

# ANNUAL REPORT

2012-2013





City of Nedlands



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Front cover image:  
Children with entertainers at Beaton Park,  
for the All Abilities Play Space community consultation.

# REPORT FROM MAYOR



Max Hipkins, Mayor

## Mayor's Message

It is with pleasure that I present the City of Nedlands' 2012–2013 annual report. I would like to express my thanks and appreciation for the role all our residents and local businesses have played in helping us to achieve our goals this year.

## Council amalgamations

As you would be aware, the Western Australian Government is proposing a range of local government reforms. As at 30 June 2013, local governments were still awaiting the state government's directions on local government reform for the metropolitan area. Council remains of the view that the City of Nedlands is financially sustainable and has a preference to remain as it is.

## Strategic community plan

In the last year, Council completed its considerations of the draft Strategic Community Plan, culminating in the adoption of the plan, Corporate Business Plan and Annual Budget in June 2013. To formulate the community plan, we consulted extensively with the community. We now have a clear direction for the City and look forward to delivering the results for our community.

## Heritage

### Old Swanbourne Hospital

We have been working cooperatively with the new owners of the Old Swanbourne Hospital, AEGIS Aged Care Group, to enable the redevelopment of the iconic buildings for residential aged care. The City recently supported a detailed area plan for the site, and the longstanding controversies surrounding the future use of the site have finally been resolved. The City expects that the planning approval and building licence processes will begin shortly so that long-awaited restoration work can begin.

## Development projects

### Adams Road

The Adams Road improvement project is drawing to a conclusion after more than six years. Works at the western end of Adams Road are now almost complete with the road works finished, drainage improved and the landscaping in place. The longstanding court injunction has been lifted and no legal impediments remain. Residents have indicated they are very happy with the construction process and have said the final product meets their needs.

**We now have a clear direction for the City and look forward to delivering the results for our community**

## Waratah Avenue Placemaking

The City is continuing to work with the community through a resident-based steering group and community consultation to create a placemaking strategy for the publicly owned land in Waratah Avenue between Adelma Road and Alexander Road. The strategy will be the planning framework to guide the development of this area into a place where people want to stay, play and enjoy.

## All Abilities Play Space

The City of Nedlands is proud to be involved in the development of the All Abilities Play Space in partnership with Inclusion WA and the Rotary Clubs of Nedlands, Subiaco and West Perth. The space is located on the Nedlands foreshore and will be a fantastic facility for the whole community of Perth, to be enjoyed by people of all ages and abilities.

The objective for this innovative state-of-the-art playground is to create opportunities for everyone to enjoy regardless of their age, gender, abilities or cultural backgrounds; and to provide people with an environment where their varied needs are thoughtfully considered. It will also protect, enhance and celebrate the beautiful natural setting of the playground on the Swan River.

We look forward to starting construction of this \$3 million project, anticipated for August 2014.

## Development Assessment Panels

During the 2012-13 year the City of Nedlands experienced its first examples of decision-making by government-appointed Development Assessment Panels. The DAP disagreed with Council in relation to a five-level mixed commercial and residential development in Waratah Avenue, but agreed with Council over a number of other developments, including for Regis Aged Care and a new ambulance depot in the Hollywood ward.

## Changes to the Planning Scheme

Council resolved to amend a number of aspects of the City's Town Planning Scheme No 2 by initiating proposed Scheme Amendment 199. The main purpose of the proposed amendment is to strengthen the current scheme's provisions to safeguard the City's green, leafy environment. The proposal recommends increased setbacks from boundaries and a mandatory landscaping requirement for all development. It also addresses various anomalies that currently exist in the existing scheme. It is expected that the proposal will be available for public comment in 2014.

## Property purchases

During the financial year, the City made the strategic decision to purchase 108 Smyth Road, which is next door to the Administration building. Fully funded from the City's reserves, this acquisition is currently leased out on the private rental market with a long-term tenant, and is providing a valuable income stream for the City.

## Car parking pressures

Over the year the City has experienced growing car parking pressures, primarily from the QEII Medical Centre and University of WA but also from the showgrounds and Challenge Stadium. Adding to the problem is lack of parking at northern railway stations and commuters driving as close to central Perth as they can to find free all-day street parking. With ongoing public consultation, the City is progressively extending parking controls, aware of the needs of residents.

## Thank you

I would like to take this opportunity to thank everyone at the City of Nedlands – my fellow councillors and the City's staff – whose expertise and skill continue to contribute to the smooth and professional operations of the City.

In December 2012, one of our elected Councillors, Councillor Kerry Walker, resigned her position due to her husband's work commitments and relocation overseas. Cr. Walker's contribution specifically emphasised social and environmental values in community building. We greatly appreciate all the hard work and determination Cr Walker brought to her position.

During the year, we welcomed Councillor John Weatherall to the Hollywood ward. He brings with him 10 years' experience as a councillor both in Nedlands and in Subiaco, and as a former biomedical scientist, valuable knowledge. I look forward to working with him into the next year and beyond.

I would also like to welcome our new CEO, Greg Trevaskis, to the City of Nedlands. Mr Trevaskis took up the position of CEO in December 2012 after an extensive search process. I would like to convey my appreciation to Michael Cole, who acted as CEO and led the administration staff during a period of change until Mr Trevaskis took up his position.

Max Hipkins  
Mayor

# YOUR COUNCIL



**Mayor**  
Max Hipkins



Cr. Nikola Horley  
Coastal Districts Ward



Cr. Kerry Smyth  
Coastal Districts Ward



Cr. Leo McManus  
Coastal Districts Ward



Cr. John Wetherall  
Hollywood Ward



Cr. Ben Hodsdon  
Hollywood Ward



Cr. Robert Binks  
Hollywood Ward



Cr. Bill Hassell  
Dalkeith Ward



Cr. Joe Porter  
Dalkeith Ward



Cr. Ian Argyle  
Dalkeith Ward



Cr. Toni James  
**Melvista Ward**



Cr. Gordon Hay  
**Melvista Ward**



Cr. Nigel Warren Shaw  
**Melvista Ward**

| Coastal Districts   | Dalkeith        | Hollywood         | Melvista             |
|---------------------|-----------------|-------------------|----------------------|
| Cr Nikola Horley    | Cr Ian Argyle   | Cr Ben Hodsdon    | Cr Gordon Hay        |
| Cr John Leo McManus | Cr Joe Porter   | Cr Robert Binks   | Cr Toni James        |
| Cr Kerry Smyth      | Cr Bill Hassell | Cr John Wetherall | Cr Nigel Warren Shaw |



## REPORT FROM CEO



Greg Trevaskis, Chief Executive Officer

Welcome to the 2012–2013 Annual Report. It is my pleasure to accept the position as the City of Nedlands' CEO and to present my first annual report.

Since starting in December 2012, I have been actively working with the Mayor, councillors, executive and staff on a range of strategic planning programs, and operational and financial goal setting. All this is aimed at improving the efficiency and effectiveness of how the City delivers services and projects, and manages its assets and major infrastructure.

This report provides a comprehensive review of the many successes and achievements undertaken in 2012–2013. In particular, in planning for the future of the City of Nedlands, we have prepared and put into action the following key reports:

- Strategic Community Plan 'Nedlands 2023', adopted on 11 December 2012
- Corporate Business Plan 2013–2023, approved on 20 June 2013
- Annual Budget 2013–2014, approved on 20 June 2013.

We consulted the community extensively on the City's future strategic direction over many months in the 2012–2013 financial year. The most significant outcome of this consultation was the endorsement of raising rating levels above the Council's normal operating budget in the short term to address the City's ageing infrastructure.

After months of preparation and input from the community, elected members, executive and staff from across the organisation, our long-term plan, detailed in the three reports, is now in place. This has helped us to form clear priorities, and plan and implement major projects and service levels for the City. The three reports work together to present the City's strategic directions over the next 10 years, the four-year implementation program and the current annual budget.

### **Perth local government amalgamations**

In March 2013 Council determined its response to the Final Report of the Metropolitan Local Government Review Panel to oppose the suggestion that the number of Perth councils be reduced from 30 to 12 in total. In the western suburbs, the Final Report recommends that the current local governments of Cambridge, Claremont, Cottesloe, Mosman Park, Nedlands, Subiaco and Peppermint Grove (the G7) be merged into a new single entity.

## We consulted the community extensively on the City's future strategic direction

At its meeting in March 2013, Council rejected the main findings of the Final Report on the following key grounds:

- The City is against forced amalgamations.
- The City opposes the proposed removal of the rights of local residents to participate in a referendum on proposed mergers or local government boundary adjustments.
- Nedlands supports sensible boundary adjustments to remove anomalies, and consensual mergers between councils which are facilitated by the state government, subject to retention of community poll provisions.
- The proposed creation of a G7 Western Suburbs Council will have adverse impacts on local representation, community engagement, service delivery and create significant service disruption at substantial cost to local ratepayers and is rejected. The prospect of forced mergers would override proper due process and community involvement.

## Organisational matters

The past year has seen some stabilisation for the organisation after a period of much change. There were some minor changes to our structure following the departure of Ms. Darla Blake who resigned her position as Director Community and Organisational Development to take up a new role as Chief Administrative Officer, Central Coast Regional District in Canada. We wish Darla well on her return to her homeland after a period of some 30 years.

Along with all our other new staff members, I would like to welcome Mark Goodlet, Director of Technical Services, and Mike Fletcher, Manager Corporate Strategy & Systems, who both bring valuable skills and technical knowledge which will provide many benefits to Council and colleagues at the City.

Finally, I would like to extend my appreciation to Mayor Max Hipkins, councillors, the executive team and staff who have provided much support to me and who all do a great job serving the citizens of Nedlands. I commend this Annual Report to you as an important record of the City's achievements over the past year and trust you enjoy it.

Greg Trevaskis  
Chief Executive Officer



# ABOUT THE CITY OF NEDLANDS



Just seven kilometres from Perth, the City of Nedlands stretches from the banks of the beautiful Swan River to the shores of the Indian Ocean.

The City is divided into four wards, each represented by three councillors who are available to discuss and assist with any matters concerning your quality of life within the City.

## People

- Population: 22,144
- Electors: 14,108
- Suburbs: Dalkeith, Nedlands, Karrakatta, Mount Claremont, Swanbourne and parts of Floreat and Shenton Park

## Environment

- Area: 21 square kilometres
- Fourteen major parks and reserves
- Area of parks, gardens, reserves and golf courses: 46 parks, gardens, reserves and bushlands totalling 314 hectares

## Other facts of interest

- Council established in 1893
- Proclaimed as a City 1 July 1959
- Tourist attractions: river foreshore, water sports, Swanbourne Beach, Allen Park heritage area

## Community events

- Summer Concerts in the Park
- Premier's Australia Day Awards Ceremony
- Citizenship Ceremonies
- Remembrance Day Ceremony
- Blessing of the River Ceremony
- Anzac Day Ceremony

## The built form

- Two libraries
- One senior citizens centre
- One child health centre
- Eight primary schools
- Two secondary colleges
- Two community centres



# INTEGRATED STRATEGIC PLANNING

## Strategic Community Plan

The City of Nedlands Strategic Community Plan “Nedlands 2023” was adopted by Council on 11 December 2012. While the plan is for a 10-year period the City is required to undertake a minor review of the plan in two years and a major review in four years which will involve community consultation.

Through the Strategic Community Plan, the community developed its vision for Nedlands in the year 2023:

Our overall vision is of a diverse community where people can live through the different ages and stages of their lives. We will have easy access to community ‘hubs’ where a mix of parks, shops, community and sporting facilities will bring people together, strengthening local relationships.

Our gardens, streets, parks and bushlands will be clean, green and tree-lined and we will live sustainably within the natural environment.

We will enjoy great transport systems and people will have access to local amenities through efficient cycling and walking facilities.

We will be an active, safe, inclusive community enjoying a high standard of local services and facilities.

**We will live in a beautiful place.**

The elected members responded with their own vision:

Our overall vision is of a harmonious community. We will have easy access to quality health and educational facilities and lively local hubs consisting of parks, community and sporting facilities and shops where a mix of activities will bring people together, strengthening local relationships.

Our gardens, streets and parks will be well maintained, green and tree-lined and we will live sustainably within the natural environment.

We will work with neighbouring Councils and provide leadership to achieve an active, safe, inclusive community enjoying a high standard of local services and facilities.

**We will live in a beautiful place.**

The Strategic Community Plan will guide Council decisions to ensure that the community’s aspirations are taken in to account in decision making, to deliver the best possible results with the available resources.

## Corporate Business Plan

The Corporate Business Plan was adopted at the Special Council Meeting of 20 June 2013. The plan sees current service delivery continue, with enhancements in the coming four years including:

- Implementing a proactive asset management program and arresting the decline in infrastructure
- Focusing on strategic land use – planning to develop the City’s hubs and improving parking and traffic management
- Accelerating the street tree-planting program
- Encouraging sustainable building
- Retaining remnant bushland and cultural heritage
- Managing parking
- Facilitating the development of underground power
- Working with neighbouring councils to achieve the best outcomes for the western suburbs as a whole
- Increasing energy efficiency.

Major projects from the Strategic Community Plan that will be completed or progressed are:

- Commencing the construction of the DC Cruickshank Reserve
- Preparing the Highview Park masterplan.

The Corporate Business Plan focuses on continuous service reviews and an internal culture of efficiency-seeking. A number of reviews are scheduled for the coming years including Point Resolution Child Care, aged care services, natural area management, water efficiency, traffic management and community development.

# We will live in a beautiful place



## COMMUNITY ENGAGEMENT



The City is committed to undertaking robust and comprehensive engagement and consultation with its community to facilitate a dialogue on key decisions and projects.

Throughout the 2012-13 year the City undertook engagement and consultation in relation to various projects and works. Community engagement methods used included surveys, comment forms, open days and consultation events. Providing this opportunity to the community ensures that the community's concerns and ideas are represented in decisions made by the City.

Significant community engagement was undertaken during 2012-13 in the development of the City's Strategic Community Plan. These consultation events were designed over two stages. Stage one included a series of precinct-based workshops with the community and stage two was a full-day community conference. The results from this consultation ensure that the City now has a robust 10-year Strategic Community Plan which reflects the community's vision and priorities.

**Providing this opportunity to the community ensures that the community's concerns and ideas are represented in decisions made by the City**



# INFRASTRUCTURE

## Engineering Services

The City's Engineering Services has improved the City's road and footpath infrastructure networks by providing 33,249 square metres of road rehabilitation or resurfacing, 330 square metres of new footpaths and 1,602 square metres of rehabilitated footpaths over the 2012-13 financial year.

The City's 10-year forward works plan for road and footpath works has recently been completed. A full analysis of roads and pavements has been undertaken and is due to be delivered to Council in late 2013. This data will then be used to create an up-to-date forward works program for the next 10 years to ensure projects are on schedule and allowance is made for new priorities to be scheduled into the works program.

The City's fleet of vehicles, plant and equipment is replaced on rotation to ensure these resources remain in good working order.

## Road resurfacing and rehabilitation

All roads in the City, whether resurfaced or rehabilitated, involved extensive drainage improvements that aim to reduce the impact of flooding, improve road traffic safety and recharge the ground water system. Roads rehabilitated or resurfaced in the past year include:

- Elizabeth Street (Dalkeith Road to Thomas Road)
- Walpole Road (entire length)
- James Road (entire length)
- Erica Avenue (entire length)
- Curlew Road (Beatrice Road to Viking Road)
- Garland Road (entire length)
- Whitfeld Street (entire length)
- Asquith Street (Strickland Street to Landon Way)
- Montgomery Avenue (Alfred Road to Stephenson Avenue) (two-thirds funded by the Metropolitan Regional Roads Group, one-third by City of Nedlands)
- Adams Road (improvements to drainage and road widening at the end of the cul de sac).

## Footpath improvement and rehabilitation

The City's annual footpath replacement plan involves replacing slab pavements with concrete footpaths to accelerate the network of footpaths in the medium to long term. Footpath rehabilitation included:

- School Road (upgrade slabs to concrete)
- Administration building (Stirling Highway and Smyth Road)
- Gordon Street (upgrade slabs to concrete)
- Kirwin Street (upgrade slabs around shopping precinct to concrete)
- Whitfeld Street (upgrade slabs to concrete)
- Asquith Street (upgrade slabs to concrete)
- The Avenue (upgrade slabs to concrete for the section between numbers 31 and 43).

## New footpaths

- Alexander Road (construction of missing link between Beatrice Road and Viking Road).

## Right of way

- Design has now been completed for the upgrade of Acacia Lane. The project is currently out for tender and will be constructed by December 2013.



## Black Spot funding

Black Spot funding, available through the Department of Main Roads, allows the City to apply for funds to upgrade roads and intersections that address commuter safety issues. The City of Nedlands has one of the highest rates of successfully attracting funding in the western suburbs under this program. Funds were secured to improve the following intersections:

- Florence Road and Princess Road (median islands) works completed
- Florence Road and Stirling Highway (median islands) works completed
- Elizabeth Street and Tyrell Street (median islands) works completed
- Bruce Street / Elizabeth Street (design)
- Brockway Road / Underwood Avenue / Brookdale Road (design)
- Railway Road / Loch Street / Gugerri Street (design)
- Stirling Highway / Vincent Street (design).

## River wall

The City is currently seeking design options for the river wall along with investigating opportunities to turn some locations along the foreshore area back into pocket beaches. Once the designs are complete tenders will be called to undertake the works.

## Tawarri Jetty

The City is currently seeking design options for the replacement of the Tawarri Jetty which was removed in January 2011 due to structural damage by a boat. Once the design is complete the City will use this to seek grant funding for the project.

## Principal Shared Pathway

The design phase of the Principal Shared Path (PSP) between Shenton Park Station and Loch

Street was awarded to Shawmac Consultants after request for tender. The purpose of the PSP is to provide a safe pathway for bike riders and pedestrians with limited crossover interruptions. The passenger railway line reserve and adjoining road verge are the perfect locations for the path.

The ultimate aim is to provide a PSP from Fremantle to Perth allowing residents to walk and cycle to the city with few vehicular interruptions. The Department of Transport's Bikewest Branch, the Public Transport Authority and Main Roads WA are working with the City of Nedlands towards achieving this aim. The design works have now been completed and the proposed options are ready to go to community consultation in September 2013.

Main Roads WA will be managing the project.

## Beecham Road wall

Stages 1 and 2 of the retaining wall have now been completed. Civil works will commence in September 2013 for stages 3 and 4. Landscaping will follow completion of civil works (subject to optimal planting conditions).

## Traffic management

- Alfred Road / Lisle Street – Construction of median islands and pram ramps to improve pedestrian safety.

## Drainage improvements and storm water management

The City undertakes a detailed survey of all roads programmed for resurfacing to ensure they have adequate storm water drainage capacity. During resurfacing works the City may install additional drainage to ensure there is one soak well to cover approximately 80 square metres of impervious surface.

A total of 22 new soak wells were installed as part of the 2012-13 roads resurfacing program.

# INFRASTRUCTURE

## Parks Services

There were a number of strategic focal points for the Parks Services department during the 2012-13 financial year. The City undertook a review of operations to identify efficiencies and areas where operational expenditure could be minimised. A number of efficiencies were implemented with the resultant savings being directed into supportive programs with the aim of improving productivity within the department.

Development of a 10-year forwards works infrastructure renewal program was completed and matched to a sustainable budget profile ready for implementation to address the back log of ageing and non-functional parks infrastructure.

## Maintenance operations

During 2012-13 the City completed 352 operational maintenance programs. Programs completed included beach and park cleaning, general rubbish removal, landscape maintenance, turf mowing, fertilising sports ovals, planting trees, turf renovations, pest and weed control, parks furniture/playground maintenance, watering and sports facility preparations.

## Capital works and infrastructure renewal

The following infrastructure renewal and new infrastructure projects were completed during the 2012/13 financial year:

### Sports facilities

- Mt Claremont Oval - completion of sports lighting (stage 2)
- College Park - new concrete and five block turf practice cricket wicket
- Mason Gardens - new basketball tower
- Highview Park - irrigation infrastructure upgrade with hydrozoning
- Carrington Park - irrigation infrastructure upgrade with hydrozoning
- Allen Park - upgrade of irrigation control cabinet and switchboard
- Beatrice Road Reserve - installation of new submersible bore pump.

### Paths and paving

- Grainger Reserve – construction of accessible path linking Montgomery Avenue and Grainger Drive
- Peace Memorial Rose Garden - construction of accessible path linking existing path to toilet block.



### Planting and landscapes

- Gardens and verges - planting of 1,750 square metres of greenways along Aberdare Road
- Peace Memorial Rose Garden – renewal of four rose beds.

### Playgrounds

- Pine Tree Park - upgrading of double swing to Australian Standards
- Mt Claremont Oval - upgrade of playground including shade sails and soft-fall rubber.

### Groundwater conservation

The Department of Water allocates 709,300 kilolitres (kL) of groundwater which is equal to 709,300,000 litres for irrigation purposes, to the City each financial year. The recorded use for the financial year 2012-13 was 594,685 kL, realising a saving of 114,615 kL from its maximum allocation. To put this into perspective, this equates to approximately 46 olympic-sized swimming pools of groundwater that remained in superficial aquifers.

### Central Irrigation Control Pilot Program

The City initiated a pilot program for the central control of its irrigation controllers during the 2012-13 financial year. The objective of this program is to centralise the functions of all irrigation controllers throughout the City through the mobile phone network. In the future, operation of irrigation controllers will be connected to a central software program and functions will be operated independently of manual operation through a mobile phone application.

