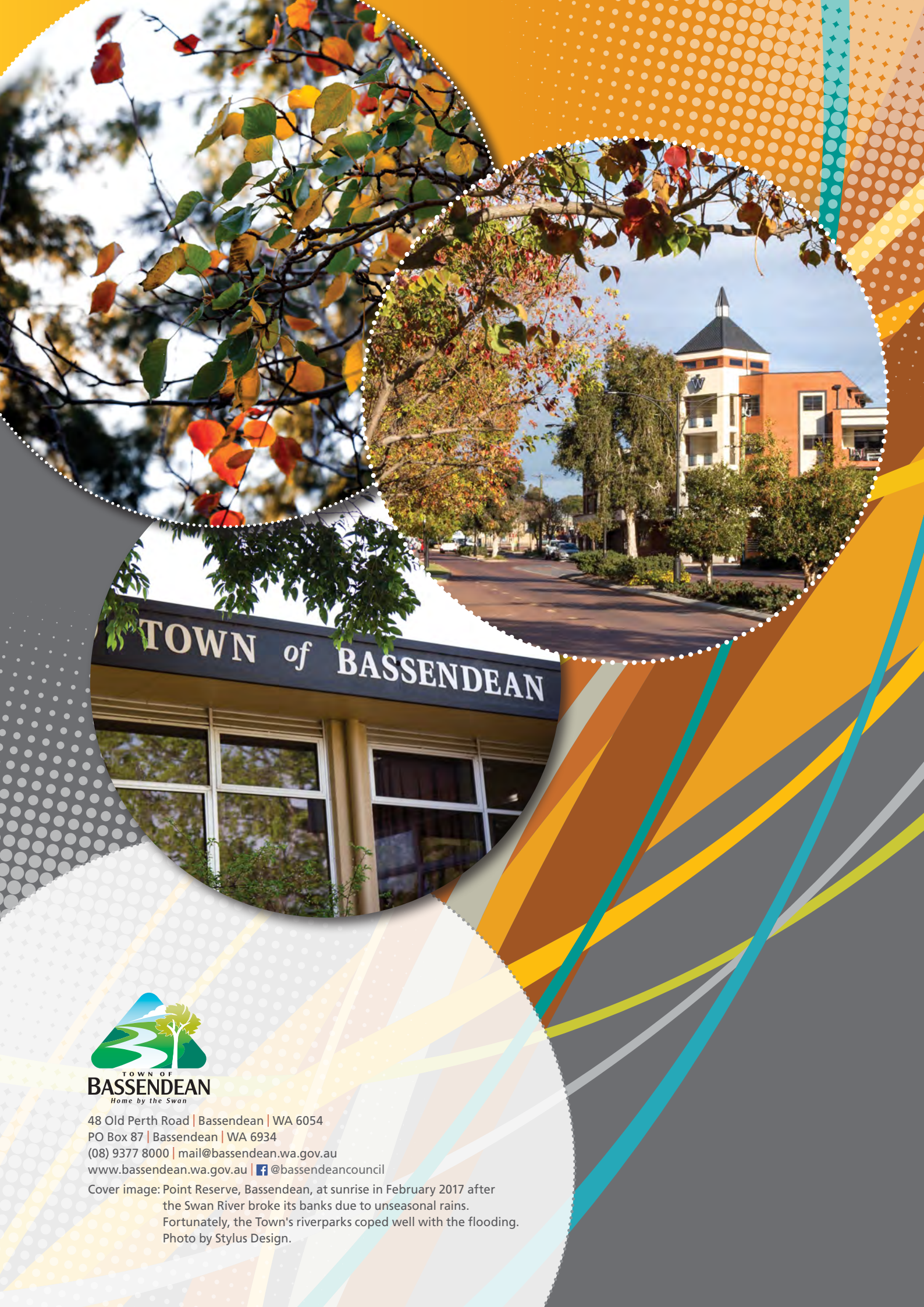




TOWN OF
BASSENDEAN
Home by the Swan

Annual Report 2016–2017



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Cover image: Point Reserve, Bassendean, at sunrise in February 2017 after the Swan River broke its banks due to unseasonal rains. Fortunately, the Town's riverparks coped well with the flooding. Photo by Stylus Design.

Annual Report

2016–2017

Our Vision	2
Strategic Community Plan 2013–2023	3
Key themes	4
1. Town planning and built environment	4
2. Environmental sustainability and adaptation to climate change	4
3. Economic wellbeing and prosperity	4
4. Arts, heritage and culture	5
5. Inclusiveness, lifelong learning, health and social wellbeing	5
6. Leadership and governance	5
Mayor’s Report	7
The Councillors	8
Chief Executive Officer’s Report	10
Corporate Management Team	12
Organisational Structure	13
Key Themes: Measures of Success	14
Key Theme 1: Town planning and built environment	15
Objective: Ensure that the Town provides choices in housing types	15
Objective: Foster enhanced public space and street appearance	18
Objective: Preserve our heritage for future generations	19
Objective: Provide safe access for all road users	20
Objective: The Town Centre is a vibrant hub for community	21
Key Theme 2: Environmental sustainability and adaptation to climate change	23
Objective: Conserve, protect and provide access to the Town’s waterways	23
Objective: Reduce impact of adverse impacts of climate change	24
Objective: Minimise waste to landfill	25
Objective: Maintain a healthy environment that supports a diverse range of flora and fauna	27
Key Theme 3: Economic wellbeing and prosperity	29
Objective: Build a strong local business economy to benefit the community	29
Objective: Redevelop and revitalise local centres	30
Objective: Build small business growth	31
Objective: Strengthen the Town’s profile as a tourist destination	33
Key Theme 4: Arts, heritage and culture	35
Objective: Maintain the rich culture of heritage of the community	35
Objective: Encourage and support community connections	36
Objective: Enhance partnerships with the local Nyoongar people	38
Objective: Protect local history and heritage	39
Key Theme 5: Inclusiveness, lifelong learning, health and social wellbeing	41
Objective: Build a sense of belonging and connectivity in the community	41
Objective: Provide a safe environment	47
Objective: Provide opportunities for residents to be lifelong learners	51
Key Theme 6: Leadership and governance	55
Objective: Strengthen and formalise partnerships	55
Objective: Strengthen Council governance and compliance	56
Objective: Improve capability and capacity	58
Future directions	60
Financial Report for the year ended 30 June 2017	61
Notes to and forming part of the Financial Report	69
Independent Auditor’s Report	106

Our Vision

“ By the year 2030, the Town of Bassendean will be widely recognised as an ideal, highly accessible urban hub location in which to participate in a cohesive, vibrant and diverse community lifestyle and thriving local business economy within a high quality built and natural environment. ”

Strategic Community Plan 2013–2023

The Strategic Community Plan has been developed from survey responses and workshops held in late 2013, and was adopted by Council at its meeting held on 26 February 2013.

The Strategic Community Plan is premised on the following strategies:

- Town planning and built environment;
- Environmental sustainability and adaptation to climate change;
- Economic wellbeing and prosperity;
- Arts, heritage and culture;
- Inclusiveness, lifelong learning, health and social wellbeing; and
- Leadership and governance.



Key themes

1

Town planning and built environment

The future planning and development of the Town's built environment is inextricably linked to the overarching planning framework applied to the Perth–Peel Region of which the Town is a part. In August 2010, the State Government introduced a new significant spatial framework for the Perth–Peel Region entitled *Directions 2031 and Beyond*. The primary thrust of this framework was to accommodate by 2031 a projected population increase in the Perth–Peel Region of between 35 and 40%. This translated to a target of 328,000 additional dwellings being constructed within the Perth–Peel Region by 2031.

In an endeavour to distribute this dwelling target equitably across the Perth–Peel Region, the framework targeted the construction of 154,000 additional dwellings (47% of the total target) within the Central sub-region (which includes the Town) of the Perth–Peel Region.

Fuelled by subsequent unprecedented immigration, the aforementioned dwelling targets were revised upward with the Central sub-region now targeted to accommodate an additional 215,000 dwellings by the year 2050. Consequently, a new planning framework to respond to this was drafted in early 2015 entitled *Perth and Peel@3.5 million* (It is understood that this framework is still being finalised.)

For the Town, this resulted in a revised upward target from 3,000 additional dwellings to 4,200 additional dwellings by the revised target year of 2050.

In order to accommodate this projected increase in dwelling development, which will have a transformational impact upon the Town, the Town has sought to plan for this increase in a coherent way that mitigates any potential adverse impacts that might otherwise result.

To this end, the Town resolved early in 2016 to adopt a strategic planning framework to guide its future planning of the Town, commencing with a review/revision of its current *2015 Local Planning Strategy (LPS)*. This is now underway and will shape the future of the Town to the year 2030.

2

Environmental sustainability and adaptation to climate change

The following documents are utilised by Council in setting budget funding allocations for the Town's environmental activities—*Environmental Management Plan, Local Climate Change Adaptation Action Plan, Carbon Reduction Strategy and Carbon Reduction Plan.*

The Town of Bassendean is characterised by a vibrant and diverse economy that reflects our locational advantages and the entrepreneurial nature of our community.

Bassendean's location makes it an attractive strategic location for future residents and enterprises and we are anticipating a population growth rate of approximately 9% between 2016–2026 (*WA Tomorrow*, WAPC, 2015).

We are dedicated in supporting a culture for innovation and responding to fast paced disruptions occurring across our urban economy. Emerging digital technology and increased flexibility in the structure of businesses with the ability to conduct a wider range of activities from locations other than a traditional office space (including from home) are central to latest economic development strategies. Building capacity in land, workforce, infrastructure and networks is intrinsic to strategic planning outlook.

Anticipating and managing the implications of future economic development outcomes is key to the decisions of Council.

3

Economic wellbeing and prosperity

4

Arts, heritage and culture

The Town of Bassendean is well known in the Perth metropolitan area as a cultural hub due to the many artists and creatives that reside in the Town. The Town continues to invest in a comprehensive public events and arts and culture program and is due to conduct a comprehensive cultural planning process in the 2017/2018 financial year.

Nyoongar people have been respected with the daily flying of the Aboriginal and Torres Strait Islander flags, as well as key events such as the Dandjoo Koorliny Reconciliation event at Mary Crescent Reserve and the annual NAIDOC Family Day at Ashfield Reserve. Council continues to implement a Reconciliation Action Plan for the Town and works closely with the Bassendean Cultural Advancement Group.

The Town continues to work with key community organisations such as the Bassendean Men's Shed, the Rail Heritage Museum and AshfieldCAN in the delivery of community initiatives and services.

5

Inclusiveness, lifelong learning, health and social wellbeing

The Town continues to deliver services and programs that facilitate social inclusion such as the Volunteering Centre and the newly rebranded RELax Program that provide opportunities for people to participate in a diverse range of volunteering and leisure activities.

Community safety continues to be a priority for the Town with a strong partnership being developed with the Kiara Police Station as well as the responsible use of CCTV.

The Town's Youth Services continue to deliver innovative programs, such as the RYDE program, that supports young people to obtain their driver's licence.

While some local governments have opted out of some community service delivery, the Town continues to deliver key social services such as seniors and disability and children's and family services that are held in high regard and valued by both residents and people that live outside of the Town. The Bassendean Memorial Library continues to be a key community hub for the Town and delivers a diverse program focused around learning and development, information services and other unique cultural pursuits.

6

Leadership and governance

We will provide leadership and build a sustainable place through our regional and government partnerships.

We will be accountable and make decisions for the good of the community.

We will engage with our community, building a cohesive community and support community participation.



ASHFIELD · BASSENDEAN · EDEN HILL

WE NEED

Children's Services Rubbish Collection?

NAIDOC Festival Markets

Volunteering Environment Events

your views

Seniors & Disability Services

Bassendeans are writing the Strategic Community Plan.

ASHFIELD · BASSENDEAN · EDEN HILL

WE NEED

Children's Services Rubbish Collection?

NAIDOC Festival Markets

Volunteering Environment Events

your views

The Town of Bassendeans is writing the new Strategic Community Plan. Get online to join in the conversation on where your rates are spent.*

www.weneedyourviews.com.au

*A paper-based version is available on request. Survey closes 9 September 2016.

TOWN OF BASSENDEAN

Mayor's Report



The 2016/17 was a year that the Council continued to develop its planning and community consultation process through the establishment of a number of community committees and working groups. The committees and working groups added considerable benefit to the way Council made decisions that affected the Town. The Liveable Town and Urban Forest Committees helped to guide the Council in making informed decisions.

The employment of a Strategic Planning Director enabled the Town to pursue planning projects that the Town has not been able to in the past. In July 2016, the Town commenced community consultation for the development of a new Strategic Community Plan for the next 10 years. There was an online survey and Councillors and staff attended various commercial centres to seek responses to the on-line survey.

The Town was delighted to have received some 1200 responses and this led to a number of workshops being held to gauge further information on the surveys.

Workshops were held in November 2016 and these provided valuable information on the objectives and strategies for Council to develop the *Strategic Community Plan*. Following a number of Councillors'

Information workshops, the 2017–2027 *Strategic Community Plan* was adopted by Council in April 2017.

A copy of the *Strategic Community Plan* is available on our website or at the Library.

Looking forward, the State Government has approved an increase in the number of Councillors from six to seven in time for the 2017 election and this has provided considerable interest in the Election.

I wish to thank my fellow Councillors for their hard work and commitment to their community, and thank the staff for their support of the Council. I also wish to make special mention of the many volunteers who make such a valuable and selfless contribution in so many areas of the Town.

Cr John Gargell
Mayor

WE NEED your views

your views really matter!

A big "thank you" from the Town of Bassendean to the 1200 residents and community members who jumped on to the special website to share their thoughts and ideas as part of the "We Need Your Views" survey.

What is important on your street? How do you want us to spend your rates?

Please fill in our 2-minute survey here:
www.weneedyourviews.com.au
before 9 September 2016

Win 1 of 5 iPads for completing the survey!

Terms and conditions available at www.weneedyourviews.com.au/terms

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WE NEED your views

Child Services
NAIDOC Festival

The Councillors



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■ BASSENDEAN ■
■ RECREATION RESERVE ■

POST-ADMISSION PRICES
Adult 7.50
Concession 5.00
Children under 12 2.50
Family 20.00



Chief Executive Officer's Report



.....
The year under review has been one of developing new beginnings through extensive public consultation to produce a new *Strategic Community Plan* which will guide the Town and its decision-making in the years ahead. This major review of the Plan is required of all local governments every four years.
.....

The *Strategic Community Plan* sets the broad direction for the future and underpins the Corporate Business Plan, Long Term Financial Plan, and the Annual Budget. The budget is also informed by the Town's Asset Management Plans, and Bassendean can be justifiably proud of the high level of sophistication it has developed in asset management, enabling accurate budgeting for renewal, replacement or maintenance of its assets.

In this vein of new beginnings and the development of strategic plans, the Town has also embarked upon a review of all of its strategic land use planning documents which will result in the review of *Local Planning Scheme No. 10* and its associated policies.

Again, this review will invite community input at every stage, and whilst this is a protracted and time-consuming exercise it is important to get it right as the Scheme is the blueprint for the future of development in the Town and needs to provide certainty for land owners and investors.

