Freeway)						Jan 23	Mar 23
PCA 169	Anketell/Wandi (Kwinana Freeway to Battersby Road)						Jan 23	Mar 23
PCA 170	Oakford West (Battersby to Thomas roads)						Jan 23	Mar 23

No	Amendment Title	MAJOR			MINOR		OTHER	
		IN	TAB	FIN	IN	FIN	IN	FIN
PCA 171	Oakford Central (Thomas Road to Spears Drive)						Jan 23	Mar 23
PCA 172	Oakford East (Peperett Lane to Tonkin Highway)						Jan 23	Mar 23
PCA 173	Portion of Whiteman Yanchep Highway and extension of Flynn Drive to Neaves Road						Jun 23	
PCA 174	METRONET – Bennett Springs North (Marshal Road)						Aug 22	Nov 22
PCA 175	METRONET – Canning Level Crossing Removal Project – Beckenham Station						Oct 22	Nov 22
PCA 176	Dampier Drive Extension, Karnup						Dec 22	Feb 23
IP 45	Redcliffe Station Precinct						Aug 22	Dec 22
IP 56	Morley Ellenbrook Line Project – Malaga Station Precinct							Aug 22
IP 57	Claremont Showground						Oct 22	Jan 23
IP 58	Koondoola Neighbourhood Centre						Mar 23	Jun 23
IP 59	Ellenbrook Station Precinct						May 23	

GBRS amendments

In 2022-23, the WAPC initiated one minor GBRS amendment.

No	Amendment Title	MAJOR			MINOR		OTHER	
		IN	TAB	FIN	IN	FIN	IN	FIN
0069/57	Treendale East Urban Expansion Area				Sep 22			

Legend

IN Initiated in 2022/23
FIN Finalised in 2022/23
TAB Tabled in Parliament in 2022/23

Notes

Major amendments are indicated by /41
Minor amendments are indicated by /57
PCA represents planning control area
IP represents improvement plan

PRS amendments

There were no PRS amendments during 2022/23.

Review of WAPC decisions

Most WAPC planning decisions can be reviewed through the State Administrative Tribunal (SAT). In 2022-23:

- 36 new SAT applications were received.
- The SAT finalised 25 appeals for review. All 25 were mediated or withdrawn without the need for a substantive hearing.

Development applications

A development application is an application seeking consent to carry out development including construction, change of use of a property or premises, display of signage or making alterations or additions to a property.

In 2022-23, the Department, under delegation of the WAPC, assessed and determined 310 development applications including three development applications to facilitate the Level Crossing Removal project through the Town of Victoria Park and the City of Canning; and the declaration of the Redcliffe Station Improvement Plan.

The Department worked closely with the METRONET office on development applications for works on the Thornlie Cockburn Link and Byford Rail Extension projects with two development approvals granted during 2022-23.

It also granted development approval for large-scale battery energy storage systems in the Kwinana Industrial Area to facilitate the transition to more sustainable and environmentally friendly methods of power generation.

District structure plans

A district structure plan (DSP) shows the general pattern of development in a particular part of a sub-region and provides guidance on future land use, employment, density targets and the coordination and provision of major infrastructure at a district level.

These plans identify matters that will require further refinement through the more detailed investigations involved in preparing a local structure plan.

North Ellenbrook (East and West)

In November 2022, the North Ellenbrook (East and West) DSPs were finalised and approved by the WAPC.

The plans provide a long-term vision for urban development in the City of Swan, covering some 1,110 hectares of land, to ultimately accommodate up to 30,000 people. They will guide future land uses, coordination of major infrastructure, activity centres, regional open space distribution and the protection of environmental assets.

Alkimos Eglinton

In 2022-23, the Department, on behalf of the WAPC, commenced a review of the Alkimos Eglinton DSP. This was the first step in delivering an updated plan for a key part of the northern metropolitan growth corridor. A contemporary DSP will be instrumental in guiding future local structure planning and subdivision in this high-growth area.

Albany North and Emu Point, Wanju and Waterloo

In 2022-23, the Department initiated preparation of the Emu Point Precinct Structure Plan, the Albany North DSP; and the review of the Wanju and Waterloo DSPs. These structure plans will provide future land use, development and infrastructure guidance for their respective localities. They are expected to be completed in the 2023-24 financial year.

Local structure plans

A local structure plan is a statutory spatial plan prepared by local government, a landowner or a landowner representative and approved under the provisions of a local planning scheme.

These plans provide more specific detail for a certain area such as the location and density of housing, road layout, pedestrian and cycle network, public open space, school sites, servicing infrastructure, community purpose sites and activity centre locations. They also provide a framework for the assessment of detailed scheme amendments, subdivision and development proposals.

Serpentine townsite

In May 2023, the WAPC approved the Serpentine Townsite Local Structure Plan. The plan provides for the coordinated development of a 119-hectare precinct, intended to accommodate approximately 370 dwellings (a population of 1,070 people), together with commercial development, public schools and conservation reserves to protect significant wetland and areas of vegetation.

Maddington Kenwick Strategic Employment Area

In 2022-23, the Department, on behalf of the WAPC, worked with stakeholders to finalise planning for Precinct 1 of the Maddington Kenwick Strategic Employment Area, which will facilitate the development of 121 hectares of land for strategic industrial/commercial purposes near the Roe Highway and Tonkin Highway strategic freight routes.

West Piara Urban Precinct South – Southern Landholdings

The West Piara Urban Precinct Local Structure Plan proposes to accommodate approximately 755 dwellings with an estimated population of 2,350 people while facilitating the retention of significant wetland and vegetation areas. In May 2023, the WAPC resolved to require the applicant to modify and re-submit this local structure plan in accordance with a schedule of modifications. Once the applicant has undertaken the required modifications, the modified local structure plan will be re-submitted to the WAPC for endorsement and publication.

Improvement plans

Improvement plans are strategic instruments used to facilitate the development of land in areas identified by the WAPC as requiring special planning. The WAPC can recommend to the Minister for Planning that an improvement plan is made "for the purpose of advancing the planning, development and use" of land.

In 2022-23, the WAPC recommended:

- Improvement Plan 58 — Koondoola Neighbourhood Centre to facilitate the future revitalisation of the centre consistent with the endorsed local development plan.
- Improvement Plan 57 — Claremont Showground Precinct to provide for the preparation of an improvement scheme, which will guide the redevelopment of the showgrounds.
- Improvement Plan 45 — Redcliffe Station Precinct to provide for the preparation of an improvement scheme. Together, these will provide a State-led statutory planning framework to guide transit-oriented development of the precinct surrounding the Redcliffe train station.

Local planning schemes and strategies

A local planning strategy establishes the planning framework for each local government and provides the strategic basis for local planning schemes. Local planning schemes are the principal statutory tool for achieving a local government's aims and objectives with respect to the development of its local area, subject to compliance with the State Government's statutory and strategic planning framework.

In 2022-23, the WAPC approved (among others) two local planning strategies for the shires of Capel and Denmark and three local planning schemes for the shires of Augusta-Margaret River, Harvey and Capel.

The Department also worked closely with the City of Kalgoorlie-Boulder, Shire of Nannup and Shire of Morawa on the finalisation of their respective local planning schemes.

Shire of Carnarvon

Through a February 2023 amendment to the Shire of Carnarvon's local planning scheme, workforce accommodation options have been diversified in Coral Bay by allowing tourism operators the choice to accommodate their workers on site, in addition to securing the existing workforce accommodation.



Shire of Serpentine Jarrahdale

In 2022-23, the Department, on behalf of the WAPC, worked closely with the Shire of Serpentine Jarrahdale on the development and finalisation of its Local Planning Scheme No. 3 as well as two development contribution plan amendments under Town Planning Scheme No. 2.

The new Local Planning Scheme No. 3 will facilitate the subdivision and development of the Shire's urban areas of Byford and Mundijong/Whitby, the protection of important extractive industries and areas for rural production, the provision of rural residential areas for a range of lifestyle lots from one to four hectares, and ensure development is sensitive to environmental values.

City of Perth

The City of Perth's inaugural local planning strategy was endorsed by the WAPC in May 2023. It will play a key role in guiding land use, development and growth of the City for the next 10 to 15 years. Significantly, the document will inform and provide the basis for a new local planning scheme to be prepared by the City.



Strategic planning

Developing and advancing strategic and statutory planning strategies, policies and information systems that guide the State's long-term urban, industrial and economic development, and management of the environment to reflect Western Australian aspirations for a high quality of life.

Next tranche of planning reforms announced

In February 2023, the State Government announced that the *Planning and Development Act 2005* would be amended to permanently establish the WAPC as a decision-maker for significant development applications, providing proponents with options for the determination of these important projects.

The Act will be amended to refine provisions established for the temporary Part 17 process and create a new, permanent significant development assessment pathway that:

- Is optional for a project that is \$20 million or more in Perth and Peel or \$5 million or more elsewhere — or an application may be referred by the Premier on recommendation of the Minister for Planning if it raises an issue of State or regional importance.
- Retains the WAPC — or a committee of the WAPC — as the decision-maker.
- Introduces a 120-day timeframe for assessment and determination of significant development proposals.
- Embeds the State referral coordination process.

With the release of the State Infrastructure Strategy last year, the Act will also be amended to redefine the focus of the WAPC on strategic planning, in particular integrated land use planning outcomes that will complement the work of Infrastructure WA.

Other amendments to the Act will clarify and formalise the role of regional and district structure planning and development contribution plans.

Draft bushfire policy to better reflect community needs

In April 2023, the WAPC's draft *State Planning Policy 3.7 - Bushfire and Planning for Bushfire Guidelines* (SPP 3.7) was released for public comment.

This was an important step in our ongoing effort to improve Western Australia's current framework for bushfire prone areas.

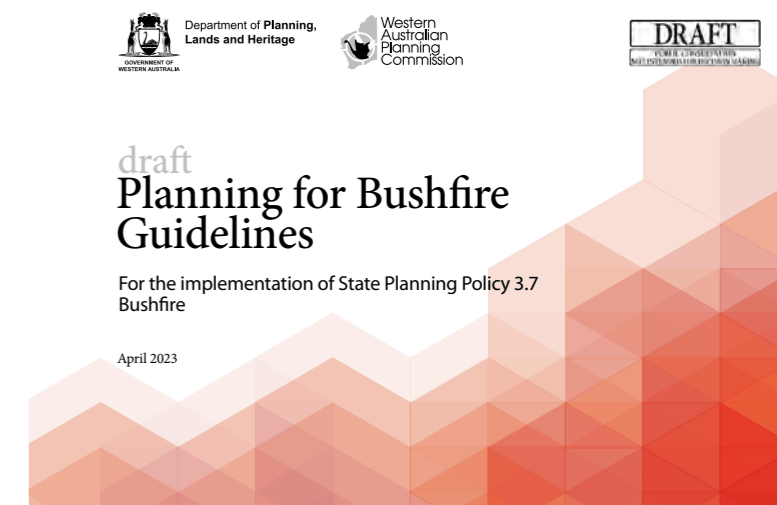
Extensive stakeholder consultation and testing was undertaken to inform the development of the draft policy and significant changes were made to address implementation issues associated with the 2015 policy.

The review of SPP 3.7 is one component of the broader Action Plan for the Bushfire Framework Review 2019. A cross-agency Bushfire Framework Working Group with representatives from the Department, and the departments of Fire and Emergency Services and Mines, Industry Regulation and Safety was established to oversee the Bushfire Framework Review process.

The revised draft policy offers clearer guidance and a more user-friendly format. It also improves the consideration of bushfire requirements early in the planning process, proposes a more measured response to development within existing built-up urban areas, and advocates an outcomes-based approach for improved flexibility and understanding by decision-makers.

Following the draft policy's release, the Department undertook further consultation on behalf of the WAPC, including stakeholder engagement sessions across regional areas to ensure industry and local government had a comprehensive understanding of the changes.

Feedback received from the public comment period will inform the final policy and guidelines to ensure it better reflects community needs.



\$3.49 billion worth of proposals approved under Part 17 pathway

The Part 17 significant development pathway continued its strong performance with eight additional proposals approved by the WAPC in 2022-23. This brought the value of the 26 projects approved in total to \$3.49 billion.

The State Development Assessment Unit, a specialised team set up within the Department, is responsible for coordinating and assessing Part 17 applications and preparing reports to the WAPC, as well as ensuring compliance with conditions of approval.

Each application through the Part 17 pathway is subject to public consultation, reviewed against the relevant local planning framework and State planning policies, and referred to regulatory authorities to inform the final determination by the WAPC.

Applications approved in 2022-23 include:

- **Westfield Booragoon Shopping Centre** — a \$792 million expansion of the shopping centre that will create new retail opportunities as well as improve amenity for the local community with the inclusion of a new leisure, hospitality and entertainment precinct.
- **St John of God Subiaco Hospital** — a \$311 million expansion of the hospital to include a nine-storey clinical block, 11-storey block with medical suites and education and research center, and a two-storey addition to the existing multi-storey car park.
- **The Entrance** — a landmark \$85 million apartment building with commercial spaces in East Fremantle that will create up to 93 new apartments. The project underwent four design reviews by the SDRP to achieve an excellent design outcome for its high-profile location at the corner of Stirling and Canning highways.
- **Tawarri Hot Springs** — a \$25 million project of State significance. Catering to up to 135 guests at a time, the Dalkeith venue will source geothermal heated water from the Yarragadee aquifer to host more than 25 different thermal bathing experiences.

Ocean Beach Hotel approval marks halfway point for Part 17 pathway

A milestone was reached in June 2023 as the WAPC approved redevelopment of Cottesloe's iconic Ocean Beach Hotel through the Part 17 significant development pathway.

This was the 26th determination since the pathway opened in July 2020 and saw the WAPC pass the halfway point in assessing and determining the 51 development applications it had received by the end of 2022-23.

At its meeting in June 2023, the WAPC heard deputations from the Town of Cottesloe mayor and staff, representatives of the local residents' and ratepayers' association and the applicant team, before refining conditions related to parking, preservation of heritage and contributions to public art.

The redevelopment includes demolition of the existing hotel that the Heritage Council of Western Australia advised did not have a physical heritage value and construction of three buildings of up to 12 storeys which include a 120-room hotel, 185 apartments, four restaurants and fast-food outlets and two landscaped public plazas.