The benefits of a centralised control system are many and include:

- Minimising the time spent in identifying system malfunctions - malfunctions can be identified at the tip of a finger each morning and can be attended to in a more direct and efficient manner.
- Improving water savings and efficiencies, for example having the ability to remotely shut down irrigation systems during rain.

- Monitoring water consumption in 'real time' allowing irrigation scheduling to be adjusted more effectively which will result in reduced groundwater consumption.

### Street Tree Infill Program

Having completed a comprehensive City-wide audit of the type, condition and number of street trees, the City began to develop of a street tree infill planting master document during 2012-13. The objective of the infill program is to maintain and protect the future of the tree-lined streetscapes for which the City is renowned. A trial of the program is being implemented in the Dalkeith ward during the 2013 winter planting season. The program will be escalated and expanded to other wards during the 2014 winter planting season.



# NATURAL ENVIRONMENT

## Bushcare

The City manages approximately 55 hectares of natural areas. We seek to conserve and enhance the environmental values of these conservation areas through ongoing implementation of Natural Area Management Plans and the Greenway Corridors Policy. Implementation of the City's Natural Area Management Plans is undertaken in close conjunction with local Friends Groups.

The City completed the following operations in the City's natural area reserves and greenways:

- Control of invasive and declared weeds using an integrated weed management system
- Restoration of degraded bushland areas using locally occurring native species
- Greenway maintenance and development
- Bushland condition and weed mapping
- Erosion control
- Infrastructure upgrade and maintenance
- Fire fuel reduction management
- Feral animal control
- Community partnerships and programs.

### Achievements include:

- Planted 23,000 native seedlings along greenways and in natural areas
- Controlled invasive weeds such as perennial veldt grass and Geraldton carnation weed
- Completed stabilisation and restoration project at Point Resolution along eroded sections of the western foreshore and embankment
- Controlled feral animals such as rabbits, foxes and bees to improve habitat for native fauna
- Upgraded 110m of an eroded limestone pathway at Allen Park. Further path upgrades scheduled for 2013-14 will complete the path upgrades required in Allen Park
- Completed stage 1 of a four-stage project to create a greenway along the railway reserve. This project is a WESROC initiative that aims to

develop a greenway from Perth to Fremantle. Stage 2 is due to commence in 2013-14

- Treated 114 declining iconic tree species such as tuart, jarrah and marri along road reserves and in natural areas. The treatments aim to protect declining or dying trees suffering stress as a result of plant diseases such as phytophthora dieback, fungal canker pathogens, drought and stem-boring insects.

## Community partnerships and projects

- Completed the 'Protection and Restoration of Swanbourne Dunes' project in conjunction with the Swanbourne Coastal Alliance and the Department of Planning's Coastwest Grant Program.
- Began a joint project in cooperation with Lotterywest, the Friends of Allen Park, Swanbourne Primary School and the City to install limestone entry walls and interpretive signage within Allen Park Bushland.
- As part of Schools Tree Day, Swanbourne Primary School planted 900 coastal seedlings at Swanbourne dunes and learnt about the importance of conserving coastal environments
- The Friends of Hollywood Reserve joined with Hollywood Primary School in May 2013 and planted approximately 600 locally occurring native seedlings in Hollywood Reserve
- Held community events with the Friends of Shenton Bushland, Point Resolution, Allen Park, Hollywood Reserve and Swanbourne Coastal Alliance.

## Sustainability

The City has once again been re-endorsed as a Waterwise Council. This is a program run by the Department of Water, the Water Corporation and ICLEI Water Campaign. Re-endorsement confirms the City's commitment to water conservation including the implementation of a variety of water conservation actions including irrigation efficiency, efficient bathroom fittings and Waterwise training

for staff. The City also has a permanent display of Waterwise information at the Administration Building's reception foyer.

The City's Waterwise Garden Competition received great community support once again with residents, local schools and businesses all getting involved. The winners were presented with their awards at a seminar presented by Beyond Gardens, with 50 people attending. The Beyond Gardens team also awarded a free waterwise verge makeover.

The WESROC Native Plant Subsidy Scheme saw even greater response from City of Nedlands' residents with over 2,700 native seedlings purchased in May 2013.

The City is looking into some exciting new initiatives to reduce waste. Although in the early stages of development the City is looking into opportunities to recycle the City's street sweepings and soil. Finding an alternate disposal method to landfill could be a great financial and environmental benefit to the City. Samples have been tested and research into ongoing viability is continuing.

The City has expressed an interest in reducing single-use plastic waste in the community. The City is researching opportunities to reduce plastic bag use in retail outlets in its boundaries jurisdiction. The City supported a free screening of 'Bag It' at the Windsor Cinema in June 2013 for Plastic Free July.

The City's sustainability message was promoted at the following events:

- Clean Up Australia Day
- National Tree Day

- Earth Hour
- National Tree Day
- World Environment Day
- World Water Day
- Waterwise Garden Competition
- WESROC Native Plant Subsidy Scheme
- Free 'Bag It' screening for Plastic Free July
- Paul Hardisty talk
- Beyond Gardens workshop
- Perry Lakes Garden Week.

### Waste management

Throughout the 2012-13 financial year the City collected 6,204 tonnes of general waste, 3,332 tonnes of greenwaste, 2,581 tonnes of recyclable material, 10 tonnes of e-waste, approximately 2 tonnes of household batteries and 2 tonnes of metals from the City's waste service.

More than 85 per cent of residents are currently using the 120L litre rubbish bin service and more than 30 per cent of households are using the second recycling bin service.

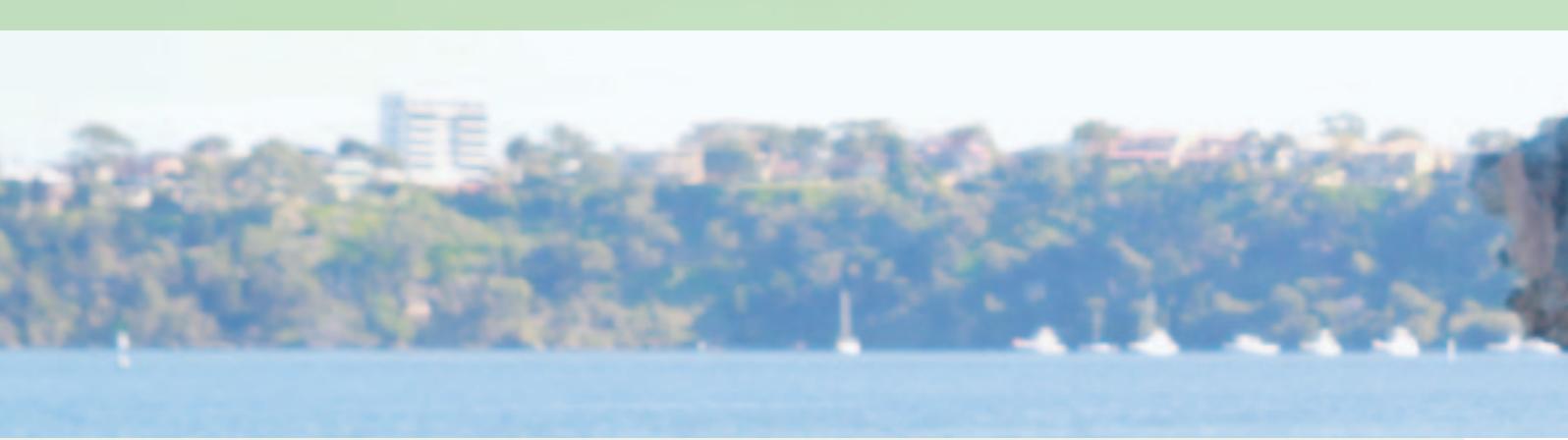
To achieve a 65% diversion target by 2020 the City has implemented another recycling initiative by introducing a mattress recycling collection program. This collection program will coincide with the annual bulk rubbish collection.

The City is seeking residents' support to separate unwanted mattresses from other rubbish on the verge.

The City will continue to work closely with residents to reduce household waste going to landfill. We encourage waste materials to be thought of in terms of resources to be reused and recycled where possible.



# NATURAL ENVIRONMENT



## Environmental Health

Environmental Health had input on a number of development applications received by the City for commercial applications including Development Application Panel (DAP) referrals. Issues such as noise impact and provision of adequate waste management were assessed and considered for these applications along with statutory requirements for premises fit-outs and use.

Public buildings received routine inspections. New public buildings and temporary public buildings, (for events), were assessed and certified. A number of buildings, especially older ones needed works so that they complied with regulations and this has seen an overall improvement in the safety of these buildings. The City found some buildings had not been captured as public buildings - these have now been included for inspection. Environmental Health Officers continue to work with establishments to ensure that buildings comply with regulations.

Public swimming pools were tested monthly for water chemistry and water microbiology, as required by the aquatic facilities legislation to ensure satisfactory water quality and safety for users. Overall facilities complied with testing; there was one exception which has since been resolved. Approvals of all public swimming pools within the City are issued by the

Department of Health WA, as required under the aquatic facilities legislation. One new facility was approved.

The number of applications for Department of Health WA approved greywater diversion devices and greywater treatment systems have slowed considerably. This trend continued in 2012-13 with only three systems receiving approval from the City.

The City received five complaints about smoke from residential chimneys and one complaint for emission from a commercial flue. Environmental Health Officers had minimal involvement with Tobacco Control Act enforcement, providing advice on the requirements relating to smoking in enclosed public places.

A number of complaints were received for activities on residential properties. These were addressed through the City's Health Local Laws and included the keeping of large animals, roosters, discharge of swimming pool water and swimming pool water likely to breed mosquitoes.

## Surrounding environment

The City continued its annual monitoring of the contaminated groundwater plume associated with the former Brockway Landfill site in Mt Claremont with results remaining consistent with previous years.



The signature of the plume was ammoniacal nitrogen which had previously been established. The various sites which make up the former Brockway Landfill continue to have a contamination classification by the Department of Environment and Conservation (now Department of Environment Regulation - DER). The City is working with DER on reporting of groundwater data and site contamination status.

In conjunction with the Department of Health WA, the City participated in the annual metropolitan recreational waters ocean monitoring program. This involved fortnightly water sampling at Swanbourne Beach and collation of site data (drainage). Sampling was completed between the months of November 2012 to April 2013. No sewage overflow was reported from the Swanbourne Beach outlet. There were no sewage

outfall or incidents in the Swan River requiring assistance from Environmental Health Officers. Some sewage episodes occurred at residential and commercial properties. Environmental Health Officers sought to minimise public health risk and liaised with the Water Corporation.

Environmental Health Officers advised residents on various seasonal pest queries including white cedar moths, Portuguese millipedes, bees, wasps, coastal brown ants, mosquitoes, rats and possums. The City continued to provide residents with a limited supply of free rat bait to assist with control of rodents.

Residents can now take unwanted household chemicals to the Western Metropolitan Regional Council's transfer station and dispose of them at no charge – a program supported by Waste Authority WA.



# NATURAL ENVIRONMENT

## Noise

Responding to noise complaints formed a large part of environmental health compliance activities this financial year. Sources of noise included:

- Traffic
- Hotels, pubs, restaurants
- Shops and other commercial activities
- Industrial activities
- Construction noise
- Outdoor concert events
- Airconditioners
- Audible alarms or sirens
- Bird noise
- Rubbish trucks
- Lawnmowers or garden maintenance
- Musical instruments
- Power tools or workshops
- Pool pumps, auto pool cleaners, spas
- Radios and stereos/household parties

Construction and stereo noise were subject to most of the complaints received by the City during the 2012-13 financial year.

The City also agreed to conditions for several events hosted by surrounding local government authorities which had the potential to impact residents in the City of Nedlands.

## Food surveillance

Overall, the City has seen improvements in food business compliance with the Food Standards Code through educational materials and enforcement activities.

Food businesses were routinely inspected for compliance with the *Food Act 2008*, *Food Regulations 2009* and the *Food Standards Code*. Where necessary some inspections resulted in enforcement activities including the service of

improvement notices and prohibition orders.

Two prosecutions for food-related offences were pursued by the City and resulted in penalties imposed on those businesses.

A number of food complaints were received by the City. These related to labelling, hygiene, pest contamination, beyond use-by date food storage and foreign object contamination. The City notified food businesses of 18 relevant food recalls from the Department of Health WA. Food recalls were for incorrect labelling, undeclared allergens, incorrect identification of product, microbial contamination, choking hazard, foreign object and packaging faults.

The City continued to provide free online, interactive 'I'M ALERT' food safety training, which has been available since 2010. A total of 660 people have used the program since its introduction. The training was used by temporary food handlers, food businesses and anyone looking to improve their knowledge of food safety. 417 users participated in the training program in 2012-13. The training aligns with the national food standards code requirements.

The City submitted its third year of food surveillance reporting to the Department of Health WA, as required by the Food Act. The City's Environmental Health Officers have continued working with those food businesses required to have implemented food safety programs under the Food Standards Code. This encompasses businesses who provide food for service to vulnerable people, who may be more susceptible to food-borne illness. The City has verified most food safety programs and continues to work with those businesses requiring verification.

A number of food businesses changed ownership this financial year without notifying the City. Food businesses are required to notify the local government authority of any changes to the business, as required by the Food Act.



### Parking initiatives

The City's rangers team was the first in Western Australia to implement Licence Plate Recognition technology into one of the City's vehicles. This leading-edge technology enables increased monitoring of parking areas to ensure that community amenity is maintained.



# THE BUILT ENVIRONMENT

## Key facts

| Number of development applications determined for 2012/2013: |           |
|--|-----------|
| Determined by Council  | 20        |
| Determined under delegation                                  | 533       |
| Determined by Development Assessment Panel (DAP)             | 6         |
| TOTAL Development Applications determined                    | 559       |
| Average days to process                                      | 35        |
| Total fees received  | \$451,000 |

A key initiative achieved in the past year is the reduction of days taken to process applications, especially minor applications. When all the information is received, over a third of development applications are now being approved within 10 days.

The City processed 13 applications for subdivision or amalgamation. Five of these proposals were for amalgamations and created nine lots from the original 16 lots. The remaining applications were for subdivisions, either to create "green titled" lots or survey strata lots, creating 23 lots from the original eight lots. Overall seven new lots were created in the past year.

The City also dealt with five proposals to amend the current Town Planning Scheme No 2. Four of these were processed in response to requests from the respective property owners, and included the proposed scheme amendment at the Captain Stirling site for Woolworths.

An Outline Development Plan (ODP) was also adopted by Council for the Para Quad Centre site in Selby Street, and the City began public consultation on a proposed limited Outline Development Plan for the Biological Resources Support Facility at Lot 4 located on the corner of Selby Street and Underwood Avenue.

A total of \$66,000 in fees was received for Town Planning Scheme Amendments, subdivisions, ODPs and Masterplans.

In the past year the City has undertaken numerous planning initiatives to protect the City's quality environment. These include:

- Finalisation of a master plan to guide the future development of the sporting facilities at DC Cruikshank Reserve
- Council endorsement of a movement strategy for North Hollywood
- Initiating work on the Waratah Placemaking Strategy project that will focus on improving the public space along the street between Alexander and Adelma Roads
- Creation of a Hubs Framework to guide the planning work that is required to be done to strengthen the local hubs identified throughout the City
- Progressing the update of the City's heritage list.

The City also continues to support and participate in the TravelSmart network. TravelSmart is a behaviour change program which aims to increase the number of people using alternative transport modes. The City of Nedlands is proud to have been involved in the TravelSmart program for over 10 years. Projects for the last year include the UWA-Nedlands Bike Breakfast, TravelSmart in Schools and continuation of the City's walking groups and Walking School Buses.

### Challenges ahead:

- Making the necessary changes to Town Planning Scheme No 2 to ensure that the document remains current and able to fulfil its function until the new scheme becomes operative.
- Progressing its Local Planning Strategy and draft Local Planning Scheme No 3.
- Implementing the amended Residential Design Codes.
- Increasing Development Assessment Panel (DAP) applications with mandatory processing times.
- Finalising a Bike Plan for the City.
- Finalising the City's updated heritage list.
- Completing the Waratah Avenue Placemaking Strategy.
- Progressing with the planning work for character areas such as Hampden Road and Broadway so that their unique character can be strengthened.
- Continuing to promote active transport.
- Work collaboratively with the state government in relation to:
  - its proposal to redevelop the Royal Perth site in Selby Street, particularly in regard to addressing the questions of biodiversity in the Shenton Park area; and
  - Any other area within the City that attracts state government planning interest.
- Meeting the demands of the state government to implement the objectives of Directions 2031.
- Working with relevant stakeholders outside of the City such as state government departments and adjoining local authorities to address transport matters relating to the light rail project and Stirling Highway.
- Compliance and enforcement of development and development approval conditions.



# THE BUILT ENVIRONMENT

## Building control

| Building control statistics           | 2009/2010    | 2010/2011    | 2011/2012    | 2012/2013     |
|---------------------------------------|--------------|--------------|--------------|---------------|
| Building Permit applications received | 746          | 671          | 538          | 632           |
| Building Permits granted              | 580          | 506          | 458          | 509           |
| New residences                        | 59           | 55           | 62           | 68            |
| Demolition permits                    | 58           | 46           | 41           | 39            |
| Swimming pool licences                | 50           | 70           | 47           | 49            |
| Sign licences                         | 8            | 1            | 5            | 6             |
| Verge material licences               | 35           | 41           | 25           | 34            |
| Building approval certificates        | 27           | 26           | 20           | 22            |
| Value of fees collected               | \$558 354    | \$481 088    | \$432 149    | \$288 233     |
| Value of all works                    | \$89 600 198 | \$86 660 975 | \$90 902 819 | \$100 495 000 |

2012 saw the implementation of the new *Building Act 2011*; this includes the introduction of private certification. Residents now have a choice on whether to use a private building surveyor or the City building surveyor to check plans and documentation against the relevant building codes and standards. The City building services team has adapted to the new regime and worked with the local building industry and customers to ensure a smooth transition and provide required information.



### **Swimming pool inspections**

The City now carries out its own inspections of pool enclosures in an effort to increase the compliance rate. The City performed 551 inspections during the year. 86% of pools have been recorded as compliant.

### **Property services**

The City's asset and maintenance teams have continued to upgrade and maintain built facilities and infrastructure to benefit the user groups and the community.

### **108 Smyth Road**

During the financial year, the City made the strategic decision to purchase 108 Smyth Road, which is next door to the City's Administration building. The property was acquired for \$1.71 million. This purchase was fully funded from the City's reserves. The property is currently leased out on the private rental market and with a long-term tenant is providing a valuable alternative income stream for the City.

### **Community facilities upgrades**

The extensive refurbishment of the John Leckie Pavilion was completed in October 2012 and is now housing local sporting clubs who are enjoying the new facilities.

The City continued to maintain and upgrade City community buildings including Hackett and Mount Claremont child care centres. They both received kitchen upgrades and other essential maintenance.

**The extensive refurbishment of the John Leckie Pavilion was completed in October 2012 and is now housing local sporting clubs who are enjoying the new facilities**



# COMMUNITY SERVICES

## Library Services

The Nedlands Library service offers two libraries, one in Nedlands on Stirling Highway and one in Mt Claremont on Montgomery Avenue.

Membership currently stands at 10,178 members, which includes 3,145 members from outside the City's local government boundary. Loans and renewals of books and other materials exceeded 200,000 transactions for the year and more than 3,000 people participated in public events held at the library.

|                           |         |
|---------------------------|---------|
| Loans and renewals        | 204,830 |
| Event participation       | 3,199   |
| % of residents as members | 32%     |

## Subjects of note sessions

Every month the library service holds a Subjects of Note event for the community. These events cover a range of topics. Over the last year we have had visiting authors, sessions dedicated to travel, cooking demonstrations and a variety of other workshops.

## Local Studies

The Local Studies Collection continues to build up its resources on the history of the City of Nedlands. It is used by students of all ages for projects ranging from school assignments to history books for publication.

The local studies collection is growing rapidly as old records are digitised and new photos and records are donated to the collection. The information in the collection is being used by researchers and residents for many different projects. A few of the common research queries relate to family history, discovering the history of local properties and research into historical areas of Nedlands. Once a month we have volunteers from the WA Genealogical Society come and provide assistance to people who are researching their family history.

The two main research projects that are currently under way are Dairying in the Western Suburbs and the Nedlands Primary School centenary. Dairying in the Western Suburbs has been a popular topic with many people coming forward to share their knowledge and in some cases tell of their ancestors who were dairy farmers in this area. A map is currently being developed that will show the location of the various dairy farms. The other project is for the Nedlands Primary centenary in October 2013. People have been donating photographs to be displayed at this event. With the help of our volunteers we have scanned and catalogued nearly 500 of these photos with more being delivered every day.

## Library Services for Young People

Baby Rhyme Time sessions are held fortnightly during school term throughout the year at Nedlands Library with 198 participants attending last year. As part of the State Library's Better Beginnings Program, Baby Rhyme Time supports children's early literacy development through sharing songs, stories and action rhymes with babies from 0-12 months old. The program also introduces parents to techniques for sharing books with their babies.

Weekly storytime sessions continue to be a great success with 1,582 children and parents attending this year. The sessions include songs, storytelling and craft activities with a different theme each week. The storytime sessions are also used to celebrate different events throughout the year. In May Nedlands and Mt Claremont Libraries joined hundreds of other libraries around the country to read "The Wrong Book" by Nick Bland for National Simultaneous Storytime, an annual event for Library and Information Week.

During the school holidays the library holds special events for children. This past year we had a range of events including face painting workshops,

a drumming workshop facilitated by Rhythm Fix and Children's Book Week which attracted a total of 432 students attending across both libraries.