The strong sense of community, which is a hallmark of the Town, is reinforced by a series of celebrations and events that provide a public expression of this cohesion. The Australia Day celebrations was one of the largest in recent years, boosted by a last minute influx of people from the City of Perth celebrations which was cancelled due to a tragic accident. The Town is undertaking a public review of this event to ensure that it remains relevant and appropriate.



“the NAIDOC Day celebration at Ashfield Reserve also continued to grow in importance.”



The annual Sorry Day event at Mary Crescent Reserve and the NAIDOC Day celebration at Ashfield Reserve also continued to grow in importance with our community, and provided a very public expression of the Town’s desire to pursue reconciliation and a celebration of Indigenous culture. The Old Perth Road Markets and summer film screenings at the BIC Reserve have proved to be sustainable and popular.

Anzac Day 2017 was a major event with more than 2000 people estimated to have attended this very solemn remembrance ceremony at the Bassendean War Memorial in the BIC Reserve.

The Town plans to extend and strengthen its engagement with its community through

increased consultation and participation, and as the year under review closed, engagement with the business community, through a formal consultation survey, concluded and will inform the Town on ways and means to support our local businesses and promote prosperity and employment within the Town.

Bob Jarvis
Chief Executive Officer



Corporate **Management Team**



Simon Stewert-Dawkins

Director Operational Services

Mr Stewert-Dawkins has been the Town's Director Operational Services since July 2003. Mr Stewert-Dawkins has extensive technical and management experience with large infrastructure capital and maintenance works programs and has considerable local government experience. The role of the Director Operational Services is to provide leadership to two services that contribute to the management of the built and natural environment and social outcomes for the community.



Graeme Haggart

Director Community Development

Mr Haggart commenced with the Town as Manager Leisure Services in 2000 and was appointed the Town's Director Community Development in 2005. Having worked in various Local Governments since 1981, Mr Haggart brought a diverse range of experience in a variety of roles and organisations to his role in the Town. The Community Development Directorate strives to build a better community in Bassendean and enhance the sense of community belonging.



Michael Costarella

Director Corporate Services

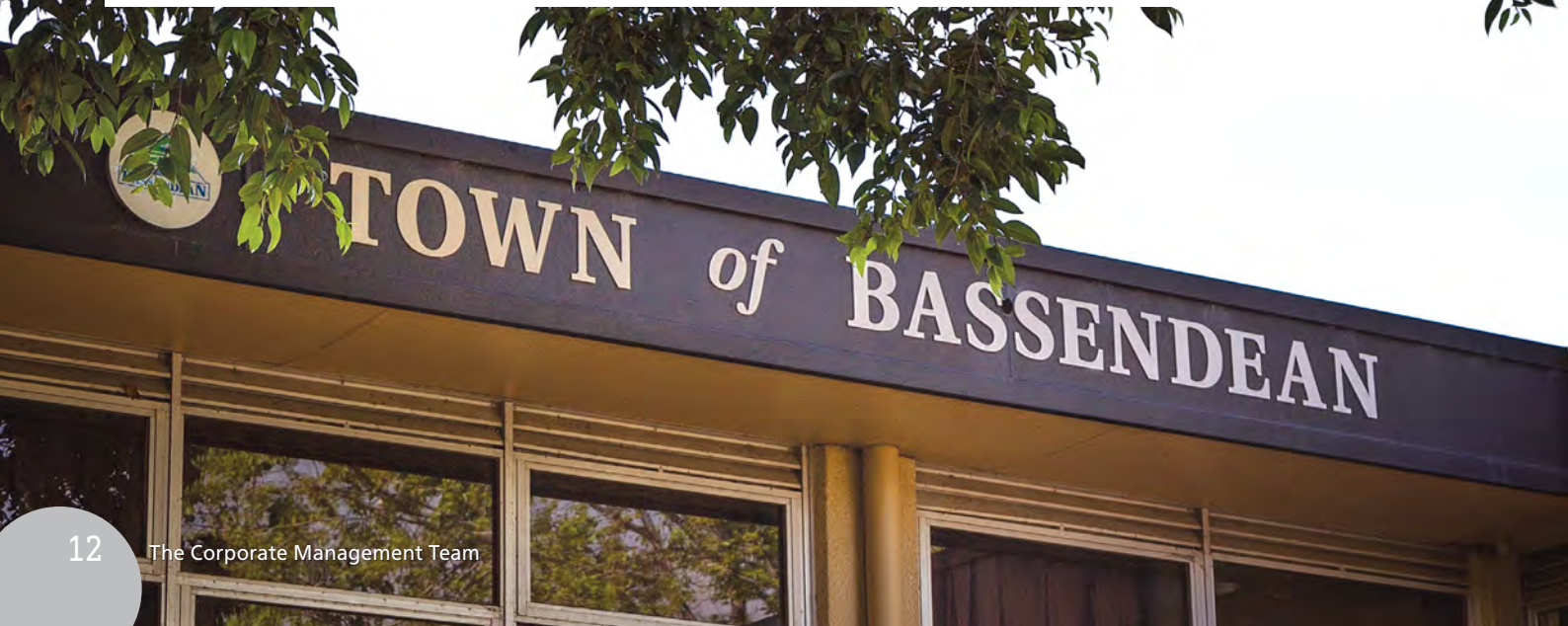
Mr Costarella has been the Town's Director Corporate Services since 2007. Mr Costarella has a wealth of knowledge and experience in Local Government Financial and Corporate Governance which has enhanced the Town's financial management and statutory reporting requirements. Mr Costarella commenced his Local Government career in 1985 and has continued his career in a number of Local Governments over the past 32 years.



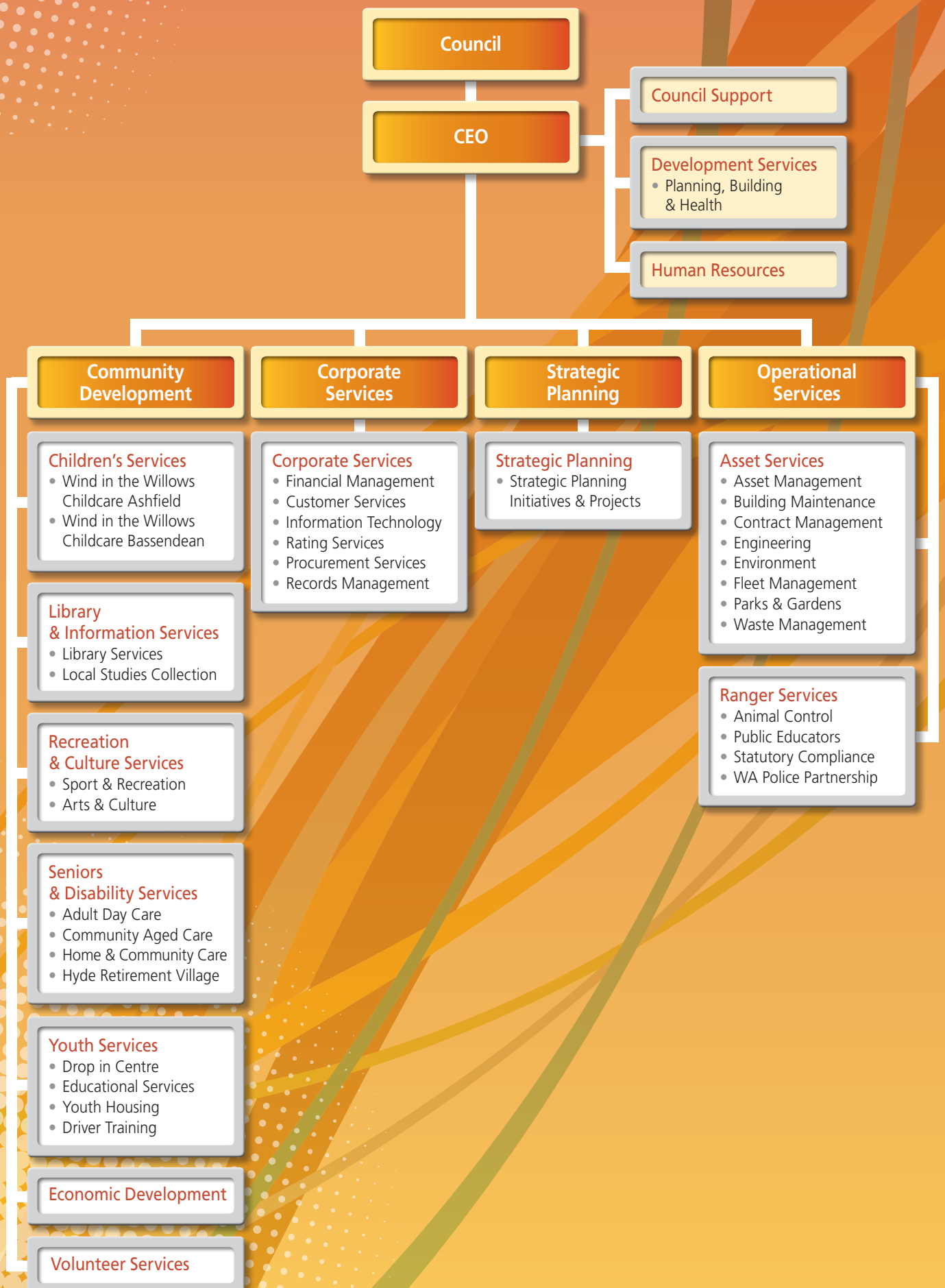
Anthony Dowling

Director Strategic Planning

Mr Dowling was appointed in August 2016 to the new position Director Strategic Planning. Mr Dowling has primary responsibility for implementing the Town's Strategic Planning Framework through the period 2016 to 2019. Mr Dowling has over 30 years' experience as a professional Town Planner, of which more than half has been gained from working with local government.



Organisational Structure



Key Themes: Measures of Success

“...higher density housing will have excellent design to ensure that development is people-friendly and attractive.”

Key Theme No 1:

Town planning and built environment

Objective:

Ensure that the Town provides choices in housing types

Strategy

Plan for the highest densities to be centred near railway stations, the Town Centre, and major transport routes.

Outcome

The Local Planning Strategy (LPS) is reviewed through the comprehensive strategic planning framework.

Measures of Success

- **Modified Local Planning Strategy adopted by February 2018**

Review commenced following appointment of the Director Strategic Planning in August 2016. This included consideration of new precincts, the Town's urban form and structure, and identification and analysis (ongoing) of suitable land capable of being developed for future residential use to meet State dwelling targets set down in the draft *Perth and Peel @3.5million* planning framework.

The review also identified a number of select studies to be undertaken to augment and inform the proposed revised LPS.

These included a built form and character study, a retail needs analysis and a traffic/transport assessment. Consultant briefs have been prepared to commission suitable consultants to undertake these studies in the second half of 2017.

Additionally, and as part of the LPS review process, broad community engagement commenced (and is still ongoing).

This included the community consultation process utilised for the formulation of the Town's new *Strategic Community Plan 2017–2027*. Much of the community feedback and input to the aforementioned plan is informing the review and revision of the Local Planning Strategy.

Utilisation of a new online interactive tool for community engagement was also introduced in early 2017 in response to community calls for improved and enhanced consultation and engagement. This tool comprises an online digital community engagement platform ('Your Say Bassendean') enabling any person to engage, provide feedback and dialogue with the Town '24/7' on any Town project (across the spectrum of its operations) where community input and feedback is sought.

Augmenting these community engagement processes, the Director Strategic Planning undertook a number of meetings with local community groups and individuals to outline the LPS review, and to seek their input and feedback on the future planning of the Town.



- **Urban Intensification Plans prepared by April 2018**

In September 2016, Council resolved to remove the BIC Reserve from the Landcorp redevelopment project area.

It further resolved that redevelopment of the Wilson Street carpark (cnr Guildford Road and Wilson Street) could proceed but any future redevelopment of Bassendean Oval would need to be subject to a revised plan that is more responsive to community concerns and aspirations.

In light of this, and until the review/revision of the current LPS has been completed, the Town has deferred advancing this project any further and no resources have been allocated to this task

Advancing the proposed Transit-Oriented Development (TOD) plans for land comprised within a 800 metre radius of the Ashfield, Bassendean and Success Hill train stations is largely dependent upon the review/revision of the LPS also being completed, although preliminary TOD planning will commence in the second half of 2017.

- **Amended Local Planning Scheme adopted by June 2019**

Preliminary discussions with the Department of Planning (now Department of Planning, Lands and Heritage) indicated that Local Planning Scheme 10 can be amended in two ways:

- Firstly, through a basic amendment that brings the local planning scheme text into alignment with the Model Scheme Text (MST) and deemed planning provisions prescribed in the *Planning and Development (Local Planning Schemes) Regulations 2015*; and

- Secondly, through a subsequent amendment to alter any scheme reserves and zones and introduce new development provisions recommended by the revised LPS.

The aforementioned basic amendment will be undertaken in-house by the Town's administration (commencing in the second half of 2017). This will result in cost-savings to the Town.

It is also quite likely that the latter amendment could also be undertaken in-house (depending upon the extent of changes required), realising further cost-savings to the Town.

- **Design Guidelines prepared by June 2019**

These are slated to be prepared in 2018–19, however, Council resolved in early 2017—in response to the State's Design WA initiative—to review and revise *Local Planning Policy (LPP) 1.14 – Design Review Panel*.

The Western Australian Planning Commission (WAPC) has embarked on a renewed thrust to improve the design quality of the built environment and has encouraged (and expects) local governments (where they haven't already) to establish and operate design review panels.

The review and revision of LPP 1.14 commenced in the second quarter of 2017 and will bring the policy into alignment with the WAPC's recommended requirements.

A draft of the revised policy is likely to be completed and be considered by Council in the latter part of 2017.

The review process will include an opportunity for community comment and feedback on the draft revised policy prior to it being finalised and being considered by Council for adoption.





Strategy

Strive to ensure that higher density housing will have excellent design to ensure that development is people-friendly and attractive.

Measures of Success

Amendment No. 8 to the *Local Planning Scheme No. 10*, which aims to gain greater control over the location of Multiple Dwellings (apartments), was advertised during the year and Council has recommended to the Minister for Planning that the amendment be adopted as advertised.

Strategy

Strive to ensure that new housing, and particular high density housing, has high environmental standards.

Outcome

New housing incorporates passive solar design, water sensitive design and designing out crime principles.

Measures of Success

161 dwellings were approved in the year that complied with Council's environmental policies and designing out crime principles.

Strategy

Plan for the availability of a broad range of housing types and affordability.

Outcome

Increase in housing affordability and dwellings designed for single person occupancy or to provide dwellings for smaller families.

Measures of Success

During the year, 136 dwellings were approved comprising smaller 1 and 2 bedroom dwellings in the apartment sector.

This type of accommodation also increases housing affordability due to the increased number of dwellings with a smaller land component.

The majority of the applications were approved in the area to the north of the Town Centre.

Seven applications for ancillary accommodation were approved in the Town. These are small dwellings of around 70m² which may be rented out to provide accommodation for either single people or small families.

“ Plan for the availability of a broad range of housing types and affordability. ”

Objective:

Foster enhanced public space and street appearance

Strategy

Plan for improved streetscapes that include better footpaths, street furniture and inviting verges with well-developed and maintained street trees.

