



City of Nedlands

Corporate & Strategy Reports

Committee Consideration – 14 September 2021
Council Resolution – 28 September 2021

Table of Contents

Item No.		Page No.
CPS16.21	Rate Exemption Approval – Religious Organisation	2
CPS17.21	List of Accounts Paid – August 2021	4

CPS16.21	Rate Exemption Approval – Religious Organisation
-----------------	---

Committee	14 September 2021
Council	28 September 2021
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil.
Director	Ed Herne – Director Corporate & Strategy
Attachments	<ol style="list-style-type: none"> 1. Statutory Declaration, Application for Rates Exemption and ATO Endorsement for Charity Tax Concession 2. Financial Statement, Independent Auditor Report and Auditor Declaration 3. Extract of Local Government Act 1995 Section 6.26 (2)(d)
Confidential Attachments	Nil.

Executive Summary

This report seeks approval for a rates exemption by The Perth Diocesan Trustees for 58 Tyrell Street, Nedlands under Section 6.26(2)(d) of the Local Government Act 1995 for 2021-22.

Recommendation to Council

That Council approves the rates exemption application by the Perth Diocesan Trustees for 58, Tyrell Street, Nedlands under the Local Government Act 1995 for 2021-22.

Discussion/Overview

This report refers to the rates exemption application for 58 Tyrell Street, Nedlands, received on 26 Mar 2021 for the 2021-2022 financial year. The property is used by St Margaret Church for worship purposes and for the residence of an ordained Anglican Minister of Religion.

According to the Local Government Act 1995 – Section 6.26 (2)(d) Land is not rateable if used or held exclusively by a religious body as a place of public worship or in relation to that worship, a place of residence of a minister of religion, a convent, nunnery or monastery, or occupied exclusively by a religious brotherhood or sisterhood.

The City has levied rates of \$1,484 for 2021-2022 and upon approval of the rates exemption this charge will be credited.

Conclusion

The approval of this rates exemption for non- rateable land used by a religious body and a place of residence of a minister of religion ensures the City is compliant as per Section 6.26 (2)(d) of the Local Government Act 1995.

Consultation

N/A

Strategic Implications

How well does it fit with our strategic direction?

The decision will follow the LG Act 1995 Section 6.26 (2)(d).

Who benefits?

The not-for-profit organisation (The Perth Diocesan Trustees) would benefit from this rates exemption while the City would benefit by being compliant to Section 6.26 (2)(d).

Does it involve a tolerable risk?

Nil.

Do we have the information we need?

Yes, The rates exemption application, statutory declaration form and ATO Charity endorsement.

Budget/ Financial Implications

Can we afford it?

Yes, the rates exemption application represents a loss of revenue of \$1,484 for 2021-22.

How does the option impact upon rates?

The impact lower rates revenue of \$1,484 for 2021-22.



City of Nedlands
WESTERN AUSTRALIA

OATHS, AFFIDAVITS AND STATUTORY DECLARATIONS ACT 2005
STATUTORY DECLARATION
APPLICATION FOR RATES EXEMPTION UNDER
SECTION 6.26 OF THE LOCAL GOVERNMENT ACT 1995.

STATEMENT OF PROPERTY USE FOR THE YEAR ENDING 30 JUNE 20__

(1) Christian name or names and surname of declarant in full	(1) Kirsten Anne Rhoades
(2) Address	(2) of GPO Box W2067 PERTH WA 6846
	In the State of Western Australia
3) Occupation	(3) Diocesan Property Services Manager

Sincerely declare as follows:-

The property located at: 58a Tyrell Street NEDLANDS WA 6009
is used by St Margaret Church
for the purposes of Ecclesiastical purposes
Description of the activities the property is used for A residence for an ordained Anglican Minister of Religion
for the period __ __ to __ or from 1/7/2021 to 30/6/2022

The applicant agrees to advise the Local Government's Rating Services Section as soon as there is **ANY** change to the purpose/s as stated above.

This declaration is made under the *Oaths, Affidavits and Statutory Declarations Act 2005*

Declared at 55,3 Pier St, Perth
 this 27 day of May 2021
 In the presence of [Signature]
 (Signature of authorised witness)
GRANT DODD - CHARTERED ACCOUNTANT
 (Name of authorised witness and qualification as such a witness)

(4) Signature of person making the declaration

(4)

***Important** This Declaration must be made before any of the following persons:-



City of Nedlands

Application for Rates Exemption

Local Government Act 1995 – Section 6.26

nedlands.wa.gov.au

Privacy

The personal information collected on this form will only be used by the **City of Nedlands** for the sole purpose of providing requested and related services. Information will be stored securely by us will not be disclosed to any third parties without your express written consent.

This application form is to be used by organisations seeking exemption from rates, pursuant to the provisions of Section 6.26 of the Local Government Act 1995. In doing so you are objecting to the rate book under Section 6.76 of the Local Government Act 1995. The application for exemption will be checked based on the information you have provided, and you will be advised of the outcome in due course. Please attach any additional documents requested, as failure to do so may result in the application being refused.

Please note that where exemption from rates is approved, the property will still be subject to the Emergency Services Levy and any other service fees or charges, if applicable, such as rubbish collection charges. All properties granted exemption from rates are subject to periodic reviews to ensure continued approval.

Instructions: Please print clearly in the spaces provided.

1. Property Address Details

Street address

58a Tyrell Street

Suburb

NEDLANDS WA 6009

Rates Assessment Number (if known)

2. What is the current use of the property? Please provide full details:

Ecclesiastical use of the property - St Margaret Anglican Church - Residence for an Anglican Priest

3. Property Owner Details

Organisation:	The Perth Diocesan Trustees		
Property Owner: if different to above			
Postal Address:	GPO Box W2067 PERTH		
Telephone:	9425 7220	Postcode:	6846
Mobile:		Facsimile:	
E-mail:	property@perth.anglican.org		

4. Applicant Details

Contact Person:	Maria Hann		
Position Title:	Property Co-ordinator		
Postal Address:	GPO Box W2067 PERTH WA		
Telephone:	9425 7200	Postcode:	6846
Mobile:		Facsimile:	
E-mail:	property@perth.anglican.org		

5. Organisation Information

Is the organisation:

An incorporated body as per the Associations Incorporations Act 1987 (WA)? Yes No

If yes, provide a Certificate of Incorporation

Is the organisation considered 'not for profit' and registered under the Australian Charities and Not for Profit Commission (ACNC) and Public Benevolent Institution Status? Yes No

If yes, please provide the registration number and provide a copy of the registration certificate

Have a Charity Tax Exemption from the Australian Tax Office (ATO)? Yes No

If yes, provide a certificate of tax exemption from the ATO

Leasing the property? Yes No

If yes, provide a copy of the lease and confirm if the lessee is responsible for payment of the rates

Have planning approval for the land use of the property? Yes No

A site inspection may be required and if found not to be compliant with the approved use, the application may be disallowed

6. Documentation Requirements

Please provide a copy of:

- Organisation's Constitution
- Written statement outlining the nature of the Organisation's operations.

It should include the following details:

- Confirm the grounds upon which an objection is being made to the rate record under Section 6.76 of the Local Government Act 1995
- Confirm the grounds upon which the exemption application applies under Section 6.26 of the Local Government Act 1995
- Use and occupancy of the land, inclusive of date of commencement
- Type of service provided (e.g. food, accommodation etc)
- Frequency of service provision (e.g. full-time, daily, weekly etc)
- Whether payment is received for the service
- What is the main source of income for the organisation
- If there is commercial activity conducted on the land, provide details of the activity and if revenue is raised, where it is disbursed

A plan of the property, showing all buildings and outbuildings


OR

A floor plan of the leased property area, if only part of the property is the subject of this application

A Copy of the latest audited financial statements for the Organisation
(If this exemption applies to only a portion of land owned by this Organisation, provide the relevant statements for the land this application applies to.)

7. Authorisation

By signing this application, I hereby certify that the information provided is true and correct to the best of my knowledge.

Name:	Kirsten Anne Rhoades		
Position:	Diocesan Property Services Manager		
Organisation:	The Perth Diocesan Trustees		
Signature of Applicant:		Date:	27/5/21

OFFICE USE ONLY

1. Considerations

Approval with Town Planning Scheme?

YES

NO

Has the property been inspected?

YES

NO

Recommend for non-rateable status?

YES

NO

Applicant/Owner Name: ANGLICAN PARISH OF NEDLANDS

Section of the Local Government Act 1995 6.26(2) D

Exemption Description: LAND USE FOR CHURCH PURPOSES

Reason for non-rateable status:

New Application

Review of Exemption

Amount of rates to be exempted and dates to be applicable from (application date). The approval will be for a period of 3 years, unless circumstances change.

Amount: 1,484.00

Date (from): 01.07.2021

Rubbish bin charges to be levied and dates to be applicable from:

Amount: _____

Date (from): _____

2. Decision under Delegated Authority

This application has been:

DECLINED for
non-rateable status

APPROVED for partial
non-rateable status

APPROVED for
non-rateable status

Name:

--	--	--

Signature:

	Date:	
--	--------------	--

OR

Council Resolution Reference: _____

Date of Council Meeting: _____



Australian Government
Australian Taxation Office

8 July 2005

Notice of endorsement for charity tax concessions

This endorsement notice has been issued to:

Name	THE PERTH DIOCESAN TRUSTEES
Australian business number	59 962 540 635

THE PERTH DIOCESAN TRUSTEES, a **charitable institution**, is endorsed to access the following tax concessions from the dates shown:

- **Income tax exemption** from **1 July 2000** under Subdivision 50-B of the *Income Tax Assessment Act 1997*.
- **GST concessions** from **1 July 2005** under Division 176 of *A New Tax System (Goods and Services Tax) Act 1999*.
- **FBT rebate** from **1 July 2005** under section 123E of the *Fringe Benefits Tax Assessment Act 1986*.

Your organisation's endorsement to access charity tax concessions, together with the date or period of effect, is entered in the public register maintained by the Australian Business Registrar at www.abr.business.gov.au

Your organisation must notify the Tax Office in writing if it ceases to be entitled to endorsement.

A handwritten signature in black ink that reads "Michael Carmody".

Michael Carmody
Commissioner of Taxation and
Registrar of the Australian Business Register

ANGLICAN CHURCH OF AUSTRALIA

DIOCESE OF PERTH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2020**

INDEX

	Page
<i>The Perth Diocesan Trustees</i>	
Statement of Financial Position of the Funds Administered	1
Statement of Profit or Loss and Other Comprehensive Income of the Funds Administered	2
Statement of Changes in Funds Administered	3
Statement of Cash Flows	4
Notes to the Financial Statements	5-42
Declaration by The Perth Diocesan Trustees.....	43
Auditor's Independence Declaration.....	44
Independent Auditor's Report.....	45-47

**STATEMENT OF FINANCIAL POSITION OF THE FUNDS ADMINISTERED
AS AT 30 APRIL 2020**

	Note	2020 \$	2019 \$
CURRENT ASSETS			
Cash and Cash Equivalents	16 (a)	31,050,551	29,577,439
Trade and Other Receivables	5	15,131,678	14,336,843
Inventory	6	-	792,930
Other Assets	7 (a)	2,740,847	2,459,527
Other Financial Assets	8 (a)	325,157	482,157
TOTAL CURRENT ASSETS		<u>49,248,233</u>	<u>47,648,896</u>
NON-CURRENT ASSETS			
Other Assets	7 (b)	28,231,972	26,738,220
Other Financial Assets	8 (b)	36,354,383	33,360,436
Property, Plant and Equipment	9	27,245,323	28,720,923
Right of Use Assets	10	587,860	-
Investment Property	11	371,387,398	363,253,601
Investment in Joint Ventures	20	9,388,124	8,154,564
TOTAL NON-CURRENT ASSETS		<u>473,195,060</u>	<u>460,227,744</u>
TOTAL ASSETS		<u>522,443,293</u>	<u>507,876,640</u>
CURRENT LIABILITIES			
Trade and Other Payables	12	10,581,753	9,015,415
Borrowings	13 (a)	17,681,122	142,403,858
Provisions	14 (a)	3,813,852	3,091,385
TOTAL CURRENT LIABILITIES		<u>32,076,727</u>	<u>154,510,658</u>
NON-CURRENT LIABILITIES			
Borrowings	13 (b)	145,427,036	15,065,299
Provisions	14 (b)	3,910,239	3,946,236
TOTAL NON-CURRENT LIABILITIES		<u>149,337,275</u>	<u>19,011,535</u>
TOTAL LIABILITIES		<u>181,414,002</u>	<u>173,522,193</u>
NET ASSETS		<u>341,029,291</u>	<u>334,354,447</u>
FUNDS ADMINISTERED			
Accumulated Surpluses		262,097,742	255,587,115
Cash Flow Hedge Reserve		(2,041,128)	(1,424,537)
Capital Reserve		50,337,826	50,337,826
Funds Contributed		30,634,851	29,854,043
TOTAL FUNDS ADMINISTERED	15	<u>341,029,291</u>	<u>334,354,447</u>

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME OF FUNDS
ADMINISTERED FOR THE YEAR ENDED 30 APRIL 2020**

	Note	2020 \$	2019 \$
INCOME			
Chaplaincy		1,245,923	1,163,992
Contributions		2,105,057	2,403,210
Property Rentals		37,638,679	38,842,448
Trust Distributions		1,315,164	1,360,483
Investment Income		2,560,362	3,437,364
Share of Joint Venture Profit	20	2,199,060	904,107
Profit/(loss) on Sale of Investments	4	(471,829)	(45,344)
Statutory Commission Income		81,600	61,200
Recovery of Expenses	24 (a)	12,454,984	1,083,949
Other Income		1,948,015	2,266,195
TOTAL INCOME		61,077,015	51,477,604
EXPENSES			
Diocesan Council		6,750,045	9,485,577
Archbishop's Establishment		1,136,366	1,122,442
Property Expenses		16,403,218	16,479,527
Other Operating Expenses		1,739,493	2,057,889
Administration Expenses	24 (a)	14,166,622	3,017,288
Financing Expenses		8,368,482	5,754,587
Depreciation and Amortisation	4	1,551,890	1,334,462
TOTAL EXPENDITURE		50,116,116	39,251,772
SURPLUS FROM OPERATING ACTIVITIES		10,960,899	12,225,832
Gain/(Loss) on Revaluation of Investment Property		5,140,948	(180,000)
Gain/(Loss) on Investments held at Fair Value through Profit and Loss		(1,231,378)	(184,110)
SURPLUS FROM CONTINUING OPERATIONS		14,870,469	11,861,722
OTHER COMPREHENSIVE INCOME			
<i>Items that may be reclassified subsequently to profit or loss:</i>			
Net Gain/(Loss) on Cash Flow Hedges		(616,591)	(1,424,537)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	3 (a)	14,253,878	10,437,185

STATEMENT OF CHANGES IN FUNDS ADMINISTERED FOR THE YEAR ENDED 30 APRIL 2020

	Note	ACCUM- ULATED SURPLUSES \$	CASH FLOW HEDGE RESERVE \$	CAPITAL RESERVE \$	FUNDS CONTRI- BUTED \$	TOTAL \$
AS AT 30 APRIL 2018		254,272,808	-	50,337,826	29,182,117	333,792,751
Surplus from Continuing Operations		11,861,722	-	-	-	11,861,722
Other Comprehensive Income		-	(1,424,537)	-	-	(1,424,537)
Distributions paid		(10,576,006)	-	-	-	(10,576,006)
Net Additions / (Withdrawals) of Funds		28,591	-	-	671,926	700,517
AS AT 30 APRIL 2019	15	255,587,115	(1,424,537)	50,337,826	29,854,043	334,354,447
Adjustment due to Adoption of new Accounting Standards	24 (a)	(137,008)	-	-	-	(137,008)
ADJUSTED AT THE START OF THE YEAR		255,450,107	(1,424,537)	50,337,826	29,854,043	334,217,439
Surplus from Continuing Operations		14,870,469	-	-	-	14,870,469
Other Comprehensive Income		-	(616,591)	-	-	(616,591)
Distributions paid		(8,222,834)	-	-	-	(8,222,834)
Net Additions / (Withdrawals) of Funds		-	-	-	780,808	780,808
AS AT 30 APRIL 2020	15	262,097,742	(2,041,128)	50,337,826	30,634,851	341,029,291

**STATEMENT OF CASH FLOWS OF FUNDS ADMINISTERED
FOR THE YEAR ENDED 30 APRIL 2020**

	Note	2020 \$	2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Property Income Received		37,037,178	46,182,979
Contributions Received		2,105,057	2,403,210
Recoverable Expenses Received		11,604,048	-
Other Receipts		5,374,381	5,938,052
Payments for Operating Expenditure		(39,374,223)	(36,431,699)
NET CASH (USED IN)/PROVIDED BY OPERATING ACTIVITIES	16 (b)	16,746,441	18,092,542
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment Income Received		2,956,253	2,914,584
Loans Disbursed		(520,625)	(82,500)
Loan Repayments Received		1,597,179	673,603
Distribution Received from Joint Venture		965,500	818,946
Proceeds on Sale of Investment Properties		-	58,072
Payments for Purchases of Equity Investments		(13,970,631)	(15,135,142)
Proceeds on Sale of Equity Investments		8,825,752	16,611,380
Payment for Property, Plant and Equipment		(374,421)	(592,638)
Proceeds on Sale of Property, Plant and Equipment		26,818	159,221
Payment for Investment Property		(3,026,266)	(4,485,844)
Funds Invested in Restricted Cash Balances		(1,606,029)	(220,900)
NET CASH USED IN INVESTING ACTIVITIES		(5,126,470)	718,782
CASH FLOWS FROM FINANCING ACTIVITIES			
Interest and Other Costs of Finance Paid		(5,394,009)	(5,754,587)
Proceeds of Borrowings		127,795,923	4,197,865
Repayment of Borrowings		(126,681,395)	(1,966,199)
External Distributions Paid from Specific Trusts		(8,222,834)	(15,152,006)
New Endowments and Deposits		780,808	700,418
NET CASH PROVIDED BY FINANCING ACTIVITIES		(11,721,507)	(17,974,509)
NET DECREASE IN CASH AND CASH EQUIVALENTS HELD		(101,536)	836,815
Cash and cash equivalents at the beginning of the financial year		28,322,240	27,485,425
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR	16 (a)	28,220,704	28,322,240

1. SUMMARY OF ACCOUNTING POLICIES

General Information

These financial statements incorporate the financial statements of the Council of the Perth Diocese of the Anglican Church of Australia ("Council") operating under The Diocesan Council Statute 2016 and The Perth Diocesan Trustees ("Trustees") operating under The Diocesan Trustees Statute 2016 and The Anglican Church of Australia (Diocesan Trustees) Act 1888. The Council is the standing committee of the Synod of the Perth Diocese of the Anglican Church of Australia ("Synod") and acts on behalf of Synod when Synod is not in session in all matters appertaining to the temporal affairs of the Church in the Perth Diocese of the Anglican Church of Australia ("Diocese"). The Trustees have the power to hold lands and other property, administer trusts, invest funds and enter into all legal agreements for the Diocese.

The Diocese has its office and principal place of business at Level 5, Church House, 3 Pier Street, Perth WA 6000.

Financial Reporting Framework

The Diocese, comprising the Council and the Trustees, is not a reporting entity because in the opinion of the Council and the Trustees, there are unlikely to exist users of the financial statements who are unable to command the preparation of reports tailored to their information needs. Accordingly, this 'special purpose financial report' has been prepared to satisfy the Council's and the Trustees' reporting requirements under The Diocesan Council Statute 2016, The Diocesan Trustees Statute 2016 and in accordance with the Australian Charities and Not-for-Profits Commission Act 2012.

Statement of Compliance

The financial statements have been prepared in accordance with The Diocesan Council Statute 2016, The Diocesan Trustees Statute 2016, the Australian Charities and Not-for-profits Commission Act 2012 and recognition, measurement and classification aspects of all applicable Australian Accounting Standards ("AASBs") adopted by the Australian Accounting Standards Board ("AASB").

The financial statements have been prepared to display the combined position of the entities comprising the Diocese, which includes underlying trusts that are controlled by the Trustees, a full list of which is presented in Note 3 (b). The Diocese controls an entity when the Diocese has the ability to affect returns of the entity through its power to direct the activities of that entity. In preparing the financial statements all inter-entity balances and transactions are eliminated in full.

The financial statements do not incorporate the assets and liabilities, results of operations and cash flows of parishes. Although legal title to the assets used by parishes is held by the Trustees, beneficial ownership of these assets is held and controlled by the Parish, with day-to-day operations administered and controlled by Parish Councils.

The financial statements also do not include the assets and liabilities, results of operations and cash flows of the Anglican Community Fund (Inc) ("ACF") or other separately incorporated Diocesan entities. While the Trustees may appoint some members of the boards of these entities, it is considered that they do not directly administer or control these entities.

1. SUMMARY OF ACCOUNTING POLICIES (continued)

Statement of Compliance (continued)

The financial statements only include the disclosure requirement of the following AASBs and those disclosures considered necessary to meet the needs of The Diocesan Council Statute 2016 and The Diocesan Trustees Statute 2016:

- AASB 101 Presentation of Financial Statements
- AASB 107 Statement of Cash Flows
- AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors
- AASB 1048 Interpretation and Application of Standards
- AASB 1054 Australian Additional Disclosures

Comparative information is presented in respect of the preceding period for all amounts reported in the current period's financial statements and, if it is relevant to understanding the current period's financial statements, comparative information is provided for narrative and descriptive information. Previously reported comparative information is presented consistently with the current period as necessary.

The financial statements do not comply with International Reporting Standards adopted by the International Accounting Standards Board.

Basis of Preparation

The financial statements have been prepared based on historical cost, except for certain non-current assets, debt instruments, financial assets and financial instruments recognised at fair value. Cost is based on the fair values of the consideration given in exchange for assets. All amounts are presented in Australian dollars. The financial statements have been prepared on a going concern basis, which assumes that the Diocese will be able to pay its debts as and when they fall due.

Items of income and expense (including reclassification adjustments) that are not recognised in profit or loss as required or permitted by other Australian Accounting Standards are reflected in other comprehensive income ("OCI").

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Diocese takes into account the characteristics of the asset or liability, if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

Critical Accounting Judgements and Key Sources of Estimation Uncertainty

In the application of the Diocese's accounting policies, management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

1. SUMMARY OF ACCOUNTING POLICIES (continued)

Critical Accounting Judgements and Key Sources of Estimation Uncertainty (continued)

Fair Value of Investment Properties

Investment properties are carried in the financial statements at an amount equal to their fair value. In determining the fair value, the Trustees obtain independent valuations by professional valuers. Independent valuations are obtained at least triennially, however when the Trustees consider it appropriate, they may obtain independent valuations more frequently. Property valuations are prepared using current information on the leases and assumptions in respect of market rents, growth in expenditures and rental incomes, vacancy rates, lease incentives and capitalisation rates. Assumptions are based on market research from available information in comparable markets and for comparable properties.

The carrying amount of the asset, being the amount at which the property is recognised in the financial statements, is compared with the independent valuation and any difference between the carrying amount and the fair value is adjusted so that the carrying amount in the accounts is equal to the valuation. In determining the carrying amount of investment property under the fair value model, the entity does not double-count assets or liabilities that are recognised as separate assets or liabilities. That is, if there are work-in-progress or lease incentive assets recognised in the financial statements related to the property, then the investment property's carrying amount is the sum of the current value of the property plus the work-in-progress and lease incentive assets.

Provision for Professional Standards Liabilities

The Diocese responds to professional standards claims related to sexual misconduct by way of the Diocese's pastoral care policy, redress determinations received as a participating member of the Anglican Representative (National Redress Scheme) Limited under the National Redress Scheme for Institutional Child Sexual Abuse Act 2018, and compensation for civil claims.

The Diocese is committed to supporting all claimants of child sexual abuse and sexual misconduct in their journey of healing and to lessen the trauma caused by the abuse suffered. Support provided may include:

- Pastoral care;
- Counselling;
- Acknowledgement and apology from the Archbishop; and
- Financial support.

When the Diocese receives notification from a claimant, the expected costs to settle the claim are provided in the financial statements based on the circumstances of each claim. The Diocese also makes additional provision for the cost of claims arising from past incidents of abuse or misconduct where it is probable that assistance will be offered and the amount of the obligation can be reliably estimated, even when a formal notification has not been received. Support for claimants can span over several years from the time of first receiving notification and the provision is measured at the present value of the costs expected to be incurred. Other than in these circumstances, no provision is recognised in the financial statements for potential claims as the amount of any obligation cannot be measured with sufficient reliability or the amount is not probable at this time.

1. SUMMARY OF ACCOUNTING POLICIES (continued)

Critical Accounting Judgements and Key Sources of Estimation Uncertainty (continued)

Impairment of Trade and Other Receivables

The Diocese has historically experienced low credit losses from receivables due to:

- Relatively low value of Parish debts and an even lower amount of bad debts. These can be forgiven or restructured at the discretion of the Council; or alternatively, the Council may resume beneficial ownership of the Parish's property, which is generally of higher value than the underlying debt; and
- Low levels of rental arrears from tenants and, whilst there are instances where tenants experience financial difficulty, credit losses incurred by the Diocese are infrequent and have historically been for very low amounts.