### **2012 Roland Leach Poetry Prize**

Every two years the library runs the Roland Leach Poetry contest. For our 2012 competition we received a record number of entries with 960 from across the state participating.

We had a variety of ages - our youngest participant was 7 years old and our oldest was 22 years old. Entries were judged by poet Shane McCauley and prizes were presented by local poet Roland Leach at the awards ceremony on 24 October 2012.

Winning poems were displayed in Nedlands Library until the end of November and can also be viewed on the Library website. The overall winner was Celine Ng from Yidarra Catholic Primary School for her poem "I Would Like To".

### **Day of Literary Feasting**

The third 'Day of Literary Feasting' was held on Monday, 20 May 2013 at Nedlands Library. This all-day event celebrated the art of writing with talks from four authors and one workshop. Deborah Burrows, a local author, started our event by talking about her two novels and her writing process.

For our lunch time session we held a two-hour blogging workshop with Amanda Kendle. During the afternoon sessions we had representatives from Margaret River Press followed by author Erin Pearce. To finish off the day Rosalind Appleby, author of *Women of Note*, talked about the contributions that women have made to Australian classical music.

### **Books on Wheels and bus service**

The library runs two different outreach programs for senior and housebound people. The first is our fortnightly Books on Wheels service for customers who are house-bound. This service can deliver up

to 12 items per fortnight. A library staff member coordinates the service but the books are chosen and delivered by our volunteers.

Our weekly Monday bus service is our other outreach service and is offered to senior library members who are able bodied but don't have their own transport. Our volunteer bus drivers pick up patrons and bring them to the library where they choose their own books and socialise over morning tea.

### **Other library services**

The Library Book Club meets at Nedlands Library on the second Thursday of each month at 1pm. This is a great way for library members to meet new people and discuss books. Afternoon tea is served and discussions are always lively.

Quarterly library newsletters are published which showcase our upcoming events, popular books, new services, local history knowledge and provide a general update on the library. The newsletter is available in the library, on our website and is mailed out to the people on our mailing list.

The library also provides volunteer-run computer classes. These classes run in four-week blocks and cover basic internet skills, how to use email and basic Microsoft Office skills. Classes are limited to six students to ensure everyone gets the attention and help they need.

### **Online resources**

The latest addition to our online resources was Overdrive, which allows library members to borrow five ebooks for a three-week period. This was a new initiative of the State Library in conjunction with Public Libraries to fill the growing need for ebooks within the library.

One of the most popular services this year was OneClick Digital which allows library members to download audiobooks from home and load them onto their portable device such as an iPhone, iPod or Android device.

## COMMUNITY SERVICES

### Point Resolution Child Care Centre

Point Resolution Child Care is located at Jutland Parade Dalkeith and has been providing child care services to the Nedlands community for more than 30 years.

Attendance at the centre is always high with a constant waiting list for vacancies. The start of 2013 saw changes to the age groups of children attending the centre as many of our previously 'older' children started attending pre-school. This saw an increase in the number of babies and toddlers who took their place.

Even with the changing ages of the children, the programming and activities prepared at the centre remained at a high standard and always with the

intention of continuing to meet the new child care standards as well as applying the Early Years Learning Framework.

Parents are encouraged to be involved in their child's care and learning, so the centre staff provide plenty of information on the program, what the outcomes will be and the benefits for the children. The staff and children still have time to learn about each other, share stories and news, create, explore and learn while having fun.

During the year, garden beds were established, fire trucks were created, mini master chefs were discovered and intergenerational time was spent with some of the seniors from Nedlands Community Care.



## Aged Services

Nedlands Community Care is a community based organisation, established in 1982 by residents and the City of Nedlands. Professional staff and volunteers work as a team to provide support services to allow elderly people, people living with disabilities and their carers to remain in their own home for as long as they wish.

Nedlands Community Care is funded by the Home and Community Care Program (HACC) and the City of Nedlands.

Eligibility is reserved for residents of the City of Nedlands, living independently in the community, who in the absence of basic support services are at risk of premature or inappropriate long-term residential care, and their carers. Each prospective client's needs are professionally assessed to provide the most effective individualised service.

Trained staff provide support for:

- Showering
- Medication prompts
- Shopping
- Light household duties
- Respite
- Meal preparation
- Transport to local medical appointments or shopping precincts
- Light garden maintenance
- Shopping bus services to Floreat, Karrinyup and Innaloo on a weekly and monthly basis.



Councillor Nikola Horley

The Waratah Club provides opportunities for regular socialising and promotes wellness activities for members.

A morning at the centre can consist of:

- Morning tea, current news affairs and crosswords
- Programmed exercises and games
- Hot or cold two course lunch
- Cooking classes

The afternoon program is flexible and varied and may include:

- Guest speakers / entertainers
- Art and craft session
- Board / table games including Scrabble and rummy
- Social gatherings and activities with members of other centres
- Computers
- Afternoon tea
- Afternoon drive.

Wheelchair accessible transport is provided to and from the centre. The Waratah Club also operates days specifically catered for supporting members with dementia.

The Nedlands Community Care Social Support program offers social bus outings for seniors as well a range of special interest groups which provide opportunities for clients to interact and form new friendships. All services are facilitated by volunteers, many living within the City of Nedlands themselves. This creates a strong link between our ageing population and the wider community.

Out 'n' About Tours are designed for people who do not have independent transport and may be experiencing social isolation. These trips give people the chance to explore places beyond their local area and participate in special events they may otherwise not be able to attend independently.

Scenic Drives are designed for our less mobile clients. The bus collects clients from their homes, they are driven to a scenic location in the city and afternoon tea is served on the bus. This service gives people an opportunity to simply "get out of the house", have some fresh air and a social chat without the more physical demands of a full day outing.

The Men's Group meets once a month for a Saturday outing. This small social gathering provides men with a place to reminisce about the past and discuss current issues with their peers in a relaxed and supportive environment.

There are currently two Book Clubs running through Nedlands Community Care which are facilitated by avid volunteers. The Book Clubs are an opportunity for seniors with a shared love of reading to come together. Reviews are often entwined with personal experiences and powerful story telling of their own. Clients arrange their transport independently for the monthly meetings.

Dinner Club is a monthly gathering of clients at a selected local restaurant, which changes on each occasion. A volunteer attends to take care of details including any special requests and settling the bill. All participants pay a small fee which goes towards the cost of the volunteer's meal and arrange their own transport for the evening.

Computer Classes commenced in January 2013. This structured 10 week program is delivered by a qualified teacher on staff, and gives seniors the confidence and ability to navigate today's technology. Highlights of the program include practical exercises to become familiar with operating a computer, learning how to be safe when shopping online and communicating with loved ones via social media. Classes are tailored for absolute beginners and small class sizes mean all participants receive considerable individual attention during each session.

The annual Engaging the Ageing Expo brings together businesses and organisations which provide services to seniors seeking to enhance their overall lifestyle. Growing every year, the Expo features guest speakers from the community, information stalls and product demonstrations. This is an important event for Nedlands Community Care to engage with the wider community, and provide an access point for current and prospective clients to the range of services available to them.



# COMMUNITY DEVELOPMENT

## Community Groups and Events

### Summer Concerts in the Park

Each year the City holds the Summer Concerts in the Park series on Sunday evenings throughout February. Each concert is an opportunity for families, friends and neighbours to gather in a relaxed atmosphere in one of the City's beautiful parks. In 2013 the four concerts were held at Lawler Park, Mason Gardens, Allen Park and Dot Bennett Reserve. The concerts attracted over \$20,000 in sponsorship from Lotterywest and local business Westcare Inc.

The 2013 concerts series attracted approximately 2,000 people, providing a wonderful opportunity for community members to enjoy free live music and a range of children's activities. Those attending expressed a very high level of satisfaction with the concerts, at 92%.

### Community Tours

Nedlands Going Places Tours give residents an opportunity to enjoy a day out while getting to know other community members and neighbours. The City hosted two tours this year. These tours were:

- Christmas in July Tour to Northam on 26 July 2012. 36 community members enjoyed a tour to the Northam region, stopping for a three course Christmas lunch at the Grass Valley Tavern, followed by a visit to the Avonbrook Winery to look around the gift shop and sample the wine.
- Wildflower Tour, 4 October 2012. 60 community members enjoyed a tour of the Chittering Valley. The tour meandered through the Julimar State Forest to view a beautiful display of native flowers, followed by lunch in Toodyay and then wine tasting at Corringa Winery.

Participants expressed a very high level of satisfaction with the tours, at 91%.

## Community Grants Fund

The purpose of the City's Community Grants Fund is to provide financial support for events and projects that contribute to community spirit and help build a more inclusive community in the City of Nedlands. The funded project must show a direct benefit to the local community and support the building of local relationships. In 2012-13 the City provided 11 grants totalling \$8,750 for a wide range of local community events. These are shown below:

| Recipient                                  | Event   |
|--|---|
| Rowena Walsh                               | Art Exhibition  |
| Tanya McDonald                             | International Day of People with a Disability community event |
| C3 Church                                  | Christmas Carols Event, Genesta Park Dalkeith                 |
| Allen Park Tennis Club                     | Christmas Carols, Allen Park Tennis Club                      |
| Bronwyn Nelles                             | Street Party  |
| Ian Love                                   | Street Party  |
| Kathy Whitley                              | Street Party  |
| Dalkeith Church of Christ                  | Christmas Carols Event, Dalkeith Church                       |
| Sonlife Church                             | Community Easter Event, Mason Gardens Dalkeith                |
| Autism West Support Inc                    | Volunteer Appreciation Event                                  |
| Learning and Attentional Disorders Society | Volunteer Appreciation Event                                  |

# COMMUNITY DEVELOPMENT

## **Blessing of the River Ceremony and Community Breakfast**

The City held its inaugural Blessing of the River Ceremony at Beaton Park on the Nedlands foreshore in December 2012. The event brought people together to celebrate the importance of the river to our culture, environment and community. Senior Noongar man James Webb and the Wadambah Dance Group entertained those who attended and breakfast was provided by the Claremont - Nedlands Lions Club. Approximately 50 community members attended the event.

Following the success of this event, it is set to make an appearance again in 2013.

## **Community halls and pavilions**

The City's community facilities include halls, pavilions and community centres that can be booked from 7am to midnight on any day of the year. The City provides four facilities that are available to be booked:

- Drabble House
- Allen Park Pavilion
- Dalkeith Hall
- Mt Claremont Community Centre.

## **Grants received for community events**

- \$2,500 from Heathway for 4Sure Music & Skate Festival
- \$500 from Neighbourhood Watch for Halloween at The Grove (joint WESROC project)
- \$1,000 from Department for Communities for Western Suburbs National Youth Week Events (joint WESROC project)
- \$18,000 from Lotterywest for the City's Summer Concerts.

## **Community event approvals**

The City approves events held in public locations. The City's approval role aims to minimise any potential negative impact while still ensuring the community enjoys a wide range of local events.

In 2012-13 the events approved by the City included 29 weddings, 10 public sporting events, seven large scale community events and six large private events.

The major events approved included the City to Surf run, Bike Ride for MS, Bark in the Park, Sunflower Sunday and Hunt 4 Easter.

## **Citizenship ceremonies**

The City held three Citizenship Ceremonies in 2012-13 and 109 residents became Australian citizens. New citizens included people originally from Japan, Brazil, India, Malaysia, Canada, Sweden, Kenya and China.

## **Anzac and Remembrance Day ceremonies**

The City again partnered with the Nedlands RSL to provide two well-attended ceremonies - the Anzac Day Ceremony and the Remembrance Day Ceremony. Both events are embraced by the local community, with attendance growing annually.

The City honours veteran Nedlands RSL President Doug Arrowsmith for his contribution to these much-loved services.



## Volunteering

### Internal volunteers

|                               | 2011-12   | 2012-13   |
|-------------------------------|-----------|-----------|
| No. of volunteers             | 84        | 125       |
| No. of volunteer hours worked | 10,678    | 11,100    |
| Financial value               | \$309,662 | \$333,630 |

Internal volunteers are those who donate their time to work within the City of Nedlands as an organisation. In 2012-13 they helped provide valuable services across the organisation. They ranged from 10 to 92 years of age and included students, retirees, business owners, community leaders, young professionals, visitors and new immigrants.

In the 2012-13 financial year, 125 volunteers donated an estimated 11,100 hours of service to the City of Nedlands as an organisation. This is valued at over \$330,000, based on Volunteering WA's ascribed value of \$30 per hour as the estimated value of services provided by the average volunteer.

Volunteers strengthened services provided by the City in the following areas:

- Nedlands Community Care
- Nedlands Library and Local Studies
- Tresillian Community Centre
- Youth Advisory Council
- Access Working Group
- Sustainable Nedlands Committee
- Nedlands Volunteer Resource Centre
- Waratah Placemaking Steering Committee
- Bush care groups.

In March 2013 the City held a Volunteer Appreciation event for the City's internal volunteers and their guests to thank them for their valued contribution to the organisation and the community. Retiring Tresillian volunteer, lead-lighting tutor Tom Malcolm, received an award for 20 years of service.

### Nedlands Volunteer Resource Centre

The City's Volunteer Resource Centre promotes volunteering, strengthens the capacity of the volunteer sector and matches volunteers with suitable volunteer opportunities. The Nedlands Volunteer Resource Centre is located upstairs in the Nedlands Library and is open Monday to Friday 10 am – 4 pm.

The City's Volunteer Resource Centre provided information about:

- Volunteer positions in up to 50 local community organisations
- Promoting volunteerism to the community
- Best practice standards in volunteer management
- Current volunteering trends and sector development.

### Volunteers in the community

In 2012-13 the City received a grant of \$29,815 from the Department for Local Government and Communities to assist with operating the Nedlands Volunteer Resource Centre. 467 volunteers were referred to community organisations. The City also provided two free training workshops for volunteer-based community organisations. Workshop topics included Advanced Volunteer Management, Equipping Paid Staff to Work with Volunteers and Enhancing Access to Culturally Linguistically Diverse Volunteers.

### National Volunteer Week celebration

In May 2013 during National Volunteer Week the Nedlands Volunteer Resource Centre provided information at Volunteer Pop-Up Stalls around the City. Forty people inquired about volunteering opportunities as a result of this publicity.

# COMMUNITY DEVELOPMENT



## TRESILLIAN

### Tresillian Courses

The Tresillian Community Centre offers an annual program of learning opportunities that builds a strong sense of local community and offers ongoing opportunities for the development of local relationships.

In 2012-13, Tresillian offered 209 art, craft and language courses. These included 58 children's school holiday courses. Income from courses was \$ 206,582 compared to \$220,665 in 2011-12.

The table below shows a consistent service delivery while maintaining a high level of customer satisfaction over the years.

| Year                        | 2010-11  | 2011-12  | 2012-13  |
|-----------------------------|----------|----------|----------|
| Number of courses provided  | 297      | 286      | 209      |
| Room hire income            | \$33,065 | \$25,611 | \$29,517 |
| Customer satisfaction level | 94%      | 95%      | 94%      |

### Exhibitions

Tresillian's exhibition program provides the opportunity for the community to engage with artists and their artworks in a relaxed environment. The exhibition program offers three flexible options to exhibiting artists:

- Tresillian's own exhibitions
- Exhibitions curated by Tresillian for external artists
- Exhibitions held at Tresillian on a room-hire basis.

A total of 11 exhibitions were held at Tresillian during 2012-13. Of these, three were produced directly by Tresillian:

- Tresillian Studio Artists 2012
- Brian Simmonds Unframed Art
- Tresillian Student and Tutor Exhibition 2012

These exhibitions provide a platform for the annual inclusion of students, tutors and studio artists to promote their artworks and Tresillian activities. In total the three exhibitions displayed 221 works with a combined sales turnover of \$16,615.

Tresillian also offers an exhibition venue for hire either as a promotion package or as a casual room hire. This flexibility ensures that the widest possible audience of artists and art viewers can participate in both producing and attending an exhibition.

### **The Annual Tresillian Garage Sale**

Tresillian's annual garage sale is a fund raising initiative which began in 1991 by play centre volunteer Sue Flower. Today it continues to provide financial support to replace and upgrade the play centre's equipment.

Once again this very successful event held in May saw sales of second hand children's books, toys and furniture total \$2,219.

### **Studio Artists**

Tresillian's studio artists are a key contributor to the skill sharing environment. They provide the community with tuition, support and an accessible view into their individual practices. There are 10 studio artists in Tresillian offering activities such as painting, drawing, sculpture, art therapy and holistic counselling.

The Tresillian Centre renewed its studio leases during 2012-13. This renewal retained seven studio artists and yielded three new studio artists. The new mix of studio artists diversifies Tresillian's range of talent to share with the community in the fields of photography, sculpture, drawing, painting, printmaking and therapeutic practice.



# COMMUNITY DEVELOPMENT

## Access and Inclusion

### Access Working Group

The City's Access Working Group continued to provide advice on improving access and inclusion locally. All members of the group have extensive experience relating to access and inclusion. The City acknowledges the contributions of long standing members Greg Madson, Kerry Revell, Robyn Tsapazi and Eric Moxham. We also welcome new members Margaret Nunn, Deborah Gordon and Brooke Toia. Councillors Nikola Horley and Ken Collins represented Council on this working group.

### Disability Access and Inclusion Plan

The City is required by legislation produce a Disability Access and Inclusion Plan (DAIP) outlining how it will ensure that its services, building information and consultations are accessible to the whole community, including people with disabilities.

In 2012-13 the City developed a new DAIP for 2013-14 – 2017-18. Comprehensive consultation with the community and City departments was conducted. On advice from the City's Access Working Group, the new DAIP is presented in a clear, straightforward and accountable format. Council approved the revised DAIP in June 2013.

### Improved Access at John Leckie Pavilion

In 2012-13, the City continued its program to improve access to its community buildings. The highlight was a comprehensive upgrade of the John Leckie Pavilion. Following the upgrade, an Access Audit was undertaken by the City's Community Development Officer (Access and Business); as a result of the Access Audit, a new automatic door to the accessible toilet was installed and the accessible parking bay was moved to a more suitable location.

### Disability Awareness Week

To celebrate Disability Awareness Week (2 – 8 December 2012) a group of seven extraordinary dancers visiting Perth from Cambodia performed at the City's 4Sure Youth Festival. The event was a collaboration between the City and Westcare Inc, a local business that provides employment opportunities for people with disabilities. The group, known as Epic Arts, features young performers aged 19 – 26 years, who have sensory or physical disabilities. They performed a mix of hip hop and contemporary dance sequences mixed with traditional Khmer movements. Their performance delighted the young audience.



### **All Abilities Play Space concept design completed**

2012-13 saw a great deal of progress on the collaborative community partnership to develop an All Abilities Play Space on Beaton Park in Dalkeith. The project was initiated by three local Rotary Clubs (Nedlands, Subiaco and West Perth), with other project partners being the City, Inclusion WA, the City's Access Working Group, community members and staff from the Disability Services Commission. Rotary's role is to raise the funds for this state-of-the-art, innovative play facility.

In October 2012 the Final Design Workshop was held at Mt Claremont Community Centre, inviting members of the public to comment on the draft concept design. Those attending strongly endorsed the draft design before it was presented to Council for approval.

In November 2012 a Memorandum of Understanding between the City and Rotary was approved by Council. While the City agreed to provide the site and coordinate the project, Rotary aims to raise the \$3.6 million needed to fund the project.

In December 2012, the concept design for the All Abilities Play Space was approved by Council.

Community engagement with the project continued in 2012-13, with students from Dalkeith Primary School and Shenton College Deaf Education Centre coming together in December 2012 to design a sculpture for the site.

In May 2013, an exciting Play Space Fundraising Launch event was held at the UWA Club. Ninety guests from Perth's business, government and community sectors gathered to support this visionary project. Verity James' donation of her time as MC created a lively atmosphere and generous sponsors donated over \$650,000 to the project on the night. The City acknowledges the support of sponsors and Rotarians, without whom this high quality community facility for the whole of Perth could not be provided.

### **Local business**

In 2012-13, the City held two events to provide local business people with the informal opportunity to meet with the Mayor, Councillors and senior staff.

- In December 2012, the City held a Business Breakfast in partnership with local business Westcare Inc. Held during Disability Awareness Week on-site at Westcare's business premises, guests were able to tour Westcare's printing and packaging workshop.
- In June 2013, a traditional business sundowner in Council Chambers gave local business people the opportunity to meet the City's new CEO, senior staff and Councillors.

### **Community safety**

In 2012-13 the City provided a grant of \$250 to the Safety House Association to help them provide crime prevention information to children in local primary schools.

**2012-13 saw a great deal of progress on the collaborative community partnership to develop an All Abilities Play Space on Beaton Park in Dalkeith**

# COMMUNITY DEVELOPMENT



## Youth Services

### Youth Development

The City of Nedlands' youth development program aims to provide opportunities for young people to get involved in their community by providing events, activities, school holiday programs and opportunities for community engagement. The aim of these activities is to provide constructive and engaging opportunities for development, ensuring our local young people develop into well engaged, community minded young adults.

This year the City provided a wide range of activities for children and young people including a movie screening during National Youth Week, the 4Sure Music & Skate Festival, skateboarding workshops, a Halloween event, and school holiday activities. Overall, more than 3,000 children and young people took part in City run programs throughout the year.