Encourage the retention of trees on development sites.

Plan to ensure access to open space and play equipment is maintained and improved.

Outcome

- The Street Tree Master Plan is informed by an Urban Forest Strategy.
- Trees are planted in the streetscape in accordance with the Street Tree Master Plan.
- Pedestrian footpaths renewed in accordance with the Asset Management Plan, the Footpath Construction Plan and Streetscape Furniture Plan.
- Public Open Space developed in accordance with relevant concept plans, Urban Intensification Plan and Play Spaces Implementation Plan.

Measures of Success

The Liveable Town Advisory Committee's Urban Forest Working Group reviewed the draft Urban Forest Strategy and in June 2017 the subgroup tabled their rewritten draft strategy document to the Liveable Town Advisory Committee for further review.

Council appointed a contractor in March 2017 to undertake urban forest canopy mapping, and urban heat island mapping. On 8 March 2017, the report findings were presented to the working group. During the 2016/17 financial year, the following streets/roads had their pedestrian footpaths renewed:

- Old Perth Road Modification to pedestrian access at the corner of Old Perth Road and Whitfield Street;
- Faulkner Way/Walkington Way;
- Railway Parade (part);
- Best Street;
- West Road (entry to shopping centre);
- Cumberland Way;
- Lord Street (part);
- Reid Street; and
- Hanwell Way (Broadway to Fairford).

Street furniture was installed in the following streets, roads and reserves:

- Success Hill (seating);
- James Street (seating);
- Palmerston Reserve (seating); and
- Ashfield Reserve (seating).

The following minor works were completed this financial year:

- Success Hill fishing platform—relocation and upgrade to solar lighting;
- Success Hill bore upgrade;
- Mary Crescent bore upgrade;
- Jubilee Reserve bore upgrade;
- Park Estate bore and reticulation upgrade;
- Jubilee Reserve Fencing and Solar Bollards installation; and
- Bassendean Oval Gates and Turnstile upgrade.

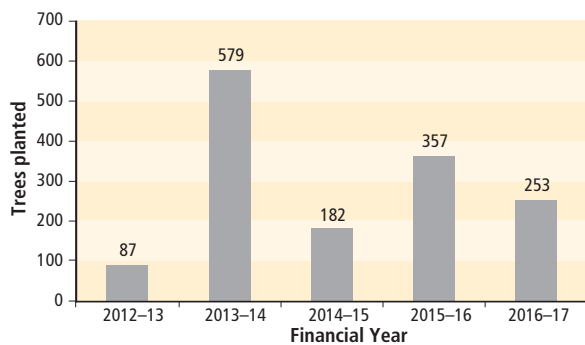
“...ensure access to open space and play equipment is maintained and improved...”





In accordance with the Street Tree Master Plan, 253 street trees were planted within the streetscape. No street trees are currently being planted under Western Power’s electrical power lines.

Trees planted per year



Over the last five years, 1458 street trees were planted within the Town’s streetscape, in order to enhance neighbourhood aesthetics with the long-term objective of providing shady green streets to improve the walkability of neighbourhoods, provide habitat for wildlife, reduce the urban heat load and capture carbon emissions.

This year a further 5 residents adopted a verge tree under Council’s Street Tree Adoption Program.

Maintaining play equipment and access to open space remains a priority for the Town in providing opportunities to recreate and remain active.

A design for a nature-based Mary Crescent Reserve Playground and concept design for a nature-based Sandy Beach Reserve Regional Playground have been finalised. The Town will continue to progress the sourcing of various funding and cash in lieu options for the construction of the playgrounds.

Strategy

Encourage the retention of trees on development sites.

Outcome

Trees to be retained on private property are protected during development.

Measures of Success

No Tree Preservation Orders were issued during the reporting period.

Objective:

Preserve our heritage for future generations

Strategy

Strive to ensure heritage buildings will be preserved and showcased.

Outcome

Bassendean’s heritage buildings are preserved with protection provided in the Local Planning Scheme.

Measures of Success

To commence the process of restoration work to the Pensioner Guard Cottage (1856–1857, 1991–1993) and Residence (c.1893, c.1952), community and key user consultation was undertaken on a series of schematic designs. In November 2015, Council endorsed SIA Architects Pty Ltd’s schematic designs for the proposed restoration and construction works and in 2016/17 conditional approval was received for the detailed designs from the State Heritage Office.

Lotterywest conditionally approved a \$375,000 grant funding contribution for the restoration and construction works.

In April 2017, Council resolved to rescind the schematic designs and resolved to recommence the community consultation and design process with the intention to complete the planning works during 2018 and a heritage builder appointed by February/ March 2019.

The Bassendean Historical Society continues to oversee the opening of the Pensioner Guard Cottage to the public on a regular basis. The proposed refurbishment will preserve the building's unique heritage as well as increase the functionality of the venue as a community facility and studio space.

Objective:

Provide safe access for all road users

Strategy

Plan for bicycle paths and bicycle lanes to be provided where possible to reduce vehicle traffic.

Outcome

Bike paths, on-road local cycling treatments and bike facilities provided in accordance with the Bassendean Bike Plan.

Measures of Success

The Town was successful in securing part one of a three part funding application for the Whitfield Street Bike Boulevard. The Whitfield Street Bike Boulevard draft concept plan was completed in April 2017 and Main Roads WA approved the concept design stage in June 2017. Community consultation and actual design works are to be undertaken in 2017/2018.

Strategy

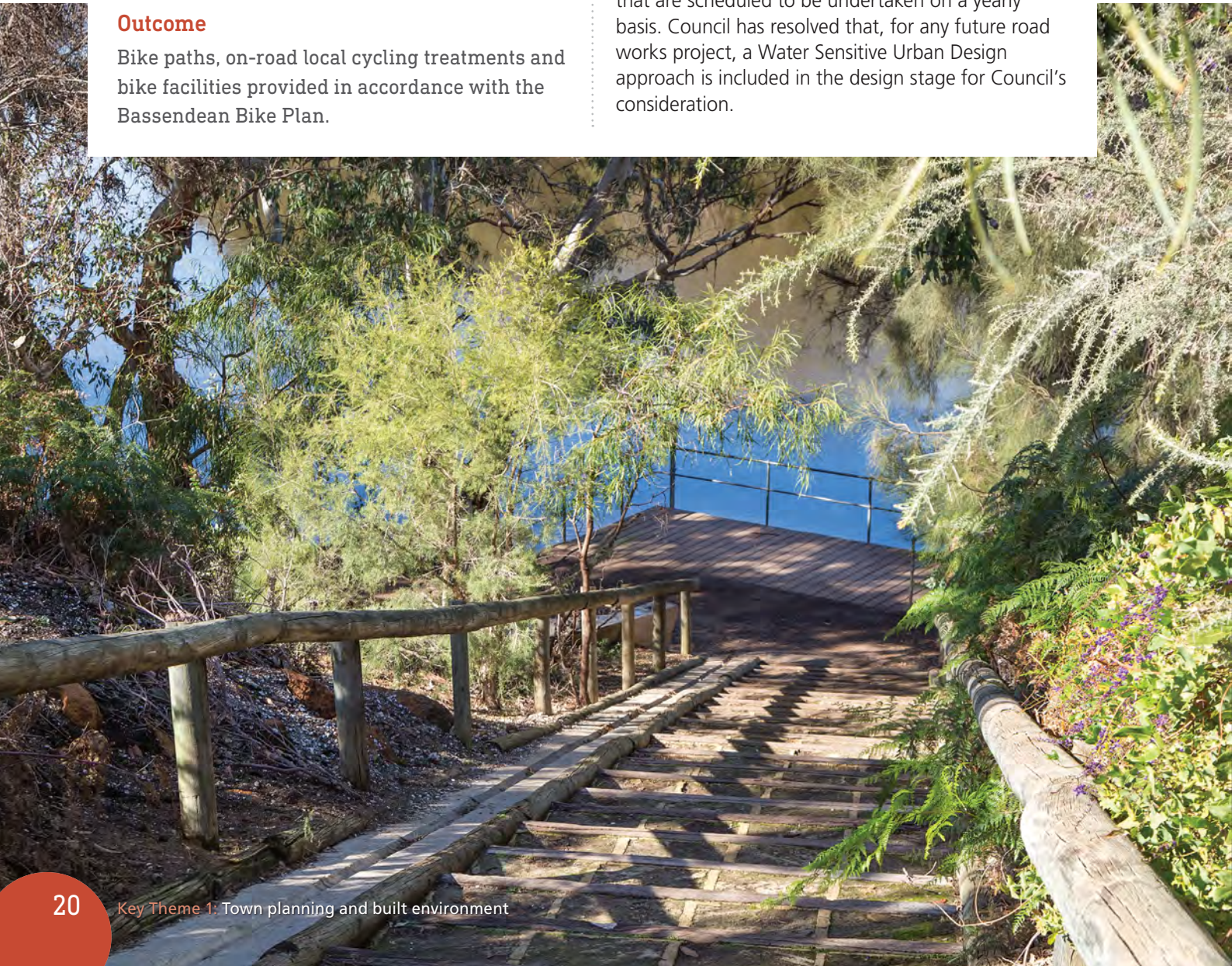
Continue to monitor traffic flows and intervene where necessary to ensure safety.

Outcome

Traffic management undertaken in accordance with the Local Area Traffic Management Plan and the Bassendean Bike Plan guidelines in conjunction with the Transport Asset Management Plan.

Measures of Success

Listed in the Town's Asset Management Plan are future road, drainage and path works programs that are scheduled to be undertaken on a yearly basis. Council has resolved that, for any future road works project, a Water Sensitive Urban Design approach is included in the design stage for Council's consideration.



“Strive for the Town Centre to be a vibrant hub of mixed uses...”



To monitor traffic flow within the Town a two-year rolling schedule of vehicle speed assessments for all local distributor roads and access roads will be undertaken. Results from these assessments are used when designing future roadworks and investigating road safety issues.

Furthermore, the Town will advise the local traffic authority of the data collection results and may implement a driver education program, where traffic data collected is assessed as being above the average speed limit.

Road resurfacing works were completed in Collier Road (part); Iolanthe Street (part); Railway Parade (part); Northmoor Road; Devon Road; and Anzac Terrace (part).

Objective:

The Town Centre is a vibrant hub for community

Strategy

Strive for the Town Centre to be a vibrant hub of mixed uses including: dining, entertainment, retail, commercial, civic facilities, family services, and residential apartments.

Outcome

- More opportunities for Bassendean residents to participate in an enjoyable experience in the Town Centre.
- Increase in economic activity in the Town with less expenditure leak to areas outside the Town.
- More housing provided in or in close proximity to the Town Centre.

Measures of Success

During the 2016/17 year, 175 dwellings were approved within close proximity to the Town Centre. An amendment to the *Local Planning Scheme No. 10* was finalised to allow one of the shops in Broadway to be used as a restaurant.

The last twelve months has been marked by the emergence of trendy and unique retail opportunities in the Town Centre. New businesses have opened and other businesses have invested strongly in refurbishments and renovations.

The Town's long term investment into the Old Perth Road Markets, coupled with the continued beautification of Old Perth Road, including replanting, street lighting and street furniture, have encouraged the community to utilise and enjoy the Town Centre and try out the dining and entertainment choices now available.

The combined effect is that Bassendean is attracting customers from a much larger region and is establishing itself as a destination of choice. The private sector is confident in Bassendean's emerging population as a sustainable and reliable commercial base and employment opportunities for locals are at their strongest level for many years.

Telethon Community Cinemas

The Telethon Community Cinemas continued to activate the Town Centre, being staged on the BIC Reserve from December 2016 to March 2017 with over 6500 people attending.

Telethon Community Cinemas continue to raise a significant level of funding from across their multiple metropolitan locations, raising over \$800,000 in 2016/17 for donation to various charities.



“Continue to rehabilitate and preserve the Swan River foreshore...”

Key Theme No 2: Environmental sustainability and adaptation to climate change

Objective:

Conserve, protect and provide access to the Town's waterways

Strategy

Continue to rehabilitate and preserve the Swan River foreshore and provide responsible access to the river for the community.

Outcome

Natural areas rehabilitated in accordance with the Council's Weed Management Plan, Swan Coastal Plain and Department of Parks and Wildlife's Best Management Practices.

Measures of Success

Natural areas are rehabilitated and accessed using the *Keighery Scale of Bush Condition*. Annual weed maps for each of the Town's natural areas illustrate a reduced percentage of weeds.

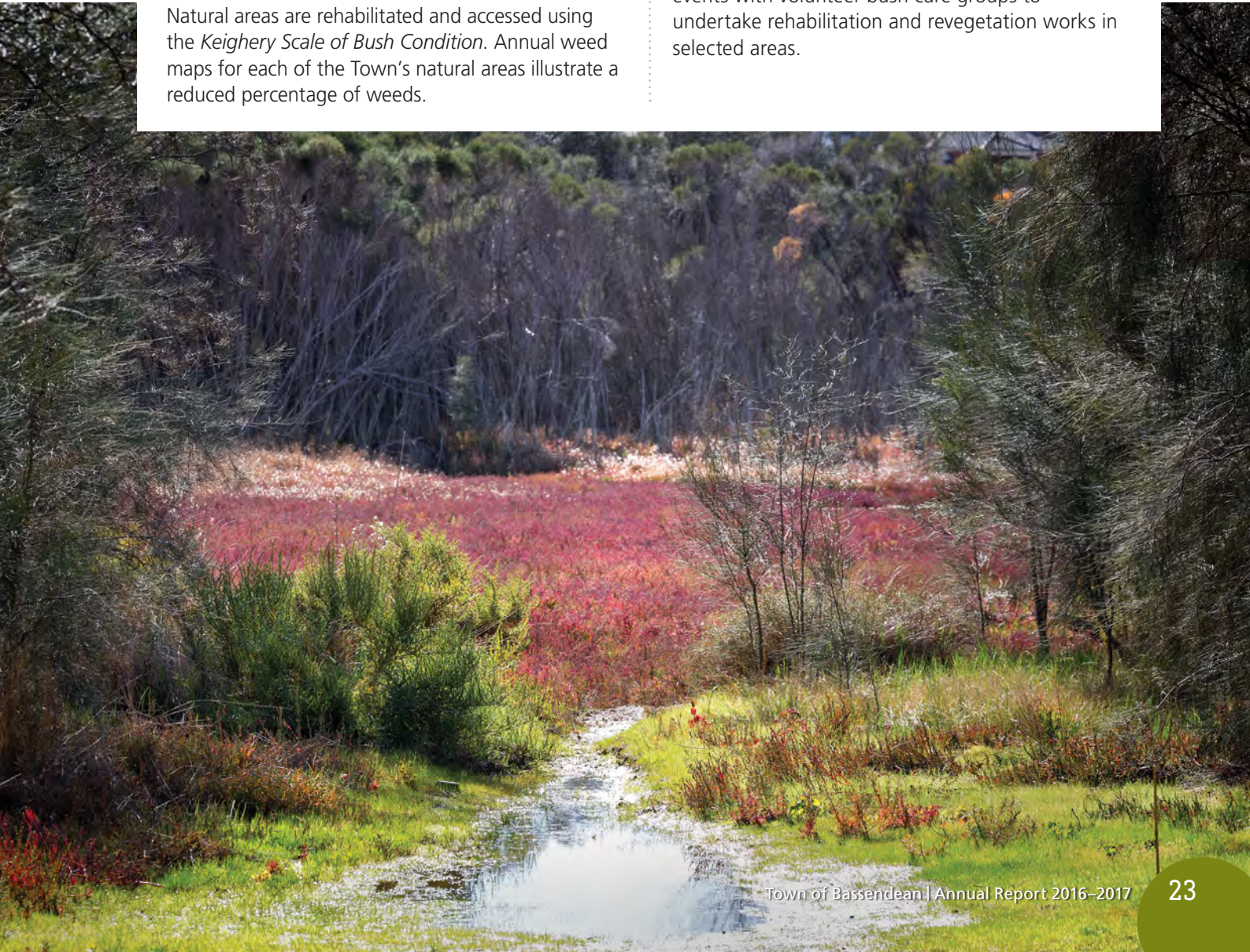
Biannual Progress Report indicates that revegetation of natural areas have shown an average success rate of 70% with some reserves achieving as high as 95% survival rate.