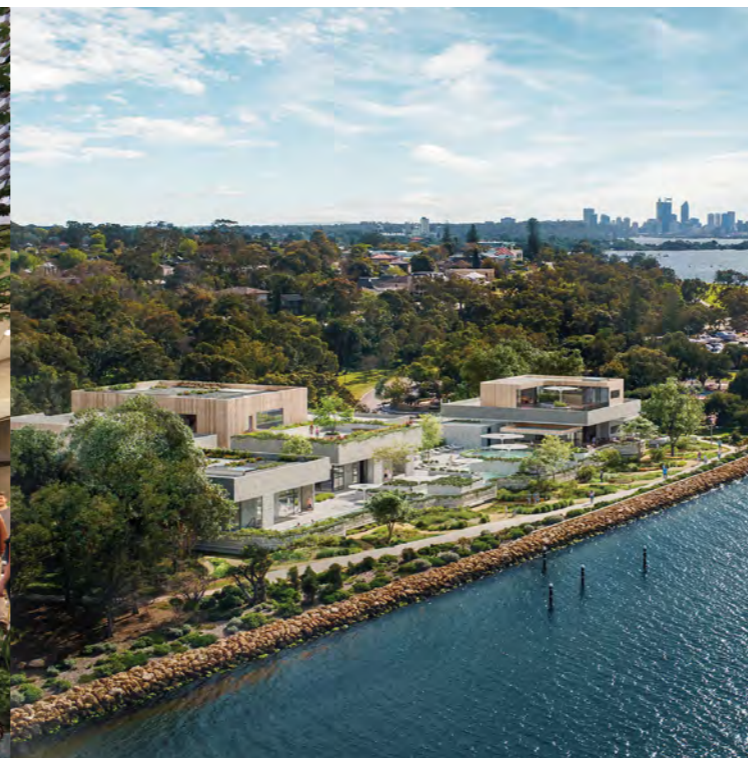
The project will deliver a landmark venue that will provide employment opportunities and promote local tourism as well as delivering more housing choice in Cottesloe.

The redevelopment is estimated to cost \$220 million, will contribute \$19.5 million a year to the economy, and provide 572 jobs during construction and 294 ongoing jobs. The WAPC's conditions included that construction on the project would have to be substantially commenced within three years.

Westfield Booragoon Shopping Centre



Tawarri Hot Springs



The Entrance



Ocean Beach Hotel



Asset management

The WAPC is responsible for the acquisition, management and disposal of properties reserved under the Metropolitan Region Scheme, Peel Region Scheme and Greater Bunbury Region Scheme for primary and other regional roads, parks and recreation, regional open space, special uses including planning control areas and improvement plans, and major land development projects.

Property acquisition

The WAPC's land acquisition program for 2022-23 included the purchase or payment of compensation (injurious affection) for 39 properties totalling 94.4 hectares at a cost of \$47.2 million.

Roads

To meet future strategic infrastructure plans eight properties were purchased comprising 0.25 hectares at a cost of \$2.5 million:

- Canning Highway (two properties)
- Stirling Highway (one property)
- Shepperton Road (two properties)
- South Western Highway (one property)
- Charles Street (one property)
- Guildford Road (one property).

Railways

Three properties totalling 3.64 hectares were purchased for the extension of the Morley to Ellenbrook (METRONET) line and the Midland freight realignment at a cost of \$7.85 million.

Parks and recreation (regional open space)

Rivers, lakes and ocean foreshores

Three properties comprising 23.7 hectares were purchased for the Henley Brook local open space and Wungong Brook foreshore in the metropolitan area at a cost of \$6.3 million. Two further properties were purchased in the Greater Bunbury area for the Collie River foreshore and a future environmental offset at a cost of \$1.1 million.

Bush Forever

Three properties comprising 58.84 hectares were purchased at a cost of \$5.165 million for Bush Forever sites 224, 324 and 391. This brings the total funds expended on Bush Forever sites to \$162 million, comprising of 2,130 hectares reserved under MRS Amendment 1082/33 (Bush Forever and Related Lands) and additional Planning Control Areas (since 2000).

Property disposals

Each year the WAPC transfers properties to the State of Western Australia (Crown) free of cost to implement region planning schemes. In these cases, the costs of acquisition and management are written out of the WAPC's books. Some properties are sold to State Government agencies under a pricing formula and the revenue received is invested back into the region scheme for strategic acquisitions well before it is required for the identified public work. However, some land and property become surplus to requirements through changes to regional planning and are sold on the open market after considering the rights of former owners.

Surplus land may also include subdivided land where the WAPC purchases whole lots, with the agreement of the owner, when only part is required. The lot is then subdivided and the required portion transferred to the end Government land user (for example Main Roads WA) and the surplus balance is available for disposal.

During 2022-23, the WAPC disposed of 34 lots and received revenue of \$16.44 million including:

- Eight properties were transferred free of cost to the Crown for the Kalgarup Regional Park in the Greater Bunbury area with the land placed under the management of the Conservation and Parks Commission.
- The WAPC provided an area assistance grant of \$800,000 to the City of Swan to manage Lot 1005 Campersic Road in the Avon Valley.
- 86 hectares comprising 19 properties at a value of \$5 million were transferred to Main Roads WA for roads purposes.
- One lot was sold to the City of Cockburn for \$2.8 million.
- Three lots were sold to a private entity in Dayton for \$1.1 million.
- One property was sold to a private entity in Hammond Park for \$4.29 million.
- Two properties were sold to a private entity in Gosnells for \$1.1 million.

The WAPC continues to be an interim land manager and disposes of land as part of the State Government's land asset disposal program. Sale proceeds are reinvested in the respective region planning schemes and primarily used to compensate landowners affected by long-term public use reservations.

Field management

During 2022-23, the WAPC property portfolio and land estate grew as the land acquisition process continued within the MRS, PRS and GBRS with approximately 82.54 hectares of land purchased across the three region schemes.

The completion of various bushfire management plans provided the WAPC with contemporary fire mitigation programs while undertaking other primary management operations including fencing, rubbish removal, control of alien flora and fauna, liaison with neighbours and various State and local government agencies.

Criminal damage to WAPC infrastructure and dumping of rubbish remains an ongoing operational issue. Surveillance programs and the establishment of joint information gathering with other State Government departments and local government authorities provided some positive outcomes. The WAPC also acquired surveillance cameras to deter antisocial behaviour at hot spots.

The Department, on behalf of the WAPC, is involved in revegetation, civil works and improvement programs where these meet the region scheme requirements as well as local and State Government priorities and continues to work with local communities to ensure that, where possible, public access to the estate is enhanced.

Rental management

The WAPC has purchased a number of properties in preparation for future infrastructure developments and regional open space. These properties are used as commercial or private residential rentals until required for the purpose for which they were acquired.

During 2022-23, there were 250 residential and 66 commercial properties in the metropolitan area, plus 11 residential properties and one commercial property in regional areas that were rented or leased.

Ashfield Flats boardwalk gets an upgrade

Ashfield Flats is the largest remaining river-flat in the Perth metropolitan area, on the flood plain of the Swan River.

Its boardwalk is a popular walking spot for the local community and visitors, however, the effects of time and the saltwater environment had left it in need of extensive repairs.

As Ashfield Flats' major landowner, the WAPC contributed \$67,000 to the cost of boardwalk repairs which included the replacement of 107 metres of decking (555 jarrah boards) and other aged sections. The Department, on behalf of the WAPC, worked closely with the Town of Bassendean on the replacement project.



John Griffin from the Town of Bassendean, Department staff Tim Ryan and Alice Benz and Mayor Kathryn Hamilton.

Bush Forever

A shared responsibility

Bush Forever is the WAPC's strategic plan for the conservation of bushland within the Swan Coastal Plain portion of the Perth metropolitan region.

It is widely hailed as one of the most significant conservation initiatives ever undertaken in Western Australia.

Bush Forever initially identified 51,200 hectares of regionally significant bushland to be protected and managed across 287 unique sites, on both public and private land. That's equivalent to more than 125 times the size of Kings Park!

Nearly a quarter of a decade later, 99 per cent of this regionally significant bushland remains intact.

One of the objectives of Bush Forever is to achieve the protection of Bush Forever sites through a collective and shared responsibility.

There are many owners of Bush Forever land including State, Commonwealth and local government, commercial enterprises, and private landowners. The WAPC works to acquire Bush Forever sites with the aim of having them under State Government ownership for the benefit of the Western Australian community.

Since 2000, 140 properties containing Bush Forever sites have been acquired by the WAPC at a cost of \$162.02 million.

Of the original 287 sites identified there are just 11 remaining to be acquired via funds from the Metropolitan Region Improvement Fund over the next five to seven years.

The WAPC will continue to work closely with local government, private landowners, and community groups such as the Urban Bushland Council and the Wildflower Society of Western Australia to ensure the ongoing success of Bush Forever.

School students involved in Bush Forever conservation

In 2019, the State Government made an election commitment to provide funding, via the WAPC, to John Septimus Roe Anglican Community School to produce a master plan for Bush Forever Site 385, which is located next to the school.

In March 2023, the school engaged environmental consultants who developed an environmental gap analysis. Over the next year they will produce a conservation management plan, install public recreational amenities and signage, and supervise the removal of rubbish and remediation of bushland within the site.

This is a truly collaborative project with the school planning to engage their students and the local community, via the City of Wanneroo, in conservation and restoration of the site.



Bush Forever celebrations.



coastwa Grants program

CoastWA supports local governments, State Government agencies and community organisations in coastal management and adaptation. It provides the means for them to plan and budget for the impacts of coastal hazards. It also helps strengthen State and local government partnerships ensuring expertise is available especially for smaller local governments with limited resources.

Four grant programs sit under the CoastWA umbrella including the three administered on behalf of the WAPC: Coastwest and Coastal Management Plan Assistance Program (by the Department) and Hotspot Coastal Adaptation and Protection Major Projects (by the Department of Transport).

In 2022-23, \$3.96 million in grants was awarded to 50 coastal planning and management projects undertaken by local governments in partnership with community groups.

High priority was assigned to coastal erosion hotspots including:

- \$950,000 to the Shire of Esperance for a permanent 3.5 kilometre pipeline from Bandy Creek Boat Harbour to supply sand and address erosion at Castletown Beach in Esperance.
- \$750,000 to the City of Greater Geraldton for construction of four 70-metre geotextile sand container groynes, plus sand nourishment to address erosion at Sunset Beach.
- \$585,090 to the City of Fremantle to rebuild sand dunes and the upper beach at Port Beach.
- \$150,000 to the Shire of Carnarvon for the preparation of the Carnarvon and Coral Bay Townsites Coastal Hazard Risk Management and Adaptation Plan (CHRMAP).
- \$50,000 to the Shire of Augusta Margaret River for review of its CHRMAP.
- \$49,405 to the City of Stirling for a weeding and replanting project to help restore a Threatened Ecological community and increase species diversity in the Trigg coastal region.

Visit the CoastWA website to view the full list of recipients.

[CoastWA](#)



WA State Natural Resource Management and Coastal Conference 2022.

sponsorship and research

2022 WA State NRM and Coastal Conference

BUILDING RESILIENCE THROUGH INNOVATION

Hon Alannah MacTiernan MLC
Minister for Regional Development;
Agriculture and Food; Hydrogen Industry

The WAPC's sponsorship program helps support, grow and celebrate the State's planning sector and provides development opportunities for the Department's planning staff. In 2022-23, the WAPC sponsored 12 events at a total cost of \$62,272.72. This included:

- \$20,500 to the Planning Institute of Australia for their Young Planners Mentoring program, WA State Conference, WA Awards for Planning Excellence, Women in Planning International Women's Day event, Young Planner Summit and National Planning Congress event.
- \$12,500 to the Urban Development Institute of Western Australia for its WA Awards for Excellence 2022.
- \$12,000 to the City of Mandurah for the WA State Natural Resource Management and Coastal Conference 2022.

Australian Urban Design Research Centre

The Australian Urban Design Research Centre (AUDRC) is a joint initiative of the State Government and the University of Western Australia (UWA). The AUDRC aims to bridge urban design practice and research, harnessing the capacities of practitioners and academics to achieve excellence in design. It provides university students with opportunities to work directly with communities and practicing professionals on significant design and research projects. The AUDRC also produces research driven urban design proposals, research reports, publications and prototypes for government, industry and the community. The WAPC provides \$150,000 per annum towards AUDRC projects.

Planning and Transport Research Centre

The Planning and Transport Research Centre (PATREC) is a collaboration between UWA, Curtin University, Edith Cowan University, the Department of Transport, Main Roads WA and the WAPC.

Its objective is collaborative, applied research and teaching in support of policy in the connected spaces of transport and land use planning in Western Australia. In 2022-23, the WAPC provided \$83,486 towards PATREC.



Board and committee Remuneration

Western Australian Planning Commission

Member	Position	Type of remuneration	Membership period	Gross remuneration	Meetings attended
Mr David Caddy	Chairman	Per annum	12 months	\$330,791	20
Mr Anthony Kannis	Director General, Department of Planning, Lands and Heritage	Per annum	12 months	N/A	18
Cr Caroline Knight	Non-metropolitan local government representative	Per annum	12 months	\$43,269	21
Mr Leigh Ballard	Deputy to Cr Caroline Knight (Non-metropolitan)	N/A	12 months	N/A	0
Ms Jane Bennett	Deputy Chairperson and Professions representative	Per annum	12 months	\$46,212	19
Ms Anne Arnold	Professions representative	Per annum	12 months	\$43,269	21
Mr Barry McGuire	Professions representative	Per annum	12 months	\$43,269	10
Ms Rebecca Brown	Director General, Department of Jobs, Tourism, Science and Innovation	N/A	12 months	N/A	3
Mr Mike Rowe	Director General, Department of Communities	N/A	12 months	N/A	2
Ms Michelle Andrews	Director General, Department of Water and Environmental Regulation	N/A	12 months	N/A	3
Mr Peter Woronzow	Director General, Department of Transport	N/A	12 months	N/A	2
Ms Helen Brookes	Coastal planning and management representative	Per annum	12 months	\$43,269	18
Mayor Emma Cole	Metropolitan local government representative	Per annum	12 months	\$43,269	16
Cr Liam Gobbert	Deputy to Mayor Emma Cole (Metropolitan)	N/A	12 months	N/A	0
Ms Lynne Craigie	Regional representative	Per annum	12 months	\$44,041	22
Mr Justin McKirdy	Portfolio agency representative	N/A	12 months	N/A	17

Statutory Planning Committee

The Statutory Planning Committee is the WAPC's regulatory decision-making body. Its functions include approval of land subdivision, approval of leases and licenses, approval of strata schemes, advise to the Minister for Planning on local government planning schemes and scheme amendments, and the determination of certain development applications under the MRS.