### Youth Advisory Council (YAC)

The Youth Advisory Council consists of a group of local young people aged 12 to 21 years who advise the City on youth issues, plan and deliver activities for local young people and encourage youth participation in the community. This year the YAC rebranded their promotional material, in the process gaining skills in business development, communications and marketing. In 2012-13 the YAC coordinated the 4Sure Music & Skate Festival,

assisted with National Youth Week events, and assisted with the development of the upcoming Emerge: Youth Art Awards, held earlier this year.

### The Buzz

The Buzz is published quarterly and compiles details on school holiday activities and upcoming events specific to children, youth and families. The Buzz comes out just in time for each school holiday, detailing the City's school holiday program for under 18s. As well as the publication of The Buzz, the City has also developed a Youth & Children eNewsletter, aimed at families living in and around the City of Nedlands, informing parents on upcoming events and opportunities that affect local families.

### Skate Workshops

This year the City held skate workshops at the Nedlands Skate Park on Charles Court Reserve, during the October and April school holidays. These workshops provide children and young people with expert coaching and training, giving them skills and confidence. A total of eight sessions were held, with more than 80 young people taking part throughout the year. Both beginners and intermediate level skateboarders are catered for with young people gaining expert tuition and getting out in their community at the same time.

## Schools

The City continued to build on the relationships with its local schools through the implementation of the Engagement with Local Schools Strategy which outlines the City's approach to a more proactive relationship with the 11 local schools within its boundaries. The principals of all 11 schools were once again invited to meet with Mayor Max Hipkins in May and were given the opportunity to bring to the City's attention the issues that they were facing in the community. This meeting is a fantastic opportunity for the City to address any issues that arise, as well as to provide an opportunity for Mayor Hipkins to become familiar with the schools and the fantastic work they are doing.

## National Youth Week

National Youth Week aims to celebrate our local young people and put the spotlight on youth issues. The Cities of Nedlands and Subiaco, Towns of Claremont and Mosman Park and the Shire of Peppermint Grove jointly provided activities during National Youth Week in April. The theme for this year was "Be Active, Be Happy, Be You".

The activities provided were chosen to inspire young people to become more active in their communities. The five local councils worked together to provide a range of workshops, including jewellery making, cooking and photography as well as a movie screening at Windsor Cinema. Over 100 young people from across the western suburbs took part in the series of events.

## Halloween at 'The Grove'

This year the City of Nedlands, along with Shire of Peppermint Grove, City of Subiaco, Town of Mosman Park and Town of Claremont provided an evening of Halloween fun and activities at The Grove Library. This project was partly funded by Neighbourhood Watch with the aim of providing a

fun event for families and a safe way for children take part in some "trick or treating". Around 450 people took part in the event, hosted by the Shire of Peppermint Grove.

## 4Sure Music & Skate Festival

For the third year running the City's Youth Advisory Council planned and coordinated the 4Sure Music & Skate Festival at the Nedlands Foreshore and Skate Park. This is a free event incorporating live bands, a skate competition and various activities over the course of the afternoon with approximately 500 people in attendance throughout the day. As part of this year's festival the City hosted the Epic Arts dance group, a group of dancers from Cambodia who were touring Perth as part of Disability Awareness Week. This event has established itself as a significant occasion on the City's calendar, gaining in size and popularity each year.

## John Leckie Youth Music Room

The City has launched a youth band rehearsal room at the newly refurbished John Leckie Pavilion. The space is soundproof and available for hire at a discounted rate by young bands looking for a rehearsal space away from their families and neighbours.

## Sponsorships provided by the City

This year the City provided the following donations and subsidies:

- \$10,800 to the Shenton Christian Council to assist with the provision of chaplains at Shenton College, Mt Claremont and Swanbourne Primary Schools.
- Seventeen grants of \$250 each to individual young people for initiatives that connected them to their community under the Youth Grants Fund. Applications that received support this year included sporting trips and events, international volunteering tours and interstate debating.

# COMMUNITY DEVELOPMENT

## Recreation Services

### Supporting sporting clubs

In February 2013, Nedlands' sport and recreation clubs attended a workshop on key topics of grant funding and sponsorships. This workshop included several representatives from the Department of Sport and Recreation who facilitated discussion on Community Sport and Recreation Facilities Funding (CSRFF). Feedback from clubs that attended the session was extremely positive with several clubs actively going back to their committees to start the planning to apply for funding at a future date.

### Walking Groups

The City has continued to support walking groups and has several groups that meet weekly within the City of Nedlands. Links to the groups can be found at [nedlands.wa.gov.au/exercise-areas](http://nedlands.wa.gov.au/exercise-areas).

### Stay on Your Feet Week

The City promoted a week of 'Walking and Healthy Eating' for a "Happier You" activities from 9 - 15 September. The week involved free sessions aimed at over 50s, along with information on healthy eating, managing your health, foot care and improving your balance. Activities included croquet, bowls, walking, yoga and dance.

### Kidsport

In 2012-13, the Cities of Nedlands continued to utilise the annual grant provided by the Department of Sport and Recreation to administer the Kidsport program. Kidsport provides eligible children and young people aged 5-18 years with financial assistance to contribute towards membership fees in clubs. The fees go directly to the registered Kidsport clubs participating in the

project and enable more children to participate in community sport and recreation, no matter their financial circumstances. Presently 24 clubs have signed up with numerous Nedlands residents applying and successfully receiving Kidsport funding for the 2012 season.

## SUBSIDISED PROGRAMS

### School Swimming Pools

The City provided a subsidy of \$7 000 to the Parents and Citizens Association at Hollywood and Nedlands Primary schools. The subsidy ensures their swimming pools are made available to the public on a regular basis during the swimming season, November to April.

Claremont Nedlands Cricket Club was paid \$54,710 by the City to maintain the two turf wickets at Melvista and College Park Oval. Swanbourne Cricket Club was paid \$20,415 to maintain the turf wicket at Allen Park. These amounts were agreed after the City asked organisations to express an interest to maintain the Council turf wickets and reduce the maintenance to the Council.

### Surf Lifesaving

Swanbourne Nedlands Surf Life Saving Club received an annual grant of \$39,284. This was based on the Council decision on 13 December 2005 that the club would receive a grant of \$34,000, plus CPI, for loss of income from the demolished kiosk and hall at Swanbourne beach.

### Sporting club satisfaction

In 2012-13, sporting clubs within the City expressed an overall level of satisfaction of 75 per cent regarding services provided to them by the City.



### Sports facilities improvements grants

The City has provided financial support to sporting clubs who have been successful with further funds from the Department of Sport & Recreation, Community Sport and Recreation Facilities Fund (CSRFF). Funding is provided to projects that make a huge contribution to the health and wellbeing of the local community. The following is a list of the clubs who have worked with us to access funding:

#### Grants approved/acquitted 2012-13

##### Allen Park Tennis Club

- Received a CSRFF grant of \$46,000 and a grant from the City of \$46,000 for upgrade of clubhouse and facilities based at Allen Park.

##### Dalkeith Tennis Club

- Received a CSRFF grant of \$144,000 and a grant from the City of \$144,000 for the installation of three Hartru clay tennis courts and infrastructure for the club based at David Cruickshank Reserve in Dalkeith.

##### Western Suburbs Cricket Club

- Received a CSRFF grant of \$41,433 and a grant from the City of \$42,278 for the installation of two synthetic cricket practice wickets, a block of turf and netting for College Park.

##### UWA Nedlands Football Club

- Received a CSRFF grant of \$30,713 and a grant from the City of \$30,713 for the second stage of installation of floodlighting on Mt Claremont Oval.

### Current projects/planning

- Collegians Amateur Football Club – David Cruickshank Reserve
- Allen Park Pavilion Upgrade

### Sports clubs city building leases

The City has continued to support clubs by providing City-owned buildings for clubs to lease at no cost. These include:

- Allen Park Tennis Club
- Claremont Junior Football Club
- Collegians Amateur Football Club
- Cottesloe Golf Club
- Nedlands Bridge Club
- Nedlands Croquet Club
- Nedlands Golf Club
- Nedlands Yacht Club
- Suburban Lions Hockey Club
- Dalkeith Nedlands Bowling Club
- Dalkeith Tennis Club
- Hollywood Subiaco Bowling Club
- Nedlands Rugby Union Football Club
- Nedlands Tennis Club
- Perth Flying Squadron Yacht Club
- Swanbourne Nedlands surf Lifesaving Club
- Associates Rugby Union Football Club
- WA Bridge Club
- West Coast Futsal Association.

# GOVERNANCE

## Records Services

In the 2012-13 financial year the Records Services team processed 28,125 pieces of incoming correspondence. The City registered 33,202 pieces of internal/outgoing correspondence into the Electronic Document Management System (EDMS). On a strategic level the records team have:

- Undertaken a large back scanning project;
- Continued to monitor and track business process within the City;
- Conducted corporate training using TRIM electronic document system.

## Record Keeping

### Record Keeping Plan

The City's current Record Keeping Plan, 2010069, is approved to April 2016.

## Freedom of Information

The City of Nedlands complies with the *Freedom of Information Act 1992* by making information about our operations available in the form of our information statement. This document is available on request or on the City of Nedlands website at [nedlands.wa.gov.au/access-information](http://nedlands.wa.gov.au/access-information)

Persons wishing to apply for access to additional information held by the City may submit a Freedom of Information (FOI) Application. The City aims to make information available promptly and at the lowest reasonable cost. The City received six Freedom of Information applications in the 2012-13 financial year.

## Our people

In 2012-13 a Strategic Workforce Plan was developed in line with the local government integrated strategic planning process and the creation of the City's Strategic Community Plan. The key focus in preparing the Strategic Workforce Plan has been to assess current staff levels, skills and capacity, asking the questions: What do we have now? What will we need in the future? Where are the gaps?

Workshops involving staff from across the organisation gathered input from managers and staff in all areas and at all levels to create a workforce plan which looked at the makeup of our workforce, identified issues and set goals for the next four years and beyond – the aim being to have an appropriate workforce to deliver the Community's priorities into the future.

While not fixed or static, the Strategic Workforce Plan is a useful tool for the City, providing a foundation for appropriate staff resourcing and management.

The planning "journey" was a positive exercise in that management and staff embraced the community's goals, recognised the workplace as having many positive attributes and reinforced a willingness to build on and improve services to the community through continued effort.

## Staff survey

The City conducted a staff survey in early 2012 with the assistance of consultancy Marketintel. The results of the survey were available in June of 2012 and as a result, initiatives were introduced in the 2012-13 calendar year. The general employment market reflected high staff turnover. Results of the survey indicated that while the need for wholesale change wasn't necessary, some adjustments could be made such as changes in staff remuneration strategy, increased information about learning and career development, improvements in communication methods with staff and a greater emphasis on internal customer service. The intention is to repeat a staff survey in the 2014 calendar year.

## Recognition of employees

The City continues its recognition of employees who are dedicated to customer service and put in extra effort in customer service. Nominations by team members identify Customer Service Champions who are then awarded with a non-monetary reward of a certificate and a trophy.

Long-term staff members continue to be rewarded at significant milestone events with a small monetary reward in recognition of service at years 5, 10, 15, 20, 25 and 30+ years.

| Staff member    | Event    |
|-----------------|----------|
| Carmel Wright   | 44 years |
| Alex Macarthur  | 34 years |
| John Anthony    | 33 years |
| Coralie Searles | 31 years |
| Susan West      | 28 years |
| Greg Lightfoot  | 26 years |
| Peter Dawson    | 21 years |
| Mark Warren     | 20 years |

The FTEs as at 30 June 2013 reported in the Annual Financial Report is 148.

### Staff turnover

The City experienced a fall in staff turnover in late 2012. External economic conditions appeared to influence the quantity of high calibre applicants applying for roles. This was good news for our recruiting strategy where we more readily filled positions across a diverse number of areas.

Employee departures 2012-13 – 32

Employee commencements 2012-13 – 49

### Learning and Development

The City continues to provide a wide range of learning and development opportunities to staff. The aim of learning and development is to ensure legislative compliance, to build skills and be an employer that values learning.

Employees from both internal and external business units receive training covering diverse areas such as use of mechanical equipment and machinery, delivering child and aged care services, meeting safety requirements and increasing skills across numerous occupational functions. The City partners with a range of providers and Registered Training Organisations to ensure training is relevant and of high quality.

### Occupational Safety and Health

The City's safety and health obligations under the OSH Act 1984 are applicable to employees, contractors, volunteers and visitors. In 2012 the City partnered with the Local Government Insurance Services (LGIS) to audit its safety systems and look at areas for ongoing improvement.

An OSH management structure with a safety committee comprising both managers and trained safety representatives is in place and monthly meetings are held. The City is preparing for increased obligations under harmonised legislation proposed by the Federal Government.

### Employee Assistance and Wellbeing

The City continues to partner with Employee Assistance Program PPC Worldwide, a service which provides free confidential counselling support to employees and families during times of life challenge.

The City also provided general health assessments, skin cancer screening and winter flu vaccination. The City also partnered with Global Corporate Challenge to encourage employees to reach a basic health target of walking at least 10,000 steps a day. This was embraced by seven teams of seven who have embarked on the increased activity challenge – many with very positive results.

### Employees remuneration

The number of employees of the City entitled to an annual salary of \$100,000 or more were in the following categories:

| Salary range           | 2011 | 2012 | 2013 |
|------------------------|------|------|------|
| \$100 000 to \$109 999 | 0    | 1    | 7    |
| \$110 000 to \$119 999 | 1    | 1    | 2    |
| \$120 000 to \$129 999 | 0    | 2    | 1    |
| \$130 000 to \$139 999 | 3    | 0    | 2    |
| \$140 000 to \$149 999 | 0    | 0    | 0    |
| \$150 000 to \$159 999 | 0    | 1    | 1    |
| \$160 000 to \$169 999 | 0    | 1    | 0    |
| \$170 000 to \$179 999 | 1    | 0    | 0    |
| \$180,000 plus         | 0    | 0    | 1    |

# GOVERNANCE

## Risk management and business continuity planning

### Finance Services

Finance Services supports the operations of the City by providing the full range of financial management services. These include timely and relevant financial information to all business units and Council, management of the budget process, accounts payable and accounts receivable, payroll, accounting and statutory reporting. Finance Services is also responsible for managing the City's rating system and the levying and collection of rates revenue.

Key projects undertaken each year are the preparations of the annual budget for the upcoming financial year, annual issue of rates notices, and the completion of the Annual Financial Statements. As in the past two years, the annual budget was again adopted by Council in June. This allowed rates notices to be issued early, with the follow-on effect of improved cash flow and interest earnings. This year the Finance Services contributed key inputs for the development of the City's Corporate Business Plan.

### Compliance audit

The Compliance Audit was completed in February 2013, and the City achieved a 100% compliant rating. This rating reflects the City's culture of compliance and commitment towards best practice. It further confirms that the management of the City is based on good governance.

The findings of the Compliance Audit were received by Council at its March 2013 meeting. The completion of the annual return is based on self-assessment and provides the CEO and Council further assurance of the City's adherence to best practice guidelines and accountability of staff.

### Ranger Services

The City's Ranger Services team covers a wide range of issues from parking enforcement, animal control, fire breaks and building compliance, on behalf of the Development Services team. A summary of some of their activities are as follows.

| Activity  | 2009/2010 | 2010/2011 | 2011/2012 | 2012/2013 |
|---|-----------|-----------|-----------|-----------|
| Number of dogs impounded  | 50        | 48        | 69        | 33        |
| Number of complaints about barking  | 85        | 60        | 68        | 112       |
| Number of inspections on vacant blocks for fire breaks (non-compliant blocks) | 92        | 62        | 146       | 14        |
| Number of abandoned vehicles dealt with (impounded)                           | 21        | 17        | 14        | 17        |

## Statutory Information

### National Competition Policy

The Competition Principles Agreement is an agreement between the Commonwealth and State Governments that stipulates the manner in which governments will apply competition policy principles to public sector organisations under their jurisdiction. While local governments are not a signatory to the Agreement, they are bound to apply the same competition principles to their activities and functions by virtue of Clause 7 of the Agreement.

Clause 7 obliges the state government, in consultation with local government, to apply competition principles to local government activities and functions. These principles are:

- Competitive Neutrality
- Structural Reform of Public Monopolies
- Legislation Review.

### Competitive Neutrality

With respect to Competitive Neutrality, the City of Nedlands reports as follows:

- No business enterprise of the City of Nedlands has been classified by the Australian Bureau of Statistics as either a public trading enterprise, or a public financial enterprise.
- No City of Nedlands activities have been identified to which the principles of Competitive Neutrality apply in this reporting period.
- No allegations of non-compliance with the Competitive Neutrality principles have been made by any private entity.

### Structural Review of Public Monopolies

The City of Nedlands does not operate any public monopolies that pursue commercial functions. Any activities of the City of Nedlands that are conducted as a monopoly are regulatory only, and are directed to the public benefit. No further action is required in this area.



# ELECTED MEMBERS ATTENDANCE

Councillor attendance at Council and Committee Meetings 2012-13

| Elected Member                      | Council (11) | Special Council (3) | Council Committee (11) | Audit and Risk Committee (2) | CEO Recruitment & Selection Committee (2) | CEO Performance Review Committee (1) | Sustainable Nedlands Committee (5) |
|-------------------------------------|--------------|---------------------|------------------------|------------------------------|---|--------------------------------------|------------------------------------|
| His Worship the Mayor, M Hipkins    | 11           | 3                   | 11                     | 2                            | 2   | 1                                    | 1                                  |
| Cr. I.S. Argyle                     | 11           | 3                   | 9                      | 2                            |   |                                      |                                    |
| Cr. R.M. Binks                      | 11           | 3                   | 10                     |                              |   |                                      | 1                                  |
| Cr. K.E. Collins                    | 10           | 3                   | 9                      |                              |   |                                      |                                    |
| Cr. B. Hassell                      | 10           | 2                   | 10                     |                              |   |                                      |                                    |
| Cr. B.G. Hodsdon                    | 8            | 3                   | 10                     | 1                            | 2   |                                      |                                    |
| Cr. N.B.J. Horley                   | 7            | 2                   | 9                      |                              |   |                                      |                                    |
| Cr. T. James                        | 10           | 2                   | 8                      | 1                            |   | 1                                    |                                    |
| Cr. L. McManus                      | 10           | 3                   | 11                     | 2                            | 2   | 1                                    |                                    |
| Cr. S.J. Porter                     | 11           | 2                   | 10                     | 1                            | 2   | 1                                    |                                    |
| Cr. M.L. Somerville-Brown           | 10           | 3                   | 2                      |                              |   |                                      |                                    |
| Cr. N.W. Shaw                       | 10           | 3                   | 10                     |                              | 2   |                                      | 2*                                 |
| Cr. J Wetherall (from April 2013)   | 1            |                     | 1                      |                              |   |                                      |                                    |
| Cr. K. Walker (until December 2012) | 5            | 1                   | 5                      |                              | 1   |                                      | 3                                  |

( ) Number of meetings held | \* Deputy Delegate | ■ Councillor not required to attend meeting

# FINANCIAL REPORT

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CITY OF NEDLANDS  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2013

LOCAL GOVERNMENT ACT 1995  
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the City of Nedlands being the annual financial report and other information for the financial year ended 30 June 2013 are in my opinion properly drawn up to present fairly the financial position of the City of Nedlands at 30th June 2013 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.