The Department of Planning, Lands and Heritage, who manage the majority of Ashfield Flats Reserve, continue to undertake foreshore and natural area restoration works.

In addition, the Town has been trialling thermal (steam) weed control treatments at Success Hill Reserve and Broadway Reserve.

To gauge the success of each of these trials, they will be measured against the late 2017 weed mapping report. Weed report mapping cycles are scheduled every two years.

As part of the Council's Volunteer Bush Care program, the Town has coordinated community events with volunteer bush care groups to undertake rehabilitation and revegetation works in selected areas.



Strategy

Strive to divert drainage water to recharge groundwater and ensure that run-off to the Swan River is of a high quality.

Outcome

Stormwater drainage network is managed in accordance with Council's Drainage Asset Management Plan and the Drainage Network Assessment for the proposed drainage service levels.

Stormwater quality treatment sites are developed in accordance with the Council endorsed Stormwater Drainage Network Assessment.

Measures of Success

A stormwater drainage network assessment was developed during the 2016/17 year and was scheduled to be completed in July 2017. Information provided from this assessment will be included in the Town's Asset Management Plan and works will commence in the following year.

The report outlines measures to improve the drainage infrastructure capacity, including the opportunity for Water Sensitive Urban Designs and recommendations for suitable Storm Water Bio-retention sites. Work recommendations from the report have been included in the Town's Asset Management Plans.

In 2016/17 the following drainage line upgrade works were completed:

- Clarke Way; and
- Anzac Terrace to Lord Street.

Objective:

Reduce impact of adverse impacts of climate changes

Strategy

Continue to implement and upgrade, when required, the Climate Change Adaptation Plan.

Outcome

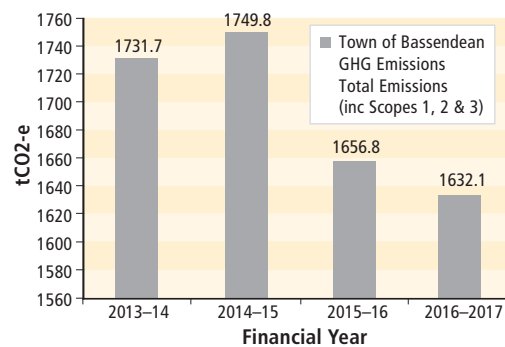
The Local Climate Adaption Action Plans are undertaken.

Measures of Success

In partnership with the EMRC the Town's Carbon Emissions Reduction (ACER) program continued to be implemented and the results showed a further decrease.

The Town achieved its goal to reduce carbon emissions by 7.5% from 2011/2012 to 2016/17. Officers have been heavily involved with community group (Renewable Energy Working Group) and have set new goals to align the Town's target with Federal Government's target to reduce corporate emissions by 26–28% by 2029/2030.

Town of Bassendean greenhouse gas emissions



The Town of Bassendean is currently reviewing its emissions target to identify the cost benefits of additional projects suitable for future budget consideration in order to achieve the increased target levels by 2030. The Australian Government's Department of Environment and Energy's website states Australia's 2030 Climate Change Emission Target is between 26–28 per cent reductions on 2005 levels by 2030.

The Town continues to run a free in-home auditing program for residents to assess their current energy, water and waste usage and develop personalised action plans to help reduce their usage.

Strategy

Pursue energy efficient lighting, water and power saving technologies, and continue to work with the community to assist residents to reduce their utility costs.

Outcome

Groundwater conservation management has been incorporated into sustainable landscape practices related to design, construction, implementation, management and ongoing Public Open Space maintenance practices. Officers will continue to implement and upgrade, when required, the Climate Change Adaptation Plan.

Measures of Success

95% of the Town's irrigation bores have now been connected to the central controller system which will allow officers to effectively manage the water usage in parks and reserves.

Objective:

Minimise waste to landfill

Strategy

Provide opportunities for the community to recycle and reuse material which would otherwise go to landfill and explore new and innovative ways to work with the Eastern Metropolitan Regional Council to recycle and reuse waste.

Outcome

Biannual waste audit data undertaken to guide the waste education programs in order to decrease the average landfill waste per household.

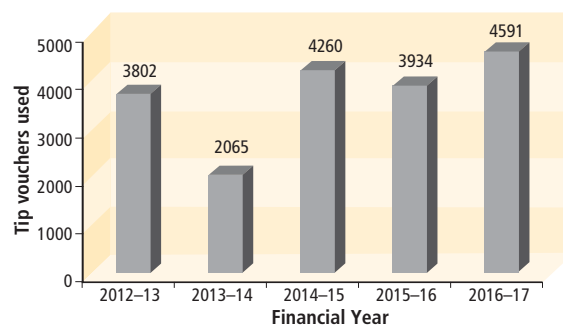
Annual Bulk Rubbish and Green Waste programs delivered.

Measures of Success

Waste education programs were designed and provided to residents via the *Bassendean Briefings*, the Town's website, shopping centre displays, and school education programs.

Within the 2016/17 year residents of the Town, utilised 4591 tip passes to dispose of rubbish at the Red Hill Waste Management Facility. This year the usage of tip passes increased and the amount of greenwaste and bulk rubbish collected on verges, during the collection period, decreased.

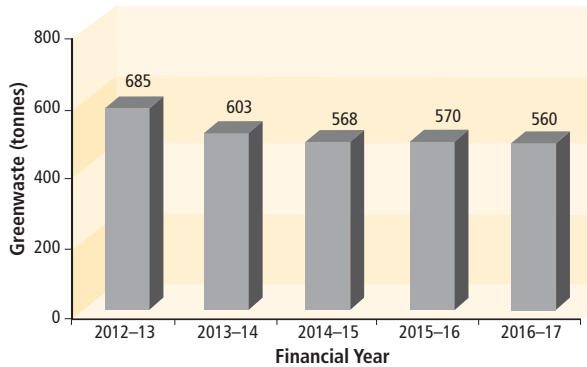
Tip vouchers used



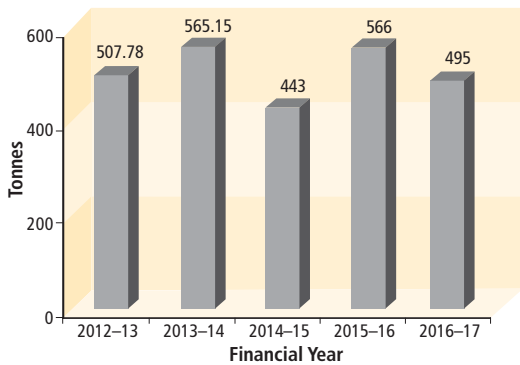
“Waste education programs were designed and provided to residents.”

This year 560 tonnes of Greenwaste (June 2017) and 495 tonnes of Bulk Rubbish material (December 2016) was collected through the Town's verge collection programs. Both these amounts are slightly lower than the previous year and over the last five years, through both collection processes, 5562.93 tonnes of Greenwaste and Bulk Rubbish has been collected.

Greenwaste collection (tonnes)

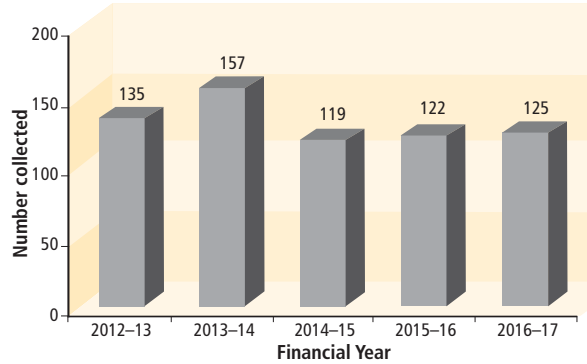


Material recycled (tonnes)



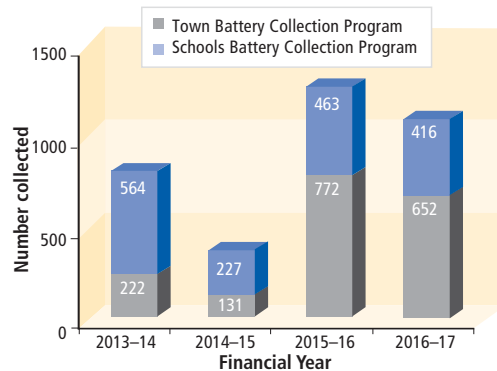
Again this year, the free, monthly refrigerator and freezer collection service was successfully conducted. Over the last 5 years, 658 fridges and freezers have been collected.

Fridge/freezer collection

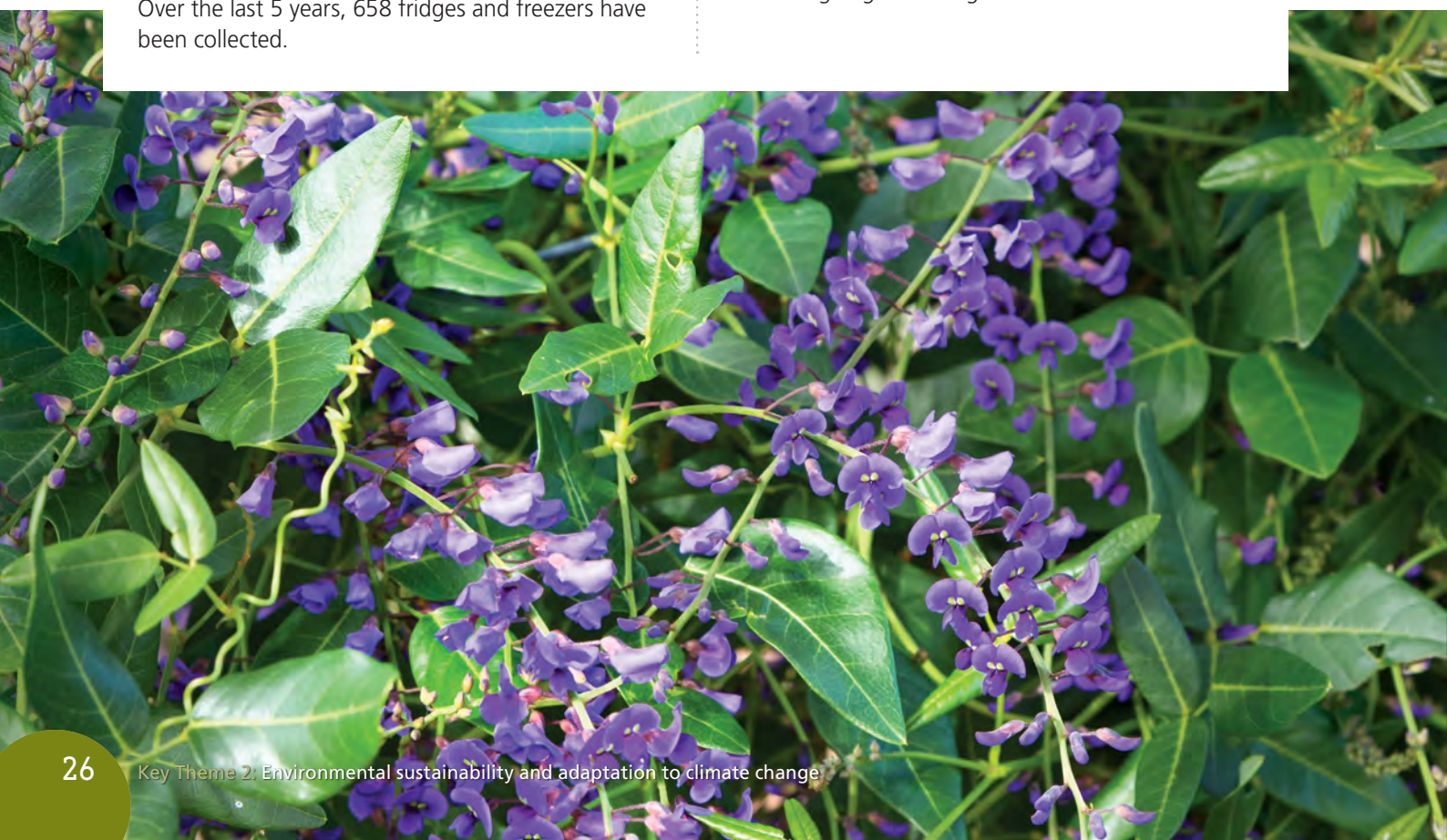


The free Battery Collection Program continued to be a success with an additional 652 items collected by the Town and 416 through school collection programs. Over the last four years 3447 items have been collected.

Battery collection



The Town participated in the National Garage Sale Trail on Saturday 22 October 2016 with over 40 garage sales being registered; placing the Town in the top 10 Local Government's across Australia for the most garage sales registered.





“...provide habitat for wildlife, reduce the urban heat load and capture carbon emissions...”

Objective:

Maintain a healthy environment that supports a diverse range of flora and fauna

Strategy

Continue to develop and maintain biodiversity corridors to provide breeding places and food sources for native flora and fauna.

Outcomes

- Planting of trees is undertaken in accordance with the Streetscape Master Plan.
- Rehabilitate natural areas in accordance with Council’s adopted Weed Management Plan, Biodiversity Plan and the best practice guide recommended by the Environmental Weeds Action Network.

Measures of Success

The ongoing rehabilitation of the natural area (235,853 m²) within the Town continued in accordance with the Weed Management Plan and Biodiversity Plan using volunteering groups, contractors and Town of Bassendean staff.

The Town continued its trial of steam weeding at Broadway Reserve and Success Hill Reserve. The environmental effect of the steam-weeding trials will be evaluated in 2017/18.

Through the ‘Plants to Residents’ program a further 3800 seedlings were purchased to cover residents’ requests.

Biannual rehabilitation progress reports have indicated that the Town’s revegetation of natural areas program has an average success rate of 70%, with some reserves achieving as high as 95% survival rate.

In accordance with the Street Tree Master Plan, 253 street trees were planted within the streetscape in 2016/17.

Over the last five years, 1458 street trees have been planted within the Town’s streetscape in order to enhance neighbourhood aesthetics with the long-term objective of providing shady, green streets to improve the walkability of neighbourhoods, provide habitat for wildlife, reduce the urban heat load and capture carbon emissions.