Impact of COVID-19 Pandemic on the Financial Performance

The global COVID-19 Pandemic, including consequent responses by Federal Australian and Western Australian governments, has impacted the financial performance of funds under administration and the operating performance of the Diocese. Significant impacts in the year ended 30 April 2020 include reduced contribution income related to parish assessments, relief provided to commercial tenants under leases in line with the National Cabinet Mandatory Code of Conduct - SME Commercial Leasing Principles During COVID-19 and the Western Australian Commercial Tenancies (COVID-19 Response) Act 2020 and the temporary suspension of hospitality operations.

The Trustees have adjusted the payment of distributions to beneficiaries from funds administered under trusts in the context of the actual and anticipated future financial performance of the funds invested.

JobKeeper Scheme

Due to the reduction in income of the Diocese in the JobKeeper qualifying period, The Trustees qualified for the Federal Government's JobKeeper scheme. As at 30 April 2020, the Diocese was entitled to JobKeeper payments of \$742,500 which has been brought to account as income receivable as of the end of the financial year.

Investment Properties

The Trustees have assessed the fair value of investment properties in the context of the COVID-19 Pandemic and general movements in the Western Australian property market. These assessments have been conducted on the basis that that there will continue to be significant impacts on the Australian economy and the financial performance of assets during the subsequent financial year. A reduction in the fair market value of investment properties of \$(3,893,463) was recognised at 30 April 2020, which reflected the changed economic conditions. These devaluations were offset by revaluation gains of \$9,034,411 on other properties, not affected by the COVID-19 Pandemic, resulting in a net fair value gain of \$5,140,948 for the financial year.

Financial Results of Future Financial Periods

The Diocese anticipates that the areas of significance identified above will continue to be impact the funds under administration and operations subsequent to the end of the financial year. However, an estimate of these financial impacts is not reliably ascertainable.

1. SUMMARY OF ACCOUNTING POLICIES (continued)

Critical Accounting Judgements and Key Sources of Estimation Uncertainty (continued)

The effects of the COVID-19 Pandemic continue to evolve and there may be other consequences on the financial performance of the funds under administration and operations of the Diocese in the future. The continue to monitor the situation and respond to the economic and social environment in a prudent manner.

Application of New and Revised Accounting Standards

(a) Adoption of New and Revised Accounting Standards:

The Diocese adopts new and revised Standards and Interpretations issued by the AASB that are mandatorily effective for the current accounting period. During the current year, there were no new or revised Accounting Standards adopted with a significant impact, other than AASB 16 Leases, AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities. Details of the financial impact of the transition to these Accounting Standards are set out in Note 24, Change in Accounting Policies and Disclosures.

(b) Changes in Accounting Policies and Accounting Estimates:

The entity has consistently applied the adopted accounting policies as set out in Note 1 to all periods presented in these financial statements other than in relation to the first time adoption of AASB 16 Leases, AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities. Details of the financial impact are set out in Note 24, Change in Accounting Policies and Disclosures.

(c) Accounting Standards and Interpretations Issued but Not Yet Effective:

At the date of approval of the financial statements, the following Australian Accounting Standards and Interpretations have been issued or amended, which may have an impact upon the reported financial results, but are not yet effective and have not been adopted by the Diocese for the year ended 30 April 2020:

Standard/Interpretation	Effective for annual reporting periods beginning on or after
AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material	1 January 2020
AASB 2015-10 Effective Date of Amendments to AASB 10 and AASB 128	1 January 2022
AASB 2017-5 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections	1 January 2022
AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an investor and its Associate or Joint Venture	1 January 2022

Management are in the process of assessing the impact of these Accounting Standards and Interpretations and are yet to determine likely outcomes.

Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements.

1. SUMMARY OF ACCOUNTING POLICIES (continued)

(a) **Income Recognition** (*Refer Note 24 (a) initial application of AASB 1058 Income from Not-for-Profit Entities and AASB 15 Revenue from Contracts with Customers*)

Revenues from Customers

Chaplaincy, Statutory Commission Income, Recovery of Expenses and Other Income

Revenue from customers is recognised when control of a promised good or service is passed to the customer at an amount which reflects the expected consideration. The customer for these contracts is the fund provider. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price
5. Recognise revenue

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability. None of the revenue streams of the Diocese have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

The Diocese recognises and measures Statutory Commissions receivable under Diocesan statute as if they were a financial asset, when statutory requirements establish a right for the Diocese to receive cash or another financial asset and the asset can be measured reliably.

Revenue recognition policy for revenue streams which are either not enforceable or do not have sufficiently specific performance obligations

Contributions and Trust Distributions

Parish contributions, made in accordance with The Parish Governance Statute 2016, are recognised as income when due. Trust distributions, Anglican Community Fund contributions, other voluntary contributions are recognised when received.

Volunteer Services

The Diocese has elected not to recognise volunteer services received as revenues.

Other Income

Operating Lease Income

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease. Where the rental income recognisable is greater than the rental received, an accrual for the lease income is brought to account for the difference. When the rental income recognisable becomes less than the rental received the accrual is derecognised to this extent. Incentives provided to tenants such as reduced or rent-free periods, fit out contributions and other costs of a similar nature incurred in securing an operating lease are added to the carrying amount of the lease accrual and recognised as an expense on a straight-line basis over the lease term.

Hospitality Income

Income from the provision of hospitality goods and services, including accommodation, catering, food and other related services is recognised when the services are delivered.

Investment Income

Interest income, dividend income and distributions are recognised when the Diocese gains the right to receive this income. Interest income is determined by applying the effective interest rate applicable.

1. SUMMARY OF ACCOUNTING POLICIES (continued)

(b) Cash and Cash Equivalents

Cash comprises cash on hand and demand deposits. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(c) Financial Assets

Trade receivables and debt securities issued are initially recognised when they are originated. All other financial assets are initially recognised when the Diocese becomes party to the contractual provisions of the instrument. A financial asset (unless it is a trade receivable without a significant financing component) is initially measured at fair value plus, for an item not at fair value through profit or loss, transaction costs that are directly attributable to its acquisition or issue. A trade receivable without a significant financing component is initially measured at the transaction price.

Financial assets are classified as being measured at amortised cost, fair value through profit or loss, or fair value through other comprehensive income ("OCI"). The classification is based on two criteria; the Diocese's business model for managing the assets; and whether the instruments' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

Financial assets at amortised cost

Financial assets that are (i) held within a business model with the objective to hold financial assets in order to collect contractual cash flows; and (ii) give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding, are recorded at amortised cost using the effective interest method, less impairment. Financial assets at amortised cost comprise trade receivables, loans receivable, and other receivables held to maturity.

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss include financial assets held for trading, financial assets designated upon initial recognition at fair value through profit or loss, or financial assets mandatorily required to be measured at fair value. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term.

Financial assets at fair value through profit or loss are carried in the statement of financial position at fair value with net changes in fair value recognised in the statement of profit or loss. This category includes listed equity investments which the Diocese had not irrevocably elected to classify at fair value through OCI. Dividends on listed equity investments are recognised as other income in the statement of profit or loss when the right of payment has been established.

Listed investments, unlisted investments and unsecured loans, which are not eligible to be classified as measured at amortised cost, are classified as financial assets and measured at fair value through profit or loss.

Financial assets at fair value through OCI (debt instruments)

The Diocese measures debt instruments at fair value through OCI if (i) the financial asset is held within a business model with the objective of both holding to collect contractual cash flows and selling; and (ii) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. For debt instruments at fair value through OCI, interest income, foreign exchange revaluation and impairment losses or reversals are recognised in the statement of profit or loss and computed in the same manner as for financial assets measured at amortised cost. The remaining fair value changes are recognised in OCI. Upon derecognition, the cumulative fair value change recognised in OCI is recycled to profit or loss.

1. SUMMARY OF ACCOUNTING POLICIES (continued)

(c) Financial Assets (continued)

Impairment of financial assets

An allowance is recognised for expected credit losses (“ECLs”) for all financial assets not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Diocese expects to receive, discounted at an approximation of the original effective interest rate. The expected cash

flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

For trade receivables and contract assets, the Diocese applies a simplified approach in calculating ECLs. Therefore, the Diocese does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Diocese establishes a provision that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

The carrying amount of financial assets, including trade receivables, is reduced by the impairment loss using a provision for doubtful debts. Changes in the carrying amount of the provision for doubtful debts are recognised in profit or loss. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

Derecognition of financial assets

The Diocese derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset are transferred to another entity. If the Diocese neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred assets, the Diocese recognises its retained interest in the assets and an associated liability for amounts it may have to pay. If the Diocese retains substantially all the risks and rewards of ownership of the transferred financial assets, the Diocese continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

(d) Interests in Joint Ventures

A joint venture is a contractual arrangement whereby an economic activity that is subject to joint control is undertaken (i.e. when the strategic financial and operating policy decisions relating to the activities of the joint venture require the unanimous consent of the parties sharing control).

Joint venture arrangements that involve the establishment of a separate entity in which each venturer has an interest are referred to as jointly controlled entities. The results and assets and liabilities of jointly controlled entities are incorporated in these financial statements using the equity method of accounting. Under the equity method, an interest in a joint venture is initially recognised in the statement of financial position at cost and adjusted thereafter to recognise the Diocese’s share of profit or loss and other comprehensive income of the joint venture.

1. SUMMARY OF ACCOUNTING POLICIES (continued)

(e) Inventories – Property Held for Development and Resale

Inventories of properties held for development and resale are measured at the lower of cost and net realisable value. The cost includes the cost of acquisition and subsequent development costs. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs of completing the sale. All property held for development and sale is regarded as inventory and classified accordingly in the balance sheet. Property is classified as current inventory when the sale of the property is expected to result in the realisation of cash within the next 12 months, based on management's sales forecasts. When property is sold, the attributable costs of land and development costs are expensed.

(f) Property, Plant and Equipment

Land and buildings (held for use in the production or supply of goods or services, or for administrative purposes), motor vehicles, plant and equipment and leasehold improvements are stated at cost less accumulated depreciation and impairment. Cost includes expenditure that is directly attributable to the acquisition of the item. In the event that settlement of all or part of the purchase consideration is deferred, cost is determined by discounting the amounts payable in the future to their present value as at the date of acquisition.

Depreciation is provided on property, plant and equipment, including freehold buildings but excluding land. Depreciation is calculated so as to write off the net cost of each asset over its expected useful life to its estimated residual value. Leasehold improvements are depreciated over the period of the lease or estimated useful life, whichever is the shorter, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, with the effect of any changes recognised on a prospective basis.

The following estimated useful lives are used in the calculation of depreciation:

- Buildings 10 – 40 years (straight line)
- Motor vehicles 3 – 4 years (reducing balance)
- Furniture, plant and equipment 5 – 15 years (straight line)

The gain or loss arising on disposal or retirement of an item of property, plant and equipment is determined as the difference between the sale proceeds and the carrying amount of the asset and is recognised in profit or loss.

(g) Leases (Refer Note 24 (b) initial application of revised AASB16 – Leases)

Leases as a Lessee

At inception of a contract, the Diocese assesses whether a lease exists i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration. This involves an assessment of whether:

- The contract involves the use of an identified asset – this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right, then there is no identified asset.
- The Diocese has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use
- The Diocese has the right to direct the use of the asset i.e. decision-making rights in relation to changing how and for what purpose the asset is used.

1. SUMMARY OF ACCOUNTING POLICIES (continued)

(g) Leases (continued)

Right-of-use Asset

At the lease commencement, the Diocese recognises a right-of-use asset and associated lease liability for the lease term. The Diocese has elected not to separate non-lease components from lease components and have accounted for all leases as a single component. The lease term includes extension periods where the Diocese believes it is reasonably certain that the option will be exercised. The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives. The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of assets accounting policy. The right-of-use asset is assessed for impairment indicators at each reporting date.

Lease Liability

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the company's incremental borrowing rate is used. Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the company's assessment of lease term. Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Low value and short-term leases

The Diocese has elected to apply the exceptions to lease accounting for leases of low-value assets, where the contract is for:

- A short term lease, which is 12 months or less; and
- An underlying asset of low value. The Diocese considers that assets with a value, when new, in the order of magnitude of \$10,000 are considered as low value.

For these leases, the company recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

Leases as a Lessor

The Diocese classifies each of its leases as either an operating lease or a finance lease. A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership of an underlying asset. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset.

Operating Leases

The Diocese recognises lease payments from operating leases as income as set out in Note (a) Income Recognition – Other Income.

Finance Leases

The Diocese does not have any finance leases.

1. SUMMARY OF ACCOUNTING POLICIES (continued)

(h) Investment Property

Investment properties are properties held to earn rentals and/or for capital appreciation (including property under construction for such purposes). Investment properties are measured initially at their costs, including transaction costs. Subsequent to initial recognition, investment properties are measured at fair value. All of the Diocese's property interests held under operating leases to earn rentals or for capital appreciation purposes are accounted for as investment properties and are measured using the fair value model. Gains and losses arising from changes in the fair value of investment properties are included in profit or loss in the period in which they arise.

An investment property is derecognised upon disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from the disposal. Any gain or loss arising on derecognition of the property (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the period in which the property is derecognised.

(i) Impairment of Non-Financial Assets

At the end of each reporting period, the carrying amounts of non-financial assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where the asset does not generate cash flows that are independent from other assets, the entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted. If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised in profit or loss immediately.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised in profit or loss immediately, other than for equity investments, in which case the reversal of the impairment loss is treated as an increase in other comprehensive income.

(j) Financial Liabilities

Initial recognition and measurement

A financial liability is initially measured at fair value plus, for an item not at fair value through profit or loss, transaction costs that are directly attributable to its acquisition or issue. The Diocese's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, and derivative financial instruments.

Subsequent measurement

The measurement of financial liabilities depends on their classification being (i) Financial liabilities at fair value through profit or loss; or (ii) Financial liabilities at amortised cost.

1. SUMMARY OF ACCOUNTING POLICIES (continued)**(j) Financial Liabilities (continued)****Financial liabilities at fair value through profit or loss**

Financial liabilities through profit and loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Diocese that are not designated as hedging instruments in hedge relationships as defined by AASB 9.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated at the initial date of recognition, and only if the criteria in AASB 9 are satisfied. The Diocese has not designated any financial liability as at fair value through profit or loss.

Payables

Trade payables and other accounts payable are recognised when the entity becomes obligated to make future payments resulting from the purchase of goods and services.

Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest rate ("EIR") method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as an interest expense through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is recognised as a finance cost in the statement of profit or loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

(k) Borrowing costs – redevelopments

Borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of the asset. The amount of borrowing costs eligible for capitalisation is based on the costs incurred until practical completion is reached on the developments.

1. SUMMARY OF ACCOUNTING POLICIES (continued)

(l) Employee Benefits

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave when it is probable that settlement will be required, and they are capable of being measured reliably.

Liabilities recognised in respect of employee benefits expected to be settled within 12 months, are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

Liabilities recognised in respect of employee benefits which are not expected to be settled within 12 months are measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the end of the reporting period.

Management judgement is applied in determining the following key assumptions used in the calculation of long service leave at the end of the reporting period:

- Future increases in salaries and wages;
- Future on cost rates; and
- Experience of employee departures and period of service.

Contributions to defined contribution superannuation plans are expensed when employees have rendered service entitling them to the contributions.

The Trustees engage clergy and lay staff, as their legal recognised employer, on behalf of parishes and agencies of the Diocese. Employee benefits are recovered from the parishes and agencies on whose behalf they have been engaged.

(m) Income Tax

Due to the nature of its activities, the Trustees have been granted endorsement as an income tax exempt charitable entity under Section 50-5 of the Income Tax Assessment Act 1997.

(n) Goods and Services Tax

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

- (i) where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or
- (ii) for receivables and payables which are recognised inclusive of GST.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the statement of cash flows on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified within operating cash flows.

1. SUMMARY OF ACCOUNTING POLICIES (continued)**(o) Derivative Financial Instruments***Cash flow hedges*

The Diocese uses derivative financial instruments, to hedge its interest rate risks. The Diocese designates its derivatives as hedging instruments to hedge the variability in cash flows associated with highly probable forecast transactions arising from changes in interest rates.

At inception of designated hedging relationships, the Diocese documents the risk management objective and strategy for undertaking the hedge. The Diocese also documents the economic relationship between the hedged item and the hedging instrument, including whether the changes in cash flows of the hedged item and hedging instrument are expected to offset each other.

The derivatives are designated as cash flow hedging instruments and the effective portion of the gain or loss on the hedging instrument is recognised in OCI in the cash flow hedge reserve, while any ineffective portion is recognised immediately in the statement of profit or loss as part of Finance costs. The cash flow hedge reserve is adjusted to the lower of the cumulative gain or loss on the hedging instrument and the cumulative change in fair value of the hedged item.

The amounts accumulated in OCI are accounted for, depending on the nature of the underlying hedged transaction. If the hedged transaction subsequently results in the recognition of a non-financial item, the amount accumulated in equity is removed from the separate component of equity and included in the initial cost or other carrying amount of the hedged asset or liability. This is not a reclassification adjustment and will not be recognised in OCI for the period. This also applies where the hedged forecast transaction of a non-financial asset or non-financial liability subsequently becomes a firm commitment for which fair value hedge accounting is applied.

For any other cash flow hedges, the amount accumulated in OCI is reclassified to profit or loss as a reclassification adjustment in the same period or periods during which the hedged cash flows affect profit or loss.

If cash flow hedge accounting is discontinued, the amount that has been accumulated in OCI must remain in accumulated OCI if the hedged future cash flows are still expected to occur. Otherwise, the amount will be immediately reclassified to profit or loss as a reclassification adjustment. After discontinuation, once the hedged cash flow occurs, any amount remaining in accumulated OCI must be accounted for depending on the nature of the underlying transaction as described above.

2. FINANCIAL RISK MANAGEMENT

Overview

The Diocese has exposure to credit risk, liquidity risk and market risk from the use of financial instruments. This note provides information about the Diocese's exposure to each of these risks, their objectives, policies and processes for measuring and managing risk, and the management of capital. Further quantitative disclosures are included throughout these financial statements.

The Trustees and the Council have overall responsibility for the establishment and oversight of the risk management framework. Policies have been established to identify and analyse the risks faced by the Diocese, to set appropriate risk limits and controls, and to monitor risks and controls.

Credit Risk

Credit risk is the risk of financial loss if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from receivables and investments.

Cash Balances and Deposits

Liquid cash funds are deposited with the ACF. The ACF is a fund that provides banking and lending facilities to members of the Diocese. The Trustees and the Council have representation on the Board of the ACF through which they can monitor financial risks to which the ACF is exposed.

Trade and Other Receivables

Trade and Other Receivables consist principally of rents and investment income receivable and parish debts. Prior to entering into leases, information on lessees is obtained to establish their credit worthiness and financial guarantees or security deposits may be obtained. Parish debts arise principally for stipends and Diocesan policies are in place to monitor and control arrears.

Loans Receivable

The Diocese advances loans to the ACF, the Anglican Schools Commission (Inc.), parishes and other entities within the Diocese. Loans are secured by registered interests and encumbrances over assets of the borrower.

Loans made to property development ventures are secured through binding financial undertakings in accordance with loan agreements between the Diocese and the borrower.

Equity Investments

The Trustees' Investment Sub-Committee is responsible for developing and monitoring investment policies. Investments are made only in companies in the ASX Top 200 or in managed funds recommended by investment advisers.

Derivatives

Derivative counterparties are placed with high credit quality financial institutions, such as major trading banks.

2. FINANCIAL RISK MANAGEMENT (continued)

Liquidity Risk

Liquidity risk is the risk that an entity will not be able to meet its financial obligations as they fall due. Ultimate responsibility for liquidity risk management rests with the Trustees who manage liquidity risk by maintaining adequate reserves and banking facilities, monitoring cash flows and matching the maturity profiles of financial assets and liabilities. The Trustees negotiate debt roll-overs and extensions prior to the expiry of existing facilities. At the 30th April 2020, the Diocese had net cash of \$28,220,704 (2019: \$28,322,240) to cover short term funding requirements.

Market Risk

Market risk is the risk the changes in market prices, such as foreign exchange rates, interest rates and the value of financial assets, will affect the entity's income or the value of its holdings of financial instruments.

Listed and Unlisted Investments

The Diocese is exposed to price risks arising from investments in listed and unlisted investments that are recorded at fair value through profit and loss in accordance. These are held for strategic rather than trading purposes. The Diocese held listed and unlisted investments as at 30 April 2020 totalling \$25,467,894 (2019: \$21,554,393).

Interest Rates

The Diocese's interest rate risk arises principally from loans advanced \$11,211,645 (2019: \$12,288,200) and borrowings of \$157,256,113 (2019: \$155,208,176) which bear interest at variable rates.

The Diocese uses borrowings to fund expenditure upon investment properties and has entered long-term lease agreements with tenants in these properties, which have fixed annual rental increases. The Diocese has an exposure to risks of changing interest rates on variable rate borrowings. Interest rate swap contracts enable the Diocese to hedge against the mismatch between variable interest costs and fixed rental incomes.

The Diocese enters interest rate swap contracts to manage its exposure to pay interest on borrowings. Under these interest rate swap contracts, the Diocese agrees to exchange the difference between fixed and floating rate interest amounts calculated on agreed notional principal amounts.

Swap contracts at the end of the financial year were as follows:

	Notional Principal \$	End Dates	Fixed Rates Paid on Swap Contracts %	Floating Rate Received on Swaps \$
H1 & H7 Trust	85,000,000	Amortising Swaps expiring 17 August 2026	1.720% - 1.89%	AUD-BBR-BBSY (BID) - 3 Months (0.9566% at 30 April 2020)
Cathedral Square Foundation	30,000,000	Amortising Swap expiring 1 October 2026	1.840%	AUD-BBR-BBSY (BID) - 3 Months (0.3813% at 30 April 2020)
	<u>115,000,000</u>			

Cash flow hedges are accounted for as derivative financial instruments in accordance with policy 1 (o). Cash flow hedge liabilities are reported under borrowing Notes 13(a) and 13(b) Borrowings and are classified between current and non-current based on expected settlement dates.