Signed as authorisation of issue on the 18<sup>th</sup> day of September 2013



Greg Trevaskis  
Chief Executive Officer

**CITY OF NEDLANDS**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2013**

|   | NOTE  | 2013<br>\$              | 2013<br>Budget<br>\$ | 2012<br>\$                 |
|---|-------|-------------------------|----------------------|----------------------------|
| <b>Revenue</b>                                    |       |                         |                      |                            |
| Rates   | 22(a) | 17,900,311              | 17,828,400           | 16,673,692                 |
| Operating Grants, Subsidies and Contributions     | 27    | 1,884,311               | 1,855,000            | 2,110,895                  |
| Fees and Charges                                  | 26    | 6,472,813               | 6,411,600            | 6,333,547                  |
| Interest Earnings                                 | 2(a)  | 894,142                 | 1,059,100            | 1,214,001                  |
| Other Revenue                                     |       | 154,480                 | 58,000               | 125,764                    |
|   |       | <u>27,306,056</u>       | <u>27,212,100</u>    | <u>26,457,900</u>          |
| <b>Expenses</b>                                   |       |                         |                      |                            |
| Employee Costs                                    |       | (10,267,931)            | (9,717,000)          | (9,062,398)                |
| Materials and Contracts                           |       | (9,839,168)             | (10,127,100)         | (9,624,063)                |
| Utility Charges                                   |       | (813,551)               | (846,800)            | (711,933)                  |
| Depreciation on Non-Current Assets                | 2(a)  | (4,843,963)             | (6,383,800)          | (5,956,406)                |
| Interest Expenses                                 | 2(a)  | (358,615)               | (378,400)            | (384,167)                  |
| Insurance Expenses                                |       | (360,134)               | (415,700)            | (388,059)                  |
| Other Expenditure                                 |       | (620,549)               | (587,400)            | (440,096)                  |
|   |       | <u>(27,103,910)</u>     | <u>(28,456,200)</u>  | <u>(26,567,122)</u>        |
|   |       | 202,146                 | (1,244,100)          | (109,223)                  |
|   |       |                         |                      |                            |
| Non-Operating Grants, Subsidies and Contributions | 27    | 914,045                 | 1,277,900            | 1,468,030                  |
| Profit on Asset Disposals                         | 20    | 20,468                  | 35,000               | 67,596                     |
| Loss on Asset Disposal                            | 20    | (29)                    | (4,900)              | (8,098)                    |
|   |       | <u>934,584</u>          | <u>1,308,000</u>     | <u>1,427,528</u>           |
| <b>Net Result</b>                                 |       | <b>1,136,629</b>        | <b>63,900</b>        | <b>1,418,305</b>           |
| <b>Other Comprehensive Income</b>                 |       |                         |                      |                            |
| Changes on Revaluation of Non-Current Assets      |       | 458,442                 | -                    | (12,681,698)               |
| <b>Total Other Comprehensive Income</b>           |       | <u>458,442</u>          | <u>-</u>             | <u>(12,681,698)</u>        |
| <b>Total Comprehensive Income</b>                 |       | <u><u>1,595,071</u></u> | <u><u>63,900</u></u> | <u><u>(11,263,393)</u></u> |

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

**CITY OF NEDLANDS**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2013**

|  | NOTE | 2013                           | 2013<br>Budget              | 2012                              |
|--|------|--------------------------------|-----------------------------|-----------------------------------|
|  |      | \$                             | \$                          | \$                                |
| <b>Revenue</b>   |      |                                |                             |                                   |
| Governance   |      | 203,178                        | 115,000                     | 187,334                           |
| General Purpose Funding                                  |      | 19,659,768                     | 19,706,500                  | 18,912,010                        |
| Law, Order, Public Safety                                |      | 60,664                         | 319,200                     | 70,179                            |
| Health   |      | 95,309                         | 60,000                      | 45,240                            |
| Education and Welfare                                    |      | 1,362,059                      | 1,295,500                   | 1,271,194                         |
| Community Amenities                                      |      | 4,167,728                      | 4,236,700                   | 4,035,577                         |
| Recreation and Culture                                   |      | 645,042                        | 591,200                     | 684,620                           |
| Transport  |      | 519,143                        | 86,300                      | 435,684                           |
| Economic Services  |      | 578,153                        | 789,700                     | 801,370                           |
| Other Property and Services                              |      | 15,012                         | 12,000                      | 14,692                            |
|  |      | <u>27,306,056</u>              | <u>27,212,100</u>           | <u>26,457,900</u>                 |
| <b>Expenses</b>  |      |                                |                             |                                   |
| Governance   |      | (1,786,031)                    | (1,692,300)                 | (1,740,294)                       |
| General Purpose Funding                                  |      | (211,844)                      | (218,400)                   | (189,891)                         |
| Law, Order, Public Safety                                |      | (873,666)                      | (900,500)                   | (769,801)                         |
| Health   |      | (418,897)                      | (400,800)                   | (371,971)                         |
| Education and Welfare                                    |      | (2,509,624)                    | (2,569,300)                 | (2,303,440)                       |
| Community Amenities                                      |      | (5,286,980)                    | (5,362,500)                 | (4,787,780)                       |
| Recreation and Culture                                   |      | (7,246,473)                    | (6,959,200)                 | (6,567,144)                       |
| Transport  |      | (4,576,164)                    | (5,922,300)                 | (5,953,874)                       |
| Economic Services  |      | (3,554,070)                    | (3,336,600)                 | (3,442,230)                       |
| Other Property and Services                              |      | (281,547)                      | (715,900)                   | (56,531)                          |
|  |      | <u>(26,745,296)</u>            | <u>(28,077,800)</u>         | <u>(26,182,956)</u>               |
| <b>Finance Costs</b>                                     |      |                                |                             |                                   |
| General Purpose Funding                                  |      | (358,615)                      | (378,400)                   | (384,167)                         |
|  | 2(a) | <u>(358,615)</u>               | <u>(378,400)</u>            | <u>(384,167)</u>                  |
| <b>Non-Operating Grants, Subsidies and Contributions</b> |      |                                |                             |                                   |
| Education & Welfare                                      |      | -                              | -                           | 143,170                           |
| Recreation & Culture                                     |      | 258,263                        | 446,100                     | 520,000                           |
| Transport  |      | 655,782                        | 831,800                     | 804,860                           |
|  |      | <u>914,045</u>                 | <u>1,277,900</u>            | <u>1,468,030</u>                  |
| <b>Profit/(Loss) on Disposal of Assets</b>               |      |                                |                             |                                   |
| Other Property and Services                              | 20   | 20,468                         | 30,100                      | 56,612                            |
| Governance   | 20   | (29)                           | -                           | 2,886                             |
|  |      | <u>20,439</u>                  | <u>30,100</u>               | <u>59,498</u>                     |
| <b>Net Result</b>  |      | <u><b>1,136,629</b></u>        | <u><b>63,900</b></u>        | <u><b>1,418,305</b></u>           |
| <b>Other Comprehensive Income</b>                        |      |                                |                             |                                   |
| Changes on Revaluation of Non-current Assets             |      | 458,442                        | -                           | (12,681,698)                      |
| <b>Total Other Comprehensive Income</b>                  |      | <u><b>458,442</b></u>          | <u><b>-</b></u>             | <u><b>(12,681,698)</b></u>        |
| <b>Total Comprehensive Income</b>                        |      | <u><u><b>1,595,071</b></u></u> | <u><u><b>63,900</b></u></u> | <u><u><b>(11,263,393)</b></u></u> |

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

**CITY OF NEDLANDS  
STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE 2013**

|                                      | NOTE | 2013<br>\$         | 2012<br>\$         |
|--------------------------------------|------|--------------------|--------------------|
| <b>CURRENT ASSETS</b>                |      |                    |                    |
| Cash and Cash Equivalents            | 3    | 9,264,584          | 11,567,629         |
| Trade and Other Receivables          | 4    | 1,186,140          | 893,331            |
| Inventories                          | 5    | 13,522             | 31,611             |
| <b>TOTAL CURRENT ASSETS</b>          |      | <u>10,464,246</u>  | <u>12,492,571</u>  |
| <b>NON-CURRENT ASSETS</b>            |      |                    |                    |
| Other Receivables                    | 4    | 332,710            | 305,828            |
| Property, Plant and Equipment        | 6    | 59,668,201         | 57,950,670         |
| Infrastructure                       | 7    | 73,432,117         | 73,048,446         |
| <b>TOTAL NON-CURRENT ASSETS</b>      |      | <u>133,433,028</u> | <u>131,304,944</u> |
| <b>TOTAL ASSETS</b>                  |      | <u>143,897,274</u> | <u>143,797,514</u> |
| <b>CURRENT LIABILITIES</b>           |      |                    |                    |
| Trade and Other Payables             | 8    | 1,689,075          | 2,344,195          |
| Long Term Borrowings                 | 9    | 1,219,420          | 1,152,827          |
| Provisions                           | 10   | 1,459,436          | 1,257,100          |
| <b>TOTAL CURRENT LIABILITIES</b>     |      | <u>4,367,931</u>   | <u>4,754,122</u>   |
| <b>NON-CURRENT LIABILITIES</b>       |      |                    |                    |
| Long Term Borrowings                 | 9    | 4,789,859          | 6,009,279          |
| Provisions                           | 10   | 243,610            | 133,310            |
| <b>TOTAL NON-CURRENT LIABILITIES</b> |      | <u>5,033,469</u>   | <u>6,142,589</u>   |
| <b>TOTAL LIABILITIES</b>             |      | <u>9,401,400</u>   | <u>10,896,711</u>  |
| <b>NET ASSETS</b>                    |      | <u>134,495,874</u> | <u>132,900,803</u> |
| <b>EQUITY</b>                        |      |                    |                    |
| Retained Surplus                     |      | 62,796,111         | 60,255,735         |
| Reserves - Cash Backed               | 11   | 3,810,643          | 5,214,390          |
| Revaluation Surplus                  | 12   | 67,889,120         | 67,430,678         |
| <b>TOTAL EQUITY</b>                  |      | <u>134,495,874</u> | <u>132,900,803</u> |

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

**CITY OF NEDLANDS  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2013**

|   | NOTE | RETAINED<br>SURPLUS<br>\$ | RESERVES<br>CASH<br>BACKED<br>\$ | REVALUATION<br>SURPLUS<br>\$ | TOTAL<br>EQUITY<br>\$     |
|---|------|---------------------------|----------------------------------|------------------------------|---------------------------|
| <b>Balance as at 1 July 2011</b>            |      | <b>59,122,960</b>         | <b>4,928,860</b>                 | <b>80,112,376</b>            | 144,164,196               |
| Net Result                                  |      | 1,418,305                 | -                                | -                            | 1,418,305                 |
| Change on revaluation of Non-Current Assets | 12   | -                         | -                                | (12,681,698)                 | (12,681,698)              |
| Total Comprehensive Income                  |      | <u>1,418,305</u>          | <u>-</u>                         | <u>(12,681,698)</u>          | <u>(11,263,393)</u>       |
| Reserve Transfers                           |      | (285,530)                 | 285,530                          | -                            | -                         |
| <b>Balance as at 30 June 2012</b>           |      | <b>60,255,735</b>         | <b>5,214,390</b>                 | <b>67,430,678</b>            | <b>132,900,803</b>        |
| Net Result                                  |      | 1,136,629                 | -                                | -                            | 1,136,629                 |
| Change on revaluation of Non-Current Assets | 12   | -                         | -                                | 458,442                      | 458,442                   |
| Total Comprehensive Income                  |      | <u>1,136,629</u>          | <u>-</u>                         | <u>458,442</u>               | <u>1,595,071</u>          |
| Reserve Transfers                           |      | 1,403,747                 | (1,403,747)                      | -                            | -                         |
| <b>Balance as at 30 June 2013</b>           |      | <b><u>62,796,111</u></b>  | <b><u>3,810,643</u></b>          | <b><u>67,889,120</u></b>     | <b><u>134,495,874</u></b> |

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

**CITY OF NEDLANDS  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2013**

|  | NOTE  | 2013                    | 2013<br>Budget          | 2012                     |
|--|-------|-------------------------|-------------------------|--------------------------|
| <b>Cash Flows From Operating Activities</b>  |       | \$                      | \$                      | \$                       |
| <b>Receipts</b>  |       |                         |                         |                          |
| Rates  |       | 17,345,271              | 17,810,600              | 16,506,073               |
| Operating Grants, Subsidies and Contributions  |       | 1,884,311               | 1,855,000               | 2,110,895                |
| Fees and Charges   |       | 6,578,537               | 6,412,800               | 6,041,865                |
| Interest Earnings  |       | 894,142                 | 1,059,100               | 1,214,001                |
| Other Revenue  |       | 154,480                 | 58,000                  | 639,237                  |
|  |       | <u>26,856,741</u>       | <u>27,195,500</u>       | <u>26,512,071</u>        |
| <b>Payments</b>  |       |                         |                         |                          |
| Employee Costs   |       | (9,897,459)             | (9,678,500)             | (9,038,796)              |
| Materials and Contracts  |       | (10,525,153)            | (10,157,400)            | (10,245,020)             |
| Utility Charges  |       | (813,551)               | (846,800)               | (711,934)                |
| Insurance Expenses   |       | (367,497)               | (415,700)               | (388,059)                |
| Interest expenses  |       | (360,134)               | (378,400)               | (387,848)                |
| Goods and Services Tax   |       | 129,625                 | -                       | (37,961)                 |
| Other Expenditure  |       | (620,549)               | (587,400)               | (440,096)                |
|  |       | <u>(22,454,718)</u>     | <u>(22,064,200)</u>     | <u>(21,249,714)</u>      |
| <b>Net Cash Provided By (Used In) Operating Activities</b>                           | 13(b) | <u>4,402,023</u>        | <u>5,131,300</u>        | <u>5,262,361</u>         |
| <b>Cash Flows from Investing Activities</b>  |       |                         |                         |                          |
| Payments for Purchase of Property, Plant & Equipment                                 | 6     | (3,044,563)             | (1,392,500)             | (3,607,456)              |
| Payments for Construction of Infrastructure  | 7     | (3,576,503)             | (5,696,200)             | (4,763,790)              |
| Non-Operating Grants, Subsidies and Contributions used for the Development of Assets | 27    | 914,045                 | 1,277,900               | 1,468,030                |
| Proceeds from Sale of Plant & Equipment  |       | 154,782                 | 118,500                 | 363,676                  |
| <b>Net Cash Provided By (Used In) Investing Activities</b>                           |       | <u>(5,552,239)</u>      | <u>(5,692,300)</u>      | <u>(6,539,540)</u>       |
| <b>Cash Flows from Financing Activities</b>  |       |                         |                         |                          |
| Repayment of Debentures  | 21(a) | (1,152,827)             | (1,212,800)             | (1,004,455)              |
| Proceeds from New Debentures   |       | -                       | -                       | 2,200,000                |
| <b>Net Cash Provided By (Used In) Financing Activities</b>                           |       | <u>(1,152,827)</u>      | <u>(1,212,800)</u>      | <u>1,195,545</u>         |
| <b>Net Increase (Decrease) in Cash Held</b>  |       | (2,303,045)             | (1,773,800)             | (81,634)                 |
| Cash at Beginning of Year  |       | 11,567,629              | 10,769,700              | 11,649,263               |
| <b>Cash and Cash Equivalents at the End of the Year</b>                              | 13(a) | <u><u>9,264,584</u></u> | <u><u>8,995,900</u></u> | <u><u>11,567,629</u></u> |

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

**CITY OF NEDLANDS  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2013**

|   | NOTE  | 2013<br>Actual<br>\$       | 2013<br>Budget<br>\$       | 2012<br>Actual<br>\$       |
|---|-------|----------------------------|----------------------------|----------------------------|
| <b>Revenue</b>  |       |                            |                            |                            |
| Governance  |       | 203,178                    | 115,000                    | 190,220                    |
| General Purpose Funding                               |       | 1,759,457                  | 1,878,100                  | 2,238,318                  |
| Law, Order, Public Safety                             |       | 60,664                     | 319,200                    | 70,179                     |
| Health  |       | 95,309                     | 60,000                     | 45,240                     |
| Education and Welfare                                 |       | 1,362,059                  | 1,295,500                  | 1,414,364                  |
| Community Amenities                                   |       | 4,167,728                  | 4,236,700                  | 4,035,577                  |
| Recreation and Culture                                |       | 903,305                    | 1,037,300                  | 1,204,620                  |
| Transport   |       | 1,174,925                  | 918,100                    | 1,240,544                  |
| Economic Services                                     |       | 578,153                    | 789,700                    | 801,370                    |
| Other Property and Services                           |       | 35,480                     | 12,000                     | 71,304                     |
|   |       | <u>10,340,258</u>          | <u>10,661,600</u>          | <u>11,311,736</u>          |
| <b>Expenses</b>                                       |       |                            |                            |                            |
| Governance  |       | (1,786,060)                | (1,692,300)                | (1,740,294)                |
| General Purpose Funding                               |       | (570,459)                  | (596,800)                  | (574,058)                  |
| Law, Order, Public Safety                             |       | (873,666)                  | (900,500)                  | (769,801)                  |
| Health  |       | (418,897)                  | (400,800)                  | (371,971)                  |
| Education and Welfare                                 |       | (2,509,624)                | (2,569,300)                | (2,303,440)                |
| Community Amenities                                   |       | (5,286,980)                | (5,362,500)                | (4,787,780)                |
| Recreation and Culture                                |       | (7,246,473)                | (6,959,200)                | (6,567,144)                |
| Transport   |       | (4,576,164)                | (5,922,300)                | (5,953,874)                |
| Economic Services                                     |       | (3,554,070)                | (3,336,600)                | (3,442,230)                |
| Other Property and Services                           |       | (281,547)                  | (715,900)                  | (56,531)                   |
|   |       | <u>(27,103,940)</u>        | <u>(28,456,200)</u>        | <u>(26,567,123)</u>        |
| <b>Net Result Excluding Rates</b>                     |       | <b>(16,763,682)</b>        | <b>(17,794,600)</b>        | <b>(15,255,387)</b>        |
| <b>Adjustments for Cash Budget Requirements:</b>      |       |                            |                            |                            |
| <b>Non-Cash Expenditure and Revenue</b>               |       |                            |                            |                            |
| (Profit)/Loss on Asset Disposals                      | 20    | (20,439)                   | -                          | (59,498)                   |
| Movement in Deferred Pensioner Rates (Non-Current)    |       | (26,882)                   | -                          | (44,638)                   |
| Movement in Employee Benefit Provisions (Non-Current) |       | 110,300                    | -                          | (26,981)                   |
| Depreciation and Amortisation on Assets               | 2(a)  | 4,843,963                  | 6,383,800                  | 5,956,406                  |
| <b>Capital Expenditure and Revenue</b>                |       |                            |                            |                            |
| Purchase Land and Buildings                           |       | (2,518,323)                | (673,500)                  | (2,618,188)                |
| Purchase Infrastructure Assets - Roads                |       | (2,366,319)                | (4,175,400)                | (2,685,895)                |
| Purchase Infrastructure Assets - Parks & Reserves     |       | (1,210,184)                | (1,520,800)                | (2,077,895)                |
| Purchase Plant and Equipment                          |       | (394,754)                  | (336,000)                  | (630,279)                  |
| Purchase Furniture and Equipment                      |       | (131,486)                  | (383,000)                  | (358,989)                  |
| Proceeds from Disposal of Assets                      | 20    | 154,782                    | 118,500                    | 363,676                    |
| Repayment of Debentures                               | 21(a) | (1,152,827)                | (1,212,800)                | (1,004,455)                |
| Proceeds from New Debentures                          | 21    | -                          | -                          | 2,200,000                  |
| Transfers to Reserves (Restricted Assets)             | 11    | (305,937)                  | (400,000)                  | (285,530)                  |
| Transfers from Reserves (Restricted Assets)           | 11    | 1,709,684                  | 1,100,000                  | -                          |
| ADD Surplus/(Deficit) July 1 B/Fwd                    | 22(b) | 3,676,886                  | 1,093,700                  | 3,530,849                  |
| LESS Surplus/(Deficit) June 30 C/Fwd                  | 22(b) | 3,505,091                  | 28,300                     | 3,676,886                  |
| <b>Amount Required to be Raised from Rates</b>        | 22(a) | <u><b>(17,900,311)</b></u> | <u><b>(17,828,400)</b></u> | <u><b>(16,673,692)</b></u> |

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

**CITY OF NEDLANDS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies which have been adopted in the preparation of this financial report are:

**(a) Basis of Preparation**

The financial report is a general purpose financial statement which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the local Government Act 1995 and accompanying regulations.

Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of the selected non-current assets, financial assets and liabilities.

***Critical Accounting Estimates***

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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

***Trust Funds***

All monies held in the Trust Fund are excluded from the financial statements, but a separate statement of those monies appears at Note 19 to these financial statements.

**(c) Goods and Services Tax**

Revenues, expenses and assets capitalised are stated net of any GST recoverable.

Receivables and payables in the statement of financial position are stated inclusive of applicable GST. The net amount of GST recoverable from, or payable to the ATO, is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO, are presented as operating cash flows.

**CITY OF NEDLANDS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(d) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits held at call with banks, other short term highly liquid investments with maturities that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in the statement of financial position.

**(e) Trade and Other Receivables**

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**(f) Inventories**

***General***

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

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

***Land Held for Resale***

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until Finance costs and holding charges incurred after development is completed are expensed.

Revenue arising from the sale of property is recognised in the statement of comprehensive income as at the time of signing an unconditional contract of sale.

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

**(g) Property, Plant and Equipment and Infrastructure**

Each class of fixed assets is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation or impairment losses.

***Initial Recognition***

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

**CITY OF NEDLANDS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Fixed Assets (Continued)**

***Application of Fair Value to Local Government Financial Reporting***

Regulation 17A of the Local Government (Financial Management) Regulations 1996 mandates the measurement of non-current assets at Fair Value effective from 1 July 2012.

The table provides the phased-in implementation of fair value in accordance with the timeframe below:

| Financial Year   | Asset Group - Resources     |
|--|-----------------------------|
| 2012/13  | Plant & Equipment           |
| 2013/14 or 2014/15   | Land and Buildings          |
| 2013/14 or 2014/15<br>(alternate year to land and buildings) | Infrastructure              |
| 2014/15  | All other classes of assets |

Thereafter, in accordance with the Regulations, each asset class must be revalued at least every 3 years.

The Council has commenced the process of adopting Fair Value in accordance with the Regulations. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

**Land Under Control**

In accordance with Local Government (Financial Management) Regulation 16(a), the Council is required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting facility of State or regional significance.

The City has two golf courses which have been leased to private clubs. These are currently held in the books at nil value, but will have fair values assigned to them when independent valuation is carried out by June 2014.

**Land under Roads**

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB1051 - Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

**CITY OF NEDLANDS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Revaluation***

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date (Level 1 inputs in the fair value hierarchy).

For land and buildings, fair value will be determined based on the nature of the asset class. For land and non-specialised buildings, fair value is determined on the basis of observable open market values of similar assets, adjusted for conditions and comparability at their highest and best use (Level 2 inputs in the fair value hierarchy).

With regards to specialised buildings, fair value is determined having regard for current replacement cost and both observable and unobservable costs. These include construction costs based on recent contract prices, current condition (observable Level 2 inputs in the fair value hierarchy), residual values and remaining useful life assessments (unobservable Level 3 inputs in the fair value hierarchy).

For infrastructure and other asset classes, fair value is determined to be the current replacement cost of an asset (Level 2 inputs in the fair value hierarchy) less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset (Level 3 inputs in the fair value hierarchy).

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

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

In addition, the amendments to the Financial Management Regulations mandating the use of Fair Value impose a further minimum of 3 years revaluation requirement. As a minimum, all assets carried at a revalued amount, will be revalued at least every 3 years.

***Transitional Arrangement***

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the Initial Recognition section as detailed above.