Member	Position	Type of remuneration	Membership period	Gross remuneration	Meetings attended
Mr David Caddy	Chair, WAPC	N/A	12 months	N/A	17
Ms Jane Bennett	Deputy Chairperson	Per meeting	5 months	N/A	2
Ms Lynne Craigie	Nominee of the Regional Minister	Per meeting	12 months	\$21,685	14
Mr Vaughan Davies	Nominee of the Director General, Department of Planning, Lands and Heritage	N/A	12 months	N/A	9
Ms Cate Gustavsson	Nominee of the Director General, Department of Planning, Lands and Heritage	N/A	2 months	N/A	2
Ms Kym Davis	Community representative	Per meeting	12 months	\$20,913	19
Mr Ross Thornton	WAPC appointee	Per meeting	12 months	\$22,062	18
Mr Leonard Kosova	Local government representative	Per meeting	12 months	\$20,507	13
Mr Lino Iacomella	WAPC appointee	Per meeting	12 months	\$20,913	19
Ms Nina Lyhne	WAPC appointee	Per meeting	12 months	\$20,913	17
Ms Marion Thompson	Professions representative	Per meeting	12 months	\$20,913	19

Executive, Finance and Property Committee

The Executive, Finance and Property Committee performs the administrative, financial and property functions of the WAPC. Most of its activities centre on monitoring development projects, the acquisition and disposal of property, and associated capital works.

Member	Position	Type of remuneration	Membership period	Gross remuneration	Meetings attended
Mr David Caddy	Chair, WAPC	N/A	12 months	N/A	11
Mr David Saunders	Nominee of the Director General, Department of Planning, Lands and Heritage	N/A	12 months	N/A	9
Mr Mat Selby	Nominee of the Director General, Department of Planning, Lands and Heritage	N/A	1 month	N/A	1
Mr Dale Sanderson	Nominee of the Director General, Department of Planning, Lands and Heritage	N/A	1 month	N/A	1
Ms Rachel Chapman	WAPC appointee	Per meeting	12 months	\$3,842	10
Mr Leonard Kosova	WAPC appointee	Per meeting	12 months	\$3,655	7
Mayor Emma Cole	Member Western Australian Planning Commission	Per meeting	12 months	\$3,655	9

Capital City Planning Committee

The Capital City Planning Committee was established to oversee and provide direction for planning in the Perth central area.

Member	Position	Type of remuneration	Membership period	Gross remuneration	Meetings attended
Mr David Caddy	Chair, WAPC	N/A	12 months	N/A	1
Mr Tony Blackwell	Professions representative	Per meeting	12 months	\$221	1
Mr Anthony Kannis	Director General, Department of Planning, Lands and Heritage	N/A	12 months	N/A	1
Mr Frank Marra	Chief Executive Officer, DevelopmentWA	N/A	4 months	N/A	0
Mr Dean Mudford	Chief Executive Officer, DevelopmentWA	N/A	8 months	N/A	1
Mr Hamish Beck	Chairperson, Swan River Trust	N/A	12 months	N/A	0
Lord Mayor Basil Zempilas	Lord Mayor, City of Perth	N/A	12 months	N/A	1
Ms Lisette Traves	Nominee of the Director General, Department of Communities	N/A	12 months	N/A	1
Mr Peter Woronzow	Acting Director General, Department of Transport	N/A	12 months	N/A	0
Mr John Cowdell	Chairperson, Heritage Council	N/A	7 months	N/A	0
Ms Nerida Moredoundt	Chairperson, Heritage Council	N/A	5 months	N/A	0
Ms Rebecca Moore	Government Architect	N/A	12 months	N/A	1
Vacant	Community representative	N/A	N/A	N/A	N/A

Future of Fremantle Planning Committee

The Future of Fremantle Planning Committee was established to examine the future of Fremantle, with a strong focus on redeveloping Fremantle's North Quay, and surrounding land, while examining other uses for Victoria Quay.

Member	Position	Type of remuneration	Membership period	Gross remuneration	Meetings attended
Ms Jane Bennett	Chairperson	Per meeting	12 months	\$3,859	3
Mr David Caddy	Chair, WAPC	N/A	12 months	N/A	1
Hon. Simone McGurk MLA	State member for Fremantle	N/A	12 months	N/A	3
Mayor Hannah Fitzhardinge	City of Fremantle representative	N/A	12 months	N/A	3
Mr George Kailis	Fremantle community representative	Per meeting	12 months	\$789	2
Ms Danicia Quinlan	Fremantle Chamber of Commerce	N/A	7 months	N/A	1
Mr Pete Adams	Fremantle Chamber of Commerce	N/A	5 months	N/A	0
Mr Damien Martin	Department of Planning, Lands and Heritage	N/A	12 months	N/A	3
Ms Freda Ogilvie	Indigenous interest representative	Per meeting	12 months	\$1,052	2
Mr Lance Morich	Indigenous interest representative	Per meeting	12 months	\$263	1
Mr Ross Love	Fremantle Port Authority	N/A	7 months	N/A	1
Mr Chris Sutherland	Fremantle Port Authority	N/A	5 months	N/A	1
Mr Patrick Seares	Westport	N/A	12 months	N/A	2
Ms Marzia Zamir	Department of Jobs, Tourism, Science and Innovation	N/A	12 months	N/A	2
Mr Justin McKirdy	Department of Transport	N/A	12 months	N/A	3
Ms Renata Lowe	Tourism Western Australia	N/A	12 months	N/A	3

Swan Valley Statutory Planning Committee

The Swan Valley Statutory Planning Committee was established under the *Swan Valley Planning Act 2020* and provides advice to planning decision-makers, public authorities and utility service providers on land use and development matters concerning land in the Swan Valley.

Member	Position	Type of remuneration	Membership period	Gross remuneration	Meetings attended
Mr David Caddy	Chair, WAPC	N/A	12 months	N/A	6
Cr Charlie Zannino	Representative of the Swan Valley local government	Per meeting	12 months	\$2,247	6
Ms Kym Davis	Member of the Statutory Planning Committee	Per meeting	12 months	\$2,247	6
Mr Leonard (Len) Kosova	Member of the Statutory Planning Committee	Per meeting	12 months	\$526	2
Mr Lino Iacomella	Member of the Statutory Planning Committee	Per meeting	12 months	\$2,247	6
Ms Nina Lyhne	Member of the Statutory Planning Committee	Per meeting	12 months	\$2,247	6
Ms Marion Thompson	Member of the Statutory Planning Committee	Per meeting	12 months	\$2,247	6
Mr John Rex	Representative of the Swan Valley local government	Per meeting	12 months	\$2,247	6
Mr Justin Rogan	Representative of the Swan Valley local government	Per meeting	6 months	\$1,315	4
Ms Suzanne Hurt	Representative of the Swan Valley local government	Per meeting	6 months	\$932	2

State Design Review Panel

The SDRP is a multi-disciplinary panel of highly experienced built environment professionals from industry and government that provide independent advice on the design quality of major development proposals. Chaired by the Government Architect, the panel provides advice to State Government agencies, decision-makers, and proponents, including the WAPC.

Member	Position	Type of remuneration	Membership period	Gross remuneration	Meetings attended
Rebecca Moore	Chair	N/A	12 months	N/A	1
Phillip Griffiths	Member	Sitting fees (per meeting attended)	12 months	\$2,098	3
Nicholas Temov	Member	Sitting fees (per meeting attended)	12 months	\$593	1
Nerida Moredoundt	Member	Sitting fees (per meeting attended)	12 months	\$1,780	2
Peter Lee	Member	Sitting fees (per meeting attended)	12 months	\$187	1
Karen Hyde	Member	Sitting fees (per meeting attended)	12 months	\$2,098	2
Anthony Blackwell	Member	Sitting fees (per meeting attended)	12 months	\$6,365	5
Dominic Snellgrove	Member	Sitting fees (per meeting attended)	12 months	\$5,007	7
Shelley Shepherd	Member	Sitting fees (per meeting attended)	12 months	\$5,357	5
Philip Gresley	Member	Sitting fees (per meeting attended)	12 months	\$7,538	6
David Karotkin	Member	Sitting fees (per meeting attended)	12 months	\$2,692	4
Patrick Kosky	Member	Sitting fees (per meeting attended)	12 months	\$1,780	3
Shea Hatch	Member	Sitting fees (per meeting attended)	12 months	\$2,374	3
Denise Morgan	Member	Sitting fees (per meeting attended)	12 months	\$2,374	3
Geoffrey London	Member	Sitting fees (per meeting attended)	12 months	\$12,811	11
Anthony Duckworth	Member	Sitting fees (per meeting attended)	12 months	\$2,374	3
Kathy Meney	Member	Sitting fees (per meeting attended)	12 months	\$1,780	2
Marion Fredriksson	Member	Sitting fees (per meeting attended)	12 months	\$7,965	9

Member	Position	Type of remuneration	Membership period	Gross remuneration	Meetings attended
Christopher Maher	Member	Sitting fees (per meeting attended)	12 months	\$3,560	6
Jennifer Officer	Member	Sitting fees (per meeting attended)	12 months	\$2,747	2
Shelley Penn	Member	Sitting fees (per meeting attended)	12 months	\$2,098	2
Damien Pericles	Member	Sitting fees (per meeting attended)	12 months	\$2,822	4
Thomas Griffiths	Member	Sitting fees (per meeting attended)	12 months	\$1,187	1
Alfred Seeling	Member	Sitting fees (per meeting attended)	12 months	\$6,846	11
Joshua Byrne	Member	Sitting fees (per meeting attended)	12 months	\$1,187	1
Sarah Foster	Member	Sitting fees (per meeting attended)	12 months	\$593*	0
Emma Williamson	Member	Sitting fees (per meeting attended)	12 months	\$6,830	8
Sirajum Mackay	Member	Sitting fees (per meeting attended)	12 months	\$1,780	2
Annabelle Pegrum	Member	Sitting fees (per meeting attended)	12 months	\$1,187	1
Natalie Busch	Member	Sitting fees (per meeting attended)	12 months	\$2,967	4
Peteris Ciemitis	Member	Sitting fees (per meeting attended)	12 months	\$1,187	2
Helen Lochhead	Member	Sitting fees (per meeting attended)	12 months	\$1,780	2
Elisabetta Guj	Member	Sitting fees (per meeting attended)	12 months	\$593*	0
Robina Crook	Member	Sitting fees (per meeting attended)	12 months	\$1,187	2
Kenneth Maher	Member	Sitting fees (per meeting attended)	12 months	\$1,505	1
Samantha Hall	Member	Sitting fees (per meeting attended)	12 months	\$ -	1
Morag Lee	Member	Sitting fees (per meeting attended)	12 months	\$593*	0
Alan Kelsall	Member	Sitting fees (per meeting attended)	12 months	\$1,837	2
Toni Neck	Member	Sitting fees (per meeting attended)	12 months	\$593	1

Member	Position	Type of remuneration	Membership period	Gross remuneration	Meetings attended
Annelise Safstrom	Member	Sitting fees (per meeting attended)	12 months	\$1,780	2
Scott Lang	Member	Sitting fees (per meeting attended)	12 months	\$3,879	5
Andrew Thomas	Member	Sitting fees (per meeting attended)	12 months	\$1,780	2
Lisa Shine	Member	Sitting fees (per meeting attended)	12 months	\$1,780	2
Craig Smith	Member	Sitting fees (per meeting attended)	12 months	\$593*	0
Deon White	Member	Sitting fees (per meeting attended)	12 months	\$593*	0
Emily Van Eyk	Member	Sitting fees (per meeting attended)	12 months	\$593*	0
Suzannah Zuber	Member	Sitting fees (per meeting attended)	12 months	\$593*	0
Karen Jacobs	Member	Sitting fees (per meeting attended)	12 months	\$593*	0
Stuart Harrison	Member	Sitting fees (per meeting attended)	12 months	\$1,997	1
Vanessa Margetts	Member	Sitting fees (per meeting attended)	12 months	\$593*	0
Kellie McGivern	Member	Sitting fees (per meeting attended)	12 months	\$593*	0
Peter Mould	Member	Sitting fees (per meeting attended)	12 months	\$593*	0
Noel Morich	Member	Sitting fees (per meeting attended)	12 months	\$593*	0
Katherine Parker	Member	Sitting fees (per meeting attended)	12 months	\$593*	0
Michael Rowlands	Member	Sitting fees (per meeting attended)	12 months	\$593	1
Helen Curtis	Member	Sitting fees (per meeting attended)	12 months	\$593*	0
Tina Arthur	Member	Sitting fees (per meeting attended)	12 months	\$593*	0
Jessica Beaver	Member	Sitting fees (per meeting attended)	12 months	\$1,780	3
Peter Dean	Member	Sitting fees (per meeting attended)	12 months	\$593*	0
Julian Bolleter	Member	Sitting fees (per meeting attended)	12 months	\$1,780	2

Member	Position	Type of remuneration	Membership period	Gross remuneration	Meetings attended
Rocio Bona	Member	Sitting fees (per meeting attended)	12 months	\$593*	0
James Christou	Member	Sitting fees (per meeting attended)	12 months	\$593*	0
Sophie Cleland	Member	Sitting fees (per meeting attended)	12 months	\$593*	0
Oliver Grimaldi	Member	Sitting fees (per meeting attended)	12 months	\$2,098	2
Anthony Brookfield	Member	Sitting fees (per meeting attended)	12 months	\$1,187	1
Sara Stace	Member	Sitting fees (per meeting attended)	12 months	\$593*	0
Barbara Bynder	Member	Sitting fees (per meeting attended)	12 months	\$593*	0
Finn Pedersen	Member	Sitting fees (per meeting attended)	12 months	\$593	1
Andrew Howe	Member	Sitting fees (per meeting attended)	12 months	\$ -	0
Belinda Foster	Member	Sitting fees (per meeting attended)	12 months	N/A	5
Catherine Cullity	Member	Sitting fees (per meeting attended)	12 months	\$ -	0
Nathan Greenhill	Member	Sitting fees (per meeting attended)	12 months	N/A	1
Ryan Falconer	Member	Sitting fees (per meeting attended)	12 months	N/A	6
Sally-Ann Weerts	Member	Sitting fees (per meeting attended)	12 months	\$ -	0
Stephen van Leeuwen	Member	Sitting fees (per meeting attended)	12 months	\$ -	0
Timothy Dawkins	Member	Sitting fees (per meeting attended)	12 months	\$ -	0
Timothy Greenhill	Member	Sitting fees (per meeting attended)	6 months	\$ -	0

* Panel members attended the pre-requisite orientation program to enable them to be available to participate at meetings, as needed.



disclosures

The following activities are undertaken by the Department on behalf of the WAPC and are reported in the Department's annual report.

- Act of grace payments
- Advertising, market research, polling and direct mail
- Compliance with public sector standards and ethical codes
- Credit cards – information on personal expenditure
- Disability, access and inclusion plan outcomes
- Major capital projects
- Ministerial directives
- Occupational safety, health and injury management
- Pricing policies
- Recordkeeping plans
- Substantive equality (optional)
- WA Multicultural Policy framework.