3. INCOME & EXPENDITURE STATEMENTS OF THE FUNDS ADMINISTERED BY THE TRUSTEES

The Trustees administer funds on behalf of the Diocese and the family of entities within the Diocese. The Trustees are required to present income and expenditure statements for the funds administered by the Trustees and the resources subject to Synod's control, including the Trustees' Investment Pools, in accordance with The Diocesan Trustees Statute 2016. These are set out in Notes 3(a) and 3(b) following:

3. (a) INCOME & EXPENDITURE STATEMENTS OF THE FUNDS ADMINISTERED BY THE TRUSTEES

YEAR ENDED 30 APRIL 2020	Diocesan Council	Diocesan Funds	Diocesan Trustees	See of Perth	Pools/Trusts (Note 3(b))	Other	Eliminations	PDT
	\$	\$	\$	\$	\$	\$	\$	\$
INCOME								
Chaplaincy	1,245,923	-	-	-	-	-	-	1,245,923
Contributions - Parishes	1,746,645	-	-	-	-	-	-	1,746,645
Contributions - Other	316,913	-	-	-	-	41,499	-	358,412
Property Rentals	16,200	46,443	197,970	-	37,378,066	-	-	37,638,679
Trust Distributions	2,285,204	548,548	100,000	1,368,257	2,192,385	-	(5,179,230)	1,315,164
Dividend Income	-	-	21,795	-	1,457,974	-	-	1,479,769
Interest Income	546	73,575	1,156	449	924,798	57,127	-	1,057,651
Other Investment Income	-	-	-	-	22,942	-	-	22,942
Share of Joint Venture (Loss)/Profit	-	-	(84,894)	-	2,283,954	-	-	2,199,060
Profit or Loss on Sale of Investments	1,731	(473,560)	-	-	0	-	-	(471,829)
Statutory Commission Income	-	-	2,515,047	-	0	-	(2,433,447)	81,600
Recovery of Expenses	471,852	34,238	11,548,442	22,421	1,391,449	134,744	(1,148,162)	12,454,984
Other Income	107,815	-	924	-	58,333	1,860,678	(79,735)	1,948,015
TOTAL INCOME	6,192,829	229,244	14,300,440	1,391,127	45,709,901	2,094,048	(8,840,574)	61,077,015
EXPENSES								
Diocesan Council:								
Synod Expense	288,800	-	-	-	-	-	-	288,800
Ministry Expenses	1,390,984	-	-	-	-	-	(116,687)	1,274,297
Chaplaincy Expenses	1,379,065	-	-	-	-	-	-	1,379,065
Wollaston Theological Centre	1,446,225	-	-	-	-	-	(246,870)	1,199,355
Professional Standards Unit	1,891,086	-	-	-	-	-	(11,702)	1,879,384
Other Diocesan Council Expenses	799,095	-	-	-	-	-	(69,951)	729,144
Archbishop's Establishment:								
Archbishop's Expenses	-	-	-	281,571	-	-	(5,851)	275,720
Assistant Bishops' Expenses	-	-	-	276,963	-	-	(11,702)	265,261
Archdeacons' Expenses	-	-	-	129,071	-	-	(5,851)	123,220
Episcopal Office Expenses	-	-	-	418,711	-	-	(11,702)	407,009
Other Archbishop Establishment Expenses	-	-	-	66,398	-	-	(1,242)	65,156
Property Expenses:								
Property Costs	-	41,902	-	-	13,984,565	-	(4,121)	14,022,346
Recoverable Costs	-	864	-	-	785,230	-	(29,927)	756,167
Statutory Commission	-	17,928	-	-	2,329,981	-	(2,347,909)	-
Other Property Costs	-	1,599	-	-	1,625,573	-	(2,467)	1,624,705
Other Expenses:								
Other Operating Expenses	-	-	-	-	-	2,155,392	(415,899)	1,739,493
Administration Expenses	-	106,882	14,016,531	-	152,822	-	(109,613)	14,166,622
Statutory Commission	-	24,450	-	-	61,088	-	(85,538)	-
Financing Expenses	4,813	61,503	96,021	-	8,488,263	2,194	(284,312)	8,368,482
Depreciation	130,161	232,284	124,660	69,345	974,795	20,645	-	1,551,890
TOTAL EXPENSES	7,330,229	487,412	14,237,212	1,242,059	28,402,317	2,178,231	(3,761,344)	50,116,116
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	(1,137,400)	(258,168)	63,228	149,068	17,307,584	(84,183)	(5,079,230)	10,960,899
Gain/(Loss) on Revaluation of Investment Property	68,415	2,823,252	-	-	2,249,281	-	-	5,140,948
Gain/(Loss) on Investments Held at FVTPL	-	-	-	-	(1,231,378)	-	-	(1,231,378)
SURPLUS/(DEFICIT) FROM CONTINUING OPERATIONS	(1,068,985)	2,565,084	63,228	149,068	18,325,487	(84,183)	(5,079,230)	14,870,469
OTHER COMPREHENSIVE INCOME:								
Items that may be reclassified subsequently to profit or loss:								
Net Gain/(Loss) on Cash Flow Hedges	-	-	-	-	(616,591)	-	-	(616,591)
TOTAL OTHER COMPREHENSIVE INCOME	-	-	-	-	(616,591)	-	-	(616,591)
TOTAL COMPREHENSIVE INCOME	(1,068,985)	2,565,084	63,228	149,068	17,708,896	(84,183)	(5,079,230)	14,253,878

3. (a) INCOME & EXPENDITURE STATEMENTS OF THE FUNDS ADMINISTERED BY THE TRUSTEES (continued)

YEAR ENDED 30 APRIL 2019	Diocesan Council	Diocesan Funds	Diocesan Trustees	See of Perth	Pools/Trusts (Note 3(b))	Other	Eliminations	PDT
	\$	\$	\$	\$	\$	\$	\$	\$
INCOME								
Chaplaincy	1,163,992	-	-	-	-	-	-	1,163,992
Contributions - Parishes	1,989,182	-	-	-	-	-	-	1,989,182
Contributions - Other	372,273	-	10,576	-	-	31,179	-	414,028
Property Rentals	-	23,481	185,057	-	38,633,910	-	-	38,842,448
Trust Distributions	1,885,904	349,804	225,000	1,099,285	1,730,883	-	(3,930,393)	1,360,483
Dividend Income	-	-	23,575	-	2,140,889	-	-	2,164,464
Interest Income	9,972	70,419	1,943	504	1,088,698	81,924	-	1,253,460
Other Investment Income	-	-	-	-	19,440	-	-	19,440
Share of Joint Venture (Loss)/Profit	-	-	(94,353)	-	998,460	-	-	904,107
Profit or Loss on Sale of Investments	15,888	(9,418)	-	4,521	(56,926)	591	-	(45,344)
Statutory Commission Income	-	-	2,424,460	-	-	-	(2,363,260)	61,200
Recovery of Expenses	400,069	36,408	422,788	-	1,433,254	303,558	(1,512,128)	1,083,949
Other Income	138,018	-	91,047	300	-	2,124,207	(87,377)	2,266,195
TOTAL INCOME	5,975,298	470,694	3,290,093	1,104,610	45,988,608	2,541,459	(7,893,158)	51,477,604
EXPENSES								
Diocesan Council:								
Synod Expense	302,416	-	-	-	-	-	-	302,416
Ministry Expenses	1,264,648	-	-	-	-	-	(18,859)	1,245,789
Chaplaincy Expenses	1,237,604	-	-	-	-	-	-	1,237,604
Wollaston Theological Centre	1,374,657	-	-	-	-	-	(229,657)	1,145,000
Professional Standards Unit	4,735,697	-	-	-	-	-	(6,351)	4,729,346
Other Diocesan Council Expenses	904,901	-	-	-	-	-	(79,479)	825,422
Archbishop's Establishment:								
Archbishop's Expenses	-	-	-	239,825	-	-	(16,210)	223,615
Assistant Bishops' Expenses	-	-	-	303,152	-	-	(11,702)	291,450
Archdeacons' Expenses	-	-	-	118,707	-	-	(5,851)	112,856
Episcopal Office Expenses	-	-	-	442,619	-	-	(11,844)	430,775
Other Archbishop Establishment Expenses	-	-	-	65,212	-	-	(1,466)	63,746
Property Expenses:								
Property Costs	-	105,449	-	-	14,203,194	-	-	14,308,643
Recoverable Costs	-	-	-	-	1,014,903	-	(259,600)	755,303
Statutory Commission	-	11,124	-	-	2,275,516	-	(2,286,640)	-
Other Property Costs	-	233,238	-	-	1,182,343	-	-	1,415,581
Other Expenses:								
Other Operating Expenses	-	-	-	-	-	2,498,516	(440,627)	2,057,889
Administration Expenses	-	85,229	3,029,799	-	15,443	-	(113,183)	3,017,288
Statutory Commission	-	17,821	-	-	58,798	-	(76,619)	-
Financing Expenses	77	13,783	135,567	-	6,009,837	-	(404,677)	5,754,587
Depreciation	121,753	59,784	90,631	72,988	976,093	13,213	-	1,334,462
TOTAL EXPENSES	9,941,753	526,428	3,255,997	1,242,503	25,736,127	2,511,729	(3,962,765)	39,251,772
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES								
	(3,966,455)	(55,734)	34,096	(137,893)	20,252,481	29,730	(3,930,393)	12,225,832
Gain/(Loss) on Revaluation of Investment Property	-	(180,000)	-	-	-	-	-	(180,000)
Gain/(Loss) on Investments Held at FVTPL	-	-	-	-	(184,110)	-	-	(184,110)
SURPLUS/(DEFICIT) FROM CONTINUING OPERATIONS								
	(3,966,455)	(235,734)	34,096	(137,893)	20,068,371	29,730	(3,930,393)	11,861,722
OTHER COMPREHENSIVE INCOME:								
Items that may be reclassified subsequently to profit or loss:								
Net Gain/(Loss) on Cash Flow Hedges	-	-	-	-	(1,424,537)	-	-	(1,424,537)
TOTAL OTHER COMPREHENSIVE INCOME	-	-	-	-	(1,424,537)	-	-	(1,424,537)
TOTAL COMPREHENSIVE INCOME	(3,966,455)	(235,734)	34,096	(137,893)	18,643,834	29,730	(3,930,393)	10,437,185

3. (b) INCOME & EXPENDITURE STATEMENTS OF INVESTMENT POOLS & SPECIFIC TRUSTS

YEAR ENDED 30 APRIL 2020	Fixed Trusts (Pool 1)	Variable Trusts (Pool 2)	Deposits & Funds (Pool 3)	Property Pool	Equity Pool	H1 & H7 Trust	Cathedral Square Foundation	Bishop Hale's Trust	Swanleigh Trust	St John's Foundation	Total Pools & Trusts
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
INCOME											
Dividend Income	-	-	-	295,019	1,162,955	-	-	-	-	-	1,457,974
Interest Income	179,520	117,089	112,869	396,878	51,343	46,532	16,776	3,489	-	302	924,798
Other Investment Income	-	-	-	22,942	-	-	-	-	-	-	22,942
Share of Joint Ventures	-	-	-	2,283,954	-	-	-	-	-	-	2,283,954
Property Rental income	-	-	-	488,082	-	22,208,528	10,812,651	3,157,788	145,656	565,361	37,378,066
Trust Distribution Income	246,835	105,893	299,432	194,445	-	-	19,128	1,322,984	3,668	-	2,192,385
Profit or Loss on Sale or Investments	-	-	-	-	-	-	-	-	-	-	-
Recovery of Expenses	-	-	-	284,312	-	2,100	221,864	558,878	324,295	-	1,391,449
Other Income	-	-	-	-	-	-	-	-	-	58,333	58,333
TOTAL INCOME	426,355	222,982	412,301	3,965,632	1,214,298	22,257,160	11,070,419	5,043,139	473,619	623,996	45,709,901
EXPENSES											
Property Expenses:											
Property Costs	-	-	-	366,244	-	7,182,818	2,734,253	3,118,867	174,306	408,077	13,984,565
Recoverable Costs	-	-	-	-	-	4,096	196,426	558,877	25,831	-	785,230
Statutory Commission	-	-	-	-	-	1,342,683	664,263	303,976	-	19,059	2,329,981
Other Property Costs	-	-	-	55,487	-	819,668	290,515	44,955	384,780	30,168	1,625,573
Other Expenses:											
Administration Expenses	-	-	-	-	152,822	-	-	-	-	-	152,822
Statutory Commission Expenses	22,942	17,691	20,455	-	-	-	-	-	-	-	61,088
Financing Expenses	148,426	74,054	95,388	-	-	5,237,681	2,848,287	1,101	79,769	3,557	8,488,263
Depreciation	-	-	-	-	-	62,041	622,052	5,503	285,199	-	974,795
TOTAL EXPENSES	171,368	91,745	115,843	421,731	152,822	14,648,987	7,355,796	4,033,279	949,885	460,861	28,402,317
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	254,987	131,237	296,458	3,543,901	1,061,476	7,608,173	3,714,623	1,009,860	(476,266)	163,135	17,307,584
Gain/(Loss) on Revaluation of Investment Property	-	-	-	(420,001)	-	-	5,415,982	-	-	(2,746,700)	2,249,281
Gain/(Loss) on Investments Held at FVTPL	-	-	-	(3,234)	(1,228,144)	-	-	-	-	-	(1,231,378)
SURPLUS/(DEFICIT) FROM CONTINUING OPERATIONS	254,987	131,237	296,458	3,120,666	(166,668)	7,608,173	9,130,605	1,009,860	(476,266)	(2,583,565)	18,325,487
OTHER COMPREHENSIVE INCOME:											
Items that may be reclassified subsequently to profit or loss:											
Net Gain/(Loss) on Cash Flow Hedges	-	-	-	-	-	(580,393)	(36,198)	-	-	-	(616,591)
TOTAL OTHER COMPREHENSIVE INCOME	-	-	-	-	-	(580,393)	(36,198)	-	-	-	(616,591)
TOTAL COMPREHENSIVE INCOME	254,987	131,237	296,458	3,120,666	(166,668)	7,027,780	9,094,407	1,009,860	(476,266)	(2,583,565)	17,708,896

3. (b) INCOME & EXPENDITURE STATEMENTS OF INVESTMENT POOLS & SPECIFIC TRUSTS (continued)

YEAR ENDED 30 APRIL 2019	Fixed Trusts (Pool 1)	Variable Trusts (Pool 2)	Deposits & Funds (Pool 3)	Property Pool	Equity Pool	H1 & H7 Trust	Cathedral Square Foundation	Bishop Hale's Trust	Swanleigh Trust	St John's Foundation	Total Pools & Trusts
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
INCOME											
Dividend Income	-	-	-	-	2,140,889	-	-	-	-	-	2,140,889
Interest Income	154,608	115,598	141,709	476,878	50,526	77,449	55,710	15,022	-	1,198	1,088,698
Other Investment Income	-	-	-	19,440	-	-	-	-	-	-	19,440
Share of Joint Ventures	-	-	-	998,460	-	-	-	-	-	-	998,460
Property Rental income	-	-	-	(257,314)	-	23,789,902	10,715,810	3,618,941	145,013	621,558	38,633,910
Trust Distribution Income	211,808	168,601	187,647	111,111	-	-	19,622	1,028,436	3,658	-	1,730,883
Profit or Loss on Sale or Investments	-	-	-	(57,741)	815	-	-	-	-	-	(56,926)
Recovery of Expenses	-	-	-	404,676	-	-	196,426	558,847	273,305	-	1,433,254
TOTAL INCOME	366,416	284,199	329,356	1,695,510	2,192,230	23,867,351	10,987,568	5,221,246	421,976	622,756	45,988,608
EXPENSES											
Property Expenses:											
Property Costs	-	-	-	546,831	-	6,843,578	2,729,631	3,619,684	97,910	365,560	14,203,194
Recoverable Costs	-	-	-	-	-	-	196,426	558,877	259,600	-	1,014,903
Statutory Commission	-	-	-	-	-	1,400,434	668,479	187,920	-	18,683	2,275,516
Other Property Costs	-	-	-	29,493	-	688,809	243,809	20,893	146,280	53,059	1,182,343
Other Expenses:											
Administration Expenses	-	-	-	-	15,443	-	-	-	-	-	15,443
Statutory Commission Expenses	21,985	17,052	19,761	-	-	-	-	-	-	-	58,798
Financing Expenses	128,751	72,199	99,165	-	386	3,775,178	1,830,806	380	102,899	73	6,009,837
Depreciation	-	-	-	-	-	61,210	611,907	5,503	297,473	-	976,093
TOTAL EXPENSES	150,736	89,251	118,926	576,324	15,829	12,769,209	6,281,058	4,393,257	904,162	437,375	25,736,127
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	215,680	194,948	210,430	1,119,186	2,176,401	11,098,142	4,706,510	827,989	(482,186)	185,381	20,252,481
Gain/(Loss) on Revaluation of Investment Property	-	-	-	-	-	-	-	-	-	-	-
Gain/(Loss) on Investments Held at FVTPL	-	-	-	-	(184,110)	-	-	-	-	-	(184,110)
SURPLUS/(DEFICIT) FROM CONTINUING OPERATIONS	215,680	194,948	210,430	1,119,186	1,992,291	11,098,142	4,706,510	827,989	(482,186)	185,381	20,068,371
OTHER COMPREHENSIVE INCOME:											
Items that may be reclassified subsequently to profit or loss:											
Net Gain/(Loss) on Cash Flow Hedges	-	-	-	-	-	(961,592)	(462,945)	-	-	-	(1,424,537)
TOTAL OTHER COMPREHENSIVE INCOME	-	-	-	-	-	(961,592)	(462,945)	-	-	-	(1,424,537)
TOTAL COMPREHENSIVE INCOME	215,680	194,948	210,430	1,119,186	1,992,291	10,136,550	4,243,565	827,989	(482,186)	185,381	18,643,834

4. INCOME AND EXPENDITURE ITEMS	Note	2020 \$	2019 \$
Profit / (Loss) on the Disposal of:			
Investment Properties		(515,002)	(71,928)
Plant & Equipment		1,731	21,000
Sale of Development Properties		41,442	5,584
Total (Loss) on Disposals		<u>(471,829)</u>	<u>(45,344)</u>
Audit of the Financial Statements		<u>72,000</u>	<u>64,500</u>
Depreciation and Amortisation Expense:			
Depreciation	9	1,343,349	1,334,462
Amortisation	10	208,541	-
Total Depreciation and Amortisation		<u>1,551,890</u>	<u>1,334,462</u>
5. TRADE AND OTHER RECEIVABLES		2020 \$	2019 \$
Trade Receivables	(i)	1,384,748	2,680,185
Expected Credit Losses	(ii)	<u>(194,272)</u>	<u>(207,541)</u>
		<u>1,190,476</u>	<u>2,472,644</u>
Restricted Cash Balances	(iii)	8,175,554	6,569,525
Term Deposits		3,570,817	3,562,586
GST Recoverable		115,508	172,400
Franking Credit		896,031	1,299,698
Other Receivables		1,172,257	248,500
Dividends Receivable		11,035	11,490
		<u>15,131,678</u>	<u>14,336,843</u>
(i) Ageing of Trade Receivables		2020 \$	2019 \$
Current		892,868	2,399,565
<i>Past Due but Not Impaired:</i>			
60 – 90 days		177,160	80,445
91 – 120 days		27,347	76,866
121 days and over		287,373	123,309
Total Trade Receivables		<u>1,384,748</u>	<u>2,680,185</u>
(ii) Movement in the Expected Credit Losses			
Balance at Beginning of the Year		207,541	24,369
(Decrease)/Increase in Provision		<u>(13,269)</u>	<u>183,172</u>
		<u>194,272</u>	<u>207,541</u>

(iii) **Restricted Cash Balances**

The Trustees receive bequests, endowments and trust funds, which are administered by the Trustees, where only the income is expendable. These funds are placed in Fixed Trust Investment Pool accounts by the Trustees. The capital amounts of these funds are preserved and the Diocese is unable to use these funds for operational activities.

6. INVENTORY	2020	2019
	\$	\$
Property Held for Development and Resale	-	792,930
	<u>-</u>	<u>792,930</u>

During the financial year expenditure was incurred on a property development at Balga of \$22,128 (2019: \$533,501). Balga properties were sold during the year with an associated book value of \$538,689 and property was transferred to Investment Property with an associated book value of \$276,369.

7. OTHER ASSETS	2020	2019
	\$	\$
7 (a) CURRENT		
Prepayments	308,288	295,552
Lease Incentives	2,410,830	2,142,246
Other	21,729	21,729
	<u>2,740,847</u>	<u>2,459,527</u>
7 (b) NON-CURRENT		
Lease Incentives	<u>28,231,972</u>	<u>26,738,220</u>
	<u>28,231,972</u>	<u>26,738,220</u>

8. OTHER FINANCIAL ASSETS	2020	2019
	\$	\$
8 (a) CURRENT		
Other Current Financial Assets Carried at Amortised Cost:		
Secured Loan – Anglican Schools Commission (Inc.)	(i) 320,000	480,000
Clergy	5,157	2,157
	<u>325,157</u>	<u>482,157</u>

8 (b) NON-CURRENT	2020	2019
	\$	\$
Investments at Fair Value Through Profit or Loss:		
Listed investments	20,765,191	19,826,239
Unlisted investments	4,702,703	1,728,064
	<u>25,467,894</u>	<u>21,554,393</u>
Loans Carried at Amortised Cost:		
Secured loan – Anglican Schools Commission (Inc.)	(i) 2,064,904	2,830,869
Ordinands	(ii) 50,332	62,939
Anglican Community Fund (Inc.) – floating rate notes	(iii) 7,000,000	7,000,000
Unsecured Loan – Song School	(iv) 260,000	840,000
Tenant Loans	218,205	294,812
	<u>9,593,441</u>	<u>11,028,620</u>
Loans Carried at Fair Value Through Profit or Loss:		
Unsecured loans	(v) 1,293,048	777,423
	<u>36,354,383</u>	<u>33,360,436</u>

- (i) The loans to the Anglican Schools Commission (Inc.) are to assist with the construction of chapels and are secured by a letter of charge and undertaking over property. The loans to the Anglican Schools Commission (Inc.) bears interest at a rate equivalent to the increase in the Perth Consumer Price Index over the previous calendar year.
- (ii) The Ordinands' loans are interest free.
- (iii) The right to repayment of the floating rate notes and the payment of interest thereon is unsecured and is subordinated in the right of payment to all depositors of money with, and other creditors of, the ACF. The floating rate notes of \$5,000,000 and \$2,000,000 with the ACF bear quarterly interest at 3.80% (2019: 3.25% and 2.0%) above the bank bill swap bid rate (BBSY). However, payment of interest is at the discretion of the ACF and is subject to the ACF making a profit for the relevant quarter.
- (iv) The unsecured loan to The Chapter of the Cathedral of St Georges is to assist with the completion of the Cathedral Song School and landscaping around the Old Deanery. The loan is interest free until 30 April 2020 then will bear interest at a rate of 5.00% per annum, fixed for the term of the loan. The loan is repayable by instalments and due to be repaid no later than 30 April 2027.
- (v) The unsecured loans are provided in relation to the acquisition of land in property developments in which the Diocese holds an equity interest. Under the terms of the loan agreements the loans are interest free and repayable at the conclusion of the development.

9. PROPERTY PLANT AND EQUIPMENT

	Freehold Land & Buildings \$	Motor Vehicles \$	Furniture, Plant & Equipment \$	Work in Progress \$	Total \$
Cost					
Balance at 30 April 2018	36,321,454	358,515	3,376,067	838,528	40,894,564
Additions	97,971	118,100	281,861	94,706	592,638
Transfers	635,968	-	128,196	(764,164)	-
Disposals	(113,767)	(170,718)	-	-	(284,485)
Balance at 30 April 2019	36,941,626	305,897	3,786,124	169,070	41,202,717
Additions	63,335	28,668	237,145	45,273	374,421
Transfers	-	-	58,107	(58,107)	-
Transfers to Investment Property	(599,483)	-	-	-	(599,483)
Disposals	-	(28,636)	-	-	(28,636)
Balance at 30 April 2020	36,405,478	305,929	4,081,374	156,236	40,949,019
Accumulated Depreciation					
Balance at 30 April 2018	9,365,450	192,012	1,736,134	-	11,293,596
Depreciation Expense	1,019,865	37,642	276,955	-	1,334,462
Disposals	(93,581)	(52,683)	-	-	(146,264)
Balance at 30 April 2019	10,291,734	176,971	2,013,089	-	12,481,794
Depreciation Expense	1,017,991	30,156	295,202	-	1,343,349
Transfers to Investment Property	(117,898)	-	-	-	(117,898)
Disposals	-	(3,549)	-	-	(3,549)
Balance at 30 April 2020	11,191,827	203,578	2,308,291	-	13,703,696
Carrying Value					
As at 30 April 2019	26,649,892	128,926	1,773,035	169,070	28,720,923
As at 30 April 2020	25,213,651	102,351	1,773,085	156,236	27,245,323

10. RIGHT OF USE ASSETS

	Note	Buildings \$	Furniture, Plant & Equipment \$	Total \$
Cost				
Transition adjustment on adoption of new Accounting Standard	24(b)	1,724,991	144,164	1,869,155
Additions		-	-	-
Balance at 30 April 2020		1,724,991	144,164	1,869,155
Accumulated Amortisation				
Transition adjustment on adoption of new Accounting Standard		1,063,745	9,010	1,072,755
Amortisation Expense		172,499	36,041	208,540
Balance at 30 April 2020		1,236,244	45,051	1,281,295
Carrying Value				
Transition adjustment on adoption of new Accounting Standard		661,246	135,154	796,400
As at 30 April 2020		488,747	99,113	587,860

11. INVESTMENT PROPERTY	2020	2019
	\$	\$
Balance at Beginning of Year	363,253,601	359,077,757
Additions at Cost	2,749,895	4,485,844
Disposals	(515,002)	(130,000)
Transfer from Property Plant and Equipment	481,585	-
Transfer from Inventory	276,369	-
Acquisitions Measured at Fair Value	4,100,015	-
Net Gain / (Loss) from Fair Value Adjustments	1,040,933	(180,000)
Total Gain / (Loss) on Revaluation	5,140,948	(180,000)
Balance at End of Year	<u>371,387,398</u>	<u>363,253,601</u>
12. TRADE AND OTHER PAYABLES	2020	2019
	\$	\$
Trade Payables	783,587	3,429,356
Bank Overdraft	2,829,847	1,255,199
Accrued Expenditure	6,691,361	3,932,569
GST Payable	276,958	398,291
	<u>10,581,753</u>	<u>9,015,415</u>
13. BORROWINGS	2020	2019
	\$	\$
13(a) CURRENT BORROWINGS		
Secured Loan from Anglican Community Fund (Inc) – Cloisters Square (i)	-	17,000,000
Secured Loan from Anglican Community Fund (Inc) – Trustees’ Pools (ii)	14,124,015	13,576,625
Secured Loan from Anglican Community Fund (Inc) – Church House (iii)	1,575,000	1,575,000
Secured Loan from Anglican Community Fund (Inc) – Church Site Fund (iv)	778,801	755,000
Secured Loan from Anglican Community Fund (Inc) – Swanleigh (v)	-	2,700,000
Unsecured Loan from Anglican Community Fund (Inc) – Diocesan Council (vi)	21,096	21,096
Secured Loan from Anglican Community Fund (Inc) – St John’s Foundation (vii)	15,156	15,156
Secured Bank Loan (viii)	-	104,500,000
Lease Liability (x)	230,181	-
Cash Flow Derivative Liability	936,873	2,260,981
	<u>17,681,122</u>	<u>142,403,858</u>

13(b) NON-CURRENT BORROWINGS

Secured Loan from Anglican Community Fund (Inc) – Church House	(iii)	12,600,000	14,175,000
Secured Loan from Anglican Community Fund (Inc) – Church Site Fund	(iv)	-	778,801
Secured Loan from Anglican Community Fund (Inc) – Swanleigh	(v)	2,700,000	-
Unsecured Loan from Anglican Community Fund (Inc) – Diocesan Council	(vi)	68,156	85,514
Secured Loan from Anglican Community Fund (Inc) – St John’s Foundation	(vii)	115,405	25,984
Secured Bank Loans	(viii)	96,548,533	-
Secured Loan from Anglican Community Fund (Inc) – Cathedral Square Foundation	(ix)	28,000,000	-
Lease Liability	(x)	479,770	-
Cash Flow Derivative Liability		4,915,172	-
		<u>145,427,036</u>	<u>15,065,299</u>

- (i) This was renegotiated and repaid in May 2019.
- (ii) The facility is secured by a set-off arrangement for each account in Trustees’ Pools 1, 2 and 3. The amount drawn is limited to the balance of funds on deposit with a maximum combined debit balance of \$35,000,000 (2019: \$15,000,000). The borrowings are used to manage the liquidity requirements in the Trustees’ Pools. The facility has no fixed term and may be withdrawn upon notice from the Anglican Community Fund (Inc).
- (iii) The loan principal is repayable by quarterly repayments of \$393,750 over 10 years with full loan repayment by 30 April 2029. Interest charged and paid separately. The loan is secured by a first registered mortgage from the Trustees over property at Lot 251, St Georges Terrace. The total facility available is \$14,175,000 (2019: \$15,750,000) of which \$nil (2019: \$Nil) is undrawn.
- (iv) The loan was interest only until 31 March 2019, followed by (4) principal instalments of \$175,000 per quarter, then from 31 March 2020 (4) principal instalments of \$230,000 per quarter and from 31 March 2021 (12) principal instalments of \$115,000 per quarter. The loan is due for repayment on 31 December 2023. The loan is secured by certificates of title, for properties owned by the Church Site Fund, held by the ACF for the duration of the loan facility. The total facility available is \$778,801 (2019: \$1,533,801) of which \$Nil (2019: \$Nil) is undrawn.
- (v) The loan is interest only and due for repayment on 30 April 2025. The loan is secured by a Letter of Charge and Undertaking over the Swanleigh site located at 58 Yule Avenue, Middle Swan. The facility available is \$2,700,000 (2019: \$2,700,000), which has been fully drawn.
- (vi) The loan is subject a 7-year term and is due for repayment no later than 7 March 2026. Monthly principal and interest repayments are \$1,738. The facility is fully drawn.
- (vii) The loan is secured by a letter of charge and undertaking over the property at Lot 16, being Queen Street, Fremantle. The facility is available for a 20-year term from initial drawdown and is repayable in full no later than 15 March 2039. Current indicative monthly repayments are \$1,263. The total facility available is \$194,000 of which \$63,439 is undrawn.
- (viii) The borrowing facility was re-financed in May 2019 and replaced with a new 3 year term loan, which is interest only and due for repayment on 17 May 2022. The loan facility is secured by a 1st Registered mortgage and general security agreement over the properties located at 200 St Georges Terrace, Perth and 863 Hay Street, Perth. Key covenants under the loan facility include maintaining an interest coverage ratio for each reporting period of not less than 2.00 : 1.00 and a loan to valuation ratio not to exceed 50%. The total facility available is \$103,000,000 of which \$6,451,467 is undrawn.