Those assets carried at fair value will be carried in accordance with the Revaluation methodology section as detailed above.

**CITY OF NEDLANDS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Fixed Assets (Continued)**

***Depreciation of Non-Current Assets***

All non-current assets having a limited useful life (excluding freehold land) are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

|  |                 |
|--|-----------------|
| Buildings                                | 40 years        |
| Furniture and Equipment                  | 4 to 10 years   |
| Plant and Equipment                      | 5 to 15 years   |
| Sealed roads and streets<br>formation    | not depreciated |
| pavement                                 | 50 years        |
| seal - bituminous / asphalt              | 20 years        |
| Gravel roads<br>formation                | not depreciated |
| pavement                                 | 50 years        |
| gravel sheet                             | 12 years        |
| Formed roads<br>formation                | not depreciated |
| pavement                                 | 50 years        |
| Footpaths - slab                         | 20 years        |
| Sewerage piping                          | 100 years       |
| Water supply piping and drainage systems | 75 years        |

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

***Capitalisation Threshold***

Expenditure on items of equipment under \$1,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

**(h) Intangible Assets**

***Easements***

Regulation 16 of the Local Government (Financial Management) Regulations 1996 requires easements to be recognised as assets.

**CITY OF NEDLANDS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Easements (continued)***

The Council has determined that under AASB 138, easements are valued on an historical cost basis, because it is unlikely that an active market in easements exists to allow for fair value measurement. Due to acquisition of easements at NIL values, no easements have been included in the financial report.

**(i) Financial Instruments**

***Initial Recognition and Measurement***

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

***Classification and Subsequent Measurement***

Financial instruments are subsequently measured at either fair value, amortised cost using the effective interest rate method or at cost.

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

- (i) the amount in which the financial asset or financial liability is measured at initial recognition;
- (ii) less principal repayments;
- (iii) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method; and
- (iv) less any reduction for impairment.

The effective interest rate method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

**CITY OF NEDLANDS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(h) Financial Instruments (Continued)**

*(i) Financial assets at fair value through profit and loss*

Financial assets are classified at 'fair value through profit or loss' when they are either held for trading for the purpose of short term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying value being included in profit or loss.

*(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period. (All other loans and receivables are classified as non-current assets).

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

If during the period the Council sold or reclassified more than a significant amount of the held-to-maturity investments before maturity, the entire held-to-maturity investments category would be tainted and reclassified as available-for-sale.

*(iv) Available-for-sale financial assets*

Available-for-sale financial assets, are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

Available-for-sale financial assets are included in current assets where they are expected to be sold within 12 months after the end of the reporting period. All other financial assets are classified as non-current.

*(v) Financial liabilities*

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

*(vi) Fair Value*

Fair value is determined based on current bid prices of all quoted investments. Valuation techniques are applied to determine the fair value of all unlisted securities, including arm's length transactions, reference to similar instruments and option pricing models.

**CITY OF NEDLANDS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Impairment***

At each reporting date, the Council assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

***Derecognition***

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Council no longer has any significant continued involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expire. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**(i) Impairment**

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

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

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (eg AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

**(j) Trade and Other Payables**

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

**(k) Employee Benefits**

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for the benefits. In determining the liability, consideration is given to the employee wage increases and the probability the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity matching the expected timing of cash flows.

**CITY OF NEDLANDS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

**(m) Provisions**

Provisions are recognised when:

- a) the Council has a present legal or constructive obligation as a result of past events;
- b) for which it is probable that an outflow of economic benefits will result; and
- c) that outflow can be reliably measured.

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

**(n) Leases**

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Council, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

**(o) Joint Venture**

The Council's interest in a joint venture has been recognised in the financial statements by including its share of any assets, liabilities, revenues and expenses of the joint venture within the appropriate line items of the financial statement. The Council has no joint ventures.

**(p) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operation for the current reporting period.

**CITY OF NEDLANDS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(q) Superannuation**

The Council contributes to a number of superannuation funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

**(r) Carbon Tax**

The Council does not have a direct carbon price liability as it does not fall within the "Major Polluters" as defined by the Australian Government. It will be impacted by the indirect flow-through of the carbon price via increased costs on its operations largely from costs increases in electricity, materials and waste disposal in landfills.

**(s) Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

**(t) Rounding Off Figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar.

**(u) Comparative Figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

**(v) Budget Comparative Figures**

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

**(w) Event after the Reporting Period**

Subsequent to year end, the State Government has announced the proposed amalgamation of some metropolitan local councils. The impact on the City of Nedlands of this amalgamation has yet to be determined.

**CITY OF NEDLANDS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(x) New Accounting Standards and Interpretations for Application in Future Periods**

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Council.

Management's assessment of the new and amended pronouncement that are relevant to the Council, applicable to future reporting periods and which have

| Title and Topic  | Issued         | Applicable (*)                       | Impact   |
|--|----------------|--------------------------------------|--|
| (i) AASB 9 – Financial Instruments   | December 2009  | 01 January 2013                      | Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Council, it is not anticipated the standard will have any material effect. |
| AASB 2012 – 6 Amendments to Australian Accounting Standards – Mandatory effective date of AASB 9 and Transition Disclosures  | September 2012 | Deferred AASB 9 until 1 January 2015 |  |
| (ii) AASB 2009 – 11 Amendments to Australian Accounting Standards arising from AASB 9<br><br>[AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Interpretations 10 & 12) | December 2009  | 01 January 2013                      | Nil – The revisions embodied in this standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Council (refer (i) above).  |

**CITY OF NEDLANDS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(x) New Accounting Standards and Interpretations for Application in Future Periods (Continued)**

| Title and Topic   | Issued        | Applicable (*)  | Impact  |
|---|---------------|-----------------|---|
| (iii) AASB 2010 – 7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)<br>[AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]   | December 2010 | 01 January 2013 | Nil – The revisions embodied in this standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Council (refer (i) above). |
| (iv) AASB 10 - Consolidated Financial Statements, AASB 11 - Joint Arrangements, AASB 12 - Disclosure of Interests in Other Entities, AASB 127 -Separate Financial Statements, AASB 128 - Investments in Associates and Joint Ventures, AASB 2011 - 7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangement Standards<br><br>[AASB 1, 2, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 & 1038 and Interpretations 5, 9, 16 & 17] | August 2011   | 01 January 2013 | Nil - None of these.  |

**CITY OF NEDLANDS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(x) New Accounting Standards and Interpretations for Application in Future Periods (Continued)**

| Title and Topic   | Issued         | Applicable (*)  | Impact   |
|---|----------------|-----------------|--|
| (v) AASB 2011 - 9 Amendments to Australian Accounting Standards – Presentation of Items of Other Comprehensive Income<br>[AASB 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 & 1049] | September 2011 | 01 July 2013    | The main change embodied in this standard is the requirement to group items presented in other comprehensive income on the basis of whether they are potentially reclassifiable to profit or loss subsequently.<br><br>It effects presentation only and is not expected to significantly impact the Council.   |
| (vi) AASB 119 - Employee Benefits, AASB 2011 - 10 Amendments to Australian Accounting Standards arising from AASB 119 [AASB 1, 8, 101, 124, 134, 1049 & 2012-8 and Interpretation 14]   | September 2011 | 01 January 2013 | The changes in relation to defined benefit plans contained in this standard are not expected to significantly impact the Council nor are the changes to AASBs in relation to termination benefits.   |
| (vii) AASB 2012-2 Amendments to Australian Accounting Standards – Disclosures – Offsetting Financial Assets and Financial Liabilities [AASB 7 & 32]                                     | June 2012      | 01 January 2013 | Principally amends AASB 7: Financial Instruments: Disclosures to require entities to include information that will enable users of their financial statements to evaluate the effect or potential effect of netting arrangements, including rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities, on the entity's financial position.<br><br>This Standard is not expected to significantly impact on the Council's financial statements. |

**CITY OF NEDLANDS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(x) New Accounting Standards and Interpretations for Application in Future Periods (Continued)**

| Title and Topic  | Issued        | Applicable (*)  | Impact  |
|--|---------------|-----------------|---|
| (viii) AASB 2012-3: Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132]   | June 2012     | 01 January 2014 | <p>This Standard adds application guidance to AASB 132: <i>Financial Instruments: Presentation</i> to address potential inconsistencies identified in applying some of the offsetting criteria of AASB 132, including clarifying the meaning of “currently has a legally enforceable right of set-off” and that some gross settlement systems may be considered equivalent to net settlement.</p> <p>This Standard is not expected to significantly impact on the Council’s financial statements.</p> |
| (ix) AASB 2012-5: Amendments to Australian Accounting Standards arising from Annual Improvements 2009-2011 Cycle [AASB 1, 101, 116, 132, 134 and Interpretation 2]   | June 2012     | 01 January 2013 | <p>Outlines changes to the various standards and interpretations as listed. These topics are not currently relevant to Council, nor are they expected to be in the future. As a consequence, this Standard is not expected to significantly impact on the Council’s financial statements.</p>   |
| (x) AASB 2012-10: Amendments to Australian Accounting Standards – Transition Guidance and Other Amendments. [AASB 1, 5, 7, 8, 10, 11, 12, 13, 101, 102, 108, 112, 118, 119, 127, 128, 132, 133, 134, 137, 1023, 1038, 1039, 1049 & 2011-7 and Interpretation 12] | December 2012 | 01 January 2013 | <p>Mainly consequential changes relating to transition guidance. It is not expected to have a significant impact on Council.</p>  |

(\*) Applicable to reporting periods commencing on or after the given date.

**CITY OF NEDLANDS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(y) Adoption of New and Revised Accounting Standards**

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

These new and revised standards were:

AASB 2010 – 8  
AASB 2011 - 3  
AASB 2011 - 13

The standards adopted had a minimal effect on the accounting and reporting practices of the Council as they were either largely editorial in nature, were revisions to help ensure consistency with presentation, recognition and measurement criteria of IFRSs or related to topics not relevant to operations.

**CITY OF NEDLANDS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2013**

**2. REVENUE AND EXPENSES**

| <b>(a) Net Result</b>                           | <b>2013</b>      | <b>2012</b>      |
|---|------------------|------------------|
|   | <b>\$</b>        | <b>\$</b>        |
| The Net Result includes:                        |                  |                  |
| (i) Charging as an Expense:                     |                  |                  |
| <b>Auditors Remuneration</b>                    |                  |                  |
| - Audit of Financial Report                     | 22,030           | 10,000           |
| - Audit of Project                              | 1,700            | 2,400            |
|   | <u>23,730</u>    | <u>12,400</u>    |
| <b>Depreciation</b>                             |                  |                  |
| Buildings                                       | 687,573          | 567,479          |
| Furniture and Equipment                         | 230,014          | 242,836          |
| Plant and Equipment                             | 733,544          | 651,165          |
| Roads   | 1,987,239        | 3,390,438        |
| Footpaths                                       | 395,403          | 417,157          |
| Drainage  | 217,534          | 197,536          |
| Parks, Gardens & Reserves                       | 581,389          | 477,494          |
| Street Furniture                                | 11,267           | 12,301           |
|   | <u>4,843,963</u> | <u>5,956,406</u> |
| <b>Interest Expenses (Finance Costs)</b>        |                  |                  |
| Debentures ( <i>refer Note 21(a)</i> )          | <u>358,615</u>   | <u>384,167</u>   |
| <b>Rental Charges</b>                           |                  |                  |
| - Operating Leases                              | <u>68,636</u>    | <u>98,425</u>    |
| (ii) Crediting as Revenue:                      |                  |                  |
|   | <b>2013</b>      | <b>2013</b>      |
|   | <b>\$</b>        | <b>Budget</b>    |
|   |                  | <b>2012</b>      |
|   |                  | <b>\$</b>        |
| <b>Interest Earnings</b>                        |                  |                  |
| Investments                                     |                  |                  |
| - Reserve Funds                                 | 225,937          | 275,000          |
| - Other Funds                                   | 465,359          | 620,000          |
| Other Interest Revenue ( <i>refer note 25</i> ) | 202,846          | 174,283          |
|   | <u>894,142</u>   | <u>1,059,100</u> |
|   |                  | <u>1,214,001</u> |

**CITY OF NEDLANDS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2013**

**2. REVENUE AND EXPENSES (Continued)**

**(b) Statement of Objective**

In order to discharge its responsibilities to the community, the City of Nedlands has developed operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this report encompass the following service orientated activities/programs:

**GOVERNANCE**

**Objective:** To provide a decision making process for the efficient allocation of scarce resources.

**Activities:** Includes the activities of members of council, the administrative support available to the council for the provision of governance of the district, and corporate services.

**GENERAL PURPOSE FUNDING**

**Objective:** To collect revenue to allow for the provision of services.

**Activities:** Rates, general purpose government grants, and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

**Objective:** To provide services to help ensure a safer and environmentally conscious community.

**Activities:** Supervision and enforcement of various local laws relating to fire prevention, animal control and protection of the environment and other aspects of public safety including emergency services.

**HEALTH**

**Objective:** To provide services that will ensure a healthy environment.

**Activities:** Regulation and monitoring of food premises, and management of pest control.

**EDUCATION AND WELFARE**

**Objective:** To provide services that will assist the elderly to enjoy meaningful independent living, and child care services.

**Activities:** Home and Community Care (HACC) services, Meals on Wheels, Seniors' activities and Occasional Child Care services.

**COMMUNITY AMENITIES**

**Objective:** To provide services required by the community.

**Activities:** Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

**CITY OF NEDLANDS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2013**

**2. REVENUE AND EXPENSES (Continued)**

**(b) Statement of Objective (Continued)**

**RECREATION AND CULTURE**

**Objective:** To establish and effectively manage infrastructure and resources which will help the

**Activities:** Maintenance of public halls, civic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, and facilitating of cultural activities.

**TRANSPORT**

**Objective:** To provide safe, effective and efficient transport services to the community.

**Activities:** Construction and maintenance of roads, streets, footpaths, depots, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting, drainage etc. Control of parking and enforcement of parking local laws.

**ECONOMIC SERVICES**

**Objective:** To help promote the City and it's economic wellbeing.

**Activities:** Maintenance of the City's buildings and natural areas. Building control.

**OTHER PROPERTY AND SERVICES**

**Objective:** To monitor and control council's overheads operating accounts.

**Activities:** Private works operation cost, plant repair and operation costs and infrastructure services operation costs.

**CITY OF NEDLANDS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2013**

**2. REVENUE AND EXPENSES (Continued)**

| (c) Conditions Over Grants/Contributions | Grant/Contribution | Function/<br>Activity | Opening Balance (*) |    | Received (+)  |    | Expended (#)   |    | Closing Balance |    |                |               |
|--|--------------------|-----------------------|---------------------|----|---------------|----|----------------|----|-----------------|----|----------------|---------------|
|  |                    |                       | 01-Jul-11           | \$ | 2011/12       | \$ | 2011/12        | \$ | 30-Jun-12       | \$ | 30-Jun-13      | \$            |
| Department of Sports                     |                    | Sports for Kids       | -                   |    | 30,000        |    | (4,400)        |    | 25,600          | -  | (3,131)        | 22,469        |
| Office of Crime Prevention               |                    | Boatsafe              | -                   |    | 2,500         |    | -              |    | 2,500           | -  | -              | 2,500         |
| <b>Total</b>                             |                    |                       | -                   |    | <b>32,500</b> |    | <b>(4,400)</b> |    | <b>28,100</b>   |    | <b>(3,131)</b> | <b>24,969</b> |

**Notes:**

- (\*) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.
- (+) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.
- (#) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

**CITY OF NEDLANDS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2013**

|   | <b>2013</b>      | <b>2012</b>       |
|---|------------------|-------------------|
|   | <b>\$</b>        | <b>\$</b>         |
| <b>3. CASH AND CASH EQUIVALENTS</b>   |                  |                   |
| Unrestricted  | 5,428,972        | 5,679,139         |
| Restricted  | 3,835,612        | 5,888,490         |
|   | <u>9,264,584</u> | <u>11,567,629</u> |
| The following restrictions have been imposed by regulations or other externally imposed requirements: |                  |                   |
| Plant Replacement Reserve   | 229,701          | 219,815           |
| City Development Reserve  | 346,329          | 1,488,358         |
| North Street Reserve  | 1,125,114        | 1,073,224         |
| Welfare Reserve   | 411,565          | 392,435           |
| Services Reserve  | 821,074          | 1,201,202         |
| Insurance Reserve   | 54,072           | 51,745            |
| Waste Management Reserve  | 146,745          | 139,998           |
| Building Replacement Reserve  | 564,370          | 541,074           |
| Swanbourne Reserve  | 111,673          | 106,539           |
| Unspent Loans   | -                | 646,000           |
| Unspent Grants  | 24,969           | 28,100            |
|   | <u>3,835,612</u> | <u>5,888,490</u>  |
| <b>4. TRADE AND OTHER RECEIVABLES</b>   |                  |                   |
| <b>Current</b>  |                  |                   |
| Rates Outstanding   | 869,358          | 341,200           |
| Sundry Debtors  | 202,665          | 308,389           |
| Less: Provision for Doubtful Debts  | (11,473)         | (11,473)          |
| GST Receivable  | 125,590          | 255,215           |
|   | <u>1,186,140</u> | <u>893,331</u>    |
| <b>Non-Current</b>  |                  |                   |
| Rates Outstanding - Pensioners  | <u>332,710</u>   | <u>305,828</u>    |
| <b>5. INVENTORIES</b>   |                  |                   |
| <b>Current</b>  |                  |                   |
| Fuel and Oil  | <u>13,522</u>    | <u>31,611</u>     |

**CITY OF NEDLANDS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2013**

|   | <b>2013</b>       | <b>2012</b>        |
|---|-------------------|--------------------|
|   | <b>\$</b>         | <b>\$</b>          |
| <b>6. PROPERTY, PLANT AND EQUIPMENT</b>             |                   |                    |
| Land and Buildings                                  |                   |                    |
| Land at:  |                   |                    |
| Management Valuation 2013                           | <u>30,400,582</u> | <u>29,344,000</u>  |
|   | 30,400,582        | 29,344,000         |
| Buildings at:                                       |                   |                    |
| Management Valuation 2013                           | 25,514,877        | 25,308,188         |
| Less Accumulated Depreciation                       | <u>-</u>          | <u>(567,479)</u>   |
| Total Buildings                                     | 25,514,877        | 24,740,709         |
| Total Land and Buildings                            |                   |                    |
|   | <u>55,915,459</u> | <u>54,084,709</u>  |
| Furniture and Equipment - Management Valuation 2013 |                   |                    |
|   | 824,825           | 3,963,782          |
| Less Accumulated Depreciation                       | <u>-</u>          | <u>(3,040,400)</u> |
|   | 824,825           | 923,382            |
| Plant and Equipment -Management Valuation 2013      |                   |                    |
|   | 2,927,917         | 5,353,637          |
| Less Accumulated Depreciation                       | <u>-</u>          | <u>(2,411,058)</u> |
|   | 2,927,917         | 2,942,579          |
|   | <u>59,668,201</u> | <u>57,950,670</u>  |

**Land and Buildings:**

Independent valuation was done in 2011 to obtain fair value all the City's land and buildings. Management has decided that the values obtained in 2011, less accumulated depreciation for buildings, represent fair value as at 30 June 2013. Additions since the independent valuation are included at cost.

The City has two golf courses under its control but leased to private clubs. These are crown land, and were not included in the independent valuation done in 2011. They are currently in the City's Asset Register at nil value. As required by Regulation 17A(3), independent valuation will be carried out to obtain fair values by 30 June 2014.

Motor Vehicles and Plant have been revalued as at 30 June 2013 by Management. The current market value was based on Glass' Guide, and cross checked with the Red Book. Recent history on the disposal of similar vehicles and plant also influenced the values recorded as fair value.

The revaluation of these assets resulted in net increase of \$458,442, which amount has been credited to the revaluation surplus in equity. The amount is also recognised as changes on revaluation of non-assets in the Statement of Comprehensive Income.

**Furniture and Equipment:**

Most of the information technology and office equipment are replaced at regular intervals, and it has been decided that the written down values represent their respective fair values. No further revaluation is required of these equipment.

Office furniture are generally low value items, and Management has determined that the written down values in the Asset Register represent fair value. Hence no further revaluation has been undertaken.