This year, a further 5 residents adopted a tree on their verge under Council’s Street Tree Adoption Program.



B
BASSENDEAN
HOTEL

LOCAL BAR
& LOUNGE

BISTRO &
Wine Bar

Music Bar
& FUNCTIONS

BOTTLE SHOP

Trattoria
Cucina Italiana

UPSTAIRS
WED - SAT from 5:00pm

NAIL
PEOPLE UNDER HERE

NAIL
PEOPLE UNDER HERE

NAIL
PEOPLE UNDER HERE

NAIL
PEOPLE UNDER HERE

Key Theme No 3: Economic wellbeing and prosperity

Objective:

Build a strong local business economy to benefit the community

Strategy

- Identify land assets to boost economic development activities and reduce the rates burden on the community.
- Strive to attract new businesses that offer solutions to climate change.

Outcome

- Collaborate with LandCorp to deliver a positive outcome on the redevelopment of Bassendean Oval.
- Promotion of NBN roll out and above average internet speeds to all households and businesses.
- Identify home-based businesses and encourage greater entrepreneurialism.

Measures of Success

- Number of new residences.
- Increase in associated businesses commenced.

Over the past twelve months construction activity has been very apparent across the Town. The upgrade of

the Tonkin Highway directly adjacent to the Town, while very disruptive, will bring strong economic benefits to the local industries by creating clear road connections north to Muchea and south to the Roe Highway, Fremantle Port and the South West.

Another major construction project, which was completed this year, is another type of highway—a digital highway. Despite the significant earthworks carried out along many streets in the Town, an effective contractual agreement between NBN and the Town ensured there were very few complications for residents and the rollout was completed ahead of schedule.

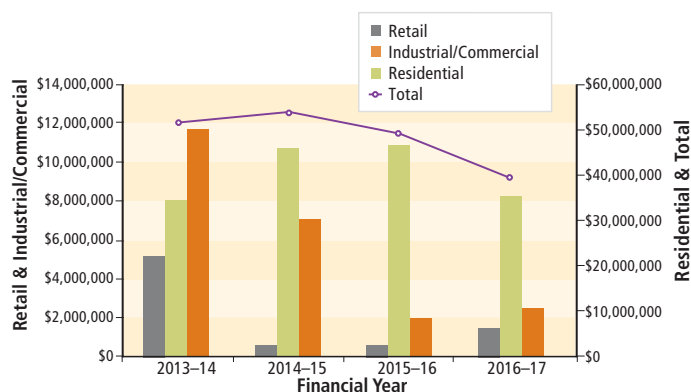
Both of these projects remove blockages to business and encourage commercial endeavours from the very large local industries to start-ups and home-based operators.

The NBN is a significant milestone for the Town and while many households have been quick to make the switch, the old network will remain active for another 18 to 24 months.

The planning statistics shown in the table and graph below identify the estimated value of all building permits issued by the Town during the year. In comparison to previous years residential applications have softened compared to the very high levels of the last couple of years. Conversely, industrial and commercial applications have recorded a 24% increase on last year and retail applications are 148% up on last year.

Building Activity 2016/17 compared with previous three years

	2013/14	2014/15	2015/16	2016/17
Retail	\$5,189,308	\$636,157	\$604,800	\$1,504,089
Industrial/Commercial	\$11,632,236	\$7,087,766	\$1,990,897	\$2,470,510
Residential	\$34,645,389	\$45,650,277	\$46,344,197	\$35,326,186
Total	\$51,466,933	\$53,374,200	\$48,939,894	\$39,300,785



The strong residential sector (90% of total building applications received during the year) reflects an emerging younger family demographic age group across the Town. This age group is very important for the economy utilising many local services including medical services, day care and children's services, primary education, the household shopping sector and supporting our blossoming café and outdoor eating sector.

Objective:
Redevelop and revitalise local centres

Strategy

- Engage with redevelopment plans for shopping centres and developments in Old Perth Road.
- Convene an Old Perth Road owners' and operators' action group and review the Old Perth Road Markets to focus on place-making in the Town Centre.
- Encourage street art and beautification programs on Old Perth Road to promote Bassendean as a prime investment destination.

Outcome

- Re-New Old Perth Road Program —strong engagement by traders.
- Shopping centre is developed in consistent design.



Measures of Success

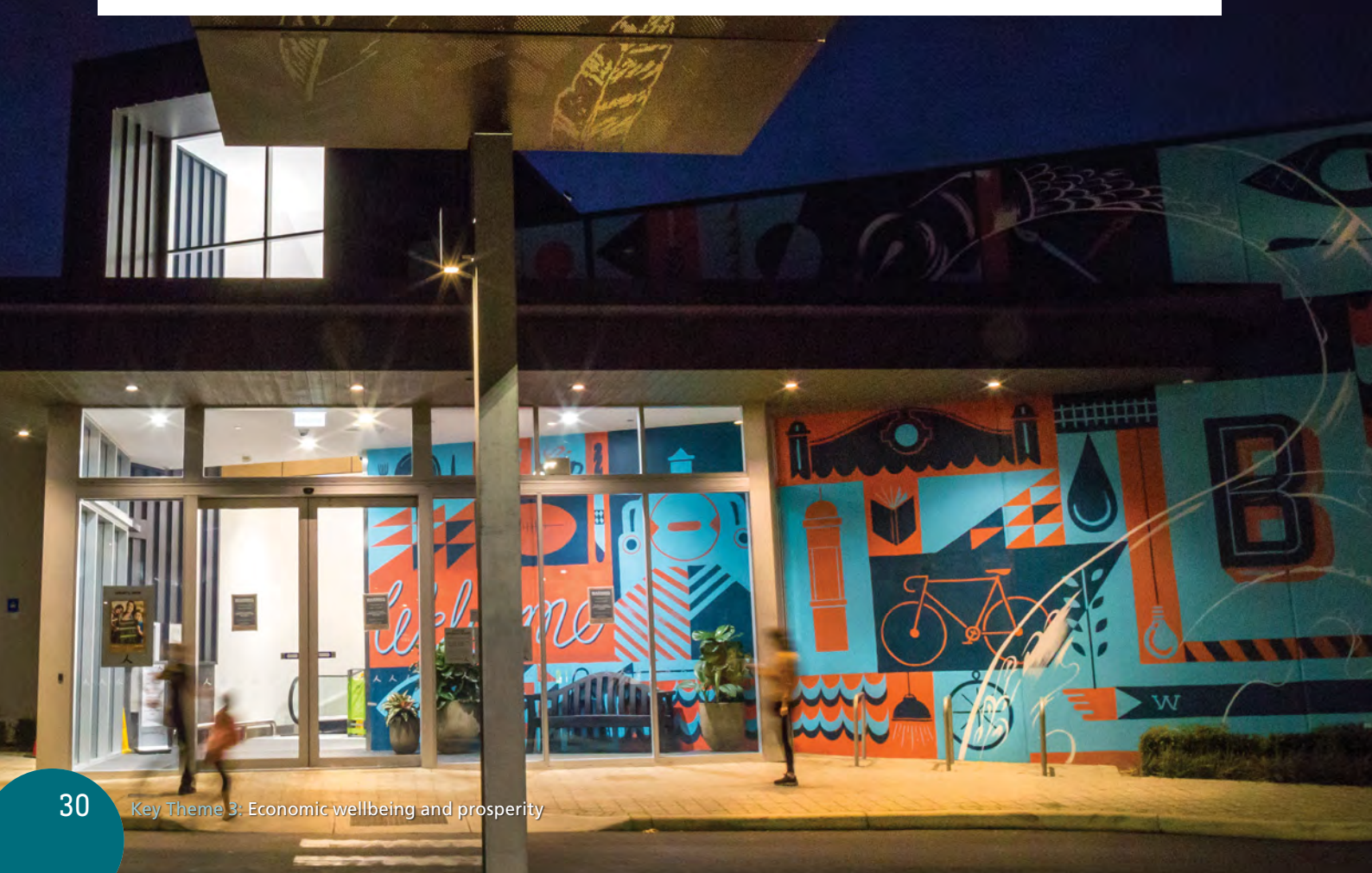
The monthly Old Perth Road Markets are now entering into their seventh year of operation and as they mature they are distinctive by their local community engagement which has been strongly supported during the year.

The Arts House at Cyril Jackson Senior Campus, which represents many in the creative field, was well attended with children's activities, community garden activities and links to their art program.

The newly created stallholder coordinator position, along with new management contracts, has seen a surge in community groups associated with the markets, including the Men's Shed, a volunteer organisation now working alongside the Rotary Club to provide Traffic Management Services.

This year the Markets' Community Fund contributed to the Ryde Program. The fund purchased a vehicle to allow this innovative driver training program help teenagers achieve driving competency and get them on the road to employment and independence.

There have been on-going discussions with the owners of the Eden Hill Shopping Centre to encourage the redevelopment of that site.



“...adopt a welcoming stance and attitude to businesses, and showcase local business capabilities.”

Objective:

Build small business growth

Strategy

- Develop conspicuous policy to encourage and support working from home.
- Adopt a welcoming stance and attitude to businesses, and showcase local business capabilities.
- Encourage ‘Employ Local’ policies for local businesses.
- Engage with the community and business and take a leadership role in digital adaptation.

Outcome

- Develop business welcome pack with emphasis on home-based business.
- Leadership role in digital adaptation:
 - Training for local businesses Digital Enterprise Program.
 - Showcase digital advances in local business.
 - Develop a business directory application.


Measures of Success

The Town’s continued endorsement and sponsorship of the Central Eastern Business Association (CEBA) Small Business Awards was rewarded this year with the popular Tasty Pear retail outlet picking up both the Best ‘Start Up’ Award and the People’s Choice Award. It counts upwards of 20 different artists

actively involved in selling and staffing the shop and is a rare but wonderful example of a retail outlet featuring high quality locally-owned and produced goods.

A number of other local businesses were able to take advantage of the networking opportunities at the sundowners and reception events, which are part of the awards. They also benefited from the application process, which requires a thorough examination of all aspects of their business including marketing, financials, staffing, etc.

The Town has strengthened its partnership with CEBA taking up an offer to join their executive board. Through this position we are shaping the activities of the Association within the Town. The Town now hosts regular monthly breakfast marketing meetings. These are informal gatherings designed to suit the business owners with a fluid discussion agenda taking in all types of marketing initiatives. They attract a diverse range of small businesses from across the Perth eastern region where they all learn from each other and share the challenges they face. Just before the end of the year the Town completed a detailed update of the business database. This investigation included a multi-level survey of the activities of our local enterprises where we asked about the digital tools used by business, staff levels and training levels, their understanding of business grant schemes and their level of networking and collaboration. The information gathered will be utilised in the coming year to inform the new economic development strategy for the Town. In turn, the strategy will ensure the local businesses gain maximum benefit from the Town’s services.



“..focus on activation
of Swan River foreshore...”

Objective:
Strengthen the Town's profile as a tourist destination

Strategy

Support the Railway Museum as well as other potential tourism facilities in developing their visitor profile.

Outcome

- Develop the visitor profile of the Railway Museum through funding for marketing strategy and signage.
- Collaborate with Cultural Development Officers on development of heritage assets and trails.
- EMRC—Regional Tourism focus on activation of Swan River foreshore.
- Collaborate with Cultural Development Officers to focus street art beautification program on Old Perth Road.

Measures of Success

The Swan River is our key natural tourism asset and the Town has supported the EMRC initiative to

improve how our natural trails and cycle routes are presented and packaged.

The www.perthtourism.com.au site operated by the EMRC features Bassendean under the Swan River Ramble and publicises all the café outlets that are bike friendly. This is an evolving program and is constantly being improved.

The Town's Local Studies has also initiated a guided heritage trail. This is a free trail operating every month, mostly through the Town Centre, and highlights and celebrates the colourful history of Bassendean.

The Railway Museum on Railway Parade continues to be an excellent tourism asset of Bassendean. The renovations of the collection of rolling stock is constant and with the assistance of the Town the volunteers have received free training with Forum Advocating Cultural and Eco-Tourism Association Inc. (FACET).

The Town is a member of the executive board of FACET, which is the pinnacle organisation for all the rich cultural assets and attractions across the state. In the past twelve months, the Railway Museum has been able to take advantage of a training course from visiting UK experts in guiding techniques and building and presenting displays.

“improve how our natural trails and cycle routes are presented and packaged.”





BASSENDEAN RECREATION RESERVE



EXIT

WAPL ADMISSION PRICES

Adult	\$15
Concession	\$10
Children under 10	\$5
Family (2 Adults, 2 Children)	\$45

WAPL ADMISSION PRICES

Adult	\$15
Concession	\$10
Children under 10	\$5
Family (2 Adults, 2 Children)	\$45

Key Theme No 4:

Arts, heritage and culture

Objective:

Maintain the rich culture of heritage of the community

Strategy

Support a sense of place and belonging with residents through protection and retention of the rich history and heritage, including pre-European history and culture.

Outcome

- Knowledge of the Nyoongar culture by all residents.
- Expanded Municipal Heritage Inventory Register of significant buildings and places.
- Strengthen local identity through unique cultural pursuits.

Measures of Success

Two significant community events were hosted by the Town to raise awareness and understanding of the local Nyoongar culture with all residents, being the NAIDOC Family Day on 7 July 2016 at Ashfield Reserve and the third annual staging of the Dandjoo Koorliny Reconciliation Gathering at Mary Crescent Reserve on 25 May 2017. The Town also conducted the second annual 'Closing the Gap' lunch for Town employees and local Nyoongar community members in March 2017.

The RELax Program (leisure courses) promoted a highly successful seminar on Aboriginal Culture delivered by Dale Tilbrook on Wednesday 24 May 2017.

The Annual Library Lecture for 2017 was delivered by Bevan Carter on the Town as a special place. In doing so, Bevan outlined the significance of the land for the Nyoongar people and of recorded atrocities inflicted by Europeans on them.

The Town of Bassendean has continued its review of the Municipal Heritage Inventory (MHI), with the assistance of the MHI Review Committee, which comprised three Councillors from the Town and some very committed volunteers. This review is a requirement under the *Heritage of Western Australia Act 1990*.

The MHI is a list of places that have cultural heritage significance because they are places that are evidence of Bassendean's history. Bassendean has a rich and diverse history that is unique in Western Australia and the Town of Bassendean is committed to preserving this heritage for future generations.

Reviewing the current MHI has led to a recommendation of 288 places being included within the updated MHI. Of these, 14 places are to be placed in the Category 1 or 'Exceptional significance category', the majority of these properties are already afforded protection by their State Listing. In addition to these Category 1 places, 44 places are intended to be given statutory protection under the *Local Planning Scheme No. 10*, indicative of their 'Considerable significance category', including two heritage precincts. A further 230 places are considered to have either 'Some or moderate significance'. A total of 35 properties were removed from the MHI largely as a result of demolitions.

The Municipal Inventory can be viewed in full on the Town's website.



Objective:
Encourage and support community connections

Strategy

- Continue to support public art, community festivals and events, and the development of the unique community culture that defines us.
- Provide opportunity and actively encourage community members to participate in community life through artistic and cultural expressions.

Outcome

- Strongly supported community festivals and events.
- Enhanced sense of belonging with residents.
- A range of community-driven cultural activities developed.