13. BORROWINGS (continued)

- (ix) The loan is interest only and due for repayment by 30 April 2024. The loan facility is secured by a 1st Registered mortgage and general security agreement over the property located at 565 Hay Street, Perth. Key covenants under the loan facility include maintaining an interest coverage ratio for each 12 month period of not less than 2.00 : 1.00 and a loan to valuation ratio not to exceed 50%. The total facility available is \$31,000,000 of which \$3,000,000 is undrawn.
- (x) Lease liabilities are measured at amortised cost. The interest expense of lease liabilities for the year was \$35,503 (2019: \$ Nil).

Loans bear interest at variable rates as set out below:

	Anglican Community Fund (Inc) Loans		Bank Loans	
	2020	2019	2020	2019
Weighted average interest rate	3.79%	3.84%	3.39%	3.45%

14.	PROVISIONS	2020	2019
		\$	\$
	14 (a) CURRENT PROVISIONS		
	Employee Benefits		
	Annual Leave	242,461	229,359
		<u>242,461</u>	<u>229,359</u>
	Current – Other		
	Other Provisions	3,571,391	2,862,026
		<u>3,571,391</u>	<u>2,862,026</u>
		<u>3,813,852</u>	<u>3,091,385</u>
	14 (b) NON-CURRENT PROVISIONS		
	Employee Benefits		
	Annual Leave	226,275	204,613
	Long Service Leave	245,593	214,580
		<u>471,868</u>	<u>419,193</u>
	Non-Current - Other		
	Insurance Provisions	198,951	240,000
	Other Provisions	3,239,420	3,287,043
		<u>3,438,371</u>	<u>3,527,043</u>
		<u>3,910,239</u>	<u>3,946,236</u>

15. FUNDS UNDER ADMINISTRATION

15 (a) COMPOSITION OF FUNDS UNDER ADMINISTRATION

	ACCUM- ULATED SURPLUSES	CASH FLOW HEDGE RESERVE	CAPITAL RESERVE	FUNDS CONTRI- BUTED	TOTAL
	\$	\$	\$	\$	\$
As at 30 April 2020:					
Investment Pools:					
Trustee Investment Pools	2,401,170	-	-	17,725,690	20,126,860
Equity Investment Pool	(727,809)	-	-	24,596,388	23,868,579
Property Investment Pool	(8,601,606)	-	-	21,344,041	12,742,435
Total Investment Pools	(6,928,245)	-	-	63,666,119	56,737,874
Diocesan Funds:					
Diocesan Council	14,485,588	-	1,258,494	-	15,744,082
<i>Diocesan Funds:</i>					
Church Sites Fund	30,184,697	-	-	-	30,184,697
Diocesan Development Fund	1,539,705	-	-	-	1,539,705
Clergy Motor Vehicle Loans Fund	-	-	-	856,165	856,165
Property Repair and Maintenance Funds	-	-	-	1,124,617	1,124,617
Other Diocesan Funds	50,000	-	-	10,928,379	10,978,379
Clergy Relief Fund	519,469	-	-	-	519,469
See of Perth	(558,117)	-	-	-	(558,117)
<i>Diocesan Trustees & Other:</i>					
Diocesan Office & Other Surpluses	2,647,391	-	-	-	2,647,391
Total Diocesan Funds	48,868,733	-	1,258,494	12,909,161	63,036,388
Specific Trusts:					
H1 & H7 Trust	140,486,049	(1,541,985)	18,563,954	-	157,508,018
St John's Foundation Cathedral Square Foundation	(2,705,594)	-	9,500,000	-	6,794,406
Bishop Hales Trust	57,597,934	(499,143)	8,539,443	-	65,638,234
Swanleigh Trust	26,701,914	-	12,475,935	-	39,177,849
	(1,923,049)	-	-	-	(1,923,049)
Total Specific Trusts	220,157,254	(2,041,128)	49,079,332	-	267,195,458
Eliminations	-	-	-	(45,940,429)	(45,940,429)
Total Funds Under Administration	262,097,742	(2,041,128)	50,337,826	30,634,851	341,029,291

15 (a) COMPOSITION OF FUNDS UNDER ADMINISTRATION (continued)

	ACCUM- ULATED SURPLUSES	CASH FLOW HEDGE RESERVE	CAPITAL RESERVE	FUNDS CONTRI- BUTED	TOTAL
	\$	\$	\$	\$	\$
As at 30 April 2019:					
Investment Pools:					
Trustee Investment Pools	2,081,739	-	-	16,974,310	19,056,049
Equity Investment Pool	836,499	-	-	23,616,866	24,453,365
Property Investment Pool	(10,120,845)	-	-	21,037,081	10,916,236
Total Investment Pools	(7,202,607)	-	-	61,628,257	54,425,650
Diocesan Funds:					
Diocesan Council	15,554,572	-	1,258,494	-	16,813,066
<i>Diocesan Funds:</i>					
Church Sites Fund	27,969,998	-	-	-	27,969,998
Diocesan Development Fund	1,325,846	-	-	-	1,325,846
Clergy Motor Vehicle Loans Fund	-	-	-	856,165	856,165
Property Repair and Maintenance Funds	-	-	-	1,124,617	1,124,617
Other Diocesan Funds	50,000	-	-	10,898,951	10,948,951
Clergy Relief Fund	490,381	-	-	-	490,381
Archbishop's Establishment Funds	(707,185)	-	-	-	(707,185)
<i>Diocesan Trustees & Other:</i>					
Diocesan Office & Other Surpluses	2,797,917	-	-	-	2,797,917
Total Diocesan Funds	47,481,529	-	1,258,494	12,879,733	61,619,756
Specific Trusts:					
H1 & H7 Trust	139,093,877	(961,592)	18,563,954	-	156,696,239
St John's Foundation Cathedral Square Foundation	45,972	-	9,500,000	-	9,545,972
Bishop Hales Trust	50,182,328	(462,945)	8,539,443	-	58,258,826
Swanleigh Trust	27,432,798	-	12,475,935	-	39,908,733
	(1,446,782)	-	-	-	(1,446,782)
Total Specific Trusts	215,308,193	(1,424,537)	49,079,332	-	262,962,988
Eliminations	-	-	-	(44,653,947)	(44,653,947)
Total Funds Under Administration	255,587,115	(1,424,537)	50,337,826	29,854,043	334,354,447

15 (b) MOVEMENTS IN FUNDS UNDER ADMINISTRATION

	ACCUM- ULATED SURPLUSES	CASH FLOW HEDGE RESERVE	CAPITAL RESERVE	FUNDS CONTRI- BUTED	TOTAL
	\$	\$	\$	\$	\$
INVESTMENT POOLS					
As at 30 April 2018	(8,429,828)	-	-	60,626,243	52,196,415
Surplus / (Deficit) from Continuing Operations	3,732,535	-	-	-	3,732,535
Other Comprehensive Income	-	-	-	-	-
Distributions paid	(2,505,314)	-	-	-	(2,505,314)
Net Additions / (Withdrawals) of Funds	-	-	-	1,002,014	1,002,014
As at 30 April 2019	(7,202,607)	-	-	61,628,257	54,425,650
Surplus / (Deficit) from Continuing Operations	3,636,681	-	-	-	3,636,681
Other Comprehensive Income	-	-	-	-	-
Distributions paid	(3,362,319)	-	-	-	(3,362,319)
Net Additions / (Withdrawals) of Funds	-	-	-	2,037,862	2,037,862
As at 30 April 2020	(6,928,245)	-	-	63,666,119	56,737,874
DIOCESAN FUNDS					
As at 30 April 2018	51,982,787	-	1,258,494	12,846,733	66,088,014
Surplus / (Deficit) from Continuing Operations	(4,276,258)	-	-	-	(4,276,258)
Other Comprehensive Income	-	-	-	-	-
Distributions paid	(225,000)	-	-	-	(225,000)
Net Additions / (Withdrawals) of Funds	-	-	-	33,000	33,000
As at 30 April 2019	47,481,529	-	1,258,494	12,879,733	61,619,756
Adjustment due to Adoption of new Accounting Standards	(137,008)	-	-	-	(137,008)
Adjusted at the Start of the Year	47,344,521	-	1,258,494	12,879,733	61,482,748
Surplus / (Deficit) from Continuing Operations	1,624,212	-	-	-	1,624,212
Other Comprehensive Income	-	-	-	-	-
Distributions paid	(100,000)	-	-	-	(100,000)
Net Additions / (Withdrawals) of Funds	-	-	-	29,428	29,428
As at 38 April 2020	48,868,733	-	1,258,494	12,909,161	63,036,388

15(b) MOVEMENTS IN FUNDS UNDER ADMINISTRATION (continued)

	ACCUM- ULATED SURPLUSES	CASH FLOW HEDGE RESERVE	CAPITAL RESERVE	FUNDS CONTRI- BUTED	TOTAL
	\$	\$	\$	\$	\$
SPECIFIC TRUSTS					
As at 30 April 2018	210,719,849	-	49,079,332	-	259,799,181
Surplus / (Deficit) from Continuing Operations	16,335,838	-	-	-	16,335,838
Other Comprehensive Income	-	(1,424,537)	-	-	(1,424,537)
Distributions paid	(11,776,085)	-	-	-	(11,776,085)
Net Additions / (Withdrawals) of Funds	28,591	-	-	-	28,591
As at 30 April 2019	215,308,193	(1,424,537)	49,079,332	-	262,962,988
Surplus / (Deficit) from Continuing Operations	14,688,806	-	-	-	14,688,806
Other Comprehensive Income	-	(616,591)	-	-	(616,591)
Distributions paid	(9,839,745)	-	-	-	(9,839,745)
Net Additions / (Withdrawals) of Funds	-	-	-	-	-
As at 30 April 2020	220,157,254	(2,041,128)	49,079,332	-	267,195,458

16. CASH FLOW**(a) Reconciliation of Cash and Cash Equivalents**

For the purpose of statement of cash flows, cash and cash equivalents includes cash on hand and in banks, investments in money market instruments and short-term deposits net of outstanding bank overdrafts. Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

	Note	2020 \$	2019 \$
Cash and Cash Equivalents		31,050,551	29,577,439
Less: Bank Overdrafts	12	(2,829,847)	(1,255,199)
Cash and Cash Equivalents per Cashflow Statement		28,220,704	28,322,240

16. CASH FLOW (continued)

	Note	2020 \$	2019 \$
(b) Reconciliation of Surplus from Continuing Operations to Net Cash Flows from Operating Activities			
Surplus from Continuing Operations		14,870,469	11,861,723
Investment Income		(2,560,362)	(3,437,364)
Financing Expenses		8,368,482	5,754,587
Depreciation and Amortisation		1,551,890	1,334,462
(Gain) / Loss on Revaluation of Investment Property		(5,140,948)	180,000
(Gain) / Loss on Investments held at FVTPL		1,231,378	184,110
Share of Joint Venture Profits		(2,199,060)	(904,107)
(Gain) / Loss on disposal of investment Properties		515,002	71,928
(Gain) on Disposal of Property, Plant and Equipment		(1,731)	(21,000)
(Increase) / Decrease in Receivables		415,303	6,190,571
(Increase) / Decrease in Lease Incentives		(1,762,336)	1,189,165
(Increase) / Decrease in Inventory		792,930	1,046,223
(Increase) / Decrease in Prepayments		(12,736)	(76,176)
Increase / (Decrease) in Trade Creditors		(2,645,769)	1,452,981
		2,637,458	
Increase / (Decrease) in Other Creditors			(575,051)
Increase / (Decrease) in Provisions		686,470	(6,159,511)
Net Cash Provided by Operating Activities		<u>16,746,441</u>	<u>18,092,542</u>

17. CONTINGENT LIABILITIES

- (a) The Trustees have a contingent liability in respect of letters of charge and undertaking relating to various properties issued to banks and the ACF to secure parish borrowings of \$2,364,812 as at 30 April 2020 (2019: \$2,025,977).
- (b) The Trustees have guaranteed all deposits held by ACF. These deposits totalled \$241,254,553 at 30 April 2020 (2019: \$244,409,155).

These undertakings and guarantees are not expected to require an outflow of resources.

18. OPERATING LEASES

Lessor operating leases relate to investment properties owned by the Trustees with lease terms of between 1 and 25 years, with options to extend varying from further periods of 1 to 10 years. Most operating lease contracts contain market review clauses on the event that the lessees exercise their option to renew. The lessees do not have options to purchase the properties at the expiry of the lease periods.

The minimum non-cancellable operating lease receivables at the end of the reporting period are as follows:

	2020	2019
	\$	\$
No longer than 1 year	23,984,859	23,560,752
Longer than 1 year but not longer than 5 years	88,583,062	88,975,292
Longer than 5 years	146,648,986	161,470,866
	<u>259,216,907</u>	<u>274,006,910</u>

Leases as a lessee

The Diocese does not recognise leases as a right of use asset for short-term leases, having a non-cancellable period less than 12 months, or leases for which the underlying asset is of low value. There are no significant short-term and low value leases and the lease payment expense in the year is not significant.

19. RELATED PARTY DISCLOSURES

(a) The Trustees during the year ended 30 April 2020 were:

Trustee	Position	
Mr SMC Walsh AO	Chairman	
Mr D Craig	Vice Chairman	
Mr P Teale	Treasurer	
The Most Revd. K Goldsworthy		
The Ven. K Barret-Lennard		
Mr P Dawes		
Mr B Fullarton		
The Rt. Revd. K Wilmot		
Dr B Leadbetter		
Mr D Hargreaves		
Ms Anne Ford	Appointed	2 April 2020

Clerical Trustees received the normal stipends and received no remuneration for their role as Trustees. Lay Trustees received no remuneration.

19. RELATED PARTY DISCLOSURES (continued)

(b) The following transactions occurred with entities related to Trustees:
Ernst & Young, an accounting practice in which Mr Philip Teale is a partner, received fees of \$Nil (2019: \$95,600). The 2019 fees were a continuation of tax advice provided by Ernst & Young which commenced prior to Mr Teale's appointment as a Trustee and under normal commercial terms and conditions. Ernst & Young was one of a number of accounting practices engaged by the Trustees to work on the tax and financial matters for the Diocese.

(c) The Diocese had the following balances and transactions with the ACF:

Balances as at 30 April 2020:

- Funds on deposit of \$40,732,297 (2019: \$37,478,292)
- Floating rate notes advances of \$7,000,000 (2019: \$7,000,000)
- Loans outstanding with the ACF were \$59,997,629 (2019: \$50,708,176)

The Trustees have guaranteed all deposits held by the ACF until 30 April 2022.

Transactions with the ACF during the year ended 30 April 2020:

- Guarantee fees received of \$241,221 (2019: \$244,317)
- Interest earned on funds deposited of \$601,144 (2019: \$740,908)
- Interest earned on floating rate notes advances of \$346,240 (2019: \$408,589)
- Interest paid on loans of \$1,604,974 (2019: \$1,949,180)
- Distribution received by the Diocesan Council of \$525,000 (2019: \$525,000)
- Distribution received by the Diocesan Development Fund of \$50,000 (2019: \$50,000)
- Contributions to Diocesan Synod and Registrars Conference \$nil (2019: \$10,000)

20. INVESTMENTS IN JOINT VENTURES

The Diocese has interests in the following joint ventures:

	2020 \$	2020 \$	2020 \$	2019 \$
	Shenton House	Swan Valley Joint Venture	Total	Total
Investment in Joint Venture	9,266,803	121,321	9,388,124	8,154,564
Interest in Joint Venture	50%	50%		
Joint Venture Principal Activity	Commercial Building	Adventure Centre		
Total Assets	36,806,057	534,958	37,341,015	35,089,024
Total Liabilities	18,272,451	292,316	18,564,767	18,779,896
Net Assets	18,533,606	242,642	18,776,248	16,309,128
Diocese's Share of Net Assets	9,266,803	121,321	9,388,124	8,154,564
Total Revenue	4,249,486	1,051,200	5,300,686	5,185,685
Total Profit/(Loss)	4,567,908	(169,789)	1,932,229	1,559,135
Total Other Comprehensive Income	-	-	-	-
Share Profit/(Loss)	2,283,954	(84,895)	2,199,060	904,107
Share of Other Comprehensive Income	-	-	-	-

21. COMMITMENTS

The following capital works at the Cloisters Complex are anticipated to be completed during the 2020/21 financial year. The total estimated committed costs to complete at balance sheet date is \$104,349.

Mechanical Plant Refurbishment	8,349
Levels 5 & 6 Refurbishment	24,377
Installation of New Photovoltaic Solar Array	49,891
Installation New Stairway from Courtyard to Level 1	21,732
	\$104,349

Capital contributions to tenant fit out works comprising lease incentives pursuant to new and renewed leases at the Cloisters complex, are anticipated to be completed during the 2020/21 financial year. The total estimated committed costs to complete at balance sheet date is \$22,000.

200 St Georges Tce	10,000
Retail Arcade	12,000
	\$22,000

22. BORROWING COSTS CAPITALISED

Borrowings costs which have been capitalised during the construction period were:	2020	2019
	\$	\$
Church Sites Funds	-	109,875
	-	109,875

23. SUBSEQUENT EVENTS

The global COVID-19 Pandemic, including consequent responses by Federal Australian and Western Australian governments, has impacted the financial performance of funds under administration and the operating performance of the Diocese. The Diocese anticipates that this will continue to impact the funds under administration and operations subsequent to the end of the financial year. However, an estimate of these financial impacts is not reliably ascertainable. The effects of the COVID-19 Pandemic continue to evolve and there may be other consequences on the financial performance of the funds under administration and operations of the Diocese in the future. The Perth Diocesan Trustees continue to monitor the situation and respond to the economic and social environment in a prudent manner.

Other than the above, there are no significant events subsequent to the end of the financial year.

24. CHANGE IN ACCOUNTING POLICIES AND DISCLOSURES

The Diocese applied Australian Accounting Standards AASB 1058 Income from Not-for-Profit Entities, AASB 15 Revenue from Contracts with Customers and AASB16 Leases for the first time in these financial statements.

(a) Recognition of Revenues - AASB1058 and AASB15

The Diocese has adopted AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities for the first time in the current year with a date of initial application of 1 May 2019. The key changes to Diocese's accounting policies and the impact on the financial report from applying AASB 15 and AASB 1058 are described below.

The Diocese has applied AASB 15 and AASB 1058 using the modified retrospective (cumulative catch-up) method which means the comparative information has not been restated and continues to be reported under AASB 118 Revenue, AASB 1004 Contributions and related interpretations. Adjustments on adoption of AASB 15 and AASB 1058 totalling \$137,008 have been taken to accumulated funds at 1 May 2019.

The impact up the Diocese of adopting AASB 15 and AASB 1058 is described below:

AASB 15 Revenue from Contracts with Customers

Recovery of Expenses

The Diocese identified the provision of payroll services to parishes and agencies of the Anglican Church of Australia Diocese of Perth as contracts within the scope of AASB 15. The Trustees engage clergy and lay staff, as their legal recognised employer, on behalf of the parishes and agencies and pays their contractual benefits including stipends, wages, salaries and allowances and additional related employer costs, including superannuation and insurances.

Parishes and agencies are charged the employment costs paid for by the Trustees without adding a mark-up or fee i.e. there is no net effect on the reported Surplus from Operating Activities. As a result of the change in accounting policy, during the year ended 30 April 2020 payroll services revenues of \$10,976,940 were recognised and reported under Income – Recovery of Expenses, which totalled \$12,454,984 for the financial year (2019: \$1,083,949). A corresponding expense of the same amount was recognised and reported under Administration Expenses, which totalled \$14,166,622 for the financial year (2019: \$3,017,288) The effect on retained earnings as at 1 May 2019 was nil.

AASB 1058 Income of Not-for-Profit Entities

The first-time adoption of AASB 1058 had no material impact on the accounting policies adopted by the Diocese or reported financial results.

(b) Leases – AASB 16

The Diocese has adopted AASB 16 Leases for the first time in the current year with a date of initial application of 1 May 2019. The key changes to Diocese's accounting policies and the impact on the financial report from applying AASB 16 are described below

The Diocese has elected to adopt AASB 16 using the modified retrospective (cumulative catch-up) method from 1 May 2019 and therefore the comparative information for the year ended 30 April 2019 has not been restated and has been prepared in accordance with AASB 117 Leases and associated Accounting Interpretations.

The impact of adopting AASB 16 is described below:

24. CHANGE IN ACCOUNTING POLICIES AND DISCLOSURES (continued)

(b) Leases – AASB 16 (continued)

The Diocese as a Lessee

Under AASB 117, the company assessed whether leases were operating, or finance leases based on its assessment of whether the significant risks and rewards of ownership had been transferred to the lessee or remained with the lessor. Under AASB 16, there is no differentiation between finance and operating leases for the lessee and therefore all leases which meet the definition of a lease are recognised on the statement of financial position (except where an exemption election is used).

The leases identified by the company (including building leases and office equipment) have been recognised as a right of use asset with a corresponding lease liability on the balance sheet.

The company has elected to use the exception to lease accounting for leases of low value assets (for the Diocese this is primarily of the office equipment leases) and the lease expense relating to these leases are recognised in the statement of profit or loss and other comprehensive income on a straight line basis.