[DPLH Annual Report 2022-23](#)



Artist impression from the development application for the proposed Carlisle Train Station. Image courtesy of the Armadale Line Upgrade Alliance.

Financial statements





Auditor General

INDEPENDENT AUDITOR'S REPORT

2023

Western Australian Planning Commission

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Western Australian Planning Commission (Commission) which comprise:

- the Statement of Financial Position at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Western Australian Planning Commission for the year ended 30 June 2023 and the financial position at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

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

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

Responsibilities of the Board of Management for the financial statements

The Board of Management is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

In preparing the financial statements, the Board of Management is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Commission.

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are 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 statements. 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 statements 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 the audit of controls

Qualified Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Western Australian Planning Commission. The controls exercised by the Board of Management are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

My opinion has been formed on the basis of the matters outlined in this report.

In my opinion, in all material respects, except for the possible effects of the matters described in the Basis for Qualified Opinion section of my report, the controls exercised by the Western Australian Planning Commission are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with the State's financial reporting framework during the year ended 30 June 2023.

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Basis for qualified opinion

I identified significant weaknesses in the design and implementation of controls over daily, monthly and year-end controls of land and related balances including non-current assets classified as held for sale, unsettled land balances reserves and revaluation surplus. These weaknesses had implications on controls over the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities. These weaknesses could result in inaccuracies in the land records and related balances, and thereby in financial information as errors and/or fraud may not be detected throughout the 2022-23 financial year.

The Board of Management's responsibilities

The Board of Management are responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagement ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

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

Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Western Australian Planning Commission for the year ended 30 June 2023. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Western Australian Planning Commission are relevant and appropriate to assist users to assess the Commission's performance and fairly represent indicated performance for the year ended 30 June 2023.

The Board of Management's responsibilities for the key performance indicators

The Board of Management is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal controls as the Board of Management determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Board of Management is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instructions 904 *Key Performance Indicators*.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

My independence and quality management relating to the report on financial statements, controls and key performance indicators

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

Other information

The Board of Management are responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

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

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

Matters relating to the electronic publication of the audited financial statements and key performance indicators

The auditor's report relates to the financial statements and key performance indicators of the Western Australian Planning Commission for the year ended 30 June 2023 included in the annual report on the Commission's website. The Commission's management is responsible for the integrity of the Commission's website. This audit does not provide assurance on the integrity of the Commission's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
18 September 2023

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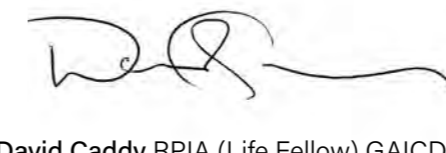


Certification of financial statements

for the year ended 30 June 2023

The accompanying financial statements of the Western Australian Planning Commission have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing, we are not aware of any circumstances which would render the particulars included within the financial statements misleading or inaccurate.



David Caddy RPIA (Life Fellow) GAICD
Chairman
Western Australian Planning Commission

15 September 2023



Maurice Hanrahan
Chief Finance Officer
Department of Planning, Lands and Heritage

15 September 2023

WESTERN AUSTRALIAN PLANNING COMMISSION
Statement of comprehensive income
For the year ended 30 June 2023

	Notes	2023 '000	2022 '000
Cost of services			
Expenses			
Supplies and services	2.1	33,400	34,846
Depreciation and amortisation expense	4.1(a), 4.2(a)	4,441	4,202
Committee / board fees	2.2	506	307
Grants and subsidies	2.3	8,958	8,819
Revaluation decrement	2.5	-	7,950
Impairment losses for land	2.6	12,650	29,035
Other expenses	2.4	23,631	14,560
Total cost of services		83,586	99,719
Income			
Rental revenue	3.2	8,162	7,239
Revaluation increment	2.5	7,650	-
User charges and fees	3.3	10,942	14,674
Interest revenue	3.4	12,023	2,180
Other income	3.5	8,125	1,941
Total Income		46,902	26,034
Net cost of services		36,684	73,685
Income from State Government	3.1		
Service appropriation		100,850	110,381
Services received free of charge		304	209
Income received from other public sector entities		453	755
Total income from State Government		101,607	111,345
Surplus for the period		64,923	37,660
Other comprehensive income			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	8.9	12,447	1,016
Total other comprehensive income		12,447	1,016
Total comprehensive income for the period		77,370	38,676

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

WESTERN AUSTRALIAN PLANNING COMMISSION
Statement of financial position
As at 30 June 2023

	Notes	2023 '000	2022 '000
Assets			
Current Assets			
Cash and cash equivalents	6.1	12,368	24,146
Restricted cash and cash equivalents	6.1	422,638	397,929
Receivables	5.1	10,416	8,260
Other current assets	5.2	7,924	56,343
Non-current assets classified as held for sale	8.8	791	6,162
Total Current Assets		454,137	492,840
Non-Current Assets			
Amounts receivable for services	5.3	7,399	7,019
Infrastructure, property, plant and equipment	4.1	675,110	569,083
Intangible assets	4.2	36,785	35,801
Total Non-Current Assets		719,294	611,903
Total Assets		1,173,431	1,104,743
Liabilities			
Current Liabilities			
Payables	5.4	5,801	4,803
Other current liabilities	5.5	2,484	8,605
Contract liabilities	5.6	1,514	3,805
Total Current Liabilities		9,799	17,213
Total Liabilities		9,799	17,213
Net Assets		1,163,632	1,087,530
Equity			
Contributed equity	8.9	3,685	4,953
Reserves	8.9	58,302	45,855
Accumulated profits	8.9	1,101,645	1,036,722
Total Equity		1,163,632	1,087,530

The Statement of Financial Position should be read in conjunction with the accompanying notes.

WESTERN AUSTRALIAN PLANNING COMMISSION
Statement of changes in equity
For the year ended 30 June 2023

	Notes	Contributed Equity '000	Reserves '000	Accumulated profits '000	Total equity '000
Balance at 1 July 2021		-	44,839	999,062	1,043,901
Surplus		-	-	37,660	37,660
Other comprehensive income		-	1,016	-	1,016
Total comprehensive income for the period		-	1,016	37,660	38,676
Transactions with owners in their capacity as owners:					
Capital appropriations		5,400	-	-	5,400
Distributions to owners		(447)	-	-	(447)
Total		4,953	-	-	4,953
Balance at 30 June 2022		4,953	45,855	1,036,722	1,087,530
Surplus		-	-	64,923	64,923
Other comprehensive income		-	12,447	-	12,447
Total comprehensive income for the period		-	12,447	64,923	77,370
Transactions with owners in their capacity as owners:					
Capital appropriations		5,400	-	-	5,400
Distributions to owners		(6,668)	-	-	(6,668)
Total		(1,268)	-	-	(1,268)
Balance at 30 June 2023	8.9	3,685	58,302	1,101,645	1,163,632

The statement of changes in equity should be read in conjunction with the accompanying notes.

WESTERN AUSTRALIAN PLANNING COMMISSION
Statement of cash flows
For the year ended 30 June 2023

	Notes	2023 '000	2022 '000
Cash flows from the State Government			
Service appropriation		101,695	108,779
Capital appropriations		5,400	5,400
Funds from other public sector entities		453	755
Net cash provided by State Government		107,548	114,934
Utilised as follows:			
Cash flows from operating activities			
Payments			
Supplies and services		(33,097)	(34,642)
Grants and subsidies		(8,958)	(8,819)
GST payments on purchases		(4,579)	(3,039)
GST payment to taxation authority		(1,759)	(486)
Other payments		(27,082)	(14,660)
Receipts			
Rental received		7,754	7,348
User charges and fees		10,929	13,827
Interest received		9,208	1,529
GST receipts on sales		1,595	1,456
GST receipts from taxation authority		4,616	697
Other receipts		2,387	2,670
Net cash used in operating activities		(38,986)	(34,119)
Cash flows from investing activities			
Payments			
Proceeds from sale of non-current assets		10,501	13,411
Purchase of non-current assets		(66,132)	(132,163)
Net cash used in investing activities		(55,631)	(118,752)
Net increase/(decrease) in cash and cash equivalents		12,931	(37,937)
Cash and cash equivalents at the beginning of the period		422,075	460,012
Cash and cash equivalent at the end of the period	6.1	435,006	422,075

The statement of cash flows should be read in conjunction with the accompanying notes.

WESTERN AUSTRALIAN PLANNING COMMISSION
Notes to the financial statements
For the year ended 30 June 2023

1. Basis of preparation

The Western Australian Planning Commission (the Commission) is a Western Australia Government entity and is controlled by the State of Western Australia, which is the ultimate parent. The Commission is a not-for-profit entity (as profit is not its principal objective).

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Chairman of the Commission on 15 September 2023.

Statement of compliance

These general purpose financial statements are prepared in accordance with:

- 1) The *Financial Management Act 2006* (FMA)
- 2) The Treasurer's Instructions (TIs)
- 3) Australian Accounting Standards (AASs) - Simplified Disclosures
- 4) Where appropriate, those AAS paragraphs applicable for not-for-profit entities have been applied

The FMA and the TIs take precedence over AASs. Several AASs are modified by the TIs to vary application, disclosure format and wording. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. All values are rounded to the nearest thousand dollars (\$'000).

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- (a) amount of GST incurred by the Commission as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- (b) receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

Contributed equity

Australian Accounting Standards Board (AASB) Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to, transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 *Contributions by Owners made to Wholly Owned Public Sector Entities* and have been credited directly to Contributed Equity.

Comparative information

Except when an AAS permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- 1) Property, Plant and Equipment reconciliations; and
- 2) Intangible Asset reconciliations.

WESTERN AUSTRALIAN PLANNING COMMISSION
Notes to the financial statements
For the year ended 30 June 2023

1. Basis of preparation (continued)

Comparative amounts are reclassified unless the reclassification is impracticable.

Certain comparative figures have been reclassified to conform with the presentation adopted for the current period and if considered significant the Commission will separately disclose:

- the nature of the reclassification
- the amount of each item or class of items that is reclassified
- the reason for the reclassification.

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

2. Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how the Commission's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Commission in achieving its objectives and the relevant notes are:

	Notes	2023 '000	2022 '000
Supplies and services	2.1	33,400	34,846
Committee / board fees	2.2	506	307
Grants and subsidies	2.3	8,958	8,819
Other expenses	2.4	23,631	14,560
Revaluation (increment)/decrement	2.5	(7,650)	7,950
Impairment losses for land	2.6	12,650	29,035

2.1 Supplies and services

	2023 '000	2022 '000
Consultants and contractors	5,540	3,460
Services provided by Department of Planning, Lands and Heritage - labour	11,844	11,183
Services provided by Department of Planning, Lands and Heritage - other	14,227	18,287
Cleaning / gardening	33	143
Lease / rental / hire charges	112	141
Advertising and promotion	153	267
Printing	35	22
Utilities	871	753
Communications	17	11
Consumables	322	400
Supplies and services - other	246	179
Total supplies and services	33,400	34,846

Supplies and services are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

WESTERN AUSTRALIAN PLANNING COMMISSION
Notes to the financial statements
For the year ended 30 June 2023

2.2 Committee / board fees

	2023 '000	2022 '000
Travel	14	4
Sitting fees	441	272
Superannuation	45	27
Other provisions	6	4
Total committee / board fees	506	307

Committee / board fees are recognised as an expense in the reporting period in which they are incurred.

2.3 Grants and subsidies

	2023 '000	2022 '000
Recurrent		
Government agencies	6,527	6,511
Non-government agencies	1,283	1,284
Local government	800	814
Other	348	210
Total grants and subsidies	8,958	8,819

Transactions in which the Commission provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant expenses'. Grants can either be operating or capital in nature.

Grants can be paid as general purpose grants, which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific purpose grants, which are paid for a particular purpose and / or have conditions attached regarding their use.

Grants and other transfers to third parties (other than contribution to owners) are recognised as an expense in the reporting period in which they are paid or payable. They include transactions such as: grants, subsidies, personal benefit payments made in cash to individuals, other transfer payments made to public sector agencies, local government, non-government schools, and community groups.

WESTERN AUSTRALIAN PLANNING COMMISSION
Notes to the financial statements
For the year ended 30 June 2023

2.4 Other expenses

	2023 '000	2022 '000
Licence fees	10	7
Minor equipment purchases	16	26
Other staff costs	71	62
Rates and taxes	805	855
Insurance	268	233
Compensation costs	1,887	5,918
Expected credit losses expense	106	44
Write-off other assets	1,729	649
Repairs and maintenance	6,416	6,490
Other ^(a)	12,323	276
Total other expenses	23,631	14,560

^(a) Other expenses includes \$11.9m contribution to Main Roads Western Australia for the Burswood Peninsula Infrastructure.

Other expenses generally represent the day-to-day running costs incurred in normal operations. They are recognised as an expense in the reporting period in which they are incurred.

Repairs, maintenance and cleaning costs are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

2.5 Revaluation (increment)/decrement

	2023 '000	2022 '000
Revaluation (increment)/decrement	(7,650)	7,950
Total revaluation (increment)/decrement	(7,650)	7,950

2.6 Impairment losses for land

	2023 '000	2022 '000
Impairment losses for land	12,650	29,035
Total impairment losses for land	12,650	29,035

Impairment losses for land are recognised in the Statement of Comprehensive Income. Where a land asset measured at cost is written-down to recoverable amount, an impairment loss is recognised in profit or loss. Please refer to Note 4.1 (a) for guidance in relation to the impairment assessment.

3. Our funding sources

How we obtain our funding

This section provides additional information about how the Commission obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Commission and the relevant notes are:

	Notes	2023 '000	2022 '000
Income from State Government	3.1	101,607	111,345
Rental revenue	3.2	8,162	7,239
User charges and fees	3.3	10,942	14,674
Interest revenue	3.4	12,023	2,180
Other income	3.5	8,125	1,941

WESTERN AUSTRALIAN PLANNING COMMISSION
Notes to the financial statements
For the year ended 30 June 2023

3.1 Income from State Government

	2023	2022
Appropriation received during the period:		
Metropolitan Region Improvement Tax	89,160	85,122
Service appropriation ^(a)	11,690	25,259
Total service appropriation received	100,850	110,381
Services received free of charge from other State government agencies during the period:		
State Solicitor's Office – legal services	229	209
Main Roads Western Australia - Planning and technical services	75	-
Total services received	304	209
Income received from other public sector entities:		
Department of Transport - Future of Fremantle	438	750
Other	15	5
Total income received from other public sector entities	453	755
Total income from State Government	101,607	111,345

^(a) Appropriations are recognised as revenues at fair value in the period in which the Commission gains control of the appropriated funds. The Commission gains control of appropriated funds at the time those funds are deposited to the bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury.