Measures of Success

Seniors & Disability Services

The Town of Bassendean supports positive ageing, assisting its older residents in maintaining a positive attitude, feeling good, keeping fit and healthy, and engaging fully in life. Seniors and Disability Services plays a major role in facilitating community connections for older residents and people with disability through various events and engaging activities. This year was no exception, with the annual Christmas party, Hyde Retirement Village Residents' BBQ, Christmas in July, annual Health and Wellbeing Expo for over 50s and a raft of major outings.

Cultural Events

Council continues to deliver a strong cultural development and public events program that benefits not only residents of the Town but also the Perth metropolitan area.

2016 Bassendean Visual Art Awards

The Town once again staged the Bassendean Visual Art Awards from Thursday 22 September (opening night) to Wednesday 28 September 2016 at the Bassendean Community Hall.

Over 90 artists entered the Art Awards in 2016, making the program a unique professional development opportunity for visual artists that live both within and outside of the Town.

For the first time, the Visual Art Awards incorporated an Open Weekend on Saturday 24 and Sunday 25 September 2016 which included workshops for children, giant games and curator talks. The Town received positive feedback in regards to the change in venue to the Bassendean Community Hall and the activities organised as part of the Open Weekend.

Summer's Edge Events

Sundown Showdown Event

The Sundown Showdown event was staged on Saturday 19 November 2016 at Sandy Beach Reserve. The event featured Timothy Nelson, The Ghost Hotel and Stoney Joe performing alternative country-folk-rock live music.

It was estimated that over 1000 people attended the event and was widely promoted within the Town and adjoining suburbs with radio interviews being achieved on RTR FM and 720 6WF, photo and editorial in the Eastern Reporter and online promotion through the Town's Website, Arts and Events Facebook page and Instagram posts.

“...assisting older residents in maintaining a positive attitude, feeling good, keeping fit and healthy, and engaging fully in life...”





Beats n Bikes Event—Perth Autumn Festival

The Summer's Edge Beats n Bikes event was staged as part of the Perth Autumn Festival on Saturday 18 March, 5pm–9pm at Sandy Beach Reserve.

The Perth Autumn Festival is coordinated by the East Metropolitan Regional Council (EMRC). The Town was also successful in receiving Lotterywest funding of \$8,000 as part of an application prepared and lodged by the EMRC for the Perth Autumn Festival.

The Beats n Bikes event featured the hip hop dance beats of The Brow, as well as the energising Congolese guitar rhythms of Soukous Internationale. Off-stage, there were bike-themed fun activities for children/youth with bike valet available. A variety of food vendors were also present at the event.

The event was promoted through a mix of online and traditional marketing strategies and despite inclement weather on the day of the event between 800 to 900 people were in attendance.

Australia Day Celebrations and Fireworks

The 2017 Australia Day Celebrations and Fireworks event was held on Thursday 26 January at Ashfield Reserve and it was estimated that 18,000 plus people attended. Despite the cancellation of the Perth fireworks, the Town's Australia Day event was able to accommodate the increase in crowd attendances.

Entertainment featured Phil Walleystack who also performed the Welcome to Country and MC for the event, Randa & The Soul Kingdom as the headline, show rides and Perth Glory Players as Australia Day Ambassadors.

The Town once again partnered with 98five Sunshine FM in providing the exclusive fireworks soundtrack and coverage for the event, with the crowd also being treated to a diverse and multicultural range of foods.

Attendees were surveyed at the event, with respondents providing overwhelmingly positive feedback on the event. The event once again demonstrated the collaborative approach that is required across the organisation and with key stakeholders such as Kiara Police, Fire and Emergency Services, Cardile Fireworks and Bassendean Men's Shed to stage an event of this magnitude.

Through a separate process, a review of the Australia Day event is currently being conducted by the Town. Any changes to the event will come into effect from 2019 onwards. The Town will continue to stage the 2018 Australia Day event similar to previous years and this will be held on Friday 26 January at Ashfield Reserve.

Community Event Sponsorship Program

The Town annually allocates \$5000 for community organisations to access funding for the staging of community events. In 2016/17, the \$5000 was fully expended and provided the opportunity for the following community events to be staged in the Town:

- Bassendean Primary Digital Art Installation/Event —November 2016
- Success Hill Action Group Christmas Party —December 2016
- Church of Christ Community Easter Event —April 2017
- Bassendean 55 Plus Association Launch —May 2017
- Artsource—Another Exhibition (Alex MacIver) —to be held in October 2017

Per Cent for Art Projects

The Town's Cultural Development Officers continue to work with property developers in the implementation of the Per Cent for Art Policy. Public art installations were completed at 93 Old Perth Road and at 102 First Avenue, Bassendean during 2016/17.

Objective:

Enhance partnerships with the local Nyoongar people

Strategy

Develop and implement a Reconciliation Action Plan developed by the Town in partnership with the local Nyoongar people to build strong relationships, respect for culture and employment and growth opportunities.

Outcome

- Recognition and celebration of local Nyoongar people as part of the Town's annual calendar of events and cultural activities.
- Bassendean Cultural Advancement Group is providing leadership and effectively acting for and on behalf of the local Indigenous community.
- Achieve business development and enhanced employment opportunities for Indigenous people.

Measures of Success

The Town strives for effective Aboriginal engagement by supporting the following groups and services:

- Bassendean Cultural Advancement Group, by providing administrative support for the Group and venue for the meetings, funding for Group activities in referring issues of relevance to the Group, and in hearing of issues of importance to the local Nyoongar families.
- The Town continues to partner with the 360 StreetDoctor mobile GP clinic to improve the health and wellbeing of homeless, transient, disadvantaged and marginalised people in the Perth area. Having commenced in 2011 the clinic, which operates on Wednesdays and Fridays in the car park and at the Ashfield Community Centre, is now a vibrant hub of activity servicing the local Nyoongar people and other community members in need of these vital services.
- Similarly, the Town has also supported the Moorditj Djena podiatry and diabetes education service since 2012 in the car park and at Ashfield Community Centre. The primary objective of the program is to increase access to podiatry and diabetes services which are culturally sensitive for Aboriginal and Torres Strait Islander peoples. Moorditj Djena has been operating on Wednesdays along with the Street Doctor working holistically and enhancing community engagement.



Objective: Protect local history and heritage

Strategy

- Maintain a Local Studies Collection of local history and culture that will be regularly displayed.
- Support the protection and maintenance of buildings on the State Register of Heritage Places and key buildings on the Municipal Heritage Inventory but at the same time, encourage that they are well utilised and functional buildings.

Outcome

- Quality reference resource that supports a sense of place and connection with development sequencing over time.
- The best of Bassendean's heritage buildings are preserved.
- The Pensioner Guard Cottage Museum will be further developed as part of the heritage and culture of the Town of Bassendean.

Measures of Success

The Local Studies Collection continues to go from strength to strength. In the last year the Collection has seen an addition of 159 new catalogue records of monographs, government and Town of Bassendean reports, various serials of interest to local history, DVDs and CDs, material in electronic format and numerous index entries from Bassendean Briefings and local newspapers.

The Oral History collection increased its depository of local memoirs with the addition of significant interviews from past and present residents of Bassendean. The Rates Books index project recorded 1004 new entries into Access database, bringing the total number of individual records to 56,440. Furthermore, a conversion of 1000 catalogued images appropriate for archival storage has been completed.

The Local Studies Librarian has created 80 lists comprising local places, events and people, all relevant to Bassendean, that are available online via Trove, a national access point for historical information about Australia and Australians. This allows people anywhere in the world to access information about places, persons or groups in Bassendean via a single link on Trove. Such collated information allows for easy access regardless of its format or location.

The Local Studies Librarian assisted with Children's Book Week by providing two story time sessions and visiting the Casa Mia Montessori School. Students played the 'Discover Bassendean' board game and were given a short illustrated talk on the history of

Bassendean. This year's Children's Book Week theme was 'Australia, Story, Country' and local history featured heavily in the subsequent sessions. This wonderful initiative allowed children to discover some fun and fascinating facts about Bassendean and made the Town's history relevant to young minds.

The regular Library Facebook postings of street names and the popular Tuesday Treasure post, now also available on the Town's Facebook page, continue to attract interest from far and wide. These endeavours promote the rich history of Bassendean and the importance of our Local Studies Collection. The Annual Library History Lecture explored Aboriginal history in Bassendean and was presented by Mr Bevan Carter in June. The well-attended lecture supported the Reconciliation Action Plan of the Town of Bassendean and raised awareness of local history and the Local Studies Collection.

The Guided Walk along Old Perth Road, offered for free on the first Wednesday of each month, has been a very popular event. A total of 43 participants attended the walk since its introduction in February and had an opportunity to learn about architecture, history and art from the volunteer guide.

The Local Studies Librarian contributed to and reviewed the Town of Bassendean Draft Municipal Heritage Inventory, assisted in its promotion during the consultation period, offered help to patrons seeking additional information and provided a detailed feedback on the inventory entries.

Dedicated volunteers continue to assist with research projects and administrative tasks and are the source of valuable local knowledge about people and places. Volunteers contributed 545 hours to various local history projects, including genealogical research and indexing of Rate Books.

Due to the complexity of the Town of Bassendean history book project, it has continued into the next financial year with the content and layout being in its final design stage.



Above: From the Local Studies Collection—an unidentified group boating at Sandy Beach Reserve c. 1930.

Right: Activities and displays at the Library.



WELCOME



COMMUNITY HALL



DISABLED ACCESS VIA REAR

40
km/h

Key Theme No 5:

Inclusiveness, lifelong learning, health and social wellbeing

Objective:

Build a sense of belonging and connectivity in the community

Strategy

- Encourage people of all ages, abilities and backgrounds to actively participate in community life and democratic processes.
- Nurture community resilience and self-reliance toward a sense of belonging with residents to a highly connected (close-knit) community.
- Support community members to actively volunteer and make a positive contribution to overall community health and wellbeing.
- Support council/community advisory committees.

Outcome

- Participative community, active in democratic governance.
- Informed community, of existing available options and opportunities.
- Self-reliant community responsive to, and active in, achieving known aspirations.
- A comprehensive recruitment, training and reward program for the Town's volunteer services is implemented.

Measures of Success

The Town has actively assisted and supported community capacity building in the past 12 months:

- AshfieldCAN continues to achieve enormous community benefits. Along with the Gary Blanch Reserve success story, AshfieldCAN is increasingly participating in various aspects of the planning for and management of Ashfield Flats. AshfieldCAN continues to conduct events throughout the year, publish and distribute a regular newsletter to all households and maintains a quality website: www.ashfieldcan.info.
- Bassendean Men's Shed has continued to plan for a permanent facility on land set aside for the purpose by the Town.
- The Cyril Jackson ArtsHouse and Community Gardens project continues to grow and gain

membership. The Community Gardens are now incorporated in their own right.

- In partnership with the One World Centre, the Town conducted an 'Act Local, Think Global' project focussing on enhancing sustainable practices. The project, determined by the community, 'Verge Transformation', transformed seven local's verges to being more productive and beneficial spaces. This project concluded with the establishment of the Verge Transformation Network. The Network meets regularly and continues to transform verges in the Town.

Youth Services

Bassendean Youth Services continued to deliver support and recreational opportunities for young people aged 12–25 years. Young people experiencing difficulties were assisted individually through; case management, mentoring, specialist referral, advocacy, information and personal support.

The Centre operated a 'drop in' program most afternoons and Friday nights offering social and recreational opportunities for local young people. Numerous local young people were engaged in intensive case management to assist them to overcome barriers to participation and harm.

The Service facilitated the delivery of CERT II and CERT III in General Education (Year 10/11) for young people marginalised from mainstream education until December 2016. The program was delivered with a rolling intake within a self-paced learning environment. A new Program is set to take over this role from early 2018.

The SHIELD Housing Project continued to operate with the assistance of Swan Emergency Accommodation. The program assists people with limited accommodation opportunities to receive medium term support before transitioning into longer term social housing options.

Youth Services, in partnership with the Bassendean Youth Advisory Council (YAC), ran the GRAVIT8 Youth Festival in February 2017. Youth Services engaged local young people in the planning and delivery of a skate and scooter themed youth event.

The YAC assisted in the delivery of its 'Keen on Halloween' initiative which enabled Town of Bassendean residents to identify their interest in 'trick or treat' customs. The event included a 'scariest letterbox' competition and Family Outdoor Movie.

The YAC met monthly to discuss issues that interest and affect local young people.

Feedback on young peoples' positions on various issues was gathered and offered to Council.

Youth Services continued to develop a Driver Training program for young people with limited access to vehicles or driving supervisors. The program, known as the RYDE (Regional Youth Driver Education) Program, seeks to link young learner drivers with volunteer mentors in order to achieve the 50 hours of driving experience now required. A second site was established at Anglicare's Foyer Oxford facility, and new programs are set to run at Cockburn and Bunbury by the end of 2017.

Avon Descent

As part of the 2016 Avon Descent, the Town staged a small activation with giant games at Point Reserve on Sunday 7 August. The Town was successful in receiving Lotterywest funding sourced by the EMRC on behalf of all member Councils.

Community Facilities/Ovals and Reserves

In March 2017, The Town commenced the Community Facilities, Ovals/Reserves Audit and Needs Assessment to better understand the current usage and future requirements of all facilities, ovals/reserves within the Town.

Indicative findings from community consultation has revealed that 66% of respondents were satisfied with community facilities, oval/reserves within the Town and that some facilities are dated as well as a need for multipurpose facilities. Other key themes such as encouraging better access to facilities/public open space and better access for people with disabilities were identified.

The final report, with recommendations, will be finalised in 2017/18 in time for the integrated facility planning/asset management 2018/19 budget planning process.

Club's Connect (Club Development Program)

Club's Connect provides opportunities for all sporting clubs and community organisations to learn more about how to better manage their club's operations, promoting their club, attracting and retaining volunteers, financial management and fund raising and strategies to increase their participation base. The Town continues to add value in the level of support provided to clubs by exploring various funding and learning development opportunities through the State Wide Club Development Officer Scheme facilitated by the Department for Local Government and Communities (now the Department for Local Government, Sport and Cultural Industries).

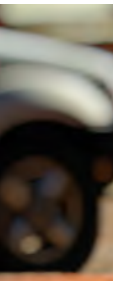
KidSport

Once again the Town received support from the Department for Local Government and Communities' (now the Department for Local Government, Sport and Cultural Industries) KidSport Program with some 117 vouchers and \$21,640 being paid to sporting clubs to support eligible youth aged 5–18 years.

Of the 117 vouchers issued, 62% were for boys and 38% for girls, and 86% of the young people receiving support had not previously registered with a sporting club.

Since the Town began participating in the KidSport Program in September 2011, 555 vouchers have been provided to young people and \$85,818 to sporting clubs, the majority of which are based within the Town of Bassendean.

The KidSport program provides financial assistance towards club fees and applicants must have a Health Care Card/Pensioner Card or be referred by a 'recognised' Referral Agent.



“the RYDE Program seeks to link young learner drivers with volunteer mentors.”