Practical expedients used on transition

AASB 16 includes several practical expedients which can be used on transition. The Diocese has used the following expedients:

- Contracts which had previously been assessed as not containing leases under AASB 117 and associated Accounting Interpretations were not re-assessed on transition to AASB 16
 - Lease liabilities have been discounted using the Diocese's incremental borrowing rate at 1 May 2019, estimated at 6-month BBSY + 2%;
 - A single discount rate was applied to all leases with similar characteristics;
 - Leases with an expiry date prior to 30 April 2020 were excluded from the statement of financial position and the lease expenses for these leases have been recorded on a straight-line basis.
- Financial report impact of adoption of AASB 16*

The Diocese has recognised the following right of use assets and lease liabilities as of 1 May 2019 for leases previously classified as operating leases:

	1 May 2019
Right of use asset	\$1,869,155
Accumulated amortisation	\$(1,072,755)
Lease liability	\$(933,407)
Impact on retained earnings (expense)	\$137,008

The Diocese has elected to use the modified retrospective approach and apply AASB 16 at the date of application and not to restate comparatives and adjust opening retained earnings.

The Diocese as a Lessor

The Diocese leases out its investment properties under contracts which are classified as operating leases. The Diocese was not required to make any adjustments upon the first-time adoption of AASB 16 for leases which it acts as lessor.

DECLARATION BY THE PERTH DIOCESAN TRUSTEES

As detailed in Note 1 to the financial statements, the Diocese is not a reporting entity because in the opinion of the Trustees there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, this 'special purpose financial report' has been prepared to satisfy the Trustees' reporting requirements under The Diocesan Council Statute 2016, The Diocesan Trustees Statute 2016 and the Australian Charities and Not-for-profits Commission Act 2012.

The Trustees' declare that the financial statements as set out on pages 1 to 42:

- (a) Are prepared in accordance with the reporting requirements under the:
 - (i) Diocesan Council Statute 2016;
 - (ii) Diocesan Trustees Statute 2016; and
 - (iii) Australian Charities and Not-for-profits Commission Act 2012 and the Australian Charities and Not-for-profits Regulations 2013;
- (b) Comply with Australian Accounting Standards (including the Australian Accounting Interpretations) to the extent described in Note 1; and
- (c) Give a true and fair view of the financial position as at 30 April 2020 and performance of the Diocese for the financial year then ended.

In the Trustees' opinion there are reasonable grounds to believe that the Diocese will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Trustees made pursuant to s.60.15 of the Australian Charities and Not-for-profits Commission Regulation 2013.

On behalf of the Trustees



Sam Walsh AO
TRUSTEE



Philip Teale
TRUSTEE

3 November 2020
Perth, WA

Auditor's Independence Declaration under subdivision 60-C section 60-40 of Australian Charities and Not-for-profits Commission Act 2012

To: the Trustees of Anglican Diocese of Perth

I declare that, to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 April 2020 there have been:

- i. no contraventions of the auditor independence requirements as set out in the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.

KPMG

KPMG

Jane Bailey

Jane Bailey

Partner

Perth

3 November 2020

Independent Auditor's Report

To the Synod of the Diocese of Perth

Report on the audit of the Financial Statements

Opinion

We have audited the **Financial Statements**, of the Perth Diocesan Trustees (the Entity).

In our opinion, the accompanying **Financial Statements** of the Entity are in accordance with the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012*, the *Diocesan Trustees Statue 2016* and the *Diocesan Council Statue 2016* including:

- Giving a true and fair view of the Entity's financial position as at 30 April 2020, and of its financial performance and its cash flows for the year ended on that date; and
- Complying with *Australian Accounting Standards* to the extent described in Note 1 and the *Australian Charities and Not-for-profits Commission Regulation 2013*.

The **Financial Statements** comprise:

- Statement of financial position of the funds administered as at 30 April 2020.
- Statement of profit or loss and other comprehensive income of the funds administered, Statement of changes in funds administered, and Statement of cash flows of funds administered for the year then ended.
- Notes including a summary of significant accounting policies and income expenditure and distribution of the Investment pools, Diocesan Council, and Diocesan Trustees.
- The statement by the Trustees.

Basis for opinion

We conducted our audit in accordance with *Australian Auditing Standards*. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Statements* section of our report.

We are independent of the Entity in accordance with the auditor independence requirements of the *ACNC Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the Financial Statements in Australia. We have fulfilled our other ethical responsibilities in accordance with the Code.

Emphasis of matter – basis of preparation and restriction on use

We draw attention to Note 1 to the Financial Statements, which describes the basis of preparation.

The Financial Statements have been prepared for the purpose of fulfilling the Trustees financial reporting responsibilities under the *ACNC Act 2012*, the *Diocesan Trustees Statute 2016* and the *Diocesan Council Statute 2016*. As a result, the Financial Statements and this Auditor's Report may not be suitable for another purpose.

Our report is intended solely for the Synod of the Diocese of Perth and ACNC and should not be used by any other party. We disclaim any assumption of responsibility for any reliance on this Auditor's Report, or on the Financial Statements to which it relates to any person other than the Synod of the Diocese of Perth and ACNC. Our opinion is not modified in respect of this matter.

Responsibilities of the Trustees for the Financial Statements

The Trustees are responsible for:

- Preparing the Financial Statements that give a true and fair view in accordance with *Australian Accounting Standards* to the extent described in Note 1 and the *Australian Charities and Not-for-profits Commission Regulation 2013*.
- Preparing the Financial Statements in accordance with the *Diocesan Trustees Statute 2016* and the *Diocesan Council Statute 2016*.
- Determining that the basis of preparation described in Notes 1 to the Financial Statements is appropriate to meet the requirements of the ACNC, the *Diocesan Trustees Statute 2016* and the *Diocesan Council Statute 2016*. The basis of preparation is also appropriate to meet the needs of the Synod of the Diocese of Perth.
- Implementing necessary internal control to enable the preparation of Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
- Assessing the Entity's ability to continue as a going concern and whether the use of the going concern basis of accounting is appropriate. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Statements

Our objective is:

- 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 our 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. They 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 these Financial Statements.

As part of an audit in accordance with *Australian Auditing Standards*, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error.
- Design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the Audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on its effectiveness.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the registered Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

KPMG

Jane Bailey

KPMG

Jane Bailey

Partner

Perth

3 November 2020

Rateable land

6.26. (1) Except as provided in this section all land within a district is rateable land.

(2) The following land is not rateable land —

(a) land which is the property of the Crown and —

(i) is being used or held for a public purpose; or

(ii) is unoccupied, except —

(I) where any person is, under paragraph (e) of the definition of “owner” in section 1.4, the owner of the land other than by reason of that person being the holder of a prospecting licence held under the *Mining Act 1978* in respect of land the area of which does not exceed 10 hectares or a miscellaneous licence held under that Act; or

(II) where and to the extent and manner in which a person mentioned in paragraph (f) of the definition of “owner” in section 1.4 occupies or makes use of the land;

(b) land in the district of a local government while it is owned by the local government and is used for the purposes of that local government other than for purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the local government;

(c) land in a district while it is owned by a regional local government and is used for the purposes of that regional local government other than for the purposes of a trading undertaking (as that term is defined in

No. 74]
s. 6.26

Local Government Act 1995

and for the purpose of section 3.59) of the regional local government;

- (d) land used or held exclusively by a religious body as a place of public worship or in relation to that worship, a place of residence of a minister of religion, a convent, nunnery or monastery, or occupied exclusively by a religious brotherhood or sisterhood;
- (e) land used exclusively by a religious body as a school for the religious instruction of children;
- (f) land used exclusively as a private school which is registered under section 32A (1) of the *Education Act 1928*;
- (g) land used exclusively for charitable purposes;
- (h) land vested in trustees for agricultural or horticultural show purposes;
- (i) land owned by Co-operative Bulk Handling Limited or leased from the Crown or a statutory authority (within the meaning of that term in the *Financial Administration and Audit Act 1985*) by that company and used solely for the storage of grain where that company has agreed in writing to make a contribution to the local government;
- (j) land which is exempt from rates under any other written law; and
- (k) land which is declared by the Minister to be exempt from rates.

(3) If Co-operative Bulk Handling Limited and the relevant local government cannot reach an agreement under subsection (2) (i) either that company or the local government may refer the matter to the Minister for determination of the terms of the agreement and the decision of the Minister is final.

CPS17.21 List of Accounts Paid – August 2021	
Committee	14 September 2021
Council	28 September 2021
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil.
Director	Ed Herne – Director Corporate & Strategy
Attachments	1. Creditor Payment Listing – August 2021; and 2. Credit Card and Purchasing Card Payments – August 2021
Confidential Attachments	Nil.

Executive Summary

In accordance with Regulation 13 of the *Local Government (Financial Management) Regulations 1996* Administration is required to present the List of Accounts Paid for the month to Council.

Recommendation to Council

Council receives the List of Accounts Paid for the month of August 2021 as per attachments.

Voting Requirement

Simple Majority.

Discussion/Overview

Background

Regulation 13 of the *Local Government (Financial Management) Regulations 1996* requires a list of accounts paid to be prepared each month, showing each account paid since the last list was prepared. This list is to include the following information:

1. the payee's name;
2. the amount of the payment;
3. the date of the payment; and
4. sufficient information to identify the transaction.

Risk Management

The accounts payable procedures ensure that no fraudulent payments are made by the City, and these procedures are strictly adhered to by the officers. These include the final vetting of approved invoices by the Coordinator Financial Accounting and the Manager Financial Services (or designated alternative officers).

Key Relevant Previous Council Decision:

There are no previous Council decisions to consider.

Consultation

Required by legislation:

Yes

No

Required by City of Nedlands policy:

Yes

No

Strategic Implications

How well does it fit with our strategic direction?

The 2020/21 approved budget is in line with the City's strategic direction. Payments are made to meet the City's spend on operations and capital expenses undertaken in accordance with the approved budget.

Who benefits?

The 2020/21 approved budget ensured that there is an equitable distribution of benefits in the community.

Does it involve a tolerable risk?

The 2020/21 budget was prepared in line with the City's level of tolerance of risk and it is managed through budgetary review and control.

Do we have the information we need?

All relevant information has been provided in this report and through the attachments.

Does this affect any CEO Key Result Areas?

N/A

Budget/Financial Implications

Can we afford it?

The payments are made in accordance with the approved budget.

How does the option impact upon rates?

This does not have any impact upon the rates.

Conclusion

The List of Accounts Paid for the months of August 2021 complies with the relevant legislation and can be received by Council (see attachments).



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chg/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
Westpac - Municipal Acct						
CHEQUE						
70950	MR D J OFFER	04/08/2021	-1,700.00	RFND	VERGE BOND REFUND	1,700.00
70951	S Y CHU	04/08/2021	-1,700.00	RFND	VERGE BOND REFUND - INCORRECT	-1,700.00
70952	S Y CHU	04/08/2021	-1,700.00	RFND	VERGE BOND REFUND - INCORRECT	-1,700.00
70953	S Y CHU	04/08/2021	-1,700.00	RFND	VERGE BOND REFUND - INCORRECT	-1,700.00
70954	PROMENADE HOMES	04/08/2021	-1,700.00	RFND	VERGE BOND REFUND	1,700.00
70955	V J RESIDE	04/08/2021	-1,700.00	RFND	VERGE BOND REFUND	1,700.00
70956	D P COMMANDER	04/08/2021	-1,700.00	RFND	VERGE BOND REFUND	1,700.00
70957	MRS M THALAYASINGAM	04/08/2021	-1,700.00	RFND	VERGE BOND REFUND	1,700.00
70958	MR F BOCKXMEER	04/08/2021	-1,700.00	RFND	VERGE BOND REFUND	1,700.00
70959	J M ABRAHAM	04/08/2021	-1,700.00	RFND	VERGE BOND REFUND	1,700.00
70960	P & B CONCRETE POOLS	04/08/2021	-35.91	INV	REFUND OF OVERPAYMENT	35.91
70961	JUBILEE CONSTRUCTION PTY LTD	05/08/2021	-1,700.00	RFND	VERGE BOND REFUND	1,700.00
70962	G J DELMOTTE	05/08/2021	-1,700.00	RFND	VERGE BOND REFUND	1,700.00
70963	S TAI	05/08/2021	-1,700.00	RFND	VERGE BOND REFUND	1,700.00
70964	M C BACHE	05/08/2021	-1,700.00	RFND	VERGE BOND REFUND	1,700.00
70965	MR R SCHOONENS	05/08/2021	-1,700.00	RFND	VERGE BOND REFUND	1,700.00
70966	M L MORGAN	05/08/2021	-1,700.00	RFND	VERGE BOND REFUND	1,700.00



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chg/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
70967	A BANNISTER	05/08/2021	-1,700.00	RFND	VERGE BOND REFUND	1,700.00
70968	B KISZKO	05/08/2021	-1,700.00	RFND	VERGE BOND REFUND	1,700.00
70969	DISTINCTIVE HOMES WA	05/08/2021	-1,700.00	RFND	VERGE BOND REFUND	1,700.00
70970	SPG CAPITAL FUND 1 PTY LTD	05/08/2021	-1,700.00	RFND	VERGE BOND REFUND	1,700.00
70971	K F MARTINICK	05/08/2021	-1,700.00	RFND	VERGE BOND REFUND	1,700.00
70972	CITY OF NEDLANDS - CASH CHEQUE / PE	05/08/2021	-333.15	INV	RECOUP PETTY CASH - ADMIN 4 AUGUST 2021	333.15
70973	WEST AUSTRALIAN NEWSPAPER LTD	05/08/2021	-83.60	INV	NEWSPAPER DELIVERY - 07 JULY 2121- 04 AUGUST 2021	83.60
70974	LENMAL PTY LTD	11/08/2021	-10,000.00	RFND	VERGE BOND	10,000.00
70975	BRAJKOVICH DEMOLITION & SALVAGE PTY	11/08/2021	-1,700.00	RFND	VERGE BOND	1,700.00
70976	L CHIDGZEY	11/08/2021	-1,700.00	RFND	VERGE BOND	1,700.00
70977	CITY OF NEDLANDS - CASH CHEQUE / PE	18/08/2021	-1,132.20	INV INV	TRESILLAIN MM- T3- WK5-8 RECOUP PETTY CASH- ADMIN - WE 11 AUGUST 2021	1,100.00 32.20
70978	S Y CHU	18/08/2021	-1,700.00	RFND	VERGE BOND	1,700.00
70979	SUMMIT HOMES GROUP	18/08/2021	-1,700.00	RFND	VERGE BOND	1,700.00
70980	R LACOSEGLIAZ	18/08/2021	-1,700.00	RFND	VERGE BOND	1,700.00
70981	C W CHAN	18/08/2021	-1,700.00	RFND	VERGE BOND	1,700.00
70982	A GOLDSTEIN	18/08/2021	-1,700.00	RFND	VERGE BOND	1,700.00
70983	C K CHAN	18/08/2021	-1,700.00	RFND	VERGE BOND	1,700.00
70984	AIR ROOFING CO	18/08/2021	-1,700.00	RFND	VERGE BOND	1,700.00



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

Chg/Ref	Pavee	Date	Amount	Tran	Description	Amount
70985	C A WANG	27/08/2021	-1,700.00	RFND	VERGE BOND	1,700.00
70986	TRAVIS MITCHELL CONSTRUCTION	27/08/2021	-1,700.00	RFND	VERGE BOND	1,700.00
Total CHEQUE			-\$65,984.86			
EFT						
PY01-03	WESTPAC - MUNICIPAL ACCT	03/08/2021	-349,526.11			
PY01-04	WESTPAC - MUNICIPAL ACCT	17/08/2021	-358,442.45			
PY99-04	WESTPAC - MUNICIPAL ACCT	18/08/2021	-25,295.06			
PY01-05	WESTPAC - MUNICIPAL ACCT	31/08/2021	-358,317.53			
1285	EFT TRANSFER: - 02/08/2021	02/08/2021	-1,695,186.81			
				1285.10422-01	Dept of Housing	
				INV	Rates Refund	4,442.75
				1285.10687-01	Advanced Spatial Technologies Pty L	
				INV	COMPUTER SOFTWARE/LICENCE	9,531.50
				INV	COMPUTER SOFTWARE/LICENCE -	1,149.50
				1285.10731-01	Green Skills (Eco Jobs)	
				INV	Winter Planting- Various locations	15,321.74
				INV	Winter planting greenways	2,019.60
				1285.11079-01	Water Corporation	
				INV	Bill ID 0059	244.81
				INV	Bill ID - 0059	195.85
				INV	Bill ID 0074	171.96
				1285.11188-01	Hames Sharley (WA) Pty Ltd	
				INV	CONSULTANCY SERVICES	1,672.00
				1285.11293-01	Kelyn Training Services	
				INV	Ranger Services training	450.00
				1285.11357-01	The Honda Shop	
				INV	4 x L1283BLTB10 BOLT SET 10 PAIR, 4 x L12832	503.60
				1285.11410-01	Hays Specialist Recruitment Aust Pt	
				INV	Pay to agency staff	1,855.38
				INV	Agency Staff - Belinda Hill, Senior Urban Planner	2,068.18



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				INV	Pay to agency staff	1,639.24
				INV	Pay to agency staff	771.56
				1285.11421-01	Waterlogic Australia	
				INV	Water filter services at Administration Staff Kitchen	96.80
				1285.11654-01	Western Australian Electoral Commis	
				INV	2021 Local Government Extraordinary Election	17,803.86
				1285.11781-01	Dept of Premier & Cabinet	
				INV	Local Government Appointment - Registration Office	77.25
				1285.11795-01	Mr J Donaldson	
				INV	RUBBISH COLLECTION	480.00
				1285.11804-01	WALGA	
				INV	Jessica Bruce City of Nedlands -26 Aug 2021	578.00
				1285.11898-01	Turf Care WA Pty Ltd	
				INV	Mow, edge and whipper snip Carrington Park fortnight	396.00
				1285.11954-01	Carealot Home Health Services Pty L	
				INV	Provision of casual domestic, personal and social	4,757.00
				1285.11975-01	JLR Pumps	
				INV	Supply and install a GRUNDFOS SP9A-25 MOTOR 5.5KW	6,893.70
				1285.12026-01	Bolinda Publishing Pty Ltd	
				INV	Adult local stock as selected on web order - Nedla	57.42
				1285.12246-01	Donegan Enterprises Pty Ltd	
				INV	Supply and install track glide trolley to rail at	935.00
				INV	Removal and replacement of bin stand (supplied by	550.00
				INV	Carry out highlighted repairs picked- in Feb 2021	2,530.00
				1285.12364-01	West Tip Waste Control Pty Ltd	
				INV	Collection - May 2021- area 6 and 7	32,339.97
				INV	Bulk collection - e waste	330.00
				INV	Processing - Hardwaste and greenwaste - May 2021	18,214.21
				INV	Bulk collection - Disposal of Hardwaste (M, etc	25,943.09
				INV	Bulk collection - Hardwaste (May-June 2021),, etc	28,367.38
				INV	Bulk collection - Disposal of Hardwaste (M, etc	17,383.66
				INV	Bulk collection - Disposal of Hardwaste (M, etc	17,519.73
				INV	Greenwaste and hardwaste - Proocessing -1 and 2	14,235.67
				INV	Hard, Green Mattress, E waste - Collection - 1&2	20,107.91
				INV	Bulk collection - Hardwaste (May-June 2021),, etc	26,455.68
				INV	Bulk collection - Hardwaste (May-June 2021),, etc	25,524.51
				1285.12563-01	AZ Clear	
				INV	ACM Emu Picks Allen Park and Shenton Bushland 2020	1,496.00



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				1285.12677-01	Wilson Security	
				INV	Nedlands Library Evening June 2021	386.20
				INV	Locking and unlocking of Jo Wheatley All Abilities	302.50
				1285.12682-01	Synergy	
				INV	ELECTRICITY-2093285598	162.97
				INV	ELECTRICITY-2093267577	451.76
				1285.12867-01	Natural Area Consulting Management	
				INV	Seed collection and processing 2 days	5,920.00
				INV	Natural Area Maintenance Mt Claremont Oval	500.50
				1285.12933-01	Ms M Granich	
				INV	Reimbursement for home internet 01/07/20-30/06/21	480.00
				1285.13097-01	Blackwell & Associates Pty Ltd	
				INV	Landscape Architectural Review	396.00
				1285.13178-01	OCLC UK Ltd	
				INV	Subscription to Web Dewey to support cataloguing	386.35
				1285.13247-01	Toll Transport Pty Ltd	
				INV	standing order collection of mail	402.64
				1285.13267-01	Dept of Transport	
				INV	Recoup of overpaid grant - Project 06-0659	7,068.29
				1285.13369-01	Data#3 Limited	
				INV	Software- Sharegate Desktop License	5,926.29
				INV	Software Nessus Scanner Renewal	3,780.56
				1285.13384-01	Harvey Fresh	
				INV	Standing Order - Weekly Milk Delivery	49.14
				INV	Standing Order - Weekly Milk Delivery	49.14
				1285.13404-01	Apple Pty Ltd	
				INV	iPad Pro 12.9 Wifi+Cell 256 GB- Inc Keyboard	457.60
				1285.13412-01	Quick Corporate Australia	
				INV	Stationery supplies	89.23
				INV	Kitchen supplies	160.42
				1285.13428-01	Lock Stock & Farrell Locksmith Pty	
				INV	Depot - Remove existing cylinders from dongas	400.00
				1285.13437-01	Mowmaster Turf Equipment	
				INV	Annual Service fro Fleet 209 as per quote 61901	328.00
				INV	Undertake annual Service on Allen Park DC22W2	386.85
				1285.13455-01	History Council of WA Inc	
				INV	Renewal of membership 2021 - 2022	100.00
				1285.13644-01	Environmental Health Australia	



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chg/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				INV	oodSafe Online: FoodSafe Online Annual Subscription	550.00
1285.13713-01					Sonic HealthPlus Pty Ltd	
				INV	To correct invoice 2373498	0.10
				INV	PRCC Pre Employment Medical - MA BACK S	249.70
				INV	Projects Pre Employment Medical - MA BACK S Instan	321.20
				INV	Projects Pre Employment Medical - MA BACK S Instan	321.10
1285.13718-01					South East Regional Centre for Urba	
				INV	Erosion control Point Resolution Foreshore - toppi PVG	21,654.50
				INV	weeding various locations	5,167.89
				INV	Stabilisation of Swanbourne Oval greenway site	8,800.00
				INV	Restoration work 2020-21 Swanbourne Estate bushland	1,260.00
				INV	Natural area maintenance Swanbourne Estate	2,485.51
1285.13741-01					Dave's Landscaping & Brickpaving	
				INV	Standing order for paving repairs following kerb	1,500.00
				INV	Standing order for paving repairs following kerb	1,500.00
1285.13812-01					Mrs N M Ceric	
				INV	Mobile reimbursement - June 2021	30.00
1285.13863-01					G M S Security (WA) Pty Ltd	
				INV	Access and Alarm upgrade at Administration	836.00
				INV	Fit audible alert to Drabble House when alarm	539.00
				INV	Install Supply 4 door controller for security	21,610.00
1285.13869-01					Instant Products Hire	
				INV	Standing order for Portable Toilet Hire and service	184.15
1285.13896-01					Isubscribe Pty Ltd	
				INV	Magazine Subscriptions for Mt Claremont Library	1,918.82
				INV	Magazine Subscriptions for Nedlands Library	3,556.13
1285.14080-01					Randstad	
				INV	Pay to agency staff RA4222630	326.56
				INV	Pay to agency staff	444.84
				INV	pay to agency staff	474.50
				INV	Pay to agency staff	444.84
				INV	Pay to agency staff	303.24
				INV	Pay to agency staff	303.24
				INV	Pay for agency staff	474.50
1285.14090-01					Western Technical Services	
				INV	Removal of old a/c system at Administation	495.00
1285.14153-01					Anne Yardley	
				INV	Oral History interview and transcript	1,740.00



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				1285.14166-01	Dept of Planning, Lands and Heritag	
				INV	Lease rent for cafe kiosk - 1/7/21-31/12/21	9,908.25
				1285.14170-01	Civcon Civil & Project Management	
				INV	Brockway Road Aspahl Shared Path RFT2020-21.08	41,549.00
				INV	Brockway Road Aspahl Resurfacing RFT2020-21.08	422,170.33
				1285.14269-01	Silverfern Computers Pty Ltd	
				INV	Cyber Security Assessment Based on Australian Cybe	8,580.00
				1285.14535-01	Skyline Landscape Services	
				INV	Lawn Mowing Maintenance Contract for June 2021	4,068.43
				1285.14840-01	Domain Glass Pty Ltd	
				INV	Supply and install glass splashbacks at Drabble House	660.00
				1285.14856-01	Quik Impressions	
				INV	Envelopes - C5 Plain peel and seal 4,000 - Quote 2	548.24
				1285.14888-01	Corsign WA Pty Ltd	
				INV	Signage for natural area management 4x bobtail, 6x	1,309.00
				1285.14893-01	G Tuke	
				INV	Line Dance Classes for Affinity Club in June 2021	60.00
				1285.14895-01	Data Documents	
				INV	A3 posters and A4 DL flyers for promoting Roland L	892.10
				1285.14932-01	Aus Chill Technical Services Pty Lt	
				INV	Adam Armstrong - Quarterly AC service - May 2, etc	165.00
				INV	Adam Armstrong - Quarterly AC service - May 2, etc	198.00
				INV	Supply and install 5kw a/c unit to donga - Depot	2,194.06
				1285.14993-01	Marketforce	
				INV	Amended Public Notice SCM 1 July in the West Australia	1,036.93
				INV	Public Advertising - Business Plan - Major Transac Print	1,160.50
				INV	adds in Post for Emerge 2021	1,160.50
				INV	Advertisements for Tresillian Term 3 program in WS Public	1,160.50
				INV	Advertising - Business Plan - Major Transac advertisement	695.55
				INV	for PUBLIC NOTICE â?? Annual General Public Advertising	1,160.50
				INV	- Business Plan - Major Transac advertisement for PUBLIC	2,046.36
				INV	NOTICE â?? Annual General Advertisements for Intention to	3,631.30
				INV	Levy Differential Brockway Road Rehabilitation 37155	3,331.08
				INV		600.12
				1285.15080-01	CNW Pty Ltd	
				INV	Conduit - Depot	16.36
				1285.15122-01	CTI Couriers Pty Ltd	
				INV	Courier between Western Suburbs libraries June	461.68