Appropriations fund the net cost of services delivered. Appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account - Note 5.3) comprises the budgeted depreciation expense for the year and any agreed increase in leave liabilities during the year.

Assets or services received free of charge or for nominal cost are recognised as revenue at the fair value of the assets and / or the fair value of those services that can be reliably measured and which would have been purchased if they were not donated. Contributions of assets or services in the nature of contributions by owners are recognised direct to equity.

Summary of consolidated account appropriations

	2023		
	Estimate	Actual	Variance
Delivery of Services			
Item 86 Net amount appropriated to deliver services	11,690	11,690	-
Amount Authorised by Other Statutes			
- Metropolitan Region Improvement Tax Act 1959	88,098	89,160	(1,062)
Total appropriations provided to deliver services	99,788	100,850	(1,062)
Capital			
Item 148 Capital appropriations	5,400	5,400	-
GRAND TOTAL	105,188	106,250	(1,062)

3.2 Rental revenue

	2023	2022
	'000	'000
Rental revenue	8,162	7,239
Total rental revenue	8,162	7,239

Rental revenue is received on properties leased by the Commission prior to the properties being used for their acquired purpose under the Metropolitan Region Scheme, the Peel Region Scheme and the Greater Bunbury Region Scheme. Revenue is recognised on a straight-line basis in accordance to leasing terms.

WESTERN AUSTRALIAN PLANNING COMMISSION
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3.3 User charges and fees

	2023	2022
	'000	'000
Subdivision application fees	8,058	10,043
Endorsement fees	30	45
Plan and diagram fees	1,446	1,545
Land reservation certificates	1,159	1,361
Other	249	1,680
Total grants and subsidies	10,942	14,674

Revenue is recognised and measured at the fair value of application fees received or receivable and the services are contracted to the Department of Planning, Lands and Heritage for determination.

3.4 Interest revenue

	2023	2022
	'000	'000
Interest earned on bank deposits	12,023	2,180
Total interest revenue	12,023	2,180

Revenue is recognised as the interest accrues.

3.5 Other Income

	2023	2022
	'000	'000
Whiteman Park revenue ^(a)	245	265
Recoup of expenditure	1,156	724
Other	-	241
	1,401	1,230

Net proceeds from disposal of non-current assets

Land and Rental Buildings	12,888	17,395
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Selling costs of disposal of non-current assets

Land and Rental Buildings	(96)	(53)
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Carrying amount of non-current assets disposed

Land and Rental Buildings	(6,068)	(16,631)
---------------------------	---------	----------

Net gain/(loss) on disposal of non-current assets

	6,724	711
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Total other income

	8,125	1,941
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^(a) Excludes rental revenue on leases held at Whiteman Park which is included within rental revenue (Note 3.2).

Other income is recognised when it can be reliably measured.

Realised and unrealised gains are usually recognised on a net basis. These include gains arising on the disposal of non-current assets and some revaluations of non-current assets.

Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal the carrying amount of the asset and related selling expenses. Gains and losses are recognised in profit or loss in the statement of comprehensive income (from the proceeds of sale).

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4. Key assets

Assets the Commission utilises for economic benefit or service potential

This section includes information regarding the key assets the Commission utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes	2023 '000	2022 '000
Infrastructure, property, plant and equipment	4.1	675,110	569,083
Intangibles	4.2	36,785	35,801
Total key assets		711,895	604,884

4.1 Infrastructure, property, plant and equipment

Reconciliations of the carrying amounts of infrastructure, property, plant, and equipment at the beginning and end of the reporting period are set out in the table below.

	Land	Rental and Heritage Buildings	Regional Open Space Buildings	Regional Open Space Infrastructure	Assets under construction	Equipment	Motor Vehicles	Total
	'000	'000	'000	'000	'000	'000	'000	'000
Gross carrying amount at 1 July 2022	472,394	21,135	14,571	11,669	49,024	6,425	951	576,169
Accumulated Depreciation at 1 July 2022	-	-	(889)	(1,029)	-	(4,646)	(522)	(7,086)
Carrying amount at 1 July 2022	472,394	21,135	13,682	10,640	49,024	1,779	429	569,083
Additions	47,454	1,713	-	-	5,304	-	-	54,472
Additions - Metronet	-	-	-	-	62,363	-	-	62,363
Capitalised	-	-	-	1,286	(2,072)	786	-	-
Revaluation increments/(decrements)	7,650	-	-	-	-	-	-	7,650
Revaluation increments/(decrements) through reserves	-	7,351	2,546	2,550	-	-	-	12,447
Impairment losses ^(a)	(12,650)	-	-	-	-	-	-	(12,650)
Disposals	(5,981)	(1,389)	(403)	(117)	-	(10)	-	(7,900)
Transfers from held for sale	2,080	-	-	-	-	-	-	2,080
Transfer to held from sale	(433)	-	-	-	-	-	-	(433)
Transfers from/(to) State of WA	(6,668)	-	-	-	-	-	-	(6,668)
Transfer to intangibles	(1,197)	-	-	-	-	-	-	(1,197)
Depreciation	-	(2,220)	(433)	(576)	-	(833)	(74)	(4,136)
Carrying amount at 30 June 2023	502,649	26,590	15,392	13,783	114,619	1,722	355	675,110
Gross carrying amount at 30 June 2023	502,649	26,590	15,392	13,783	114,619	7,201	951	681,185
Accumulated depreciation at 30 June 2023	-	-	-	-	-	(5,479)	(596)	(6,075)

^(a) Impairment losses are recognised in the Statement of Comprehensive Income. Where an asset measured at cost is written-down to its recoverable amount, an impairment loss is recognised in the profit or loss.

WESTERN AUSTRALIAN PLANNING COMMISSION
Notes to the financial statements
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4.1 Infrastructure, property, plant and equipment (continued)

Initial Recognition

Items of property, plant and equipment, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no or nominal cost, the cost is valued at its fair value at the date of acquisition. Items of property, plant and equipment costing less than \$5,000 are immediately expensed direct to the Statement of comprehensive income (other than where they form part of a group of similar items which are significant in total).

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the leasehold improvement.

Subsequent measurement

Subsequent to initial recognition of an asset, the revaluation model is used for the measurement of:

- Land;
- Buildings;
- Regional open space; and
- Infrastructure

Land, buildings, infrastructure and regional open space are carried at fair value less accumulated depreciation and accumulated impairment losses.

All other property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Valuations and Property Analytics) and recognised annually to ensure that the carrying amount does not differ materially from the asset's fair value at the end of the reporting period.

Land and buildings were revalued as at 1 July 2022 by the Western Australian Land Information Authority (Valuations and Property Analytics). The valuations were performed during the year ended 30 June 2023 and recognised at 30 June 2023.

In undertaking the revaluation, fair value of land was determined by reference to market values; \$111,008k (2022: \$142,801k) and buildings: \$2,533k (2022: \$1,689k). For the remaining balance of land, fair value was determined on the basis of comparison with market evidence for land with low level utility (high restricted use land).

The fair value of regional open space buildings and infrastructure is formally assessed every 3 years. Fair value of the regional open space buildings and infrastructure is determined by reference to depreciated replacement cost as the assets are specialised and no market-based evidence of value is available.

Significant assumptions and judgements:

The most significant assumptions and judgements in estimating fair value are made in assessing whether to apply the existing use basis to assets and in determining estimated economic life. Professional judgement by the valuer is required where the evidence does not provide a clear distinction between market type assets and existing use assets.

Finite useful lives

All infrastructure, property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exceptions to this rule include assets held for sale, land and investment properties.

WESTERN AUSTRALIAN PLANNING COMMISSION
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4.1 Infrastructure, property, plant and equipment (continued)

Depreciation is generally calculated on a straight line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful life: years
Buildings	10 – 40 years
Regional open space	10 – 40 years
Infrastructure	10 – 40 years
Computer equipment	2 – 5 years
Other equipment	5 – 20 years
Motor vehicles	5 – 10 years

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments should be made where appropriate.

Land which is considered to have an indefinite life, is not depreciated. Depreciation is not recognised in respect of land because its service potential has not, in any material sense, been consumed during the reporting period.

4.1 (a) Depreciation and Impairment

	2023	2022
	'000	'000
Depreciation charge		
Regional open space buildings	433	446
Rental buildings	2,220	2,243
Infrastructure	576	512
Equipment	833	630
Vehicles	74	75
Total depreciation charge	4,136	3,906

As at 30 June 2023, there were no indications of impairment for all assets.

All surplus assets at 30 June 2023 have either been classified as assets held for sale or have been written-off.

Please refer to Note 4.2 for guidance in relation to the impairment assessment that has been performed for intangible assets.

Impairment

Non-financial assets, including items of plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised. Impairment for 2023 was \$12,650k (2022: \$29,035k). Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where land and buildings acquisitions have not been independently valued by the Western Australian Land Information Authority (Valuations and Property Analytics) at the end of the reporting period, the carrying amount of the land and buildings is impaired to reflect the change of use on acquisition.

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

As the Commission is a not-for-profit entity, unless a specialised asset has been identified as a surplus asset, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However, this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

WESTERN AUSTRALIAN PLANNING COMMISSION
Notes to the financial statements
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4.1 (a) Depreciation and Impairment (continued)

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from declining replacement costs.

4.2 Intangible assets

	2023 '000	2022 '000
Caveat interest - at cost	34,924	33,727
Water Licence - at cost	2,535	2,444
Water Licence - accumulated amortisation	(674)	(370)
	36,785	35,801
Reconciliation		
1 July		
Gross carrying amount	36,171	36,205
Accumulated amortisation	(370)	(94)
Carrying amount at start of period	35,801	36,111
Additions	92	-
Disposals	-	(14)
Transfers	1,197	
Amortisation expense	(305)	(296)
Carrying amount at 30 June	36,785	35,801

Caveat Interest

When a property is reserved for possible future acquisition, the owner may apply under certain circumstances through the provisions of Part 11 of the Planning and Development Act 2005 to sell the property at a lesser price than might reasonably be expected had there been no reservation. If approved, compensation representing the difference is paid to the vendor.

At the time of a compensation payment, the Commission's equity in the property is established on the ratio of compensation paid as a proportion of the unaffected value of the property. If the Commission resumes the property at a later date, the purchase consideration is calculated by deducting the Commission's equity as a percentage of the total valuation at the time of acquisition.

Initial Recognition

Caveat interest in excess of \$1 are reported as intangible assets. They are recognised at cost, considered to have an indefinite useful life and are not amortised.

Water Licence are reported as intangible assets and have a finite life. They are recognised at cost less any accumulated amortisation and accumulated impairment loss and considered to have a useful life of up to 10 years.

Subsequent measurement

Caveat Interest - The cost model is applied for subsequent measurement of caveat interest. The caveat interests are a purchase of the right to buy should the property owner decide to sell. The amount is tested for impairment each year and no impairment noted for this year.

Water Licence - The cost model is applied for subsequent measurement of water licences, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment loss.

WESTERN AUSTRALIAN PLANNING COMMISSION
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4.2 (a) Amortisation and impairment

	2023 '000	2022 '000
Amortisation charge		
Water licence	305	296
Total amortisation charge	305	296

As at 30 June, there were no indications of impairment to Water Licences and no impairment identified from the impairment test performed on Caveat Interest.

Amortisation of finite life intangible assets is calculated on a straight line basis at rates that allocate the asset's value over its estimated useful life and estimated useful lives are reviewed annually.

The estimated useful lives for each class of intangible asset are:

Asset	Useful life: years
Software ^(a)	2 to 5 years
Water licence ^(b)	8 to 10 years

^(a) Software that is not integral to the operation of any related hardware.

^(b) Water Licence amortisation rate had been calculated based on the remaining licence period.

Impairment of intangible assets

Intangible assets with indefinite useful lives are tested for impairment annually or when an indication of impairment is identified.

The policy in connection with testing for impairment is outlined in note 4.1(a).

5. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Commission's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes	2023 '000	2022 '000
Receivables	5.1	10,416	8,260
Other current assets	5.2	7,924	56,343
Amounts receivable for services (Holding Account)	5.3	7,399	7,019
Payables	5.4	5,801	4,803
Other current liabilities	5.5	2,484	8,605
Contract liabilities	5.6	1,514	3,805

5.1 Receivables

	2023 '000	2022 '000
Trade receivables	4,980	4,468
Allowance for impairment of receivables	(503)	(396)
GST receivable	1,979	1,836
Accrued interest	3,837	1,023
Other accrued income	123	1,329
Total receivables	10,416	8,260

Receivables are initially recognised at their transaction price. The Commission holds the receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less an allowance for impairment. The Commission recognises a loss allowance for expected credit losses (ECLs) on a receivable through profit or loss. The Commission does not hold any collateral or other credit enhancements as security for receivables.

WESTERN AUSTRALIAN PLANNING COMMISSION
Notes to the financial statements
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5.2 Other current assets

	2023 '000	2022 '000
Current		
Prepayments	-	53,633
Unsettled land and building purchases	7,564	2,337
Unsettled intangibles purchases	-	32
Tenant security bonds	360	341
Total other assets	7,924	56,343

Other current assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period. Unsettled land and building purchases represents payments made in advance of the transfer of the certificate of title.

5.3 Amounts receivable for services (Holding Account)

	2023 '000	2022 '000
Non-current	7,399	7,019
Total amounts receivable for services at end of period	7,399	7,019

Amounts receivable for services represent the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

Amounts receivable for services are considered not impaired (i.e. there is no expected credit loss of the Holding Account).

The Commission receives funding on an accrual basis. The appropriations are paid partly in cash and partly as an asset (holding account receivable). The accrued amount receivable is accessible on the emergence of the cash funding requirement to cover leave entitlements and asset replacement.

5.4 Payables

	2023 '000	2022 '000
Current		
Trade payables	530	34
Accrued expenses	5,271	4,769
Total current payables	5,801	4,803

Payables are recognised at the amounts payable when the Commission becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 30 days.

5.5 Other current liabilities

	2023 '000	2022 '000
Current		
Tenants' bonds ^(a)	360	340
Income in advance ^(b)	709	604
Provision for compensation claim - taking order land ^(c)	1,195	7,145
Deposit in advance	220	516
Total other liabilities	2,484	8,605

^(a) Refundable tenant bonds

^(b) Includes monies received from other agencies for rent received in advance.

^(c) When land is acquired under a Taking Order an associated provision for compensation is recognised at the transaction price.

WESTERN AUSTRALIAN PLANNING COMMISSION
Notes to the financial statements
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5.6 Contract liabilities

	2023 '000	2022 '000
Current		
Unsettled land and building sales	1,514	3,805
Total provisions at end of period	1,514	3,805

Unsettled land and building sales, represents disposals where cash has been received, that are not settled until a new certificate of title has been issued.