RElax Program

After many years being known as the Town's Leisure Course Program, a comprehensive rebranding and marketing campaign was undertaken to launch the Town's RElax Program (Recreation & Engagement) as the new brand for the delivery of recreational, leisure and cultural pursuits from the commencement of the 2017 calendar year. Enrolment numbers continue to compare favourably with the previously branded Leisure Course Program and features a fresh array of creative pursuits.

Classes have ranged from the ever-popular Bassanovas drumming group, pilates, young mum's and bub's yoga to Zumba®, kayaking at Sandy Beach Reserve and Meta-Fit. 'Make a Music Video' workshop, 'Bonsai' and 'Introduction to Nyoongar History and Culture' have all featured strongly as part of the new RElax programming.

Enrolment numbers include the following:

- Term 3 2016: 183 (13 classes)
(previous Leisure Course branding)
- Term 4 2016: 162 (13 classes)
- Term 1 2017: 180 (14 classes)
(current RElax Course branding)
- Term 2 2017: 210 (12 classes)

With an average of 184 people participating each term, the RElax Program continues to be an important social inclusion program for the Town.

Children's Week Walk

In a collaboration between Children's Services and Recreation and Culture Business Units, the Children's Week Walk was staged at Sandy Beach Reserve on

Sunday 23 October 2016 and for the first time a Kid's Market, run by Bassendean Kid's for Kids, was incorporated into the event. Children were able to buy, sell and swap their old toys and books.

Seniors' Week

The Town continued to support both the Bassendean Melody Club and the Bassendean 55 Plus Associations in the staging of events for Seniors' Week from Monday 7 to Friday 11 November 2016 with over 300 people attending throughout the week.

Children's Services

Children's Services continues to be self-sufficient in the operation of two Early Childhood Education and Care Services to facilitate the long daycare requirements of the local community. Bassendean Wind in the Willows is licensed for up to 55 children aged 0–3 and Ashfield Wind in the Willows is licensed for 35 children aged 3–5.

Over 100 families are enrolled at the combined services, the majority of whom either work for or live in the Town of Bassendean.

Both Services are rated exceeding the National Quality Standard.

2016/17 achievements and initiatives include:

- Social and emotional wellbeing of children and families is a high priority; the 5th 'Welcome to Willows' breakfast, mother's and father's day celebrations and end of year Christmas party, were all heavily attended providing opportunities for families to build relationships and promote belonging.

- The provision of the Long Day Care Professional Development fund ensured a unique opportunity for a number of Educators to attend the Child Australia Early Childhood Conference with opportunities to learn from nationally recognised pedagogues including Anthony Semann and Caroline Fewster.
- Other personal and professional development for Educators included a greater understanding of nature pedagogy facilitated by international nature guru Claire Warden and 3-part series of workshops provided by Think Performance Technology.
- Upgrades to the gardens on the Bassendean site continue with the enhancement of the toddler garden to reflect a stronger connection to nature: children are enjoying investigating the new play space and the deeper learning experience this now provides.
- Environmental sustainability and responsibility was a priority as solar energy was installed on both Bassendean and Ashfield sites. In addition, both services have transitioned to paperless billing and continue to seek ways in which to reduce their ecological footprint.
- Fostering connectedness to community continues to be of paramount importance, children participate regularly in local excursions to the Library, shops, and parklands as well as participating in the Town's events including NAIDOC celebrations, reconciliation gatherings and Children's Week Walk.
- The seamless transition of a new Manager of Children's services occurred in May. Thankfully all other educators have remained, facilitating the continuity of care for children and families.
- Professionalism for the sector was also promoted through the support of a number of students and volunteers on practicum from TAFE, universities and local high schools.

Volunteer Services

Throughout 2016/17 the Volunteer Centre has continued to build a strong sense of belonging and connection with the community by assisting organisations to promote their activities and recruit volunteers. The Council's Volunteer Program has provided ongoing support to volunteers through training.

Volunteer services highlights of 2016/17:

- Promoting the benefits of volunteering and advising on matters relating to volunteer management.
- The Bassendean Volunteer Centre linked 73 potential volunteers with local organisations and Council services.
- 59 volunteers requested to be added to the event volunteer database.
- Volunteers were recruited for the Town's Community Transport and the RYDE program that are dependent on volunteers for service delivery.

- Assisting groups such as the Senior Citizens' Association, the Bassendean Preservation Group, the Bassendean Historical Society, the ArtsHouse Community Gardens to attract and recruit new committee/group members.
- In June, the Community Development Officer Volunteer Services attended the State volunteer conference, organised by Volunteering WA. Key topics covered were the definition of volunteering, the value of volunteering and the promotion of volunteering through social media.

Volunteer Services events and promotions

- **State-wide Volunteer Centres Network meeting** (September 8) was hosted in the Town of Bassendean, discussing key volunteer issues, collaboration and trends. 16 volunteer centre managers from across WA, 2 representatives from the Department for Local Government and Communities (now the Department for Local Government, Sport and Cultural Industries), Volunteering WA CEO and staff attended.
- **Volunteer Managers' Day Celebration** (November 4)
An afternoon tea was held at the Black Swan Winery in conjunction with the Swan Volunteer Centre. The day's theme being 'One Job Many Hats', which covered the multidimensional skill base volunteer managers need to develop to be truly effective in their roles. With over 70 attendees, the day was a great success. The guest speaker was Nick Maisey—the Youth Volunteer of the Year.
- **International Volunteer Day** (December 5). Volunteers from the Town of Bassendean were invited to attend a private screening of *Hail Caesar*. Attendees were served complimentary pizza and soft drink. This event was made possible by McDonalds Community Cinemas and a \$1000 grant from the Department for Local Government and Communities (now the Department for Local Government, Sport and Cultural Industries).
- **National Volunteer Week 2017**
Promotion 1: Free accredited first aid training was provided to 20 participants from community groups within the Town of Bassendean.
Promotion 2: Fifteen photo and video submissions promoting 'Live Happy, Give Happy' were showcased on both the Town's and Centre's Facebook pages.
- **Annual Volunteer Appreciation Event** (8 June 2017)
Volunteers from community groups and organisations within the Town of Bassendean were invited to attend an appreciation night at the Swan Districts Football Club. The evening featured a message of appreciation from the Mayor, buffet dinner, entertainment and raffles. With over 200 guests in attendance, the event was a great success.

Council Volunteers contributed to the community in 2016/17 by:

- Conducting the Broadband for Seniors' Program, training seniors how to use the internet.
- Supporting events which included the Bassendean Visual Art Awards, Summer's Edge, the Circus event, Art workshops, Spring at the ArtsHouse Community Garden, Reconciliation Day event, NAIDOC family day and Anzac Day.
- Supporting Seniors' Week events.
- Supporting services at the Library, Seniors and Disability Services, Children's Services, Community Transport, RYDE Program, Council Committees, Strategic Planning, Volunteer Centre, and public events administration.
- Assisted in the Town's weneedyourviews surveys.

Act Belong Commit

Volunteer Services continued to promote the 'Act Belong Commit' campaign encouraging people to take action and become involved in community life to protect and enhance their mental wellbeing. The campaign was promoted through Town events, information distributed to volunteers visiting the volunteer centre, and social media.

This year's 'Act Belong Commit' day was hosted at the Library on Tuesday 11 October with free activities—including five minute massages by qualified therapists from The Wellness Place in

Bassendean, art activities, community painting, tea tastings and tips to staying mentally healthy.

Bassendean Community Transport Service

The Town of Bassendean offers a non-profit community transport service for residents who have limited or no access to private transport and have difficulty accessing conventional public transport.

The dedicated volunteer transport team consisting of drivers and administration support, have organised and completed over 2000 trips in the 2016/17 financial year, amassing more than 5000 kms in travel.

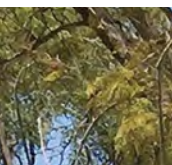
There are a diverse range of community benefits in delivering this service for the residents of Bassendean including easier access to crucial medical and health care services, eliminating the need for high travel and parking expenses, and enhanced community care.

The ride-sharing service also assists in reducing greenhouse emissions for the local area by reducing additional vehicles on the road.

Health Services' transport

In the 2016/17 financial year, the community transport service made 1175 trips to health services within a 20 km radius of the Town.

The transport service continues to be essential for the residents of Bassendean who require assistance to attend appointments at major hospitals, with GPs and specialists.



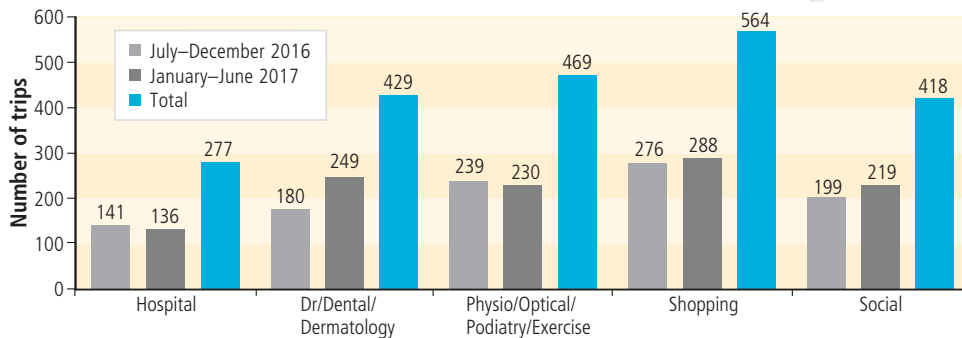
“Verge Transformation transformed seven local's verges to being more productive and beneficial space.”

Shopping and Social

In the 2016/17 financial year, the transport service made 982 trips for shopping and social purposes. Each Thursday the transport service operates a 'shopper service' to the Bassendean Shopping Centre to assist those in the community who might otherwise find the activity challenging.

The transport service is also used on a weekly basis for transport to local organisations such as the Melody Club, Bassendean Seniors' and Community Centre, Bassendean Men's Shed, swimming, and arthritis exercise classes.

Community Transport Service



“The Town of Bassendean remains committed to the care for its seniors and people with disability.”

Seniors and Disability Services

While other Local Government Authorities are choosing to withdraw from direct service provision, the Town of Bassendean remains committed to the care for its seniors and people with disability.

Seniors and Disability Services (SDS) is successfully evolving with Federal Government Reforms and providing contemporary care and community connections to enhance the lives of its residents and support their decision to live independently in the community.

The Town's ageing in place approach supports individuals' choice to live in their own home and community safely, independently, and comfortably, regardless of age, income, or ability level.

The past 12 months has been a period of consolidation and expansion with the introduction of the Choice and Control Legislation for Home Care Packages (HCP), The National Disability Insurance Scheme (NDIS), the growth in the Town's Private Services and in Home and Community Care (HACC) funding.

The Service has also implemented a number of enhancements to internal systems and physical resources, the most significant being the investment in a new Client Information Management System that includes a Mobile Time and Attendance (MTA) phone application. Staff in the field are now able to manage their daily workloads and communications with the scheduling team in the office much more efficiently and in real time.



Other benefits of the move from a paper-based to a digital system include the flow-on effect for payroll and accounts in terms of accuracy and accountability.

Services

All services are provided using a supportive approach that assists individuals maintain their independence, build confidence and thrive through community involvement and are available to people eligible for Care Packages (HCP) levels one, two, three and four, the National Disability Insurance Scheme (NDIS), Home and Community Care (HACC) Program or our own Private Services:

Personal Support in the Home:

Personal care, domestic assistance, respite, medication, transport, meals and social support.

Personal Support in the Community:

Companionship, support with shopping, appointments and other daily needs.

Varied Social and Recreational Program:

Wide range of vibrant at-centre activities, group and individual outings and social events.

Home, Yard and Garden Maintenance:

General gardening and repairs, specialising in sustainable and waterwise gardening solutions.

Hyde Retirement Village

The Hyde Retirement Village, in the heart of Bassendean, continues to serve our older population by providing affordable, easy-care, living options to those wanting to downsize but continue living in their community independently as they mature.

The Town is committed to preserving this unique complex for both current and future residents through a rigorous maintenance and refurbishment schedule. This year's major project was the installation of solar panels for all 31 units at no cost to residents, who now enjoy significantly lower energy bills.

Objective:

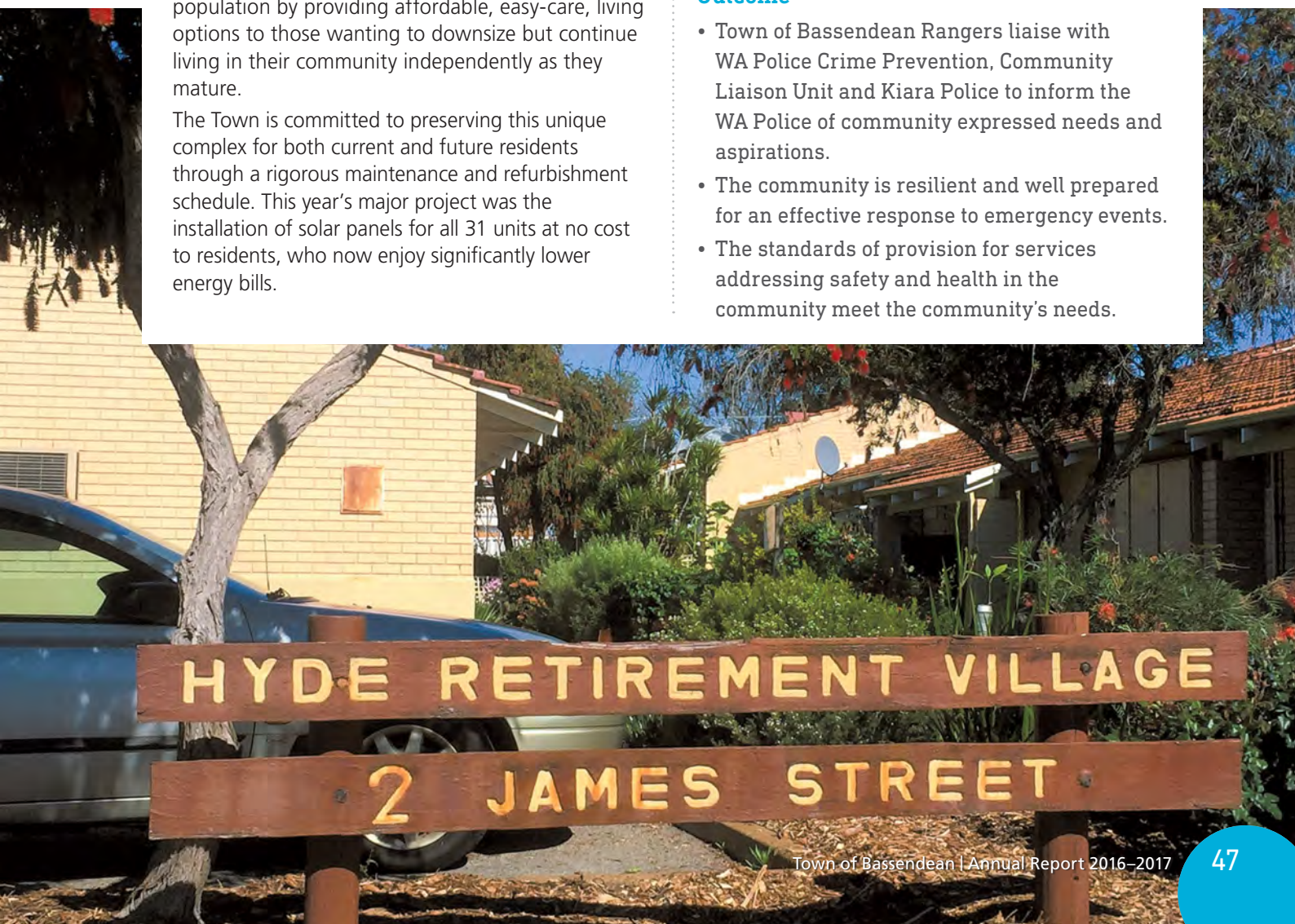
Provide a safe environment

Strategy

- Continue to monitor changing community needs and aspirations and liaise with the WA Police Crime Prevention and Community Liaison Unit to identify who is most suitable to deliver services and facilities that meet the community's expressed needs and aspirations.
- Support residents to feel safe in their own homes and in public places and shops in the Town through ranger patrols, community safety education, deploy where appropriate Closed Circuit Television in accordance with legislative requirements, and joint activities with WA Police and other agencies to address anti-social behaviour.
- Participate in collaborative action on identified community health and safety issues. Conduct environmental health initiatives in the community, including inspections and assessments relating to food, public buildings, noise, disease and pest control.