**CITY OF NEDLANDS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2013**

**6. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**Movements in Carrying Amounts**

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

|   | Land<br>(Level 2)<br>\$ | Non-<br>Specialised<br>Buildings<br>(Level 2)<br>\$ | Specialised<br>Buildings<br>(Level 3)<br>\$ | Total<br>Buildings<br>\$ | Total<br>Land<br>and<br>Buildings<br>\$ | Plant<br>and<br>Equipment<br>(Level 2)<br>\$ | Furniture<br>and<br>Equipment<br>(Level 3)<br>\$ | Total<br>\$       |
|---|-------------------------|---|---|--------------------------|---|--|--|-------------------|
| Balance as at the beginning<br>of the year    | 29,344,000              | 1,198,701   | 23,542,008                                  | 24,740,709               | 54,084,709                              | 2,942,578                                    | 923,382  | 57,950,669        |
| Additions                                     | 1,056,582               | 650,000   | 811,741                                     | 1,461,741                | 2,518,323                               | 394,754                                      | 131,486  | 3,044,563         |
| (Disposals)                                   | -                       | -   | -   | -                        | -                                       | (134,314)                                    | (29)   | (134,343)         |
| Revaluation - Increments<br>- (Decrements)    | -                       | -   | -   | -                        | -                                       | 458,443                                      | -  | 458,443           |
| Depreciation (Expense)                        | -                       | (36,028)  | (651,545)                                   | (687,573)                | (687,573)                               | (733,544)                                    | (230,014)  | (1,651,131)       |
| <b>Carrying amount at the<br/>end of year</b> | <b>30,400,582</b>       | <b>1,812,673</b>                                    | <b>23,702,204</b>                           | <b>25,514,877</b>        | <b>55,915,459</b>                       | <b>2,927,917</b>                             | <b>824,825</b>                                   | <b>59,668,201</b> |

**CITY OF NEDLANDS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

|                                 | 2013                     | 2012                     |
|---------------------------------|--------------------------|--------------------------|
|                                 | \$                       | \$                       |
| <b>7. INFRASTRUCTURE</b>        |                          |                          |
| Roads - Management Valuation    | 52,512,174               | 50,693,331               |
| Less Accumulated Depreciation   | <u>(1,987,239)</u>       | <u>-</u>                 |
|                                 | 50,524,935               | 50,693,331               |
| <br>                            |                          |                          |
| Footpaths - Cost                | 8,681,338                | 8,504,455                |
| Less Accumulated Depreciation   | <u>(2,860,982)</u>       | <u>(2,465,579)</u>       |
|                                 | 5,820,356                | 6,038,876                |
| <br>                            |                          |                          |
| Drainage - Management Valuation | 7,938,084                | 7,567,491                |
| Less Accumulated Depreciation   | <u>(609,239)</u>         | <u>(391,705)</u>         |
|                                 | 7,328,845                | 7,175,786                |
| <br>                            |                          |                          |
| Parks - Cost                    | 10,542,918               | 9,332,734                |
| Less Accumulated Depreciation   | <u>(2,273,059)</u>       | <u>(1,806,422)</u>       |
|                                 | 8,269,859                | 7,526,312                |
| <br>                            |                          |                          |
| Reticulation - Cost             | 2,295,040                | 2,295,040                |
| Less Accumulated Depreciation   | <u>(908,318)</u>         | <u>(793,566)</u>         |
|                                 | 1,386,722                | 1,501,474                |
| <br>                            |                          |                          |
| Street Furniture - Cost         | 242,799                  | 242,799                  |
| Less Accumulated Depreciation   | <u>(141,399)</u>         | <u>(130,132)</u>         |
|                                 | 101,400                  | 112,667                  |
| <br>                            |                          |                          |
| Grand Total                     | <u><u>73,432,117</u></u> | <u><u>73,048,446</u></u> |

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2013**

**7. INFRASTRUCTURE (Continued)**

**Movements in Carrying Amounts**

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

|   | <b>Roads</b>      | <b>Footpaths</b> | <b>Drainage</b>  | <b>Parks</b>     | <b>Reticulation</b> | <b>Furniture</b> | <b>Total</b>      |
|---|-------------------|------------------|------------------|------------------|---------------------|------------------|-------------------|
|   | <b>\$</b>         | <b>\$</b>        | <b>\$</b>        | <b>\$</b>        | <b>\$</b>           | <b>\$</b>        | <b>\$</b>         |
| Balance at the beginning of the year      | 50,693,331        | 6,038,876        | 7,175,786        | 7,526,312        | 1,501,474           | 112,667          | 73,048,446        |
| Additions                                 | 1,818,843         | 176,883          | 370,593          | 1,210,184        | -                   | -                | 3,576,503         |
| (Disposals)                               | -                 | -                | -                | -                | -                   | -                | -                 |
| Revaluation - Increments                  | -                 | -                | -                | -                | -                   | -                | -                 |
| Depreciation (Expense)                    | (1,987,239)       | (395,403)        | (217,534)        | (466,637)        | (114,752)           | (11,267)         | (3,192,832)       |
| <b>Carrying amount at the end of year</b> | <b>50,524,935</b> | <b>5,820,356</b> | <b>7,328,845</b> | <b>8,269,859</b> | <b>1,386,722</b>    | <b>101,400</b>   | <b>73,432,117</b> |

**CITY OF NEDLANDS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2013**

|   | 2013<br>\$       | 2012<br>\$       |
|---|------------------|------------------|
| <b>8. TRADE AND OTHER PAYABLES</b>                      |                  |                  |
| <b>Current</b>  |                  |                  |
| Sundry Creditors  | 1,262,079        | 1,966,154        |
| Accrued Interest on Debentures                          | 39,094           | 47,976           |
| Accrued Salaries and Wages                              | 387,902          | 330,065          |
|   | <u>1,689,075</u> | <u>2,344,195</u> |
| <b>9. LONG-TERM BORROWINGS</b>                          |                  |                  |
| <b>Current</b>  |                  |                  |
| Secured by Floating Charge<br>Debentures                | <u>1,219,420</u> | <u>1,152,827</u> |
| <b>Non-Current</b>                                      |                  |                  |
| Secured by Floating Charge<br>Debentures                | <u>4,789,859</u> | <u>6,009,279</u> |
| Additional detail on borrowings is provided in Note 21. |                  |                  |
| <b>10. PROVISIONS</b>                                   |                  |                  |
| <b>Current</b>  |                  |                  |
| Provision for Annual Leave                              | 717,539          | 613,648          |
| Provision for Long Service Leave                        | 741,897          | 643,452          |
|   | <u>1,459,436</u> | <u>1,257,100</u> |
| <b>Non-Current</b>                                      |                  |                  |
| Provision for Long Service Leave                        | <u>243,610</u>   | <u>133,310</u>   |

**CITY OF NEDLANDS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2013**

|   | 2013<br>\$              | 2013<br>Budget<br>\$    | 2012<br>\$              |
|---|-------------------------|-------------------------|-------------------------|
| <b>11. RESERVES - CASH BACKED</b>       |                         |                         |                         |
| <b>(a) Plant Replacement Reserve</b>    |                         |                         |                         |
| Opening Balance                         | 219,815                 | 320,160                 | 207,488                 |
| Amount Set Aside / Transfer to Reserve  | 9,886                   | 42,170                  | 12,327                  |
| Amount Used / Transfer from Reserve     | -                       | (250,000)               | -                       |
|   | <u>229,701</u>          | <u>112,330</u>          | <u>219,815</u>          |
| <b>(b) City Development Reserve</b>     |                         |                         |                         |
| Opening Balance                         | 1,488,358               | 1,483,230               | 1,405,918               |
| Amount Set Aside / Transfer to Reserve  | 137,204                 | 79,530                  | 82,440                  |
| Amount Used / Transfer from Reserve     | (1,279,233)             | (400,000)               | -                       |
|   | <u>346,329</u>          | <u>1,162,760</u>        | <u>1,488,358</u>        |
| <b>(c) North Street Reserve</b>         |                         |                         |                         |
| Opening Balance                         | 1,073,224               | 716,370                 | 1,014,393               |
| Amount Set Aside / Transfer to Reserve  | 51,890                  | 38,410                  | 58,831                  |
| Amount Used / Transfer from Reserve     | -                       | -                       | -                       |
|   | <u>1,125,114</u>        | <u>754,780</u>          | <u>1,073,224</u>        |
| <b>(d) Welfare Reserve</b>              |                         |                         |                         |
| Opening Balance                         | 392,435                 | 389,470                 | 370,047                 |
| Amount Set Aside / Transfer to Reserve  | 19,130                  | 20,880                  | 22,388                  |
| Amount Used / Transfer from Reserve     | -                       | -                       | -                       |
|   | <u>411,565</u>          | <u>410,350</u>          | <u>392,435</u>          |
| <b>(e) Services Reserve</b>             |                         |                         |                         |
| Opening Balance                         | 1,201,202               | 1,171,290               | 1,137,417               |
| Amount Set Aside / Transfer to Reserve  | 50,323                  | 62,800                  | 63,785                  |
| Amount Used / Transfer from Reserve     | (430,451)               | (200,000)               | -                       |
|   | <u>821,074</u>          | <u>1,034,090</u>        | <u>1,201,202</u>        |
| <b>(f) Insurance Reserve</b>            |                         |                         |                         |
| Opening Balance                         | 51,745                  | 51,660                  | 48,843                  |
| Amount Set Aside / Transfer to Reserve  | 2,327                   | 2,770                   | 2,902                   |
| Amount Used / Transfer from Reserve     | -                       | -                       | -                       |
|   | <u>54,072</u>           | <u>54,430</u>           | <u>51,745</u>           |
| <b>(g) Waste Management Reserve</b>     |                         |                         |                         |
| Opening Balance                         | 139,998                 | 189,360                 | 131,942                 |
| Amount Set Aside / Transfer to Reserve  | 6,747                   | 10,150                  | 8,056                   |
| Amount Used / Transfer from Reserve     | -                       | -                       | -                       |
|   | <u>146,745</u>          | <u>199,510</u>          | <u>139,998</u>          |
| <b>(h) Building Replacement Reserve</b> |                         |                         |                         |
| Opening Balance                         | 541,074                 | 701,280                 | 512,405                 |
| Amount Set Aside / Transfer to Reserve  | 23,296                  | 137,600                 | 28,669                  |
| Amount Used / Transfer from Reserve     | -                       | (250,000)               | -                       |
|   | <u>564,370</u>          | <u>588,880</u>          | <u>541,074</u>          |
| <b>(i) Swanbourne Reserve</b>           |                         |                         |                         |
| Opening Balance                         | 106,539                 | 106,050                 | 100,407                 |
| Amount Set Aside / Transfer to Reserve  | 5,134                   | 5,690                   | 6,132                   |
| Amount Used / Transfer from Reserve     | -                       | -                       | -                       |
|   | <u>111,673</u>          | <u>111,740</u>          | <u>106,539</u>          |
| <b>TOTAL CASH BACKED RESERVES</b>       | <u><u>3,810,643</u></u> | <u><u>4,428,870</u></u> | <u><u>5,214,390</u></u> |

**CITY OF NEDLANDS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2013**

**11. RESERVES - CASH BACKED (Continued)**

All of the reserve accounts are supported by money held in financial institutions and match the amounts shown as restricted cash in this financial report.

In accordance with council resolutions in relation to each reserve account, the purpose for which the funds are set aside are as follows:

**Plant Replacement Reserve**

To provide for the replacement of Council's plant and equipment so that the cost is spread over a number of years. The use of funds in this reserve is ongoing.

**City Development Reserve**

To fund the improvement of property, plant and Equipment. The use of funds in this reserve is ongoing.

**North Street Reserve**

To fund the operational and capital costs of community facilities in Mt Claremont, community and recreation facilities in Swanbourne and infrastructure generally. Use of this reserve is ongoing.

**Welfare Reserve**

To fund the operational and capital costs of welfare services. The use of funds in this reserve is ongoing.

**Services Reserve**

To provide funds for the purchase of land for parking areas, streets, depots etc town planning schemes, valuation and legal expenses, items of works of an urgent nature such as drainage, street works, provision of street lighting and building maintenance. The use of funds in this reserve is ongoing.

**Insurance Reserve**

To cover any excess that may arise from having a performance based workers compensation premium.

**Waste Management Reserve**

To provide for the replacement of Council's rubbish bin stock so that the cost is spread over a number of years. The use of funds in this reserve is ongoing.

**Building Replacement Reserve**

To fund the upgrade and/or replacement of Council's buildings. The use of this reserve is ongoing.

**Swanbourne Reserve**

To fund capital works in the Swanbourne area associated with the Swanbourne Masterplan. The use of funds in this reserve is ongoing.

**CITY OF NEDLANDS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2013**

| <b>12. RESERVES - ASSET REVALUATION</b>   | <b>2013</b>       | <b>2012</b>       |
|---|-------------------|-------------------|
|   | <b>\$</b>         | <b>\$</b>         |
| Asset revaluation reserves have arisen on revaluation of the following classes of non-current assets: |                   |                   |
| (a) <b>Land</b>   |                   |                   |
| Opening balance   | 12,354,000        | 12,354,000        |
| Revaluation Increment   | -                 | -                 |
| Revaluation Decrement   | -                 | -                 |
|   | <u>12,354,000</u> | <u>12,354,000</u> |
| (b) <b>Buildings</b>  |                   |                   |
| Opening Balance   | 9,297,909         | 9,297,909         |
| Revaluation Increment   | -                 | -                 |
| Revaluation Decrement   | -                 | -                 |
|   | <u>9,297,909</u>  | <u>9,297,909</u>  |
| (c) <b>Plant &amp; Equipment</b>  |                   |                   |
| Opening Balance   | 31,447            | 31,447            |
| Revaluation Increment   | 458,443           | -                 |
| Revaluation Decrement   | -                 | -                 |
|   | <u>489,890</u>    | <u>31,447</u>     |
| (d) <b>Roads</b>  |                   |                   |
| Opening Balance   | 43,780,629        | 56,462,327        |
| Revaluation Increment   | -                 | -                 |
| Revaluation Decrement   | -                 | (12,681,698)      |
|   | <u>43,780,629</u> | <u>43,780,629</u> |
| (e) <b>Drainage</b>   |                   |                   |
| Opening Balance   | 1,966,692         | 1,966,692         |
| Revaluation Increment   | -                 | -                 |
| Revaluation Decrement   | -                 | -                 |
|   | <u>1,966,692</u>  | <u>1,966,692</u>  |
| Total Asset Rrvaluation Reserves  | <u>67,889,120</u> | <u>67,430,677</u> |

**CITY OF NEDLANDS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2013**

**13. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) Reconciliation of Cash**

For the purposes of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the statement of financial position as follows:

|                           | <b>2013</b>      | <b>2013</b>      | <b>2012</b>       |
|---------------------------|------------------|------------------|-------------------|
|                           | <b>\$</b>        | <b>Budget</b>    | <b>\$</b>         |
|                           |                  | <b>\$</b>        |                   |
| Cash and Cash Equivalents | <u>9,264,584</u> | <u>8,995,900</u> | <u>11,567,629</u> |

**(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result**

|  |                  |                    |                    |
|--|------------------|--------------------|--------------------|
| Net Result   | 1,136,629        | 63,900             | 1,418,305          |
| Depreciation                                       | 4,843,963        | 6,383,800          | 5,956,406          |
| (Profit)/Loss on Sale of Asset                     | (20,439)         | (30,100)           | (59,498)           |
| (Increase)/Decrease in Receivables                 | (319,691)        | 308,400            | 16,213             |
| (Increase)/Decrease in Inventories                 | 18,089           | -                  | (19,072)           |
| Increase/(Decrease) in Payables                    | (655,120)        | (372,400)          | (560,350)          |
| Increase/(Decrease) in Employee Provisions         | 312,637          | 55,600             | (21,613)           |
| Grants/Contributions for the Development of Assets | <u>(914,045)</u> | <u>(1,277,900)</u> | <u>(1,468,030)</u> |
| Net Cash from Operating Activities                 | <u>4,402,023</u> | <u>5,131,300</u>   | <u>5,262,361</u>   |

**(c) Undrawn Borrowing Facilities**

**Credit Standby Arrangements**

|   |                |                |
|---|----------------|----------------|
| Bank Overdraft limit                    | 500,000        | 500,000        |
| Bank Overdraft at Balance Date          | -              | -              |
| Credit Card limit                       | 25,000         | 25,000         |
| Credit Card Balance at Balance Date     | 3,806          | -              |
| Purchasing Card limit                   | 100,000        | -              |
| Purchasing Card Balance at Balance Date | <u>10,015</u>  | <u>-</u>       |
| Total Amount of Credit Unused           | <u>611,179</u> | <u>525,000</u> |

**Loan Facilities**

|   |                  |                  |
|---|------------------|------------------|
| Loan Facilities - Current               | 1,219,420        | 1,152,827        |
| Loan Facilities - Non-Current           | <u>4,789,859</u> | <u>6,009,279</u> |
| Total Facilities in Use at Balance Date | <u>6,009,279</u> | <u>7,162,106</u> |

**Unused Loan Facilities at Balance Date**

|  |          |          |
|--|----------|----------|
|  | <u>-</u> | <u>-</u> |
|--|----------|----------|

**CITY OF NEDLANDS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2013**

**14. CONTINGENT LIABILITIES**

The City is not aware of any legal claims against the City.

| <b>15. CAPITAL AND LEASING COMMITMENTS</b>   | <b>2013</b>          | <b>2012</b>          |
|--|----------------------|----------------------|
|  | <b>\$</b>            | <b>\$</b>            |
| <b>(a) Finance Lease Commitments</b>   |                      |                      |
| Payable:   |                      |                      |
| - not later than one year  | 41,382               | 47,084               |
| - later than one year but not later than five years                                  | 8,920                | 50,301               |
| - later than five years  | -                    | -                    |
| Minimum Lease Payments   | <u>50,302</u>        | <u>97,385</u>        |
| Less Future Finance Charges  | -                    | -                    |
| Total Lease Liability  | <u><u>50,302</u></u> | <u><u>97,385</u></u> |
| <b>(b) Operating Lease Commitments</b>   |                      |                      |
| Non-cancellable operating leases contracted for but not capitalised in the accounts. |                      |                      |
| Payable:   |                      |                      |
| - not later than one year  | 29,999               | 38,718               |
| - later than one year but not later than five years                                  | 38,637               | 38,223               |
| - later than five years  | -                    | -                    |
|  | <u>68,636</u>        | <u>76,941</u>        |
| <b>(c) Capital Expenditure Commitments</b>   |                      |                      |
| Contracted for:  |                      |                      |
| - capital expenditure projects   | <u>500,000</u>       | <u>682,714</u>       |
| Payable:   |                      |                      |
| - not later than one year  | <u>500,000</u>       | <u>682,714</u>       |

The capital expenditure project outstanding at the end of the current reporting period represents the retaining wall along Beecham Road. There are no other major contracts outstanding.

**16. JOINT VENTURE**

The City has not entered into any joint venture agreements.

**CITY OF NEDLANDS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2013**

**17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY**

|                             | <b>2013</b>        | <b>2012</b>        |
|-----------------------------|--------------------|--------------------|
|                             | <b>\$</b>          | <b>\$</b>          |
| Governance                  | 33,837,841         | 32,244,617         |
| General Purpose Funding     | -                  | -                  |
| Law, Order, Public Safety   | 1,419,912          | 1,459,727          |
| Health                      | 436,324            | 532,651            |
| Education and Welfare       | 2,996,471          | 3,067,706          |
| Community Amenities         | 63,649             | 72,291             |
| Recreation and Culture      | 26,246,781         | 25,472,778         |
| Transport                   | 66,432,473         | 66,905,936         |
| Economic Services           | 12,198             | 15,835             |
| Other Property and Services | 12,450,224         | 14,025,974         |
| Unallocated                 | 1,401              | (1)                |
|                             | <u>143,897,274</u> | <u>143,797,514</u> |

**18. FINANCIAL RATIOS**

|                                   | <b>2013</b> | <b>2012</b> | <b>2011</b> |
|-----------------------------------|-------------|-------------|-------------|
| Current Ratio                     | 1.52        | 1.39        | 1.21        |
| Asset Sustainability Ratio        | 0.99        | 1.36        | 1.06        |
| Debt Service Cover Ratio          | 3.59        | 4.53        | 3.60        |
| Operating Surplus Ratio           | 0.01        | 0.00        | (0.03)      |
| Own Source Revenue Coverage Ratio | 0.93        | 0.91        | 0.87        |

The above ratios are calculated as follows:

|                                   |  |
|-----------------------------------|--|
| Current Ratio                     | $\frac{\text{Current Assets minus Restricted Assets}}{\text{Current Liabilities minus Liabilities Associated with Restricted As}}$ |
| Asset Sustainability Ratio        | $\frac{\text{Capital Renewal and Replacement Expenditure}}{\text{Depreciation}}$   |
| Debt Service Cover Ratio          | $\frac{\text{Annual Operating Surplus Before Interest and Depreciation}}{\text{Principal and Interest}}$                           |
| Operating Surplus Ratio           | $\frac{\text{Operating Revenue minus Operating Expense}}{\text{Own Source Operating Revenue}}$                                     |
| Own Source Revenue Coverage Ratio | $\frac{\text{Own Source Operating Revenue}}{\text{Operating Expense}}$   |

**ADDITIONAL RATIOS**

The following information relates to those ratios which only require an attestation they have been checked and are supported by verifiable information.

|                             | <b>2013</b> | <b>2012</b> | <b>2011</b> |
|-----------------------------|-------------|-------------|-------------|
| Asset Consumption Ratio     | 0.86        | *N/A        | *N/A        |
| Asset Renewal Funding Ratio | 1.0         | *N/A        | *N/A        |

The above ratios are calculated as follows:

|                             |  |
|-----------------------------|--|
| Asset Consumption Ratio     | $\frac{\text{Depreciated Replacement Cost of Assets}}{\text{Current Replacement Cost of Depreciable Assets}}$          |
| Asset Renewal Funding Ratio | $\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$ |

\*N/A - In keeping with amendments to Local Government (Financial Management) Regulation 50,

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**19. TRUST FUNDS**

Funds held at balance date over which the Council has no control and which are not included in the financial statements are as follows:

| <u>Paticular</u>          | <b>Balance<br/>01-Jul-12</b> | <b>Amounts<br/>Received</b> | <b>Amounts<br/>Paid</b> | <b>Balance<br/>30-Jun-13</b> |
|---------------------------|------------------------------|-----------------------------|-------------------------|------------------------------|
|                           | <b>\$</b>                    | <b>\$</b>                   | <b>(\$)</b>             | <b>\$</b>                    |
| Bonds and Deposits        | 1,267,814                    | 901,951                     | (692,750)               | 1,477,015                    |
| Unclaimed Monies          | 18,473                       | 206                         | (1,195)                 | 17,484                       |
| Charity Donation by Staff | 1,404                        | 16,010                      | (17,414)                | -                            |
|                           | <u>1,287,691</u>             | <u>918,167</u>              | <u>(711,359)</u>        | <u>1,494,499</u>             |

**20. DISPOSALS OF ASSETS - 2012/13 FINANCIAL YEAR**

The following assets were disposed of during the year.

|                       | <b>Net Book Value</b> |               | <b>Sale Price</b> |                | <b>Profit (Loss)</b> |               |
|-----------------------|-----------------------|---------------|-------------------|----------------|----------------------|---------------|
|                       | <b>Actual</b>         | <b>Budget</b> | <b>Actual</b>     | <b>Budget</b>  | <b>Actual</b>        | <b>Budget</b> |
|                       | <b>\$</b>             | <b>\$</b>     | <b>\$</b>         | <b>\$</b>      | <b>\$</b>            | <b>\$</b>     |
| Plant & Equipment     | 134,314               | 88,400        | 154,782           | 118,500        | 20,468               | 30,100        |
| Furniture & Equipment | 29                    | -             | -                 | -              | (29)                 | -             |
|                       | <u>134,343</u>        | <u>88,400</u> | <u>154,782</u>    | <u>118,500</u> | <u>20,439</u>        | <u>30,100</u> |

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**21. INFORMATION ON BORROWINGS**

(a) Repayments - Debentures

| Particulars                           | Principal<br>01-Jul-12<br>\$ | New<br>Loans<br>\$ | Principal<br>Repayments |              | Principal<br>30-Jun-13 |              | Interest<br>Repayments |              |
|---------------------------------------|------------------------------|--------------------|-------------------------|--------------|------------------------|--------------|------------------------|--------------|
|                                       |                              |                    | Actual<br>\$            | Budget<br>\$ | Actual<br>\$           | Budget<br>\$ | Actual<br>\$           | Budget<br>\$ |
| New Bin Stock - Loan 178              | 532,530                      |                    | 69,109                  | 69,100       | 463,421                | 463,430      | 19,076                 | 30,950       |
| Roads Infrastructure - Loan 179       | 1,297,251                    |                    | 76,101                  | 76,100       | 1,221,150              | 1,221,151    | 76,938                 | 77,530       |
| Buildings & Roads - Loan 180          | 1,371,204                    |                    | 665,935                 | 725,900      | 705,269                | 645,304      | 60,575                 | 66,330       |
| Buildings & Infrastructure - Loan 181 | 1,848,565                    |                    | 160,585                 | 160,600      | 1,687,980              | 1,687,965    | 105,671                | 106,860      |
| Buildings & Infrastructure - Loan 182 | 2,112,556                    |                    | 181,097                 | 181,100      | 1,931,459              | 1,931,456    | 96,355                 | 96,730       |
|                                       | 7,162,106                    | -                  | 1,152,827               | 1,212,800    | 6,009,279              | 5,949,306    | 358,615                | 378,400      |

All loan repayments were financed by general purpose revenue.