6. Financing

This section sets out the material balances and disclosures associated with the financing and cashflows of the Commission.

	Notes	2023 '000	2022 '000
Cash and cash equivalents and restricted cash and cash equivalents	6.1	435,006	422,075
Commitments	6.2	-	-

6.1 Cash and cash equivalents and restricted cash and cash equivalents

	2023 '000	2022 '000
Cash and cash equivalents:		
Western Australian Planning Commission Account (WAPC Account)	12,366	24,144
Cash advance	2	2
	<u>12,368</u>	<u>24,146</u>

Restricted cash and cash equivalents:

Metropolitan Region Improvement Fund (a)	403,067	385,020
Western Australian Planning Commission Account (b)	19,571	12,909
	<u>422,638</u>	<u>397,929</u>

Total cash and cash equivalents and restricted cash and cash equivalents

435,006 **422,075**

(a) Cash held in the Metropolitan Region Improvement Fund is to be used for defined projects and studies.

(b) Cash held in the Commission Account is to be used for Regional Land Acquisitions, Coastal Zone Management and various other studies.

For the purpose of the statement of cash flows, cash and cash equivalents (and restricted cash and cash equivalents) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

6.2 Commitments

The Commission had no capital expenditure commitments as at 30 June 2023 (30 June 2022: nil).

WESTERN AUSTRALIAN PLANNING COMMISSION
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7. Financial instruments and contingencies

This note sets out the key risk management policies and measurement techniques of the Commission.

	Notes
Financial instruments	7.1
Contingent assets and liabilities	7.2

7.1 Financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2023 '000	2022 '000
Financial assets		
Cash and cash equivalents	435,006	422,075
Financial assets at amortised cost ^(a)	15,836	13,443
Total financial assets	450,842	435,517
Financial liabilities		
Financial liabilities at amortised cost ^(b)	5,801	4,803
Total financial liability	5,801	4,803

^(a) The amount of financial assets at amortised cost excludes GST recoverable from the ATO (statutory receivable).

^(b) The amount of financial liabilities at amortised cost excludes GST payable to the ATO (statutory payable).

7.2 Contingent liabilities

Contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate. Contingent liabilities are presented inclusive of GST receivable or payable respectively.

The following contingent liabilities are excluded from the liabilities included in the financial statements:

	2023 '000	2022 '000
Litigations in progress	202,380	228,400

Under the *Contaminated Sites Act 2003* (CSA), the Commission is required to report known and suspected contaminated sites to the Department of Water and Environmental Regulation (DWER). In accordance with the Act, DWER classifies these sites on the basis of the risk to human health, the environment and environmental values.

The Commission is required to recognise a contingent liability in respect of a site where:

- the site has been classified contaminated - remediation required (C-RR) under the Act, and remediation costs cannot be reliably estimated;
- the site has been classified as possibly contaminated - investigation required (PC-IR) under the Act, and investigation costs cannot be reliably estimated.

During the 2022-23 financial year, two (2) sites require remediation or other management and have been classified by DWER as 'contaminated - remediation required'. In addition, 17 sites require formal investigation and have been classified by DWER as 'possibly contaminated - investigation required'.

WESTERN AUSTRALIAN PLANNING COMMISSION
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8. Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Notes
Events occurring after the end of the reporting period	8.1
Key management personnel	8.2
Related party transactions	8.3
Related bodies	8.4
Affiliated bodies	8.5
Special purpose account	8.6
Remuneration of auditors	8.7
Non-current assets classified as assets held for sale	8.8
Equity	8.9
Supplementary financial information	8.10
Explanatory statement	8.11

8.1 Events occurring after the end of the reporting period

No information has become apparent after the end of the reporting period which would materially affect the financial statements.

8.2 Key management personnel

The Commission has determined key management personnel to include cabinet ministers and senior officers of the Commission. The Commission does not incur expenditures to compensate Ministers and those disclosures may be found in the Annual Report on State Finances.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Commission for the reporting period are presented within the following bands:

Compensation Band (\$)			2023	2022
350,001	to	400,000	1	1
40,001	to	50,000	7	-
30,001	to	40,000	-	5
20,001	to	30,000	-	-
10,001	to	20,000	-	4
0	to	10,000 ^(a)	8	11
			16	21

^(a) includes five members (2022: nine members) from other government agencies who did not receive any compensation from the Commission.

	2023 '000	2022 '000
Total compensation of senior officers	691	584

Total compensation includes the superannuation expense incurred by the Commission in respect of senior officers.

WESTERN AUSTRALIAN PLANNING COMMISSION
Notes to the financial statements
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8.3 Related party transactions

The Commission is a wholly owned public sector entity that is controlled by of the State of Western Australia.

Related parties of the Commission include:

- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other Departments and statutory authorities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities);
- associates and joint ventures of a wholly-owned public sector entity; and
- the Government Employees Superannuation Board (GESB).

Material transactions with other related parties

During the year, a company controlled by a commission member provided consultancy services to the DPLH in relation to various projects including drafting of Water Resources SPP guidelines, East Wanneroo DGP Support. The company has been paid \$22k in 2022/2023 (\$92k in 2021/22) and a further \$59k is still to be paid in the future.

Outside of normal citizen type transactions with the Commission, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

Significant transactions with Government related entities

In conducting its activities, the Commission is required to transact with the State and entities related to the State. These transactions are generally based on the standard terms and conditions that apply to all agencies. Significant transactions include:

	Notes
Services provided by the Department of Planning, Lands and Heritage	2.1
Grants and subsidies received from State and other entities	2.3
Other expenses	2.4
Service appropriations, capital appropriations and other income received from Treasury and other agencies	3.1
Other income including recoupment of expenses from other agencies	3.5
Amounts receivable for services including transactions with other agencies	5.3
Infrastructure, property, plant and equipment including transfer to State and sales to other agencies	4.1
Other current liabilities includes rent received in advance from other agencies	5.5
Remuneration of services provided by the Auditor General	8.7

Within the significant transactions referred to above, the following related party transactions are highlighted:

- Amounts paid to Main Roads Western Australian for Burswood Peninsula Infrastructure of \$11.9m.
- Additional payment of \$8.73m to the Public Transport Authority for the METRONET Yanchep Rail Extension Project bringing total payments to \$108.73m.
- Amounts receivable of \$4.397m from DevelopmentWA in relation to land exchanges transactions.

8.4 Related bodies

The Commission had no related bodies during the financial year 2022-2023 and 2021-2022.

8.5 Affiliated bodies

The Commission had no affiliated bodies during the financial year 2022-2023 and 2021-2022.

WESTERN AUSTRALIAN PLANNING COMMISSION
Notes to the financial statements
For the year ended 30 June 2023

8.6 Special Purpose Account

Metropolitan Region Improvement Account

The account was established in December 1959 under the Metropolitan Region Improvement Tax Act 1959 to provide funds for the Commission to manage the Metropolitan Region Scheme.

	2023 '000	2022 '000
Balance at start of period	385,020	443,433
Receipts	123,645	110,909
Payments	(105,598)	(169,322)
Balance at end of period	403,067	385,020

8.7 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2023 '000	2022 '000
Auditing the accounts, financial statements, controls and key performance indicators	120	98

8.8 Non-current assets classified as assets held for sale

The following table represents a summary of assets held for sale:

	2023 '000	2022 '000
Land	791	6,162
Total assets classified as held for sale	791	6,162

WESTERN AUSTRALIAN PLANNING COMMISSION
Notes to the financial statements
For the year ended 30 June 2023

8.9 Equity

	2023	2022
Contributed equity		
Balance at start of period	4,953	-
Contribution by owners		
Capital appropriation	5,400	5,400
Total contributions by owners	5,400	5,400
Distribution to owners		
Transfer land to state of WA	(6,668)	(447)
Total distributions to owners	(6,668)	(447)
Total contributed equity	3,685	4,953
Asset revaluation surplus		
Balance at start of period	45,855	44,839
Net revaluation increments/(decrements)		
Rental and heritage buildings	7,351	-
Regional Open Space Buildings	2,546	1,016
Regional Open Space Infrastructure	2,550	-
Total asset revaluation surplus	58,302	45,855
Accumulated surplus		
Balance at start of period	1,036,722	999,062
Result for the period	64,923	37,660
Total accumulated surplus	1,101,645	1,036,722
Balance at end of period	1,163,632	1,087,530

8.10 Supplementary financial information

(a)

During the financial year, \$0 (2022: \$22k) was written off the Commission's books under the authority of:

	2023	2022
	'000	'000
The accountable authority	-	22
Total write-offs	-	22

(b) Losses through theft, defaults and other causes

During 2022-23 and 2021-22 the Commission did not report any losses due to theft, defaults and other causes.

(c) Gifts of public property

There were no gifts of public property provided by the Commission during the financial year 2022-23 and 2021-22.

8.11 Explanatory statements for controlled operations

This explanatory section explains variations in the financial performance of the Department undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2023, and between the actual results for 2023 and 2022 are shown below. Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of the:

- Total Cost of Services current year estimate for the Statements of comprehensive income and Statement of cash flows; and
- Total Assets for the previous year for the Statement of financial position

WESTERN AUSTRALIAN PLANNING COMMISSION
Notes to the financial statements
For the year ended 30 June 2023

8.11.1 Statement of Comprehensive Income Variances

	Variance	Estimate	Actual	Actual	Variance between estimate and actual	Variance between actual results for 2023 and 2022
Note	2023	2023	2022			
	'000	'000	'000	'000	'000	'000
Expenses						
Supplies and services	1	39,500	33,400	34,846	(6,100)	(1,446)
Depreciation expense	2	3,600	4,441	4,202	(841)	239
Committee / board fees		573	506	307	(67)	199
Grants and subsidies expense	3	13,441	8,958	8,819	(4,483)	139
Revaluation decrement	A	-	-	7,950	-	(7,950)
Impairment losses for land	4, B	-	12,650	29,035	12,650	(16,385)
Other expenses	5, C	10,863	23,631	14,560	12,768	9,071
Total cost of services		67,977	83,586	99,719	15,609	(16,133)
Income						
Rental revenue	6	7,236	8,162	7,239	926	923
Revaluation increment	7, A	-	7,650	-	7,650	7,650
User charges and fees	8, D	14,654	10,942	14,674	(3,712)	(3,732)
Interest revenue	9, E	3,100	12,023	2,180	8,923	9,843
Other income	10, F	3,250	8,125	1,941	4,875	6,184
Total Income		28,240	46,902	26,034	18,662	20,868
Net Cost of Service		39,737	36,684	73,685	(3,053)	(37,001)
Income from State Government						
Service appropriation		99,788	100,850	110,381	1,062	(9,531)
Services received free of charge		450	304	209	(146)	(95)
Income from other public sector entities	11	1,500	453	755	(1,047)	(302)
Total income from State Government		101,738	101,607	111,345	(131)	(9,738)
Surplus/(deficit) for the period		62,001	64,923	37,660	2,922	27,263
Other comprehensive income/(losses) items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus		-	12,447	1,016	12,447	11,431
Total other comprehensive income/(loss)		-	12,447	1,016	(2,447)	11,431
Total comprehensive income/(loss) for the period		62,001	77,370	38,676	15,369	38,694

Major Estimate and Actual (2023) Variance Narratives

- Supplies and services are lower than budget estimate by \$6.10 million (15%) mainly due to lower funding paid to Department of Planning, Lands and Heritage for the assessment and administration of statutory planning applications and delay in commencement of projects.
- Depreciation is higher than budget estimate by \$0.84 million (23%) mainly due to amortisation of intangible assets and addition of infrastructure assets.
- Grants and subsidies expense is lower than budget estimate by \$4.48 million (33%) mainly due to reclassification of transport infrastructure contribution to Work in Progress as opposed to operating expense.
- Impairment losses for land are higher than budget estimate by \$12.65million (100%) mainly due to a change of land use of various parcels of the Commission's owned land. Given the nature of these transactions, accurate estimates are not able to be predetermined.

WESTERN AUSTRALIAN PLANNING COMMISSION
Notes to the financial statements
For the year ended 30 June 2023

8.11.1 Statement of Comprehensive Income Variances (continued)

Major Estimate and Actual (2023) Variance Narratives (continued)

5. Other expenses are higher than budget estimate by \$12.77 million (118%) mainly due to disbursement of funds for public infrastructure works which was carried over from 2021-22.
6. Rental revenue is higher than budget estimate by \$0.93 million (13%) mainly due to increased demand in a competitive rental market in 2022-23 resulting in a reduction in vacancies.
7. The revaluation increment was \$7.95 million (100%). The revelation process is based on values provided by the Valuer General's Office and will change year on year based on their assessment.
8. User charges and fees are lower than budget estimate by \$3.71 million (25%) mainly due to lower statutory planning application fees collected during the year as a result of the slower property market activities which was affected by the interest rate increase.
9. Interest revenue is higher than budget estimate by \$8.92 million (288%) mainly due to increase in interest rates on higher cash balances.
10. Other income is higher than budget estimate by \$4.88 million (150%) mainly due to majority of land sold with proceeds exceeding their book values resulting in higher gain on disposal. Given the nature of these transactions, accurate estimates are not able to be predetermined.
11. Income from other public sector entities is lower than budget estimate by \$1.05 million (70%) mainly due to lower income for the Future of Fremantle project following the delay in engaging the project consultant team.

Major Actual (2023) and Comparative (2022) Variance Narratives

- A. The revaluation increment was \$7.95 million (100%). The revelation process is based on values provided by the Valuer General's Office and will change year on year based on their assessment.
- B. Impairment losses for land decreased by \$16.39 million (56%) mainly due to fewer restricted-use land acquisitions requiring impairment in the current year.
- C. Other expenses increased by \$9.07 million (62%) mainly due to disbursement of funds for public infrastructure works which was carried over from 2021-22.
- D. User charges and fees decreased by \$3.73 million (25%) mainly due to lower statutory planning application fees collected during the year as a result of the slower property market activities which was affected by the interest rate increase.
- E. Interest revenue increased by \$9.84 million (452%) mainly due to increase in interest rates on higher cash balances.
- F. Other income increased by \$6.18 million (319%) mainly due to majority of land sold with proceeds exceeding their book values resulting in higher gain on disposal as compared to 2021-22.