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				1285.15211-01	Officeworks Ltd	
				INV	Mibile phone - Samsung Galaxy A32 Black	425.00
				1285.15224-01	Boyan Electrical Services	
				INV	Supply And Install a new 3phrase 32a circuit , Cab	1,703.90
				INV	Various electrical works, replace existing lightining	5,118.30
				INV	Replace electrical supplies to transportable'	1,996.50
				INV	Nedlands Library - Emergency Lighting Review	2,161.50
				1285.15302-01	Ms V Soto	
				INV	Zumba Gold classes in June 2021 for DRc.	150.00
				1285.15310-01	Soft Landing	
				INV	Mattress disposal - bulk rubbish June 2021	6,406.40
				1285.15401-01	WINC Australia Pty Ltd (Previous na	
				INV	Stationery & kitchen provisions for Haldane	62.54
				INV	Stationery & kitchen provisions for Haldane	225.62
				INV	Mt Claremont library stationary order	24.73
				INV	Mt Claremont library stationary order	9.44
				INV	Mt Claremont library stationary order	15.55
				INV	Nedlands library stationary order	452.73
				INV	Stationery & kitchen provisions for Haldane	36.08
				1285.15411-01	Site Environmental & Remediation	
				INV	Provision of asbestos register various locations	11,279.66
				1285.15577-01	WA Library Supplies	
				INV	3 Office chairs for Nedlands Library	1,473.00
				INV	Office chair	445.00
				INV	Mt Claremont furniture - returns box Plus shipping	1,489.00
				1285.15625-01	Landmark Products Pty Ltd	
				INV	Installation of Lawler Park Shelter	3,443.00
				1285.15638-01	Advanced Traffic Management (WA) Pt	
				INV	Standing order for traffic management	995.50
				1285.15703-01	Retro Roads - Tagsat Pty Ltd	
				INV	Removal of line marking on North St	689.18
				INV	Linemarking on speed bumps at John XXIII	739.11
				INV	Installation of linemarking Dalkeith rd and Princess Rd	538.91
				INV	Installation of linemarking	1,553.31
				INV	Napier St, Installation of pavement marking and bollard replace	1,069.46
				1285.15801-01	Horizon West Landscape & Irrigation	
				INV	Clean up sand build up under Swanbourne	231.00



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				INV	Landscape Maintenance- June 2021	4,324.06
1285.15858-01					Richards Tyrepower	
				INV	Puncture Repair for Fit 812 Ford Ranger	50.00
1285.15878-01					Westend Plumbing & Gas	
				INV	Locate mains water entry and install isolation val	850.30
				INV	Re-locate temporary water feed- Depot	869.00
				INV	Adam Armstrong - After hours call out for blocked	495.00
				INV	Unblock toilet and full service of cistern at Beat	332.59
1285.15931-01					Aqua Filter Services	
				INV	PRCC - Water Unit hire & maintain 2021/22	49.50
				INV	John XXIII - Water Unit hire & maintain	38.50
1285.15937-01					Bring Couriers	
				INV	Standing order - Courier Services	267.76
1285.1595-01					Collegians Amateur Football & Sport	
				INV	Hire of the venue for the Annual Electors' Meeting	224.00
1285.16023-01					Access Without Barriers Pty Ltd T/a	
				INV	Drabble House Flat - External paint awning	1,082.40
1285.16030-01					Dave Lanfear Consulting Pty Ltd	
				INV	RFQ 2019/20.02 Consultancy Services	5,060.00
1285.16031-01					Aussie Broadband Pty Ltd	
				INV	Internet Charges- Enterprise NBN - various locations	871.40
1285.16064-01					Bob Cooper Snake R&R Training	
				INV	Ranger Services - Training	350.00
1285.16076-01					Axiis Contracting Pty Ltd	
				INV	Repair damaged footpath panel at Birdwood Pde	880.00
				INV	Repair tree damaged footpath at Quadrangle	3,520.00
				INV	Whitfeld st footpath as per Quote A3970	56,646.91
1285.16124-01					OtagoIT Pty Ltd	
				INV	SO- Tresillian Booking system -Monthly support fee	595.10
				INV	SO- Tresillian Booking system -Monthly support fee	880.36
1285.16169-01					Truly Aquamarine Holdings Pty Ltd T	
				INV	Name Badge (White Aluminium with Magnet) - Da, etc	63.80
1285.16277-01					Westpac Banking Corporation	
				INV	Council & Member superannuation - PP1 FNE 4 July21	64,317.36
				INV	Council & Member super - PP 2 FNE 18 July 21	66,486.93
				INV	Council & member super - PP26 - FNE 20 June 2021	63,443.82
1285.16314-01					Elton Consulting Group Pty Ltd	



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chg/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				INV	Waratah Precinct Plan - Engagement Facilitation	6,050.00
				1285.16344-01	Suez Recycling & Recovery Pty Ltd	
				INV	Waste Disposal	139,659.27
				INV	Waste Disposal	748.80
				INV	Waste Disposal	58,945.76
				1285.16396-01	Cossill & Webley Consulting Enginee	
				INV	Separable Portion A - Concept Design Government	3,371.50
				1285.16417-01	IRP Pty Ltd	
				INV	Payment to agency staff	2,029.78
				1285.16421-01	Hunter Executive Search Consultants	
				INV	Interim CEO and CEO Recruitment - Tender number	10,722.80
				1285.16428-01	Barclay Safety Solutions	
				INV	OSH Consulting Service- June 2021	2,904.00
				1285.16431-01	iDrive Academy	
				INV	Volunteer bus inductions- May 2021- end of June 20	160.00
				1285.16437-01	NS Projects	
				INV	risk assesment and analysis - cottesloe golf club	5,973.00
				INV	Scope: risk study and analysis	5,742.00
				1285.16450-01	Dynamic Audio Visual Solutions Pty	
				INV	Hardware-55" Samsung Flip display and Trolley Stan	3,245.20
				1285.16461-01	Kirilee Cosplay	
				INV	School Holiday Program - Tresillian Arts Centre	208.00
				1285.16475-01	GFG Temp Assist	
				INV	Pay to temp staff WE 27/6/2021	3,087.98
				1285.16481-01	Programmed Skilled Workforce Limite	
				INV	Pay to agency staff	2,358.79
				INV	Pay to agency staff	2,358.79
				1285.16483-01	Platinum Bags Pty Ltd	
				INV	Western suburb library group library bags	2,750.00
				1285.16484-01	Temptations Catering	
				INV	Catering - 28 June 2021	145.42
				1285.16492-01	Armando Sports	
				INV	2x Tables Tennis tables plus 8 bats & 10 balls	825.00
				1285.210-01	Apace Aid Inc	
				INV	Plant Stock for Schools Planting Days 2021 - order	1,149.50
				1285.2230-01	Ecoscape Australia	
				INV	Concept Design Plan Riverbank Project	3,828.00



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				1285.3475-01	J Blackwood & Son Ltd	
				INV	1 x Ratchet - BigFella - Male - 1/2" Square D	433.88
				1285.380-01	Australian Taxation Office	
				INV	Payroll Deduction	12,920.00
				INV	Payroll Deduction	111,046.00
				1285.4120-01	Lightning Laundry	
				INV	June 2021 laundry	313.50
				1285.4325-01	Main Roads Western Australia	
				INV	Refund of grant funding - Project - 06.2003	44,899.80
				1285.4500-01	McLeods Barristers & Solicitors	
				INV	Matter No: 47760	1,490.64
				1285.5080-01	Canon Production Printing Australia	
				INV	SO 2020-21 Maintenance Charges for Admin	477.36
				1285.5133-01	Optus Billing Services Pty Ltd	
				INV	Monthly charges - 25/5/21-24/6/21	2,071.10
				1285.640-01	Benara Nurseries	
				INV	10x HIBISCUS Cile Tinney 5lt @ \$9.22 each, 10, etc	197.67
				1285.7322-01	Town of Claremont	
				INV	WESROC program costs 14th September 2020 - 30 June	15,404.26
				1285.800-01	Brown McAllister Surveyors	
				INV	Survey RFQ 2020-21.141 Survey Works	2,805.00
				INV	Survey RFQ 2020-21.141 Survey Works	5,445.00
				INV	Survey RFQ 2020-21.141 Survey Works	1,815.00
				1285.8169-01	Westbooks	
				INV	Junior local stock as selected on web order - Nedl	20.96
				INV	Junior local stock as selected on web order - Nedl	142.12
				INV	Junior local stock as selected on web order - Nedl	17.49
				INV	Junior local stock as selected on web order - MTC	30.75
				INV	Junior local stock as selected on web order - Nedl	10.49
				INV	Adult local stock as selected on web order - Nedla	20.99
				INV	Adult local stock as selected on web order - Nedla	27.47
				INV	Adult local stock as selected on web order - Nedla	111.66
				INV	Adult local stock as selected on web order - Mt Cl	50.99
				INV	Adult local stock as selected on web order - Nedla	21.21
				INV	Adult local stock as selected on web order - Mt Cl	13.99
				INV	Adult local stock as selected on web order - Mt Cl	0.80
				INV	Adult local stock as selected on web order - Mt Cl	45.46
				INV	Adult local stock as selected on web order - Mt Cl	132.80



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				INV	Adult local stock as selected on web order - Mt Ci	23.09
				INV	Adult local stock as selected on web order - Nedla	917.62
				INV	Adult local stock as selected on web order - Nedla	25.46
				INV	Adult local stock as selected on web order - Nedla	34.99
				INV	Adult local stock as selected on web order - Nedla	180.53
				INV	Adult local stock as selected on web order - Nedla	21.66
				INV	Junior local stock as selected on web order - Nedl	39.18
				INV	Junior local stock as selected on web order - Nedl	24.49
				INV	Junior local stock as selected on web order - MtC	20.26
				INV	Junior local stock as selected on web order - MtC	11.89
				INV	Junior local stock as selected on web order - MtC	29.38
				INV	Junior local stock as selected on web order - Nedl	25.18
				INV	Junior local stock as selected on web order - MtC	69.25
				INV	Junior local stock as selected on web order - MtC	55.27
				INV	Adult local stock as selected on web order - Mt Ci	553.45
				INV	Adult local stock as selected on web order - Mt Ci	27.19
				INV	Junior local stock as selected on web order - Nedl	10.49
				INV	Junior local stock as selected on web order - MtC	24.50
				INV	Adult local stock as selected on web order - Nedla	32.88
				INV	Adult local stock as selected on web order - Nedla	74.10
				INV	Adult local stock as selected on web order - Nedla	123.17
				INV	Adult local stock as selected on web order - Nedla	13.99
				INV	Adult local stock as selected on web order - Nedla	72.94
				1285.8170-01	Westcare Incorporated	
				INV	2 x Ranger Hi Vis Safety Vest	141.35
				1285.840-01	Construction Training Fund	
				INV	CTF payment for 36 Jutland Pde - June 2021 Report	991.75
				1285.9872-01	Civica Pty Ltd	
				INV	Rates on demand support 2021/2022 pay the balance	130.00
				INV	Rates on demand support 2021/2022	1,300.00
1286	EFT TRANSFER: - 06/08/2021	06/08/2021	-463,165.08	1286.10056-01	City of Nedlands - Social Club	
				INV	Payroll Deduction	240.00
				INV	Payroll Deduction	225.00
				1286.11284-01	Australia Post	
				INV	POSTAGE- Supplyh period ending 30/6/2021	8,700.99
				1286.11410-01	Hays Specialist Recruitment Aust Pt	
				INV	HR Administration Officer (Relief) - NH	1,323.14
				INV	Agency Staff - Belinda Hill, Senior Urban Planner	3,534.96



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				INV	Pay for agency	3,387.87
				INV	Pay for agency staff	3,446.96
				INV	Pay to agency staff	1,066.57
				INV	Pay to agency staff	2,024.95
1286.11634-01					Ms N Horley	
				INV	Monthly allowance - August 2021	2,231.67
1286.11804-01					WALGA	
				INV	WALGA Annual Membership Subscription 2021/22	19,905.83
				INV	WALGA Subscription Service	4,489.54
				INV	WALGA Subscription Service	13,750.00
				INV	Intergrated Strategic Planning Course	525.00
1286.11954-01					Carealot Home Health Services Pty L	
				INV	Provision of casual domestic, personal and social	4,452.36
1286.12120-01					Mr B G Hodsdon	
				INV	Monthly allowance - August 2021	2,231.67
1286.12364-01					West Tip Waste Control Pty Ltd	
				INV	Bulk collection	17,044.50
				INV	Bulk collection	13,809.51
1286.12514-01					Public Libraries Australia	
				INV	Public Libraries annual Membership 2021-2022	395.00
1286.12677-01					Wilson Security	
				INV	Mt Claremont Library - June 2021	182.45
1286.12682-01					Synergy	
				INV	ELECTRICITY- 2049294432	219.80
				INV	ELECTRICITY-2097272573	123.56
				INV	ELECTRICITY-2005295392	162.97
1286.12743-01					Active Transport & Tilt Tray Svces	
				INV	Transport Flt 187 Wicket roller for works depot	198.00
1286.12777-01					Perth Irrigation Centre	
				INV	Irrigation Sprinklers for turf renos and Gib bolts	949.50
1286.12859-01					QK Technologies Pty Ltd	
				INV	QK bundle - 1 aug 21-31 Aug 21	170.50
1286.13170-01					Paperbark Technologies	
				INV	Site visit and sample collection + Soil analysis	880.00
1286.13290-01					Mr V R Senathirajah	
				INV	Monthly allowance- August 2021	2,231.67
1286.13327-01					By Word of Mouth Catering	
				INV	catering for Emerge Youth Art Awards 2021	2,000.00



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				1286.13384-01	Harvey Fresh	
				INV	Standing Order - Weekly Milk Delivery	49.14
				1286.13404-01	Apple Pty Ltd	
				INV	iPad Pro 12.9 Wifi+Cell 256 GB- Inc Keyboard	457.60
				1286.13412-01	Quick Corporate Australia	
				INV	Supplies Admin	925.47
				1286.13428-01	Lock Stock & Farrell Locksmith Pty	
				INV	Supply new cylinder for public toilet - Admin	106.05
				1286.13437-01	Mowmaster Turf Equipment	
				INV	Purchase order as per quote # 00061930	2,322.01
				INV	Purchas order as per quote #00061930 balance	0.09
				1286.13728-01	FOI WA Services, Advice &	
				INV	2020-2021 FOI Consultancy	6,250.00
				1286.13857-01	Mr L McManus	
				INV	Councillor Allowance - August 2021	3,551.54
				1286.13932-01	The Information Management Group Pt	
				INV	Archives and Storage -1/5/21-31/5/21	1,293.23
				INV	TIMG Archives and Storage - 1/6/21-30/6/21	1,035.09
				1286.14005-01	Perth Energy Pty Ltd	
				INV	Electricity - 2239287	9,015.83
				1286.14074-01	Neri Roofing Contractors	
				INV	Supply and install flashings to repair roof leaks	407.00
				INV	Supply and install new flashing to penetrations	1,265.00
				1286.14080-01	Randstad	
				INV	Pay to agency staff	326.56
				INV	Pay for agency staff	444.84
				INV	Pay for agency staff	444.84
				INV	Pay for agency staff	400.36
				INV	Pay for agency staff	459.67
				INV	Pay for agency staff	459.67
				1286.14123-01	Mr J D Wetherall	
				INV	Monthly allowance - August 2021	2,231.67
				1286.14170-01	Civcon Civil & Project Management	
				INV	Brockway Road Aspahlit Resurfacing RFT2020-21.08	22,069.34
				1286.14208-01	Western Kitchens	
				INV	Supply and deliver storage cabinet- Admin & Drabble House	1,177.00
				1286.14233-01	Ms K A Smyth	
				INV	Monthly allowance- August 2021	2,231.67



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				1286.14241-01	King.S Contracting	
				INV	Standing order for irrigation repairs	460.35
				1286.14468-01	Ricoh Australia Pty Ltd	
				INV	RFQ 2020-21.168 Provision of Nintex / Promap, etc	47,250.50
				1286.14693-01	Easi	
				INV	Payroll Deduction	774.45
				INV	Payroll Deduction	947.29
				INV	Payroll Deduction	774.45
				INV	Payroll Deduction	947.29
				1286.14797-01	Wake's Contracting Pty Ltd	
				INV	Weed management various location	8,042.38
				INV	Weed management various location	833.31
				1286.14895-01	Data Documents	
				INV	Title: CITY OF NEDLANDS FINANCIAL REPORT 2019/2020	751.30
				INV	Printing Term 3 Buzz	503.80
				1286.14980-01	OSHGroup Pty Ltd	
				INV	Fitness For Work Medical with OP	1,562.96
				1286.15005-01	Beclarwise	
				INV	Novated car lease FNE 4 July 2021	1,472.76
				INV	Novated car lease payment FNE 18 July 2021	1,472.76
				1286.15211-01	Officeworks Ltd	
				INV	Tresillian Arts Centre Stationary Order Bostik Blu	118.94
				1286.15224-01	Boyan Electrical Services	
				INV	Stirling Hwy- Attend to Decorative Art li, etc	718.59
				INV	Mt Claremont Oval - sports light not working	116.15
				INV	Swanbourne Lower Carpark - Reconnect earth cable	206.69
				INV	Lawler park- Investigate bbq not working.Replaced	433.43
				INV	David Cruickshank Reserve - Replace the timer for	329.76
				INV	NorthSt Blister Island -Supply & Replace faultyupl	526.09
				INV	Memorial Gardens- Supply and replace broken Pit	423.88
				INV	Princess & Stanley - Supplied and replaced circui	759.57
				INV	Princess & Broadway - Supply and replace faulty	526.09
				INV	Allen Park- Dog walking light - Attend to straig	597.78
				INV	Sunset Foreshore - Attend to the RCD tripping on	899.87
				INV	Swanbourne Reserve - Supply and replace 1 x lamp	792.38
				INV	Peace Memorial Rose Garden - Supply and replace o	106.03
				INV	Charles Ct Reserve - Attend to bollard lights not	615.38



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				1286.15401-01	WINC Australia Pty Ltd (Previous na	
				INV	Stationery & kitchen provisions for Haldane	675.40
				INV	Depot kitchen supplies	351.05
				INV	Depot kitchen supplies	351.46
				INV	Stationery & kitchen provisions for Haldane	36.74
				1286.15427-01	Mr A W Mangano	
				INV	Monthly allowance- August 2021	2,231.67
				1286.15539-01	Southern Cross Protection Pty Ltd	
				INV	CTI service - 1/6/2021-30/6/2021	113.30
				1286.15614-01	Carramar Resource Industries	
				INV	Supply and Deliver of Lawn/Paving sand INV-56453	660.00
				1286.15639-01	Stephanie Reisch	
				INV	School Holiday Program - Tresillian Arts Centre 5	208.00
				1286.15689-01	Carroll Leesa	
				INV	Zumba Gold Cover for June 23 class @ \$80	80.00
				1286.15751-01	GPC Asia Pacific Pty Ltd - Repco	
				INV	Garage creeper MPC40	65.55
					Blow moulded garage creeper	
				1286.15858-01	Richards Tyrepower	
				INV	2 x Maxxis UR275 for FLT 118	588.00
				INV	some Maxxis UR275 for Flt 119, 2 x Maxxis UR2	294.00
				1286.15933-01	CMS Electracom	
				INV	Electrical supplies - Administration	117.63
				1286.16036-01	R A Coghlan	
				INV	Monthly allowance - August 2021	2,231.67
				1286.16042-01	F Bennett	
				INV	Monthly allowance- August 2021	2,231.67
				1286.16076-01	Axiis Contracting Pty Ltd	
				INV	1. Estimate for slab for picnic table at Lawler Park	1,634.69
				1286.16078-01	AAA Demolition & Tree Service	
				fund	VERGE BOND REFUND	1,700.00
				fund	VERGE BOND REFUND	1,700.00
				1286.16086-01	Dr K Tan	
				INV	Tresillian Arts Centre - Tutor Fees - Term 2 2021	2,280.00
				1286.16143-01	Snap Osborne Park	
				INV	250 Business Cards (Printed on 450gsm & Velve	509.99
				1286.16169-01	Truly Aquamarine Holdings Pty Ltd T	
				INV	Name badge - INV 83325	11.00



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chg/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				1286.16188-01	Business Law WA Pty Ltd	
				INV	Employment Law Advice Standing Order	2,156.00
				1286.16199-01	Tim Davies Landscaping	
				fund	VERGE BOND REFUND	1,700.00
				1286.16250-01	Distinctive Homes WA	
				fund	VERGE BOND	1,700.00
				1286.16267-01	Origami Perth (Old Name: T Yamamoto)	
				INV	School Holiday Program - Tresillian Arts Centre 5	300.00
				INV	School Holiday Program - Tresillian Arts Centre 5	100.00
				1286.16302-01	Brownes Dairy	
				INV	Standing Order - milk delivery to depot	50.29
				1286.16308-01	N R Youngman	
				INV	Monthly allowance - August 2021	2,231.67
				1286.16353-01	Brodie James Photography	
				INV	Photography Services - 13 May Citizenship Ceremony	250.00
				1286.16389-01	Bronwen Tyson	
				INV	Monthly allowance - August 2021	2,231.67
				1286.16396-01	Cossill & Webley Consulting Enginee	
				INV	1- Design works for PSP on Brockway, 2- Desig, etc	8,400.15
				1286.16417-01	IRP Pty Ltd	
				INV	Pay for agency staff	2,036.49
				1286.16419-01	Sertorio Homes	
				fund	VERGE BOND REFUND	1,700.00
				1286.16437-01	NS Projects	
				INV	risk assesment and analysis - cottesloe golf club	1,710.50
				1286.16441-01	Locum IT (Bennington's Brewing Pty	
				INV	Strategic IT and Management Consulting - June 2021	8,387.50
				1286.16466-01	Kyocera Document Solutions Pty Ltd	
				INV	Printing Services in June 2021 -Invoice # 90263149	4,901.34
				1286.16468-01	Ms F E Argyle	
				INV	Mayor allowance - August 2021	8,171.08
				1286.16481-01	Programmed Skilled Workforce Limite	
				INV	Pay for agency staff - Rayon Ross WE 25/7/2021	2,358.79
				1286.16482-01	Pest Education Services & Training	
				INV	Pay to agency staff	3,520.00
				1286.16484-01	Temptations Catering	
				INV	Catering - 6 July 2021 (Councillor Briefing)	87.60
				1286.2030-01	Child Support Registrar	



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				INV	Payroll Deduction	672.54
				INV	Payroll Deduction	672.54
				1286.2690-01	Galvins Plumbing Supplies	
				INV	360461 BS Flaot valve HP25mm	202.15
					360826 Plastic float	
				1286.380-01	Australian Taxation Office	
				INV	Payroll Deduction	133,527.00
				INV	Payroll Deduction	16,156.00
				1286.400-01	Australian Services Union	
				INV	Payroll Deduction	67.70
				INV	Payroll Deduction	67.70
				1286.6470-01	Sheridans for Badges	
				INV	desk plate for local studies	81.40
				1286.6983-01	Telstra Corporation Ltd	
				INV	PHONE CHARGES- 23 July 2021	20.00
				1286.7675-01	Landgate - GRV	
				INV	2020-2021- GRV interim Sch exl GST	356.25
				1286.880-01	Bunzl Limited	
				INV	Hygienic supplies for various buildings	1,485.03
1287	EFT TRANSFER: - 13/08/2021	13/08/2021	-127,540.26	1287.100-01	Advantech Mobile Auto Electrics	
				INV	Attend Ford Ranger FLT 133	330.00
				INV	Checked starting issue, Checked Hino truck FLT 108 No dash lights and foun	242.00
				INV	Attebnd Ford ranger FLT 134 Check wiring EOR RHR i	516.00
				1287.11079-01	Water Corporation	
				INV	Bill ID 0103	7.74
				INV	Bill ID - 0057	347.98
				INV	Bill ID -0069	20.65
				INV	Bill ID - 0064	15.49
				INV	Bill ID 0086	5.16
				INV	Bill ID - 0066	407.19
				INV	Bill ID -0050	5.16
				INV	Bill ID - 0126	5.16
				INV	Bill ID - 0114	82.59
				INV	Bill ID- 0060	77.43
				INV	Bill ID - 0078	5.16