(b) New Debentures - 2012/13

There were no new debentures in 2012/13.

(c) Unspent Debentures

| Particulars | Date<br>Borrowed | Balance<br>01-Jul-12<br>\$ | Borrowed<br>During<br>Year<br>\$ | Expended<br>During<br>Year<br>\$ | Balance<br>30-Jun-13<br>\$ |
|-------------|------------------|----------------------------|----------------------------------|----------------------------------|----------------------------|
|             |                  |                            |                                  |                                  |                            |
|             |                  | 646,000                    | -                                | 646,000                          | -                          |

(d) Overdraft

Council established an overdraft facility of \$500,000 in 2008 to assist with short term liquidity requirements. The balance of the bank overdraft at 1 July 2012 and 30 June 2013 was \$Nil.

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22. RATING INFORMATION - 2012/13 FINANCIAL YEAR

(a) Rates

| RATE TYPE                        | Rate in \$ | Number of Properties | Rateable Value \$ | Rate Revenue \$ | Interim Rates \$ | Back Rates \$ | Total Revenue \$ | Budget Rate Revenue \$ | Budget Interim Rate \$ | Budget Total Revenue \$ |
|----------------------------------|------------|----------------------|-------------------|-----------------|------------------|---------------|------------------|------------------------|------------------------|-------------------------|
| <b>Differential General Rate</b> |            |                      |                   |                 |                  |               |                  |                        |                        |                         |
| GRV - Residential                | 0.05332    | 6,092                | 233,666,684       | 12,459,108      | 157,578          | 3,797         | 12,620,483       | 12,411,200             | 65,000                 | 12,476,200              |
| GRV - Vacant Residential         | 0.06922    | 180                  | 8,228,740         | 569,593         | (16,544)         | 2,615         | 555,664          | 556,400                | 5,000                  | 561,400                 |
| GRV - Non Residential            | 0.05875    | 390                  | 44,822,373        | 2,633,315       | (21,113)         | 394           | 2,612,596        | 2,616,400              | 5,000                  | 2,621,400               |
| <b>Sub-Totals</b>                |            | 6,662                | 286,717,797       | 15,662,016      | 119,921          | 6,806         | 15,788,743       | 15,584,000             | 75,000                 | 15,659,000              |
| <b>Minimum Rates</b>             |            |                      |                   |                 |                  |               |                  |                        |                        |                         |
| GRV - Residential                | 1,124      | 1,580                | 27,517,278        | 1,775,920       | (29,326)         | (81)          | 1,746,513        | 1,788,300              | -                      | 1,788,300               |
| GRV - Vacant Residential         | 1,484      | 113                  | 1,967,360         | 167,692         | (8,481)          | (930)         | 158,281          | 172,100                | -                      | 172,100                 |
| GRV - Non Residential            | 1,537      | 135                  | 2,381,770         | 207,495         | -                | (721)         | 206,774          | 209,000                | -                      | 209,000                 |
| <b>Sub-Totals</b>                |            | 1,828                | 31,866,408        | 2,151,107       | (37,807)         | (1,732)       | 2,111,568        | 2,169,400              | -                      | 2,169,400               |
| <b>Totals</b>                    |            |                      |                   |                 |                  |               | 17,900,311       |                        |                        | 17,828,400              |
|                                  |            |                      |                   |                 |                  |               | 17,900,311       |                        |                        | 17,828,400              |

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**22. RATING INFORMATION - 2012/13 FINANCIAL YEAR**

| (b) Information on Surplus/(Deficit) Brought Forward | <b>2013</b><br><b>30-June-2013</b><br><b>Carried</b><br><b>Forward</b><br><b>\$</b> | <b>2013</b><br><b>01-July-2012</b><br><b>Brought</b><br><b>Forward</b><br><b>\$</b> | <b>2012</b><br><b>30-June-2012</b><br><b>Carried</b><br><b>Forward</b><br><b>\$</b> |
|--|---|---|---|
| <b>Surplus/(Deficit) 1 July 2012 Brought Forward</b> | <b>3,505,091</b>  | <b>3,676,886</b>  | <b>3,676,886</b>  |
| <b>Comprises:</b>                                    |   |   |   |
| Cash - Unrestricted                                  | 5,428,972   | 5,679,139   | 5,679,139   |
| Cash - Restricted                                    | 3,835,612   | 5,888,490   | 5,888,490   |
| Investments - Restricted                             | -   | -   | -   |
| Rates - Current                                      | 869,357   | 341,200   | 341,200   |
| Sundry Debtors                                       | 191,192   | 296,917   | 296,917   |
| GST Receivable                                       | 125,590   | 255,215   | 255,215   |
| Inventories  |   |   |   |
| - Fuel and Materials                                 | 13,522  | 31,611  | 31,611  |
| <b>Less:</b>   |   |   |   |
| Reserves (Restricted)                                | (3,810,643)   | (5,214,391)   | (5,214,391)   |
| Sundry Creditors                                     | (1,262,079)   | (1,966,154)   | (1,966,154)   |
| Accrued Interest on Debentures                       | (39,094)  | (47,976)  | (47,976)  |
| Accrued Salaries and Wages                           | (387,902)   | (330,065)   | (330,065)   |
| Current Employee Benefits Provision                  | (1,459,436)   | (1,257,100)   | (1,257,100)   |
| <b>Surplus/(Deficit)</b>                             | <b>3,505,091</b>  | <b>3,676,886</b>  | <b>3,676,886</b>  |

**Difference:**

There was no difference between the Surplus/(Deficit) 1 July 2012 Brought Forward position used in the 2013 audited financial report and the Surplus/(Deficit) Carried Forward position as disclosed in the 2012 audited financial report.

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**FOR THE YEAR ENDED 30 JUNE 2013**

**23. SPECIFIED AREA RATE - 2012/13 FINANCIAL YEAR**

The City of Nedlands did not levy any Special Area Rate in 2012/2013 financial year.

**24. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS**  
**- 2012/13 FINANCIAL YEAR**

There were no discounts, incentive, concessions, and write-offs during the 2012/13 financial year.

**25. INTEREST CHARGES AND INSTALMENTS - 2012/13 FINANCIAL YEAR**

|                                  | Interest<br>Rate | Admin.<br>Charge<br>\$ | Revenue<br>\$  | Budgeted<br>Revenue<br>\$ |
|----------------------------------|------------------|------------------------|----------------|---------------------------|
| Interest on Unpaid Rates         | 11.00%           |                        | 89,777         | 61,000                    |
| ESL Interest Income              | 11.00%           |                        | 7,349          | 3,100                     |
| Interest on Instalments Plan     | 5.00%            |                        | 95,174         | 90,000                    |
| Deferred Rates Interest          |                  |                        | <u>10,546</u>  | <u>10,000</u>             |
| <b>Total Interest Income</b>     |                  |                        | <b>202,846</b> | <b>164,100</b>            |
| Admin Charges on Instalment Plan |                  | 24                     | 48,509         | 50,000                    |

Ratepayers had the option of paying rates in four equal instalments, due on 22 September 2012, 24 November 2012, 2 February 2013 and 5 April 2013. Administration charges and interest applied for the final three instalments.

| <b>26. FEES &amp; CHARGES</b> | <b>2013</b><br>\$ | <b>2012</b><br>\$ |
|-------------------------------|-------------------|-------------------|
| Governance                    | 69,679            | 94,536            |
| General Purpose Funding       | 49,875            | 56,033            |
| Law, Order, Public Safety     | 38,597            | 49,358            |
| Health                        | 95,309            | 45,240            |
| Education and Welfare         | 424,686           | 366,793           |
| Sanitation Services           | 3,615,868         | 3,517,284         |
| Community Amenities           | 548,465           | 517,657           |
| Recreation and Culture        | 559,376           | 587,191           |
| Transport                     | 480,139           | 386,604           |
| Economic Services             | 575,807           | 698,159           |
| Other Property and Services   | 15,012            | 14,692            |
|                               | <u>6,472,813</u>  | <u>6,333,547</u>  |

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

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**27. GRANT REVENUE**

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

|   | <b>2013</b>      | <b>2012</b>      |
|---|------------------|------------------|
|   | <b>\$</b>        | <b>\$</b>        |
| <b>By Nature and Type:</b>                        |                  |                  |
| Operating Grants, Subsidies and Contributions     | 1,884,311        | 2,110,895        |
| Non-Operating Grants, Subsidies and Contributions | 914,045          | 1,468,030        |
|   | <u>2,798,356</u> | <u>3,578,925</u> |
| <b>By Program:</b>                                |                  |                  |
| Governance  | 65,011           | -                |
| General Purpose Funding                           | 760,970          | 956,243          |
| Law, Order, Public Safety                         | 21,867           | 20,821           |
| Health  | -                | -                |
| Education and Welfare                             | 910,251          | 1,047,571        |
| Community Amenities                               | 2,346            | 84,337           |
| Recreation and Culture                            | 260,190          | 617,429          |
| Transport   | 677,721          | 852,524          |
| Economic Services                                 | -                | -                |
| Other Property and Services                       | 100,000          | -                |
|   | <u>2,798,356</u> | <u>3,578,925</u> |

**28. ELECTED MEMBERS REMUNERATION**

The following fees, expenses and allowances were paid to council members and/or the president.

|                                  | <b>2013</b>    | <b>2013</b>    | <b>2012</b>    |
|----------------------------------|----------------|----------------|----------------|
|                                  | <b>\$</b>      | <b>Budget</b>  | <b>\$</b>      |
|                                  |                | <b>\$</b>      |                |
| Meeting Fees                     | 95,394         | 98,000         | 97,323         |
| Mayor's Allowance                | 41,831         | 42,200         | 40,915         |
| Deputy Mayor's Allowance         | 10,380         | 10,500         | 10,225         |
| Information Technology Allowance | 10,741         | 11,000         | 10,890         |
| Telecommunications Allowance     | 12,636         | 13,000         | 12,250         |
|                                  | <u>170,982</u> | <u>174,700</u> | <u>171,603</u> |

**29. EMPLOYEE NUMBERS**

The number of full-time equivalent employees at balance date

|  | <b>2013</b> | <b>2012</b> |
|--|-------------|-------------|
|  | <u>148</u>  | <u>146</u>  |

**30. MAJOR LAND TRANSACTIONS**

The City did not undertake any major land transaction during the 2012/13 financial year.

**31. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

The City did not participate in any trading undertakings or major trading undertakings during the 2012/13

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**32. FINANCIAL RISK MANAGEMENT**

Council's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Council's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

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

Financial risk management is carried out by the finance area under policies approved by the Council. The Council held the following financial instruments at balance date:

|                              | Carrying Value    |                   | Fair Value        |                   |
|------------------------------|-------------------|-------------------|-------------------|-------------------|
|                              | 2013              | 2012              | 2013              | 2012              |
|                              | \$                | \$                | \$                | \$                |
| <b>Financial Assets</b>      |                   |                   |                   |                   |
| Cash and cash equivalents    | 9,264,584         | 11,567,629        | 9,264,584         | 11,567,629        |
| Receivables                  | 1,518,850         | 1,199,159         | 1,518,850         | 1,199,159         |
|                              | <u>10,783,434</u> | <u>12,766,788</u> | <u>10,783,434</u> | <u>12,766,788</u> |
| <b>Financial Liabilities</b> |                   |                   |                   |                   |
| Payables                     | 1,689,075         | 2,340,739         | 1,689,075         | 2,340,739         |
| Borrowings                   | 6,009,279         | 7,162,106         | 5,374,901         | 5,978,024         |
|                              | <u>7,698,354</u>  | <u>9,502,845</u>  | <u>7,063,975</u>  | <u>8,318,763</u>  |

Fair value is determined as follows:

Cash and Cash Equivalents, Receivables, Payables – estimated to the carrying value which approximates net market value.

Borrowings – estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.

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**32. FINANCIAL RISK MANAGEMENT (Continued)**

**(a) Cash and Cash Equivalents**

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash and investments portfolio with the assistance of independent advisers (where applicable). Council has an investment policy and the policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

The major risk associated with investments is price risk – the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments of their issuers or factors affecting similar instruments traded in a market.

Cash and investments are also subject to interest rate risk – the risk that movements in interest rates could affect returns.

Another risk associated with cash and investments is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to Council.

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees. Council also seeks advice from independent advisers (where applicable) before placing any cash and investments.

|  | <b>2013</b> | <b>2012</b> |
|--|-------------|-------------|
|  | <b>\$</b>   | <b>\$</b>   |
| Impact of a 2% (*) movement in interest rates on cash and investments: |             |             |
| - Equity   | 185,300     | 231,400     |
| - Statement of Comprehensive Income                                    | 185,300     | 231,400     |

Notes:

(\*) Sensitivity percentages based on management's expectation of future possible market movements.

Recent market volatility has seen large market movements for certain types of investments.

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**32. FINANCIAL RISK MANAGEMENT (Continued)**

**(b) Receivables**

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

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land – that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

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

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The profile of the Council's credit risk at balance date was:

|  | <b>2013</b> | <b>2012</b> |
|--|-------------|-------------|
| Percentage of Rates and Annual Charges |             |             |
| - Excluding Deferred Pensioners        | 4.86%       | 2.05%       |
| - Including Deferred Pensioners        | 6.72%       | 3.88%       |
| Percentage of Other Receivables        |             |             |
| - Current                              | 22.97%      | 35.70%      |
| - Overdue                              | 77.03%      | 64.30%      |

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**32. FINANCIAL RISK MANAGEMENT (Continued)**  
**(c) Payables**  
**Borrowings**

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required.

The contractual undiscounted cash flows of Council's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

|            | <b>2013</b>                 | <b>2012</b>                           |                             |  |                           |
|------------|-----------------------------|---------------------------------------|-----------------------------|--|---------------------------|
|            | <b>Due within 1 year \$</b> | <b>Due between 1 &amp; 5 years \$</b> | <b>Due after 5 years \$</b> | <b>Total contractual cash flows \$</b> | <b>Carrying values \$</b> |
| Payables   | 1,689,075                   | -                                     | -                           | 1,689,075                              | 1,689,075                 |
| Borrowings | 1,531,213                   | 3,195,800                             | 2,468,667                   | 7,195,680                              | 6,009,279                 |
|            | <u>3,220,288</u>            | <u>3,195,800</u>                      | <u>2,468,667</u>            | <u>8,884,754</u>                       | <u>7,698,354</u>          |
|            |                             |                                       |                             |  |                           |
| Payables   | 2,344,195                   | -                                     | -                           | 2,344,195                              | 2,344,195                 |
| Borrowings | 1,531,213                   | 3,928,063                             | 3,267,617                   | 8,726,892                              | 7,162,106                 |
|            | <u>3,875,408</u>            | <u>3,928,063</u>                      | <u>3,267,617</u>            | <u>11,071,087</u>                      | <u>9,506,301</u>          |

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**32. FINANCIAL RISK MANAGEMENT (Continued)**

**(c) Payables  
Borrowings (Continued)**

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs. Council manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

|  | <b>&lt;1 year</b> | <b>&gt;1&lt;2 years</b> | <b>&gt;2&lt;3 years</b> | <b>&gt;3&lt;4 years</b> | <b>&gt;4&lt;5 years</b> | <b>&gt;5 years</b> | <b>Total</b> | <b>Weighted<br/>Average<br/>Effective<br/>Interest Rate</b> |
|--|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------|--------------|---|
|  | <b>\$</b>         | <b>\$</b>               | <b>\$</b>               | <b>\$</b>               | <b>\$</b>               | <b>\$</b>          | <b>\$</b>    | <b>%</b>  |
| <b>Year Ended 30 June 2013</b>           |                   |                         |                         |                         |                         |                    |              |   |
| <b>Fixed Rate</b>                        |                   |                         |                         |                         |                         |                    |              |   |
| Debtures                                 | 705,269           |                         |                         |                         |                         | 5,304,011          | 6,009,280    | 5.58%   |
| Weighted Average Effective Interest Rate | 5.78%             |                         |                         |                         |                         | 5.55%              |              |   |
| <b>Year Ended 30 June 2012</b>           |                   |                         |                         |                         |                         |                    |              |   |
| <b>Fixed Rate</b>                        |                   |                         |                         |                         |                         |                    |              |   |
| Debtures                                 |                   | 1,371,204               |                         |                         |                         | 5,790,903          | 7,162,107    | 5.59%   |
| Weighted Average Effective Interest Rate |                   | 5.78%                   |                         |                         |                         | 5.55%              |              |   |

## **INDEPENDENT AUDITOR'S REPORT**

### **TO: RATEPAYERS OF CITY OF NEDLANDS**

We have audited the financial report of the City of Nedlands, which comprises the Statement of Financial Position as at 30 June 2013 and the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity and Statement of Cash Flows and Rate Setting Statement for the year ended on that date and a summary of significant accounting policies and other explanatory information and the Statement by Chief Executive Officer.

#### **Management's Responsibility for the Financial Report**

Management is responsible for the preparation and fair presentation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards, the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended) and for such internal controls as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. Our audit has been conducted in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with the relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the council's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Independence**

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

## INDEPENDENT AUDITOR'S REPORT (Cont'd)

### Auditor's Opinion

In our opinion, the financial report of the City of Nedlands:

- (a) gives a true and fair view of the financial position of the City of Nedlands as at 30 June 2013 and of its financial performance for the year ended on that date; and
- (b) complies with the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) and the Australian Accounting Standards.

### Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996, we also report that:

- (a) There are no matters that in our opinion indicate significant adverse trends in the financial position or financial management practices of the Council.
- (b) There are no matters indicating non-compliance with Part 6 of the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) or applicable financial controls of any other written law were noted during the course of our audit.
- (c) In relation to the asset consumption ratio and asset renewal funding ratio (presented at Note 18 of the annual financial report) we have reviewed the calculations as presented and nothing has come to our attention to suggest they are not:
  - (i) reasonably calculated; and
  - (ii) based on verifiable information.
- (d) All necessary information and explanations were obtained by us.
- (e) All audit procedures were satisfactorily completed in conducting our audit.

### Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the financial report of City of Nedlands for the year ended 30 June 2013 included on the City of Nedlands's website. The Council is responsible for the integrity of the City of Nedlands's website. The auditor's report refers only to the subject matter described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

  
\_\_\_\_\_  
**MACRI PARTNERS**  
**CERTIFIED PRACTISING ACCOUNTANTS**  
**SUITE 2, 137 BURSWOOD ROAD**  
**BURSWOOD WA 6100**

  
\_\_\_\_\_  
**A MACRI**  
**PARTNER**

**PERTH**  
**DATED THIS 23<sup>rd</sup> DAY OF SEPTEMBER 2013.**





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