WESTERN AUSTRALIAN PLANNING COMMISSION
Notes to the financial statements
For the year ended 30 June 2023

8.11.2 Statement of financial position variances

	Variance	Estimate	Actual	Actual	Variance between estimate and actual	Variance between actual results for 2023 and 2022
Note	2023	2023	2022			
	'000	'000	'000		'000	'000
Assets						
Current Assets						
Cash and cash equivalents		15,322	12,368	24,146	(2,954)	(11,778)
Restricted cash and cash equivalents		391,182	422,638	397,929	31,456	24,709
Receivables		2,429	10,416	8,260	7,987	2,156
Other current assets	12, G	45,779	7,924	56,343	(37,855)	(48,419)
Non-current assets classified as held for sale	13	15,290	791	6,162	(14,499)	(5,371)
Total Current Assets		470,002	454,137	492,840	(15,865)	(38,703)
Non-Current Assets						
Amounts receivable for services		7,399	7,399	7,019	-	380
Infrastructure, property, plant and equipment	H	688,828	675,110	569,083	(13,718)	106,027
Intangible assets		36,110	36,785	35,801	675	984
Total Non-Current Assets		732,337	719,294	611,903	(13,043)	107,391
Total Assets		1,202,339	1,173,431	1,104,743	(28,908)	68,688
Liabilities						
Current Liabilities						
Payables		5,010	5,801	4,803	791	998
Other current liabilities		1,042	2,484	8,605	1,442	(6,121)
Contract liabilities		8,915	1,514	3,805	(7,401)	(2,291)
Total Current Liabilities		14,967	9,799	17,213	(5,168)	(7,414)
Total Liabilities		14,967	9,799	17,213	(5,168)	(7,414)
Net Assets		1,187,372	1,163,632	1,087,530	(23,740)	76,102
Equity						
Contributed equity		(3,106)	3,685	4,953	6,791	(1,268)
Reserves		44,839	58,302	45,855	13,463	12,447
Accumulated surplus/(deficit)		1,194,327	1,101,645	1,036,722	(92,682)	64,923
Other		(48,688)	-	-	48,688	-
Total Equity		1,187,372	1,163,632	1,087,530	(23,740)	76,102

Major Estimate and Actual (2023) Variance Narratives

12. Other current assets are lower than budget estimate by \$37.86 million (83%) mainly due to nil prepayment at year-end following the utilisation of funds for the development works of the METRONET project.
13. Non-currents assets classified as held for sale is lower than budget estimate by \$14.50 million (95%) mainly due to lower number of land identified for sale than anticipated.

Major Actual (2023) and Comparative (2022) Variance Narratives

- G. Other current assets decreased by \$48.42 million (86%) mainly due to nil prepayment for the development works of the METRONET project.
- H. Infrastructure, property, plant and equipment increased by \$106.02 million (19%) mainly due to land acquisitions during the year and revaluation increment following the Valuer General's valuation assessment of land held by the Commission.

WESTERN AUSTRALIAN PLANNING COMMISSION
Notes to the financial statements
For the year ended 30 June 2023

8.11.3 Statement of Cash Flow Variance

	Variance	Estimate	Actual	Actual	Variance between estimate and actual	Variance between actual results for 2023 and 2022
Note	2023	2023	2023	2022		
	'000	'000	'000	'000	'000	'000
Cash flows from the State Government						
Service appropriation		99,408	101,695	108,779	2,287	(7,084)
Capital appropriations		5,400	5,400	5,400	-	-
Funds from other public sector entities		-	453	755	453	(302)
Net cash provided by State Government		104,808	107,548	114,934	2,740	(7,386)
Cash flows from operating activities						
Payments						
Supplies and services	14	(39,050)	(33,097)	(34,642)	5,953	1,545
Grants and subsidies	15	(13,441)	(8,958)	(8,819)	4,483	(139)
GST payments on purchases	16	(3,020)	(4,579)	(3,039)	(1,559)	(1,540)
GST payments to taxation authority	17, I	(310)	(1,759)	(486)	(1,449)	(1,273)
Other payments	18, J	(11,406)	(27,082)	(14,660)	(15,676)	(12,422)
Receipts						
Rental received		7,236	7,754	7,348	518	406
User charges and fees	19, K	14,654	10,929	13,827	(3,725)	(2,898)
Interest received	20, L	3,100	9,208	1,529	6,108	7,679
GST receipts on sales	21	310	1,595	1,456	1,285	139
GST receipts from taxation authority	22, M	3,020	4,616	697	1,596	3,919
Other receipts		2,250	2,387	2,670	13	(283)
Net cash provided by / (used in) operating activities		(36,657)	(38,986)	(34,119)	(2,329)	(4,867)
Cash flows from investing activities						
Payments						
Proceeds from sale of non-current assets	23, N	5,000	10,501	13,411	5,501	(2,910)
Purchase of non-current assets	24, O	(97,863)	(66,132)	(132,163)	31,731	66,031
Net cash provided by / (used in) investing activities		(92,863)	(55,631)	(118,752)	37,232	63,121
Net increase/(decrease) in cash and cash equivalents						
		(24,712)	12,931	(37,937)	37,643	50,868
Cash and cash equivalents at the beginning of the period						
		431,216	422,075	460,012	(9,141)	450,871
Cash and cash equivalent at the end of the period		406,504	435,006	422,075	28,502	501,739

Major Estimate and Actual (2023) Variance Narratives

14. Supplies and services are lower than budget estimate by \$5.96 million (15%) mainly due to lower funding paid to Department of Planning, Lands and Heritage for the assessment and administration of statutory planning applications and delay in commencement of projects.
15. Grants and subsidies are lower than budget estimate by \$4.48 million (33%) mainly due to reclassification of transport infrastructure contribution to Work in Progress as opposed to operating expense.

WESTERN AUSTRALIAN PLANNING COMMISSION
Notes to the financial statements
For the year ended 30 June 2023

8.11.3 Statement of Cash Flow Variance (continued)

Major Estimate and Actual (2023) Variance Narratives (continued)

16. GST payments on purchases are higher than budget estimate by \$1.56 million (52%) mainly due to higher taxable land acquisition expenditures.
17. GST payments to taxation authority are higher than budget estimate by \$1.45 million (467%) mainly due to higher GST received from taxable land sales.
18. Other payments are higher than budget estimate by \$15.68 million (137%) mainly due to disbursement of funds for public infrastructure works (\$11.9 million) which was carried over from 2021-22.
19. User charges and fees are lower than budget estimate by \$3.73 million (25%) mainly due to lower statutory planning application fees collected during the year as a result of the slower property market activities which was affected by the interest rate increase.
20. Interest received is higher than budget estimate by \$6.11 million (197%) mainly due to increase in interest rates on higher cash balances.
21. GST receipts on sales are higher than budget estimates by \$1.29 million (415%) mainly due to higher taxable land sales.
22. GST receipts from taxation authority are higher than budget estimates by \$1.60 million (53%) mainly due to higher taxable land acquisitions.
23. Proceeds from sale of non-current assets are higher than budget estimate by \$5.50 million (110%) mainly due to the level and value of land sale activities. Given the nature of these transactions, accurate estimates are not able to be predetermined.
24. Purchase of non-current assets are lower than budget estimate by \$31.73 million (32%) mainly due to deferral of land acquisitions to 2023-24.

Major Actual (2023) and Comparative (2022) Variance Narratives

- I. GST payments to taxation authority increased by \$1.27 million (262%) mainly due to higher taxable land sales.
- J. Other payments increased by \$12.42 million (85%) mainly due to disbursement of funds for public infrastructure works (\$11.9 million) which was carried over from 2021-22.
- K. User charges and fees decreased by \$2.9 million (21%) mainly due to lower statutory planning application fees collected during the year as a result of the slower property market activities which was affected by the interest rate increase.
- L. Interest received increased by \$7.68 million (502%) mainly due to increase in interest rates on higher cash balances.
- M. GST receipts from taxation authority increased by \$3.92 million (562%) mainly due to higher taxable land acquisition costs.
- N. Proceeds from sale of non-current assets decreased by \$2.91 million (22%) mainly due to the lower value of land sale activities.
- O. Purchase of non-current assets decreased by \$66.03 million (50%) mainly due to payment to Public Transport Authority for the development of METRONET project in 2021-22.



Certification of key performance indicators

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Western Australian Planning Commission's performance, and fairly represent the performance of the Western Australian Planning Commission for the financial year ended 30 June 2023.

David Caddy RPIA (Life Fellow) GAICD
Chairman
Western Australian Planning Commission
15 September 2023

The WAPC's desired outcome and key performance indicators For the year ended 30 June 2023

Relationship to Government goals

The Western Australian Planning Commission (WAPC) has State-wide responsibility for urban, rural and regional integrated strategic and statutory land use planning and land development. The WAPC's vision is to create better places to live and work for all Western Australians, while its mission is to ensure that the planning system develops policy and enables planning decisions for the long-term benefit of the community.

Under the *Planning and Development Act 2005*, the WAPC is also responsible for promoting the sustainable use and development of land in the State.

Through the desired outcome and services listed below, the WAPC contributes to the Government's goal for "Investing in WA's future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.

Government Goal	Desired Outcome	Services
Investing in WA's Future Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	An efficient and effective planning system that promotes the use and development of land in Western Australia.	1. Statutory Planning 2. Strategic Planning 3. Asset Management

The key effectiveness indicators that follow provide information on how well the activities of the WAPC contribute to the development of land use planning and land use implementation strategies that guide the State's long-term urban settlement and economic development. Results are comparable with performance in previous years (where available) and targets published in the Budget Papers. The key efficiency indicators measure the relationship between the services delivered and the resources used to produce the service. For example, results present a cost per application or per hectare managed basis for easy comprehension. The efficiency indicators incorporate the cost of each service, and as such, measure the overall efficiency in achieving the desired outcome.

Outcome and key effectiveness indicators

WAPC desired outcome

An efficient and effective planning system that promotes the use and development of land in Western Australia

Under the *Planning and Development Act 2005*, the WAPC is responsible for promoting the sustainable use and development of land in Western Australia. *Perth and Peel@3.5 million*, a suite of high-level spatial frameworks and strategic plans for the future growth of the metropolitan Perth and Peel region, recognises the need to plan for land and housing opportunities to accommodate a doubling of the population to 3.5 million. The main objective is to promote a balanced, consolidated development approach that effectively accommodates a larger proportion of new dwellings within existing urban areas. Therefore, one of the WAPC's policy objectives aims to realise more medium to high density residential development in close proximity to activity centres and public transport. This ensures equitable access to infrastructure and encourages the use of public transport instead of private motor vehicles.

Effectiveness indicator

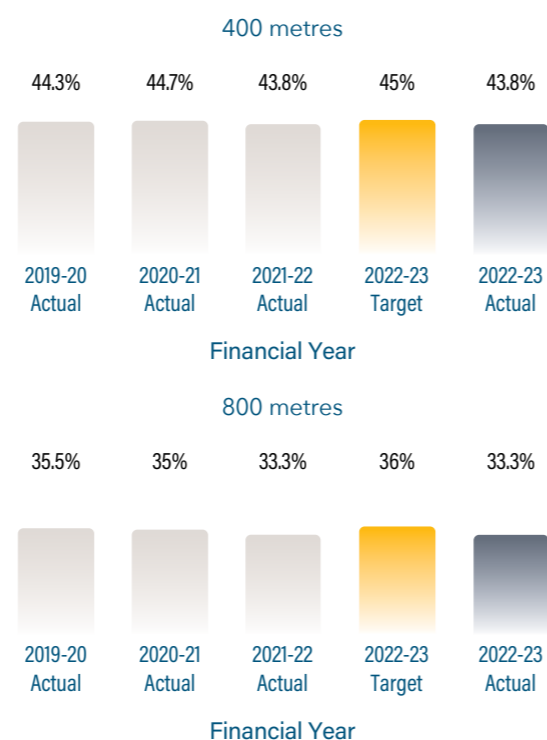
The proportion of residential land in the metropolitan area that is capable of multiple dwellings within 400m and 800m of the Capital City, a Strategic Metropolitan Centre, or a Train Station

This KPI aligns with the sub-regional planning frameworks which focus on achieving higher densities of employment and residential development in appropriate areas within a predominantly built-up environment while making better use of established infrastructure over the long term. The frameworks build upon the principles of *Directions 2031 and Beyond* and are key instruments in achieving a more consolidated urban form that will reduce dependence on new urban greenfield developments. They provide the strategic spatial framework which will guide local governments in achieving optimal urban consolidation over the long term.

In addition to passenger train stations within the metropolitan area, this KPI covers the Tier 1 and Tier 2 activity centres identified in *Directions 2031 and Beyond*, namely the:

- Perth Capital City (which includes Perth, West Perth, East Perth and Northbridge); and
- Strategic Metropolitan Centres (Armadale, Cannington, Fremantle, Joondalup, Mandurah, Morley, Midland, Stirling, and Rockingham).

Most land zoned for residential development would have an allocated residential density code (R-Code). However, the zoning of land is not the only indication of permissible development. Some land does not have an allocated R-Code by a local planning scheme but rather by a structure plan (or equivalent) that has been prepared under the local planning scheme. The calculation of this KPI will exclude emerging Strategic Metropolitan Centres until those centres have at least one hectare of commercial floor space.

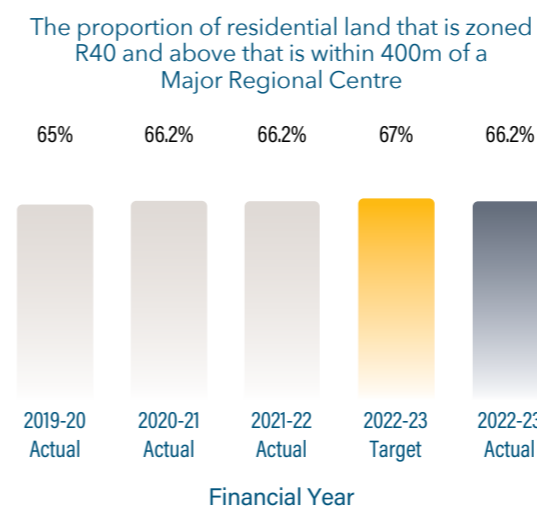


Effectiveness indicator

The proportion of residential land that is zoned R40 and above that is within 400m of a Major Regional Centre

The KPI covers residential land in proximity to the major regional centres of Albany, Broome, Bunbury, Geraldton, Kalgoorlie, Karratha and Port Hedland.

This KPI aligns with the Regional Planning and Infrastructure Frameworks which aim to address the future population growth in regional areas of the State in accordance with the Activity Centres Framework and Settlement Hierarchy. It focuses on the major regional centres which are typically significant centres for population, economic activity and employment. The KPI aligns with policy objectives which aim to realise more medium to high density residential development in close proximity to the major regional centres as this provides efficient access to existing infrastructure.