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				1287.11410-01	Hays Specialist Recruitment Aust Pt	
				INV	Pay to agency staff	1,935.87
				INV	Pay to agency staff	3,534.96
				INV	Pay to agency staff	771.56
				INV	Pay to agency staff	3,232.72
				INV	Pay to agency staff	3,358.21
				INV	Pay to agency staff	2,562.85
				INV	Pay to agency staff	819.62
				INV	Pay to agency staff	3,181.46
				1287.11804-01	WALGA	
				INV	Dealing with Difficult Customers Course	578.00
				1287.11954-01	Carealot Home Health Services Pty L	
				INV	Provision of casual domestic, personal and social	2,367.80
				1287.12648-01	Mt Claremont Newsround	
				INV	Mt Claremont Newspapers 13/6/21-10/7/21	140.88
				1287.12682-01	Synergy	
				INV	ELECTRICITY-2089289415	141.28
				1287.1280-01	Chubb Fire & Security Pty Ltd	
				INV	NCC - Fire Equipment - 2021/22	164.45
				INV	Mt Claremont Oval - Fire Equipment - 2021/22	59.40
				INV	Cottage - Fire Equipment - 2021/22	123.75
				1287.12987-01	Wren Oil	
				INV	Waste oil pick up 1,000 litres @ 9 cents/litre	85.80
				1287.13139-01	3 Monkeys Audio Visual	
				INV	New Battery for Chiayo Focus speaker	150.47
				1287.13249-01	Envision Ware Pty Ltd	
				INV	Renewal - 1/8/21-31/7/22	2,925.32
				INV	WSLG Subscription for Niche Academy - Nedland, etc	1,443.75
				1287.13404-01	Apple Pty Ltd	
				INV	Hardware-12.9-inch iPad Pro Wi-Fi + Cellular 128	1,899.00
				INV	iPad Pro 12.9 Wifi+Cell 256 GB- Inc Keyboard and P	2,049.00
				INV	Hardware-12.9-inch iPad Pro Wi-Fi + Cellular 1	1,899.00
				1287.13437-01	Mowmaster Turf Equipment	
				INV	Annual Service of Flt 186 as per quote 61902	636.45
				1287.13443-01	Centurion Temporary Fencing	
				INV	Tawarri - 6 months Temp Fence Hire - July 2021	1,138.50
				1287.13536-01	Recovre Pty Ltd	
				INV	Ergonomic Assessment - RJ	318.05



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				1287.13853-01	Find Wise Location Services	
				INV	Service location prior drainage upgrade on Haldane	165.00
				1287.13863-01	G M S Security (WA) Pty Ltd	
				INV	Supply and install door access system at Drabble H	4,499.00
				1287.14004-01	Drainflow Services Pty Ltd	
				INV	Standing Purchase order to cover education and jet	5,824.43
				1287.14080-01	Randstad	
				INV	Pay to agency staff	427.50
				INV	Pay to agency staff	312.17
				INV	Pay to agency staff	312.17
				INV	Pay to agency staff	312.17
				INV	Pay to agency staff	348.19
				1287.14183-01	Stott + Hoare	
				INV	Hardware-Ubiquiti UFiber SFP Single-Mode Module 1G	116.16
				1287.1427-01	City of Stirling	
				INV	Meals to be delivered to Nedlands Day Centre in Ju	300.00
				1287.14526-01	Action Interiors	
				INV	Swap door frame - INV 00017326	429.00
				1287.14602-01	Professional Tree Surgeons	
				INV	Grind stump at 38 Dalkeith Rd NEDLANDS - 2, etc	1,366.00
				INV	Refer to quote H1151. - Bishop Rd Res. Remove dead	517.00
				INV	Grind stump Weld St NEDLANDS - 43cm,, etc	1,236.00
				INV	Refer to quote H1141. - Government Rd (behind 37 C	1,232.00
				INV	Refer to quote H1136. - Princess Rd .(228-230) opp	880.00
				INV	Refer to quote H1135. - 2 Curlew Rd. Prune eucalyp	715.00
				INV	Refer to quote H1037. - Jo Wheatley All Abilities	511.50
				INV	Pruning dead tree limbs adjacent to Cemetery Depot	1,980.00
				1287.14888-01	Corsign WA Pty Ltd	
				INV	street blade repairs 1/7/21	512.77
				1287.15080-01	CNW Pty Ltd	
				INV	Supply and deliver conduit for security cabling	98.25
				1287.15211-01	Officeworks Ltd	
				INV	Tresillian Arts Centre Stationary Order Bostik Blu	136.91
				1287.15224-01	Boyan Electrical Services	
				INV	Various electrical works - Drabble House	957.28
				INV	Relocate light switches - Depot	218.45
				INV	Remove and make safe water damaged light fitting	84.03



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				INV	City of Nedlands light audit - July 2021	550.00
				INV	Supply and install new LED batten light and PE ce	583.41
				INV	Investigate tripping power circuit - Administrati	96.76
				INV	Attend to power fault - Tresillian	77.43
				1287.15506-01	CPD Training Pty Ltd	
				INV	Instalment No. 13	1,000.00
				INV	Instalment No. 12	1,000.00
				1287.15638-01	Advanced Traffic Management (WA) Pt	
				INV	Emergency works on Waratah Ave Dalkeith requiring	995.50
				1287.15858-01	Richards Tyrepower	
				INV	FLT 216	1,080.00
					Tyres 4 x 255/70R16 \$1080.00 INC	
				INV	FLT 1377 Tyre repair \$50.00 INC	50.00
				1287.15878-01	Westend Plumbing & Gas	
				INV	Additional plumbing work needed, install new valve	360.80
				1287.15931-01	Aqua Filter Services	
				INV	Mt Claremont CC Hakea/Tuart - Water Units - Maint	165.00
				INV	Mt Claremont CC Hakea/Tuart - Water Units - Maint	165.00
				INV	Admin Councilor Kitchen - Water Unit - Maintain 2	165.00
				INV	Cottage- Billi- Maintain	165.00
				INV	Dalkeith Hall - Water Unit - Maintain 2021/22	165.00
				INV	Nedlands Library - Water Unit - Maintain 2021/	330.00
				1287.15987-01	Harvey Norman AV/IT Superstore Osbo	
				INV	Sony 85-inch X80H 4K UHD LED LCD Smart TV	3,295.00
				1287.16127-01	Curtains & Blinds 4 U	
				INV	Supply and install 2 slimline venetian blinds	325.60
				1287.16178-01	Full Blown Landscaping Pty Ltd	
				INV	192m3 bushland mulch installation Swanbourne	2,887.50
				1287.16241-01	Phlight Software International Pty	
				INV	Consulting services - June 2021	1,870.00
				1287.16256-01	MBL Food Services	
				INV	30,000 dog waste bags (6 x 5000) 250 x 305mm	986.48
				1287.16316-01	eftsure Pty Ltd	
				INV		385.00
					EFTSURE software monthly fee- July 2021	
				1287.16421-01	Hunter Executive Search Consultants	
				INV	Executive Search for Recruitment	11,000.00
				1287.16446-01	Heeney Holdings Pty	
				INV	Repair double glazed doors jamming at Tresillian	385.00



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				1287.16473-01	Life Choice Fitness	
				INV	Tai Chill classes x3 in June 2021	300.00
				1287.16475-01	GFG Temp Assist	
				INV	Pay to agency staff	3,391.61
				INV	Pay to agency staff	600.00
				1287.16484-01	Temptations Catering	
				INV	Catering - 13 July 2021 - E26261	485.80
				1287.16485-01	Stephen Carrick Architects	
				INV	CoN Heritage Review - RFQ: 2021-21.144 Area 1 - pa	12,540.00
				1287.16504-01	Ridgeline Developments Pty Ltd	
				fund	VERGE BOND REFUND	1,700.00
				1287.16507-01	Ms F Atkins	
				INV	Reimbursement for catering community engagement	179.00
				1287.1900-01	Dalkeith Nedlands Bowling Club	
				INV	Kindergarten electricity - 26/2/2021-03/05/2021	542.94
				INV	Kindergarten 03/05/2021-01/07/2021	547.12
				1287.3910-01	Kleenit Pty Ltd	
				INV	Graffiti removal from Mt Claremont oval changeroom	132.00
				1287.4040-01	The Lane Bookshop	
				INV	Nedlands Local Stock	18.39
				1287.4500-01	McLeods Barristers & Solicitors	
				INV	Matter # 47232	948.20
				INV	Matter no: 47854	4,397.80
				1287.5320-01	Alinea Inc (Old Name: Paraquad	
				INV	Inter Library Courier Service to the City of, etc	6,793.60
				1287.640-01	Benara Nurseries	
				INV	24 x Royena lucida (140mm pots), Estimated De, etc	188.50
				1287.6820-01	Swanbourne Veterinary Centre	
				INV	May 2021- Council boarding	44.00
				1287.800-01	Brown McAllister Surveyors	
				INV	Survey Works - Taylor Road and Jenkins Avenue, Ned	4,081.00
				1287.880-01	Bunzl Limited	
				INV	Hygienic supplies for various buildings	1,489.98
1288	EFT TRANSFER: - 20/08/2021	20/08/2021	-278,476.31	1288.10301-01	Australian Library & Information	
				INV	MEMBERSHIP FEES-11/07/2021-10/07/2022	1,645.00
				1288.11079-01	Water Corporation	
				INV	Bill ID - 0106	147.12



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chg/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				INV	Bill ID - 0141	1,539.45
				INV	Bill ID - 0108	18.07
				INV	Bill ID - 0104	61.94
				INV	Bill ID - 0111	123.89
				INV	Bill ID -0103	118.73
				INV	Bill Id - 0103	5.16
				INV	Bill ID - 0123	51.54
				INV	Bill ID -0133	1,297.27
				INV	Bill ID -0098	5.16
				INV	Bill ID -0016	15.49
				INV	Bill ID - 0124	85.09
				1288.11410-01	Hays Specialist Recruitment Aust Pt	
				INV	Pay for agency staff	3,534.96
				INV	Pay for agency staff	1,858.43
				1288.12682-01	Synergy	
				INV	ELECTRICITY-2041295452	43,161.34
				INV	ELECTRICITY-2049297880	653.18
				INV	ELECTRICITY-3000160999	8,487.45
				1288.12792-01	Gladstone MRM (Pty) Ltd	
				INV	Renewal of MRM software- 1 sept 2021-28 Feb 2022	2,072.96
				1288.1280-01	Chubb Fire & Security Pty Ltd	
				INV	College Park - Fire Equipment - 2021/22	63.80
				INV	Adam Armstrong - Fire Equipment - 2021/22	63.80
				INV	Haldane House - Fire Equipment - 2021/22	77.00
				INV	Allen Park - Fire Equipment - 2021/22	77.00
				INV	Drabble House - Fire Equipment - 2021/	17.06
				1288.13014-01	Nespresso Professional	
				INV	GEMINI Grounds contain. 702 black V2	8.00
				1288.13076-01	Western Power Corporation - Project	
				INV	Installation of hardstand for electrical supply	570.00
				1288.13404-01	Apple Pty Ltd	
				INV	iPad Pro 12.9 Wifi+ Cell Mini Blue 512 GB	2,349.00
				1288.13412-01	Quick Corporate Australia	
				INV	Staqtionery	384.45
				INV	Stationery supplies	124.61
				1288.13652-01	Sustainable Outdoors	
				INV	Revegetation work	3,500.00
				1288.13733-01	West Coast Spring Water P/L	



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chg/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				INV	15L Cooler bottle water supply to NCC	9.50
1288.13775-01					Australia Post - 604909	
				INV	Total supply for period ending - 31/7/2021	1.46
1288.13888-01					Wesfarmers Ltd - Workwear Group	
				INV	Uniforms for staff	180.00
1288.14080-01					Randstad	
				INV	Pay for agency staff	312.17
1288.14510-01					JB Hi-Fi Group Pty Ltd	
				INV	Mobile phones-1 X Iphone XR 64 GB & 1 X Samsung A2	926.00
1288.14785-01					Cathedral Office Products Pty Ltd	
				INV	Supply and deliver whiteboard as requested by Plan	193.60
1288.14888-01					Corsign WA Pty Ltd	
				INV	Supply and delivery of Keep Gate Closed signs	181.50
1288.14932-01					Aus Chill Technical Services Pty Ltd	
				INV	Callout to repair a/c not heating at The Cottage	198.00
1288.14972-01					Allwestplant hire Australia Pty Ltd	
				INV	Sandbag preparation - Storm damage Mobilization	825.00
				INV	Schedule 1 - Provide safety documentation	16,249.20
1288.14993-01					Marketforce	
				INV	Nedlands News full page placement in POST newspaper	1,595.00
				INV	Advertisements for Tresillian Term 3 program in WS	359.71
1288.15019-01					Moore Australia WA Pty Ltd (Old Nam	
				INV	Leasing Consultancy Fee	1,650.00
1288.15237-01					StrataGreen	
				INV	Signet Spot Marking Spray,F/Orange,350gm, Sta, etc	286.43
				INV	Materials for Environmental Conservation projects	1,353.64
1288.15401-01					WINC Australia Pty Ltd (Previous na	
				INV	Stationery & kitchen provisions for Haldane House	75.00
1288.15524-01					Inlogik Pty Ltd	
				INV	Promaster monthly user fee - June 2021	467.69
1288.15611-01					Living Turf	
				INV	Supply and deliver total of 35 x 10L container	5,582.50
				INV	2 x 12 cans of Chaindrite to control peats in, etc	624.62
1288.15638-01					Advanced Traffic Management (WA) Pt	
				INV	Standing order for traffic management	1,939.94
				INV	Standing order for traffic management	1,832.80
				INV	Standing order for traffic management	587.09



CITY OF NEDLANDS

CPS17.21 - Attachment 1
Database: LIVE

All Payments 1/08/2021 to 31/08/2021

Page: 25

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				1288.15779-01	CSCH Pty Ltd T/A Charles Service Co	
				INV	Cleaning services	27,059.37
				INV	Cleaning services	91.89
				INV	Cleaning services	1,010.83
				1288.15868-01	4Cabling Pty Ltd	
				INV	1 X 18 RU Network Rack for Tresillian.	445.50
				1288.15957-01	Watertight Plumbing & Gas	
				INV	Adam Armstrong - Backflow Testing June 2021,, etc	594.00
				1288.15987-01	Harvey Norman AV/IT Superstore Osbo	
				INV	2 x Samsung 43-inch AU8000 Crystal UHD 4K LED LCD	1,790.00
				1288.16023-01	Access Without Barriers Pty Ltd T/a	
				INV	Water meter cage at Winthrop Guide Hall	1,707.75
				1288.16061-01	Gillmore Electrical Services Pty Lt	
				INV	Upgrade the lower oval sports light to game standa	49,475.80
				1288.16256-01	MBL Food Services	
				INV	30,000 dog waste bags (6 x 5000) 250 x 305mm	986.48
				1288.16302-01	Brownes Dairy	
				INV	Standing Order - milk delivery to depot	50.29
				1288.16412-01	David Allan-Petale	
				INV	Subjects of Note author talk	360.00
				1288.16475-01	GFG Temp Assist	
				INV	Pay for agency staff	6,934.40
				INV	Pay for agency staff	7,324.24
				1288.16484-01	Temptations Catering	
				INV	Catering for meetings - 20 July and 27 July 2021	726.11
				1288.16489-01	TII Australia Pty Ltd	
				INV	supply and install Anemometer to suit WeatherHawk	690.80
				1288.16502-01	K E Douglas	
				INV	Verge bond refund	1,700.00
				1288.16510-01	Mrs K Popal	
				INV	Verge bond refund	1,500.00
				1288.16513-01	Miss B Hall	
				INV	Refund for catering of community workshop	108.08
				1288.16514-01	Mr J Scrutton	
				INV	Reimbursement	438.67
				1288.2048-01	Tillys Home Helpers	
				INV	Provision of Gardening Service to CHSP Clients	965.25



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				1288.210-01	Apace Aid Inc	
				INV	Schools Tree Day - (Pt Res provenance)	1,350.80
				INV	WESROC Native Plant Subsidy Scheme	4,798.50
				1288.3475-01	J Blackwood & Son Ltd	
				INV	2 x boxes (200 per box) of 3M 312-1261 Earplugs -	96.80
				1288.4160-01	Local Health Auth Analytical Co	
				INV	Local Health Authorities Analytical Committee (LHA	5,802.76
				1288.4500-01	McLeods Barristers & Solicitors	
				INV	Matter No: 16209	535.28
				INV	Matter No: 47987	1,661.73
				1288.800-01	Brown McAllister Surveyors	
				INV	Survey RFQ 2020-21.141 Survey Works	3,630.00
				INV	Survey Works - Taylor Road and Jenkins Avenue, Ned	7,040.00
				INV	Survey RFQ 2020-21.141 Survey Works	2,695.00
				1288.840-01	Construction Training Fund	
				INV	CITYO050821105727	38,918.18
				1288.9872-01	Civica Pty Ltd	
				INV	Corporate & Strategy - End of year training	440.00
1289	EFT TRANSFER: - 30/08/2021	27/08/2021	-473,915.89	1289.10056-01	City of Nedlands - Social Club	
				INV	Payroll Deduction	216.00
				INV	Payroll Deduction	222.00
				1289.10428-01	Roads 2000 Pty Ltd	
				INV	ROAD/FOOTPATH MTCE/CONSTRUCTION	47,639.79
				1289.10539-01	Porter Consulting Engineers	
				INV	CONSULTANCY SERVICES	11,000.00
				1289.10731-01	Green Skills (Eco Jobs)	
				INV	Maintenance Hollywood reserve	1,247.30
				INV	Maintenance various locations	8,163.60
				1289.11079-01	Water Corporation	
				INV	Bill ID - 0130	543.57
				INV	Bill ID - 0132	381.83
				INV	Bill ID -0102	10.32
				INV	Bill ID - 0105	33.55
				INV	Bill ID - 0131	262.09
				INV	Bill ID - 0058	18.07
				INV	Bill ID-0123	183.09
				INV	Bill ID - 0119	518.25
				INV	Bill ID - 0115	433.88



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				INV	Bill ID- 0117	175.35
				INV	Bill DI- 0144	219.08
				INV	Bill ID - 0134	275.78
				INV	Bill ID -0131	572.29
				INV	Bill ID - 0124	861.69
				INV	Bill ID - 0021	1,068.71
				INV	Bill ID- 0068	196.16
				INV	Bill ID- 0108	342.74
				INV	Bill ID_ 0116	386.62
				INV	Bill ID - 0123	544.30
				INV	Bill ID - 0112	330.06
				INV	Bill ID - 0129	129.05
				1289.11107-01	Western Chainwire	
				INV	Replace standard latch with a Magna Latch to chain	594.00
				1289.11188-01	Hames Sharley (WA) Pty Ltd	
				INV	CONSULTANCY SERVICES	6,325.00
				1289.11410-01	Hays Specialist Recruitment Aust Pt	
				INV	Pay to agency staff	3,387.87
				INV	Pay to agency staff	3,534.96
				INV	Pay to agency staff	1,768.09
				1289.12682-01	Synergy	
				INV	ELECTRICITY-2013309218	640.71
				INV	ELECTRICITY-3000160867	8,540.79
				INV	ELECTRICITY-2085294240	129.25
				INV	ELECTRICITY-2005303241	1,581.54
				1289.12777-01	Perth Irrigation Centre	
				INV	Petrol 2' fire fighter pump for the cleaning of Da	544.00
				1289.1280-01	Chubb Fire & Security Pty Ltd	
				INV	Hackett Playgroup - Fire Equipment - 2021/22	63.80
				INV	Adam Armstrong - Fire Equipment - 2021/22, Al, etc	331.54
				INV	Admin - Fire Equipment - 2021/22	775.39
				INV	Mt Claremont Library - Fire Equipment - 2021/22	286.88
				INV	Tresillian - Fire Equipment - 2021/22	269.06
				INV	Dalkeith Hall - Fire Equipment - 2021/22	22.00
				INV	John Leckie - Fire Equipment - 2021/22	911.02
				INV	College Park - Fire Equipment - 2021/22	59.40
				INV	JC Smith - Fire Equipment - 2021/22	159.83
				INV	PRCC - Fire Equipment - 2021/22	68.20



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				INV	Nedlands Child Health - Fire Equipment - 2021/22	68.20
1289.12814-01	McGees Property			INV	Brief Valuation	825.00
1289.12970-01	Cardno (WA) Pty Ltd			INV	Traffic Information - 80 Stirling Highway, Nedland	1,716.00
1289.13042-01	Totally Workwear - Mount Hawthorn			INV	Safety Footwear - 172, Elastic Sided Safety Boot 1	121.50
1289.13077-01	Filters Plus WA Pty Ltd			INV	5 x BT839 (005B) HYDRAULIC FILTER, 5 x B7222, etc	27.28
1289.13093-01	D & T Asphalt Pty Ltd			INV	Standing order for Asphalt repairs Citywide	1,879.51
1289.13247-01	Toll Transport Pty Ltd			INV	standing order collection of mail	389.54
1289.133-01	Alinta Energy			INV	GAS CHARGES - 4/5/2021-2/8/2021	479.85
				INV	GAS CHARGES-30/4/21-29/7/21	328.50
				INV	GAS CHARGES-30/4/21-29/7/21	60.55
1289.13369-01	Data#3 Limited			INV	Software-Power BI license- Missed invoice# 019424	540.21
1289.13384-01	Harvey Fresh			INV	Standing Order - Weekly Milk Delivery	49.14
				INV	Standing Order - Weekly Milk Delivery	49.14
1289.13404-01	Apple Pty Ltd			INV	Apple Magic Keyboard	549.00
				INV	Apple iPhone 12 Pro - Int CEO	1,597.20
1289.13412-01	Quick Corporate Australia			INV	Stationery	272.57
				INV	Stationery	63.57
				INV	Stationery	29.59
1289.13652-01	Sustainable Outdoors			INV	Greenways maintenance	8,773.63
1289.13713-01	Sonic HealthPlus Pty Ltd			INV	Sonic Health Plus Standing Order - Pre Employment	249.70
				INV	Sonic Health Plus Standing Order - Pre Employment	249.70
				INV	NCC Pre Employment Medical - MA BACK S	249.70
1289.13946-01	Plants and Garden Rentals			INV	DEPO - plant rental and on going maintain	210.65
				INV	AMINISTRATION plant rental and on going maintain	256.58



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				1289.14004-01	Drainflow Services Pty Ltd	
				INV	Remove controlled waste from the two irrigation po	4,675.00
				INV	Remove controlled waste from the two irrigation po	7,260.00
				1289.14080-01	Randstad	
				INV	Pay for agency staff	312.17
				INV	Pay for agency staff	336.18
				1289.14227-01	Aqualoo	
				INV	Adam Armstrong Pavilion - Supply & install new doo	629.20
				1289.14615-01	K2 Audio Visual	
				INV	Hardware & Install - Projector AUdio system & Scre	2,607.00
				1289.14681-01	Internode Pty Ltd	
				INV	SO Internode IDC COLO : Full Rack Next DC Charges	2,950.50
				INV	SO Internode IDC COLO : Full Rack Next DC Charges	2,950.50
				1289.14693-01	Easi	
				INV	Payroll Deduction	774.45
				INV	Payroll Deduction	947.29
				INV	Payroll Deduction	774.45
				INV	Payroll Deduction	947.29
				1289.14832-01	A.S.B. Marketing Pty Ltd	
				INV	United Polo T-Shirt x 2 - Men - Size Medium - Plan	99.99
				1289.14888-01	Corsign WA Pty Ltd	
				INV	Playground signage including braille at Jo Wheatle	2,442.00
				1289.14972-01	Allwestplant hire Australia Pty Ltd	
				INV	Supply machinery, equipment and labour carry out r	6,102.80
				INV	Supply machinery, equipment and labour to install	6,666.00
				1289.14993-01	Marketforce	
				INV	Nedlands News full page placement in POST newspaper	1,765.00
				INV	Mayoral Election Notice of Results Advert in POST	552.40
				INV	Advert in POST on 17 July 2021	1,160.50
				INV	Nedlands News full page placement in POST newspaper	0.50
				1289.14999-01	All State Kerbing & Concrete	
				INV	Kerbing fixes on Elizabeth St and Jenkins Av	18,499.80
				1289.15005-01	Becarwise	
				INV	Novated car lease payment for FNE01082021	1,472.76
				INV	Payment for novated car lease FNE 15082021	737.08
				1289.15074-01	Bandit Tree Equipment	
				INV	Repairs to FLT 322 as per quote 1163631	1,758.79
				1289.15237-01	StrataGreen	