Effectiveness indicator

The percentage of subdivision applications determined within the statutory timeframe

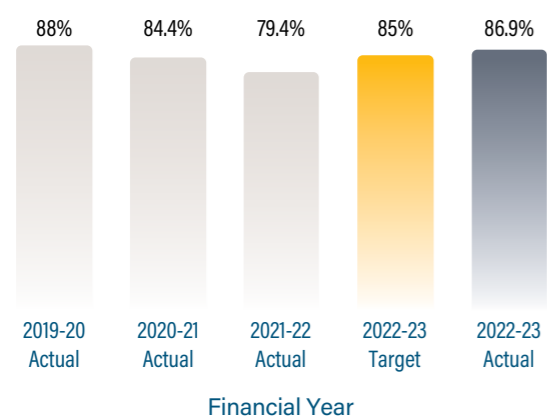
This KPI demonstrates the WAPC's and the Department's effectiveness in determining subdivision applications within the statutory timeframe. The statutory timeframe is currently 90 days or a longer period that the WAPC and applicant may agree to in writing:

- as specified in section 143(2) of the *Planning and Development Act 2005*.
- as set by section 27(7) of the *Strata Titles Act 1985* and prescribed by r 20 of the Strata Titles (General) Regulations 2019.

Subdivision is the division of land into separate lots, or the amalgamation of several lots into a larger lot. For this measure, subdivisions include green title and survey strata subdivisions. Subdivision applications are determined within strategic, legislative and policy frameworks that promote the sustainable use and development of land in Western Australia.

The Department and its officers have the delegated authority to determine subdivision and development applications, or endorse deposited and strata plans, on behalf of the WAPC.

The percentage of subdivision applications determined within the statutory timeframe



Explanation for significant variance

The variance between the 2022-23 and 2021-22 actual results was mainly due to a 22 per cent decrease in the number of subdivision applications received in 2022-23.

Effectiveness indicator

The percentage of development applications determined within the statutory timeframe

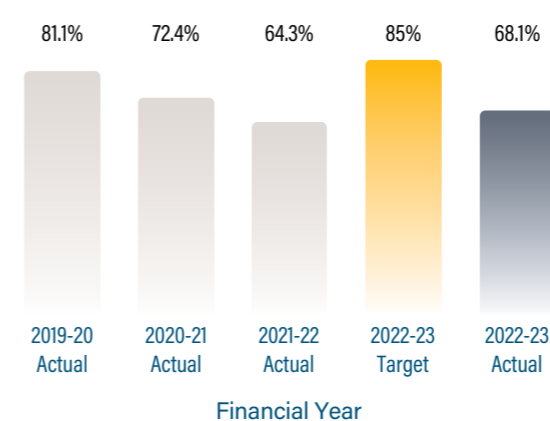
The timely determination of applications is important in supporting the construction industry and the delivery of housing in suitable locations. The Department and its officers have the delegated authority to determine development applications on behalf of the WAPC.

This KPI demonstrates the Department's effectiveness in determining region scheme development applications within these statutory timeframes:

- 60 days for the metropolitan region or a longer period with an applicant's written agreement; and
- 90 days for the Greater Bunbury and Peel regions or a longer period with an applicant's written agreement.

Development applications detail the proposed development of land, and these applications are determined within strategic, legislative and policy frameworks that promote the sustainable use and development of land in Western Australia.

The percentage of development applications determined within the statutory timeframe



Explanation for significant variance

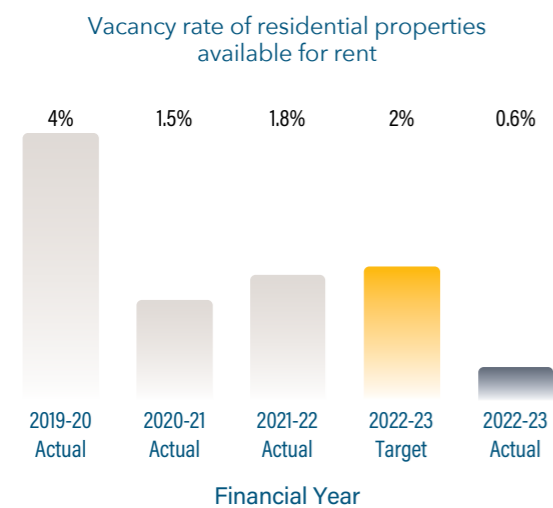
The variance between the 2022-23 actual result and the 2022-23 target was due to the transition of Swan Valley development applications from the City of Swan to the Department as well as the continued complexity of applications.

Effectiveness indicator

Vacancy rate of residential properties available for rent

This KPI reports on the vacancy rate of the residential properties managed by the Department on behalf of the WAPC. While market factors will have an impact on performance, the vacancy rate measures the effectiveness of the Department's management of these properties.

One of the key functions of the WAPC is to 'Develop, maintain and manage land that is reserved under a region planning scheme or improvement scheme.' In 2022-23, the WAPC owned 236 residential properties that were situated on reserved land. The Department managed 223 of these properties while real estate agents managed the remaining properties on behalf of the WAPC. This indicator relates to the 223 properties managed by the Department. The Department aims to maximise rental income based on high occupancy rates and market rentals. Wherever possible, the Department leases these properties until the land is required for the purpose for which it was reserved.

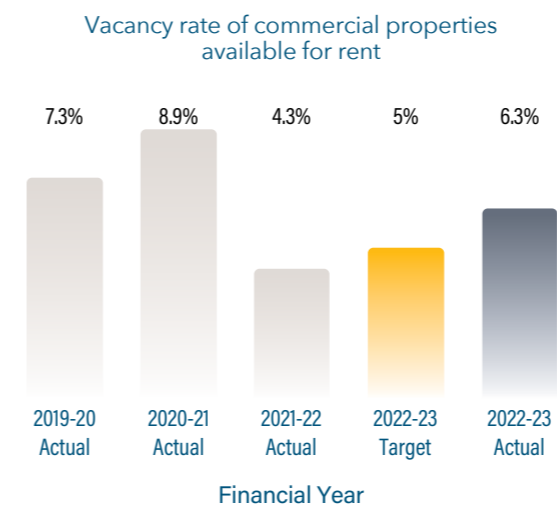


Effectiveness indicator

Vacancy rate of commercial properties available for rent

This KPI reports on the vacancy rate of the commercial properties managed by the Department on behalf of the WAPC. While market factors will have an impact on performance, the vacancy rate measures the effectiveness of the Department's management of these properties.

One of the key functions of the WAPC is to 'Develop, maintain and manage land that is reserved under a region planning scheme or improvement scheme.' In 2022-23, the WAPC owned and managed 67 commercial properties that were situated on reserved land. The Department managed 66 of these properties while real estate agents managed the remaining property on behalf of the WAPC. This indicator relates to the 66 properties managed by the Department. The Department aims to maximise rental income based on high occupancy rates and market rentals. Wherever possible, the Department leases these properties until the land is required for the purpose for which it was reserved.



WAPC Services

Service 1 Statutory Planning

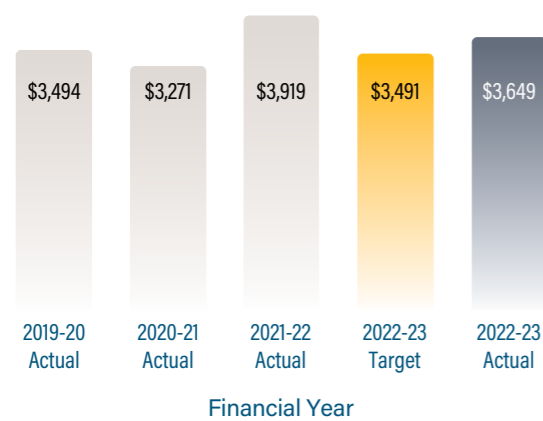
Efficiency indicator

Average cost per statutory application

The Department and its officers have the delegated authority to determine statutory applications on behalf of the WAPC. The WAPC receives revenue from subdivision applications and deposited plans and transfers these monies to the Department to process these applications.

This KPI measures the average cost to the WAPC for the processing of these statutory applications.

Average cost per statutory application



Explanation for significant variance

The variance between the 2022-23 and 2021-22 actuals was mainly due to the normalisation of the market post COVID-19 and the end of the stimulus package, which has seen a reduction in the number of applications received by the WAPC. The reduction in applications has consequently reduced income derived from fees and charges by \$3.7 million, which has resulted in a lower total cost of service related to payments to the Department to process those applications.

Service 2 Strategic Planning

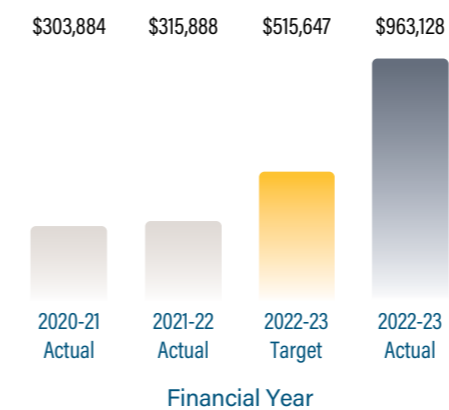
Efficiency indicator

Average cost per strategic project

This KPI measures the average total cost of service for strategic projects that the Department undertakes on behalf of, and funded by, the WAPC.

Strategic planning within the WAPC involves the development and advancement of frameworks, strategies and policies that guide the State's long-term development, economic prosperity and environmental management in ways that reflect the aspirations of the Western Australian community.

Average cost per strategic project



Explanation for significant variance

The variance between the 2022-23 actual result and both the 2022-23 target and 2021-22 actual was mainly due to a carryover of \$11.9 million for the Burswood Peninsula infrastructure project.

Service 3

Asset management

One of the key functions of the WAPC is to 'Develop, maintain and manage land that is reserved under a region planning scheme or improvement scheme' This includes properties reserved under the Metropolitan, Peel and Greater Bunbury Region Schemes for primary and other regional roads, parks and recreation, regional open space, special uses including planning control areas and improvement plans, and major land development projects. The resources required to manage each type of property can vary considerably, therefore, the WAPC has separated the asset management efficiency indicators into three KPIs.

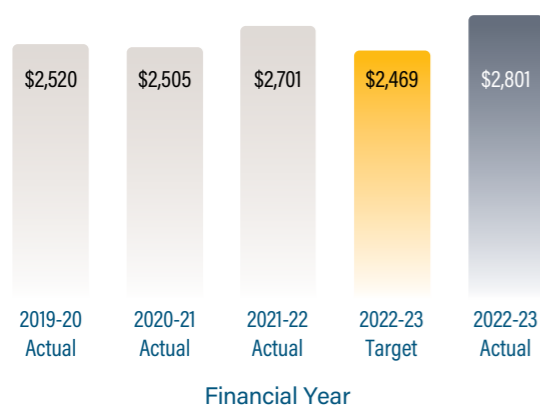
Efficiency indicator

Average cost of service for the management of Whiteman Park per hectare managed

Whiteman Park is a unique recreation and conservation reserve that contains natural bushland and leisure facilities in Perth's northern suburbs. The Metropolitan Region Scheme reserves the parkland for parks and recreation, creating a space for the community. The creation of the parkland also serves to protect the Gnangara Water Mound, a vital source of drinking water for the Perth metropolitan area, and creates a haven for local flora and fauna. Whiteman Park dedicates its vision to the education and conservation of environmental, transport and cultural heritage, including providing visitors with an opportunity to experience a wide range of transport heritage.

In total, employees at Whiteman Park manage approximately 3,760 hectares of reserved land.

Average cost of service for the management of Whiteman Park per hectare managed



Explanation for significant variance

The variance between the 2022-23 actual and the 2022-23 target was due to an increase of \$1.2 million in the total cost of services against budget, which was mainly related to increases in depreciation as well as salaries and maintenance of the park and buildings.

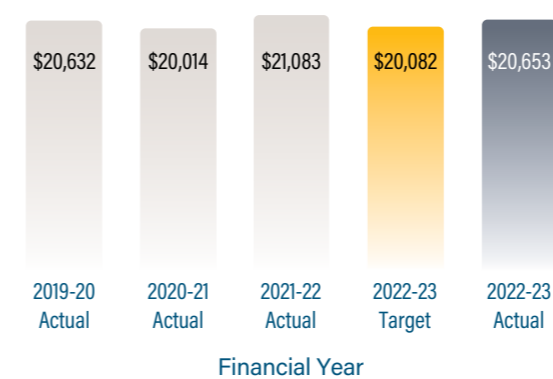
Efficiency indicator

Average cost of service for the management of residential and commercial properties per property

This KPI represents the average cost of managing all residential and commercial properties owned by the WAPC.

In 2022-23, the WAPC owned 236 residential and 67 commercial properties on reserved land. The Department managed most of these properties on behalf of the WAPC, while real estate companies managed those properties located in regional Western Australia.

Average cost of service for the management of residential and commercial properties per property



Efficiency indicator

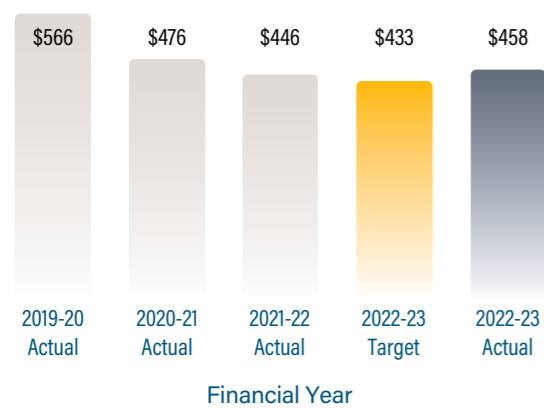
Average cost of service for the management of reserved land (excluding Whiteman Park and residential and commercial properties) per hectare managed

This KPI represents the average cost of managing other reserved land (excluding Whiteman Park, the residential and commercial properties, and land managed by other authorities), which covers an area of approximately 12,982 hectares.

One of the key functions of the WAPC is to 'Develop, maintain and manage land that is reserved under a region planning scheme or improvement scheme.' This includes properties reserved under the Metropolitan, Peel and Greater Bunbury Region Schemes for primary and other regional roads, parks and recreation, regional open space areas, special uses including planning control areas and improvement plans, and major land development projects.

A significant proportion of the WAPC's expenditure on asset management relates to the management of Whiteman Park and residential and commercial properties. The WAPC currently owns approximately 21,816 hectares of reserved land. Other authorities, including the Department of Biodiversity, Conservation and Attractions, manage approximately 4,870 hectares of this on behalf of the WAPC. The Department of Planning, Lands and Heritage manages the remaining reserved land on behalf of the WAPC.

Average cost of service for the management of reserved land (excluding Whiteman Park and residential and commercial properties) per hectare managed



Explanation for significant variance

The variance between the 2022-23 actual and the 2022-23 target was due to an increase of \$353,000 in the total cost of services against budget, which was mainly related to increases in depreciation as well as salaries and maintenance of reserved land.