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chg/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				INV	Supply and Delivery of 1200 Initiator tablets	671.22
1289.15389-01					TPG Telecom	
				INV	SO TPG communication charges	7,903.40
1289.15411-01					Site Environmental & Remediation	
				INV	Provision of asbestos register various locations	9,399.72
1289.15616-01					Ilsa Smith	
				INV	Choir classes x 4 in July 2021 @ \$80 each	320.00
				INV	Senior Pilates classes x 8 in July 2021	640.00
				INV	Chair Pilates classes in July 2021 for DRC.	210.00
1289.15638-01					Advanced Traffic Management (WA) Pt	
				INV	Standing order for traffic management to cover roa	1,825.73
1289.15878-01					Westend Plumbing & Gas	
				INV	Replace faulty Rheem boiling unit at Depot Worksho	1,309.00
1289.15891-01					Erutan Pty Ltd	
				INV	Supply and install replacement balance rope to nat	836.00
1289.15970-01					Michelle Kelly	
				INV	Yoga for seniors classes x 4 in July 2021	280.00
1289.16023-01					Access Without Barriers Pty Ltd T/a	
				INV	Hackett Playgroup - Fascias and gable ends	3,891.80
				INV	Clearance and air monitoring for eave removal at H	1,545.50
				INV	Hackett Playgroup-Replace eaves lining	3,019.50
1289.16031-01					Aussie Broadband Pty Ltd	
				INV	SO - Enterprise NBN	871.40
1289.16039-01					Dept of Mines, Industry Regulation	
				INV	Return and reconcilliation - July 2021	53,129.19
1289.16061-01					Gillmore Electrical Services Pty Lt	
				INV	Upgrade the lower oval sports light to game	3,441.90
1289.16093-01					Cameron Chisholm & Nicol (WA) Pty L	
				INV	Design Review Panel Member Payments	1,916.75
1289.16169-01					Truly Aquamarine Holdings Pty Ltd T	
				INV	White Aluminium Staff Badge	14.85
1289.16228-01					Headspace Fremantle	
				fund	Friday's Donations collections Admin Off	54.85
				fund	Friday's Donations collections Admin Off	45.45
				fund	Friday's Donations collections Admin Off	25.40
				fund	Friday's Donations collections Admin Off	18.80
				fund	Friday's Donations collections Admin Off	25.70
1289.16277-01					Westpac Banking Corporation	



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				INV	Council and member super - PP2 FNE 18 July 2021	66,486.93
1289.16475-01					GFG Temp Assist	
				INV	Pay to agency staff	4,847.58
				INV	Pay for Robin Ford 12/07/2021-25/7/2021	6,934.40
1289.16481-01					Programmed Skilled Workforce Limite	
				INV	Pay for agency staff	2,358.79
1289.16495-01					LK Advisory	
				INV	Community Benefit and Infrastructure Funding RFQ 2	5,500.00
1289.16496-01					Engage WA	
				INV	Interim Community Engagement Consultant	600.30
1289.16511-01					Liveable Group Pty Ltd	
				INV	Emergency call out 9/7/21	1,881.00
1289.16521-01					AMG Homes Builders Pty Ltd	
				fund	VERGE BOND	1,700.00
1289.2030-01					Child Support Registrar	
				INV	Payroll Deduction	703.58
				INV	Payroll Deduction	674.75
1289.210-01					Apace Aid Inc	
				INV	Birdwood parade - Provenance	123.20
1289.3475-01					J Blackwood & Son Ltd	
				INV	1 x box of nitrile disposable gloves, 5 pairs, etc	168.00
				INV	10 pairs of Prosafe riggers gloves	50.05
1289.400-01					Australian Services Union	
				INV	Payroll Deduction	67.70
				INV	Payroll Deduction	67.70
1289.6030-01					Richgro Gardening Products	
				INV	50 x 10kg bags of Black Marvel Rose Fertilise, etc	1,105.50
1289.6600-01					St John Ambulance Western Australia	
				INV	Parks Services - David Morgan	160.00
				INV	Parks Services	160.00
				INV	Parks Services	160.00
1289.6983-01					Telstra Corporation Ltd	
				INV	PHONE CHARGES-21/8/2021	550.49
1289.800-01					Brown McAllister Surveyors	
				INV	Survey RFQ 2020-21.141 Survey Works	3,520.00
				INV	Survey RFQ 2020-21.141 Survey Works	3,410.00
				INV	Survey RFQ 2020-21.141 Survey Works	1,595.00



CITY OF NEDLANDS

All Payments 1/08/2021 to 31/08/2021

<u>Chq/Ref</u>	<u>Pavee</u>	<u>Date</u>	<u>Amount</u>	<u>Tran</u>	<u>Description</u>	<u>Amount</u>
				1289.860-01	Bunnings Group Limited	
				INV	STANDING PURCHASE ORDER July to 31st December 2021	408.30
				INV	STANDING PURCHASE ORDER July to 31st December 2021	91.64
				1289.880-01	Bunzl Limited	
				INV	Hygienic supplies for various buildings	1,496.12
				1289.9872-01	Civica Pty Ltd	
				INV	Renewal of Authority QAS Integration Services : In	2,986.48
				INV	Authority Software Annual renewal- 2021-22	54,284.25
				INV	Annual Renewal 2021-22, Authority Web Platform, Ex	28,370.11
				INV	Civica Support -July 2021 C-LG021622	631.40
1290	EFT TRANSFER: - 30/08/2021	30/08/2021	-125,389.39	1290.16277-01	Westpac Banking Corporation	
				INV	Council and member super - PP4 FNE 15 Aug 2021	63,817.55
				INV	Council and member super - PP3 - FNE 1 Aug 2021	61,571.84
	Total EFT		-\$4,255,254.89			
	TOTAL PAYMENTS		-\$4,321,239.75			

City of Nedlands

Purchasing & Credit Card Payments - Aug 2021 (Statement period 28 Jul 2021 to 29 Aug 2021)

Date	Supplier	Description	AUD
29/07/2021	CHELSEAPZA* NEDLANDS	Catering for additional Council meeting	122.60
29/08/2021	CARD FEE	CARD FEE	5.00
24/08/2021	CAPTAIN STIRLING NEW	Stationery	7.00
24/08/2021	COLES 0270	Catering Staff meeting	27.40
25/08/2021	LIQUOR BARONS CLAREMON	Catering	62.99
25/08/2021	COLES 0299	Catering - Staff Council Meeting	67.43
25/08/2021	COLES 0299	Catering - Staff Council Meeting	308.42
26/08/2021	SECOND AVE IGA	Catering - Staff Council Meeting	14.36
26/08/2021	POST NEDLANDS POST SNE	Stationery	30.00
27/08/2021	TARROD ENTERPRISES P	Catering - Alan's Farewell	79.90
29/08/2021	CARD FEE	CARD FEE	5.00
29/08/2021	CARD FEE	CARD FEE	5.00
2/08/2021	BUNNINGS 483000	Materials for door and ceiling repairs	113.63
5/08/2021	TRIMBLE	Software sktchup subscription	406.76
5/08/2021	TRIMBLE	Bank fees	12.20
12/08/2021	BARNETTS ARCHITE H	Replacement public toilet sign	49.50
13/08/2021	BUNNINGS 483000	Tie down straps	19.97
13/08/2021	BUNNINGS 483000	Fixings	39.47
18/08/2021	BUNNINGS 483000	bolts	18.82
18/08/2021	BUNNINGS 483000	Bolts	24.96
20/08/2021	BUNNINGS 309000	Replacement sink bowl	182.00
25/08/2021	ANACONDA	Sun hat	27.99
26/08/2021	BUNNINGS 454000	Replacement letterbox	160.00
27/08/2021	RSEA PTY LTD - OSBORNE	Safty sunglasses	64.00
29/08/2021	CARD FEE	CARD FEE	5.00
29/08/2021	CARD FEE	CARD FEE	5.00
29/08/2021	CARD FEE	CARD FEE	5.00
25/08/2021	BUNNINGS 462000	Cable ties for signage	58.50
29/08/2021	CARD FEE	CARD FEE	5.00
29/07/2021	FRESHWATERS	Light refreshments for mtg. 1staff & 3 non-staff	11.70
3/08/2021	GUARDIAN AUSTRALIA	Local stock - Nedlands Library	390.00
4/08/2021	FACEBK HDE8V6BNC2	Facebook advertising for Roland Leach Poetry Prize	164.91
4/08/2021	FACEBK HDE8V6BNC2	Bankcharges	4.94
9/08/2021	SQ *GROUND+CO	Light refreshments PLWA mtg	10.00
9/08/2021	CPP STATE LIBRARY	Parking for PLWA meeting 6 Aug 2021	16.15
12/08/2021	AMAZON MKTPLC AU	Local stock purchase - Nedlands Library	47.29
12/08/2021	AMAZON MKTPLC AU	Shipping	4.90
19/08/2021	AMAZON MKTPLC AU	Local Stock - Mt Claremont Library	58.50
19/08/2021	AMAZON MKTPLC AU	Shipping charges	4.90
16/08/2021	AMAZON AU	Local stock - Nedlands Library	42.90
16/08/2021	AMAZON AU	Shipping charges	3.90
13/08/2021	JAMAICA BLUE SOUTHLA	Light refreshments meeting - 3 staff, 3 non-staff	31.40
13/08/2021	JAMAICA BLUE SOUTHLA	Light refreshments meeting - 1 non-staff	3.50
18/08/2021	LAWLEYS BAKERY CAFE	Light refreshments for WSLG mtg	10.45
19/08/2021	AMAZON MKTPLC AU	Local Stock - Nedlands Library	22.02
19/08/2021	AMAZON MKTPLC AU	Shipping charges	4.90
19/08/2021	JBHiFi.com.au	Local stock - Mt Claremont Library	304.74
19/08/2021	JBHiFi.com.au	Shipping charges	16.97
24/08/2021	AMAZON MKTPLC AU	Local stock purchase - Mt Claremont Library	22.46
24/08/2021	AMAZON MKTPLC AU	Local stock purchases - Nedlands Library	143.60
27/08/2021	AMAZON MKTPLC AU	Local stock - Mt Claremont Library	88.91
27/08/2021	MARTINEAUS PATISSERI	Catering team meeting	29.40
29/08/2021	CARD FEE	CARD FEE	5.00
29/08/2021	CARD FEE	CARD FEE	5.00
29/08/2021	CARD FEE	CARD FEE	5.00
29/07/2021	TICKETS COM	Ranger Services - WA Emergency Management Conferen	307.00
10/08/2021	ASIC	Search Business Name for enforcement action	9.00
11/08/2021	Vistaprint Australia PTY	Enforcement signage for littering	188.96
27/08/2021	SASSPORT	Ranger Services - Uniform	80.00
29/08/2021	CARD FEE	CARD FEE	5.00
28/07/2021	CAPTAIN STIRLING NEW	Stationery	12.99
28/07/2021	AFGRI CONST AND FORESTRY	Machinery parts for John Deere mower	109.31
2/08/2021	AMPOL NEDLANDS 55130F	Milk for depot	14.00
5/08/2021	POST NEDLANDS POST SNE	Stationery	60.00

City of Nedlands

Purchasing & Credit Card Payments - Aug 2021 (Statement period 28 Jul 2021 to 29 Aug 2021)

Date	Supplier	Description	AUD
11/08/2021	DEPARTMENT OF TRANSPOR	Registration Trailer woodchipper 1TVL449	10.30
11/08/2021	DEPARTMENT OF TRANSPOR	registration Trailer woodchipper 1TVL449	14.10
20/08/2021	BP ROSEGARDEN 6161	Milk for depot	21.00
23/08/2021	TN MOBILE CLAREMONT	Phone case and screen protector	59.00
23/08/2021	EVENT AND CONFERENCE CO P	Waste Conference 2021	649.60
26/08/2021	TAYLOR RD IGA	Catering	20.64
29/08/2021	CARD FEE	CARD FEE	5.00
29/08/2021	CARD FEE	CARD FEE	5.00
9/08/2021	BUNNINGS 483000	Digital Spirit Level	175.00
29/08/2021	CARD FEE	CARD FEE	5.00
2/08/2021	APPLE.COM/BILL	Children's Room iPad app	10.99
2/08/2021	APPLE.COM/BILL	Children's Room iPad app	4.49
2/08/2021	APPLE.COM/BILL	Children's Room iPad app	7.99
2/08/2021	APPLE.COM/BILL	Children's Room iPad app	4.49
2/08/2021	APPLE.COM/BILL	Children's Room iPad app	4.49
6/08/2021	JBHiFi.com.au	Junior DVDs	153.82
6/08/2021	JBHiFi.com.au	Postage	33.93
6/08/2021	JBHiFi.com.au	Junior DVDs	215.78
29/08/2021	CARD FEE	CARD FEE	5.00
23/08/2021	TAYLOR RD IGA	Broadway Workshop Catering -20/8 Kirsty K	33.69
26/08/2021	WOK AND ROLL	Hampden Hollywood Workshop - Catering 26/8 Kirsty	96.00
27/08/2021	LONG HUA BUSINESS PT	Hampden Hollywood Workshop Catering 26/8 KirstyK	7.90
27/08/2021	LONG HUA BUSINESS PT	Hampden Hollywood Workshop Catering 26/8 KirstyK	10.14
29/08/2021	CARD FEE	CARD FEE	5.00
23/08/2021	MAGAZINESDIRECT.COM	Subscription renewal for Country Life Magazine	551.14
23/08/2021	MAGAZINESDIRECT.COM	Bank charges	16.54
25/08/2021	LAWLEYS BAKERY CAFE	Slice for WSLG Systems Meeting 24 August 2021	15.60
29/08/2021	CARD FEE	CARD FEE	5.00
29/07/2021	ALH VENUES/2 MORRIS RD	Clients on account and volunteer's lunch	34.00
2/08/2021	ALH VENUES/535 STIRLING H	Volunteer's lunch	25.00
5/08/2021	MCDONALDS JOLIMONT	Client's on account and volunteer's lunches	23.95
10/08/2021	COLES ONLINE	NCC monthly supplies for Day Centre	172.48
10/08/2021	COLES ONLINE	NCC monthly supplies for Day Centre	74.67
13/08/2021	COOGEE BEACH CAFE	Lunch for clients on account and volunteers	55.70
25/08/2021	BAYSWATER HOTEL / MO	Volunteer's lunch	22.00
25/08/2021	BAYSWATER HOTEL / MO	Clients on acc and volunteers' lunches	66.00
29/08/2021	CARD FEE	CARD FEE	5.00
28/07/2021	IKEA PERTH	lights for art classes	122.50
26/08/2021	WOOLWORTHS/COTTESLOE GROV	consumables -cleaning and kitchen	47.30
26/08/2021	WOOLWORTHS/COTTESLOE GROV	consumables -cleaning and kitchen	39.00
27/08/2021	BUNNINGS GROUP LTD	consumables - cleaning	314.78
29/08/2021	CARD FEE	CARD FEE	5.00
29/07/2021	BLITZFIELD ENTERPRIS	PA activities with clients	9.02
29/07/2021	BLITZFIELD ENTERPRIS	PA activities with clients	4.55
3/08/2021	COLES 0392	PA Activities with clients	36.50
3/08/2021	BLITZFIELD ENTERPRIS	PA Activities with clients	4.59
13/08/2021	BLITZFIELD ENTERPRIS	PA activities with clients	4.59
13/08/2021	BLITZFIELD ENTERPRIS	PA activities with clients	26.32
20/08/2021	COLES 0392	PA activities with clients	21.34
20/08/2021	COLES 0392	PA activities with clients	3.55
27/08/2021	BLITZFIELD ENTERPRIS	PA activities with clients	6.60
27/08/2021	BLITZFIELD ENTERPRIS	PA activities with clients	21.16
29/08/2021	CARD FEE	CARD FEE	5.00
29/08/2021	CARD FEE	CARD FEE	5.00
28/07/2021	AHRI LTD	AHRI membership renewal - MK	396.00
27/08/2021	AHRI LTD	AHRI Membership Renewal - Manager HR	396.00
29/08/2021	CARD FEE	CARD FEE	5.00
25/08/2021	ANIMOTO INC	Animoto annual subscription	729.24
29/08/2021	CARD FEE	CARD FEE	5.00
2/08/2021	BUNNINGS 454000	Building materials - Haldane House	197.39
6/08/2021	BUNNINGS 454000	Building materials	77.25
9/08/2021	BUNNINGS 454000	Building materials	54.56
12/08/2021	CUSTOM ALUMINIUM	Aluminium seating blocks	972.14
26/08/2021	COMSET	5g modem for security	1,380.50

City of Nedlands

Purchasing & Credit Card Payments - Aug 2021 (Statement period 28 Jul 2021 to 29 Aug 2021)

Date	Supplier	Description	AUD
29/08/2021	CARD FEE	CARD FEE	5.00
2/08/2021	COSTCO WHOLESAL AUSTR	Drink Stock	193.81
2/08/2021	ZFLOWERS-AU	Sympathy Flowers	122.95
3/08/2021	MK LITTLE PTY LTD	Catering	55.00
9/08/2021	SECURE PARKING - 164-1	Parking Receipt	12.30
9/08/2021	SECURE PARKING - 164-1	Parking Receipt	12.30
11/08/2021	MISS MAUD	EOFY Morning Tea	391.50
13/08/2021	LOCAL GOVERNEMENT MANA	Full Membership for CEO	531.00
18/08/2021	PETALS NETWORK	Congratulations Flowers	134.85
18/08/2021	PETALS NETWORK	Staff Member Get Well Flowers	109.90
25/08/2021	WA LOCAL GOVERNMENT	Refund Receipt	- 70.00
29/08/2021	CARD FEE	CARD FEE	5.00
18/08/2021	IRRIGATION AUSTRALIA	Irrigation Waterwise expo entry fee	544.50
29/08/2021	CARD FEE	CARD FEE	5.00
13/08/2021	COLES 0299	Planning and Development Breakfast	13.20
13/08/2021	COLES 0299	Planning and Development Breakfast	37.60
19/08/2021	EB *WA Events Moving F	Seminar for Lauren Brayford and Billy Leung	115.92
26/08/2021	LOCAL GOVERNEMENT MANA	Finance for Non-financial People Course - Kayla an	800.00
29/08/2021	CARD FEE	CARD FEE	5.00
5/08/2021	AUSTRALIAN INSTITUTE	H Di Gregorio - AIBS Membership Renewal	70.00
5/08/2021	AUSTRALIAN INSTITUTE	J Lamont AIBSA Membership Renewal	800.00
11/08/2021	AUSTRALIAN INSTITUTE	AIBS Membership Renewal - Haylee Di Gregorio	70.00
11/08/2021	WA POLICE/POST	Police Check - H Di Gregorio	57.60
17/08/2021	WA GOVERNMENT - DMIRS	Building Surveying Registration - H Di Gregorio	591.50
18/08/2021	SQ *POPPY'S FLOWERS PT	Flowers for Heather Billington	50.00
29/08/2021	CARD FEE	CARD FEE	5.00
9/08/2021	QBD THE BOOKSHOP	Resource book for collection	29.99
9/08/2021	WOOLWORTHS/1140 ALBANY HW	Hand sanitiser for Positive Ageing activities	10.00
29/08/2021	CARD FEE	CARD FEE	5.00
29/07/2021	BUNNINGS 483000	Manhole Frame	42.01
6/08/2021	BUNNINGS 483000	Door Hardware	100.66
5/08/2021	PARKER BLACK FORREST	Door Hardware	359.01
9/08/2021	BUNNINGS 483000	Padlock	28.00
11/08/2021	BUNNINGS 483000	Door seal & silicone	67.44
27/08/2021	MODDEX	Hand Railing Material	1,134.61
29/08/2021	CARD FEE	CARD FEE	5.00
29/08/2021	CARD FEE	CARD FEE	5.00
28/07/2021	COLES ONLINE	children's monthly meals	41.91
28/07/2021	COLES ONLINE	children's monthly meals	333.19
29/07/2021	PRIME PRODUCTS P/L	cooking ingredients for lunch	23.90
30/07/2021	BABY BUNTING OSBRN	children's hygiene/sleep essentials	79.91
2/08/2021	BLITZFIELD ENTERPRIS	kitchen utensils	9.89
2/08/2021	BLITZFIELD ENTERPRIS	morning/afternoon tea	8.27
3/08/2021	FARMER JACKS WOODLAN	afternoon tea	9.98
3/08/2021	FARMER JACKS WOODLAN	fortnight meals	13.42
3/08/2021	FARMER JACKS WOODLAN	fortnight meals	124.10
3/08/2021	TAYLOR RD IGA	children's lunch	13.95
5/08/2021	THE HERDSMAN	children's lunches/morning/afternoon tea	27.62
6/08/2021	TAYLOR RD IGA	lunches	10.01
6/08/2021	TAYLOR RD IGA	lunches	41.98
10/08/2021	TAYLOR RD IGA	weekly lunch meal	10.95
11/08/2021	KMART 1139	fathers day present	82.00
11/08/2021	WOOLWORTHS/FLOREAT PARK S	childrens meals & utensils	20.13
11/08/2021	WOOLWORTHS/FLOREAT PARK S	childrens meals & utensils	6.13
12/08/2021	TAYLOR RD IGA	childrens weekly lunch	30.95
17/08/2021	FARMER JACKS WOODLAN	morning/afternoon meals	65.43
17/08/2021	TAYLOR RD IGA	lunch & afternoon tea	23.44
18/08/2021	WOODLANDS VILLAGE PHA	children's medication	17.95
18/08/2021	BLITZFIELD ENTERPRIS	morning tea	5.45
19/08/2021	COLES 0299	morning/afternoon tea	9.90
23/08/2021	COLES ONLINE	Monthly lunches	55.66
23/08/2021	COLES ONLINE	Monthly lunches	277.39
23/08/2021	TARGET 5065INNALOO	Bin replacement PRCC	74.00
24/08/2021	JACKS WHOLEFOODS & CLAREMON	Children Meal PRCC	224.78

City of Nedlands

Purchasing & Credit Card Payments - Aug 2021 (Statement period 28 Jul 2021 to 29 Aug 2021)

Date	Supplier	Description	AUD
29/08/2021	CARD FEE	CARD FEE	5.00
29/07/2021	PAYPAL	Mini Projector	151.57
29/07/2021	APPLE R508 GARDEN CITY PE	Apple iPad repair - Cr Coghlan	979.00
30/07/2021	eBay O*06-07397-50982	Hardware- Microphone shield	10.20
9/08/2021	WWW.RECKON.COM	Software-Reckon-Tresillian	87.00
11/08/2021	ATLASSIAN	Software- Atlassian Confluence	18.79
11/08/2021	ATLASSIAN	Bank Charges	0.59
19/08/2021	MSFT *<E0700FNMIK>	Software MSFT- Communication Invoice	23.54
19/08/2021	MSFT *<E0700FNGK2>	Software- MSFT -Voice	12.10
24/08/2021	MSFT *<E0200FELSP>	Software Services - Azure Storage	902.86
25/08/2021	Jaycar Osborne Park	Hardware- HDMI Splitter	52.95
27/08/2021	AMAZON MKTPLC AU	Hardware-Webcamera -Invoice requested	25.94
29/08/2021	CARD FEE	CARD FEE	5.00
29/07/2021	OFFICEWORKS 0602	Ipad carry bag	35.00
29/08/2021	CARD FEE	CARD FEE	5.00
29/08/2021	CARD FEE	CARD FEE	5.00
28/07/2021	WOOLWORTHS/FLOREAT PARK S	Dish wash tablets, Orange Power, Storage bags (Ned	51.20
28/07/2021	WOOLWORTHS/FLOREAT PARK S	Hand wash, air freshener, Orange Power (Mtc lib)	33.70
24/08/2021	THE BOULEVARD IGA	Milk & biscuits (Mt Claremont Library)	13.10
24/08/2021	THE BOULEVARD IGA	Biscuits (Mt Claremont Library)	33.10
25/08/2021	LIZZI BEE	Flowers (Nedlands Library)	80.00
29/08/2021	CARD FEE	CARD FEE	5.00
4/08/2021	SQ *COTTAGE TEA ROOM	4.8.2021 Cottage tea room Client and Volunteer cos	47.80
10/08/2021	ALH VENUES/349 WARWICK RD	10.8.2021 Client and Volunteers lunch cost outing	68.00
17/08/2021	Mt Henry Tavern	17.8.2021 Lunch cost on outing for Volunteers and	63.60
29/08/2021	CARD FEE	CARD FEE	5.00
29/08/2021	CARD FEE	CARD FEE	5.00
6/08/2021	BLITZFIELD ENTERPRIS	Refreshments for Schools Tree Day	52.53
6/08/2021	BLITZFIELD ENTERPRIS	Refreshments for Schools Tree Day	10.00
9/08/2021	BUNNINGS 483000	Materials for Schools Tree Day	105.37
6/08/2021	SP * ELITE OFFICE FURN	Desk for Environmental Conservation Office	306.00
6/08/2021	DOMAIN ON LOCH	Catering for Schools Tree Day	255.00
29/08/2021	CARD FEE	CARD FEE	5.00
			<u>23,244.79</u>