Outcome

- Town of Bassendean Rangers liaise with WA Police Crime Prevention, Community Liaison Unit and Kiara Police to inform the WA Police of community expressed needs and aspirations.
- The community is resilient and well prepared for an effective response to emergency events.
- The standards of provision for services addressing safety and health in the community meet the community's needs.



Measures of Success

Ranger Services and the WA Police, specifically Kiara Police Station, work closely together to ensure local community concerns are able to be addressed in a timely and effective manner.

In accordance with the Town's Closed Circuit Television (CCTV) Management Manuals and requests from the WA Police, the mobile CCTV trailer and the speed alert trailers have been located in various strategic public places throughout the Town.

In a new initiative, the Town has entered into a partnership with the Department of Fire and Emergency Service regarding Urban Bushfire Management. This initiative, now in place, is to identify and combat potential high risk urban bushland and design a plan to mitigate risk and prepare for any emergency that may arise.

Rangers have continued to support the Constable Care Program and together attend primary schools and provide educational presentations about matters the Town is experiencing, relevant to community issues and personal safety issues. This year saw the commissioning of the Constable Care Road Safety School in Maylands, this is designed to educate 30,000 children a year in the proper use of road, rail, bike and pedestrian skills in a realistic, hi-tech and engaging setting.

The 'EWATCH' online newsletter continues to be in demand and residents, that have not already done so, can visit the Town's website, and sign up to receive the email newsletters with information about current topics, seasonal alerts, event information and general crime prevention and safety tips.

Emergency Management

The Town's Local Emergency Management Committee (LEMC) met quarterly. The LEMC Working Party met to review and report on the revised Local Emergency Management and Recovery Arrangements for the Town.

A joint exercise was conducted in April 2017 with the City of Bayswater to test the Town's capability in the event of widespread storm damage in the Town and surrounding areas.

The Town continues to play a role in the District Emergency Management Committee and the WALGA Emergency Management Advisory Group.

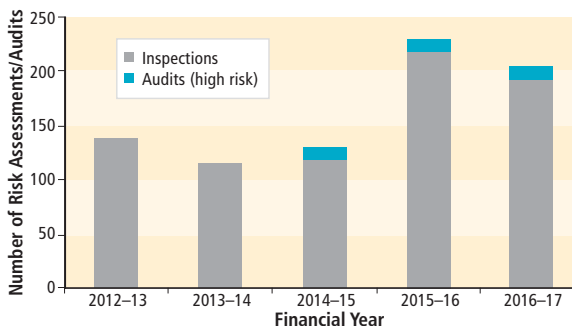
Health Services

Food Businesses Risk Assessments

All food businesses are risk rated based upon the level of food handling activity they undertake. As such, food businesses are classified as either, low risk, medium risk or high risk. The frequency of the risk assessments is dependent on the risk rating of the food business. Low risk food businesses are inspected annually, medium risk are assessed six-monthly and high risk businesses are subject to a combination of third party auditing and inspections.

The Town's Health Services conducted 193 food business risk assessments this financial year to assess compliance with the Food Safety Standards. During the year, 15 audits of high risk foods businesses were conducted. In accordance with the *Food Act 2008*, the audit reports were submitted to the Town's Health Services within 21 days of the audit date, for review.

Risk Assessments conducted



A range of enforcement options are available to the Town when non-compliance is observed. These options include the ability to issue improvement notices, warning letters, infringement notices or prosecution. Improvement Notices are statutory notices that address prescribed issues and have prescribed content with regards to cleaning, repairing, replacing any item deemed unsatisfactory in relation to the food business. Improvement notices are typically issued where there is the intention to escalate to enforcement action.

During 2016/17, the following enforcement action was taken against food businesses within the Town:

- 3 Improvement Notices;
- 4 Infringement Notices;
- 1 Prohibition Order; and
- 1 Prosecution.

Food Education

I'm ALERT Food Handler Training Program

Health Services continues to promote its free online food handler training program called 'I'm ALERT'. This program is presented in an interactive, easy to follow, and entertaining format and includes the ability for the user to print off an acknowledgement form and a certificate upon completion of the program. 'I'm ALERT' assists food business managers in ensuring all staff are trained in food handling and thereby reducing any risk of food borne illness resulting from poor food handling practices. 'I'm ALERT' can be accessed from the Town's website.

Food Safety Week

Health Services participated in Food Safety Week, which is held nationally each year in November. Health Services prepared and distributed information packs to all schools in the area as well as the Town's Library, Customer Service Centre and Seniors & Disability Services. The information packs contained a variety of pamphlets, posters and fridge thermometers.

Food Newsletter

The Town's *Food Matters in Bassendean* was prepared, printed and distributed to all food businesses with the Town. The newsletter covered topics including, pest control, food storage, allergies, and other food safety concerns.

Food safety presentation —Cyril Jackson Senior Campus

Health Services conducted a two-hour presentation at Cyril Jackson Senior Campus in order to provide the hospitality students with information on food legislation, food safety and HACCP principles. The students also took part in conducting an inspection of their kitchen on-site.

Food monitoring

Chemical food sampling is broken down into three approaches which are:

- Coordinated Sampling Projects as determined by the Local Health Authority Analytical Committee (LHAAC);
- Discretionary Sampling, which refers to the chemical analysis of food determined by the local government; and
- Non-compliance sampling (i.e. foreign objects in food).

Each year the LHAAC allocates funds back to each local government for the purpose of chemical food analysis. This year the Town was allocated \$2654 for sampling by the State. A total of \$3421 was spent on the discretionary sampling. A total of 19 samples were purchased such as noodles, processed meats, sausages and minced meat.

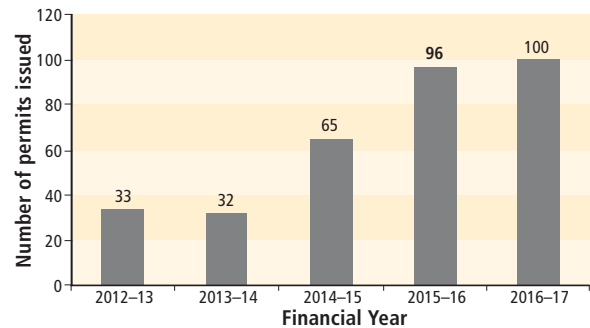
Microbiological sampling was also undertaken due to the detection of *Listeria monocytogenes* in ready-to-eat foods.

Food stallholder permits

A total of 100 temporary food business permits were issued in accordance with the Town's *Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law 2010*.

The vast majority of permits issued were in relation to the Old Perth Road Markets.

Temporary Food Business Permits issued



Environmental water monitoring

The Town collected samples of water at Point Reserve and Sandy Beach in order to determine any potential health risks associated with contact through primary recreational activities (e.g. swimming). 70 samples were collected between November 2016 and April 2017 and provided to PathWest Laboratory Medicine WA—Water Laboratory where they were subjected to the following tests:

- *Escherichia coli*;
- Thermotolerant coliforms;
- *Enterococci*;
- Amoeba.

The results from the analysis of the samples were compared to the NHMRC 2008 *Guidelines for Managing Risks in Recreational Water*. In February 2017, the enterococci count results were high and this resulted in health warning signage being placed at our sites. The poor water quality levels were a result of the flood waters which saw the water level in the Swan River rise.



Mosquito monitoring and control program

The past season was quiet in terms of mosquito complaints. This was due to favourable climatic factors resulting in less tides impacting on the tidal wetlands. Notwithstanding the quiet season, the Town's Health Services continued its monitoring and control program which included inspections of the wetlands, treating larvae when identified, setting mosquito traps and identifying trapped mosquitoes. The East Swan River CLAG, of which the Town of Bassendean is a member, secured funding from the Department of Health Mosquito Control Advisory Committee for educational and promotional initiatives, including the School Incursion Program (through SERCUL), free mosquito repellents, new microscope for the CLAG, and other promotional items.

Ross River and Barmah Forest Virus notifications

The Town received two mosquito-borne disease notifications during the season. Both were notifications for Ross River Virus.

State-wide, there were 1116 cases of Ross River Virus in Western Australia, 62 of these were from residents within the East Swan River CLAG, namely the Towns of Bassendean and Victoria Park, and the Cities of Bayswater, Swan and Belmont. Of the 62 cases, 3 residents within the Town of Bassendean contracted the virus.

There were also 33 cases of Barmah Forest Virus in Western Australia, one of which was from the East Swan River CLAG.

Industrial premises inspections

Light Industry inspections, joint inspections of industrial premises, are being carried out by the Town's Health Services and the Department of Environment Regulation. The premises are being assessed against the *Environmental Protection (Unauthorised Discharges) Regulations 2004*. This program is funded until September 2017.

Rodents

A total of 4270 pouches of rodent bait were issued to the Town's residents during the year. This number is significantly higher than last year. This increased activity may be a result of building/development activity within the Town.

A total of 75 letters were sent to residents in areas where increased rodent activity was alleged to be occurring. The purpose of the letters was to encourage a coordinated baiting program amongst residents and provide advice on habitat and food reduction measures that would discourage rodent activity.

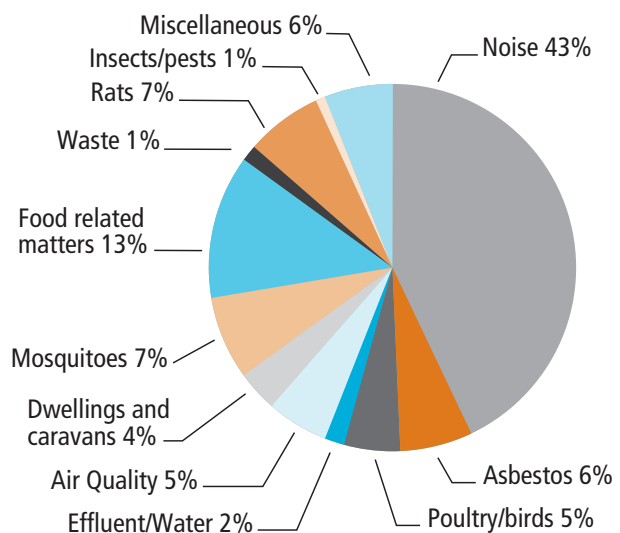
Health complaints

A total of 149 health related requests were received and investigated this year which is consistent with previous years.

Noise complaints

In addition to the health complaints, a total of 107 noise complaints were received during the financial year. Six infringement notices were issued to noise offenders during the year. The majority of complaints were in relation to construction sites.

Health complaints by type 2016-2-17



Objective:

Provide opportunities for residents to be lifelong learners

Strategy

- Participate in a network of interconnected and collaborative learning organisations and be recognised for its learning culture.
- Ensure the Town's Bassendean Memorial Library will be a community hub and a primary point of access to personal growth and development information as well as borrowing opportunities.
- Capitalise on the relative advantage of the roll-out of the NBN.

Outcome

- A highly connected community.
- Equity in access to services.
- Services are delivered in a variety of formats.

Measures of Success

Bassendean Memorial Library had a very busy and exciting year, with an increase in patronage in comparison to the previous year. A high number of items, both hard copy and in electronic format, were loaned from the Library. The Literary Salon, our version of a 'meet the author evening' with little cakes on platters and tea served in old-fashioned teacups (no plastic cups in sight!), has proved to be a hit with the public and has attracted 91 participants over three events. Our literary events will continue in the future and more sessions will be added to meet the needs and expectations of our community.

Library patrons share a chance to support a local author and also relax and enjoy a moment of culture.

In addition to the Literary Salon, the Library introduced the English as a Second Language sessions (ESL), a free class for people whose first language is not English. This fantastic program, initiated and run on a voluntary basis by an experienced ESL teacher, a resident of Bassendean, reflects a strong community spirit that our Town is now so famous for.

The Library continues to add to its collection of printed material, talking books, DVDs, magazines and eResources. It has also established a new collection of board games, with currently over 53 games available either for loan or for use in the Library. The first Game Day was introduced in November and has become a popular event on the first Saturday of every month. By the end of June, 81 people had enjoyed the board game sessions. Game Days are open for everybody, young and old, families and single people, and are a great way to forge new friendships, develop problem-solving skills, improve memory and also provide a welcome relief from the digital world.

The Library had to adjust to a state-wide reduction in the Interlibrary Loans Service (ILLS). The coming year will see the introduction of the 'Read Watch Listen' project where patrons are encouraged to suggest titles for purchase and, hopefully, this will create a more responsive and relevant collection that will better fulfil the informational, recreational and cultural needs of our community.

Our craft group was established in November and is an informal gathering of people interested in all areas of craft. The group attracts people with strong skills and expertise as well as those who want to learn the basics. One of the highlights was discovering the beauty and complexity of creating woven fabric, using an old-fashioned weaving loom.

The Library by numbers:

Opening hours: 53 per week
1271 new memberships; 7295 total membership;
4776 residents memberships; 111,305 visits;
157,545 number of physical items on loan;
3871 number of eBooks on loan;
1109 number of eAudio on loan;
942 eMagazines on loan; 163,467 total loans;
1677 items supplied via ILLS to Bassendean patrons;
1955 items supplied via ILLS to other libraries;
14,283 reference enquires; 2565 new items catalogued,
including 730 DVDs and 1788 books.

Our Children's Library services continue to deliver fantastic programs for families with young kids. The newly appointed Librarian, Lifelong Learning, Children and Youth, injected new energy into this vitally important area of community life. New programs were added, such as Lego League, a monthly club for kids interested in using Lego bricks to build various structures, and Basso Kids Code club, an after-school computer coding club for children. Both programs attracted a great following. Furthermore, for the first time in many years, school holiday activities were included in the regular calendar of events. Both initiatives support STEM (Science, Technology, Engineering and Mathematics) curriculum, an important trend in children's education.

The ever-popular Rhyme Time and Story Time sessions, so important in supporting early literacy skills, attract loyal followers, with Rhyme Time in particular showing significant growth as compared to previous years. The Library also continues to deliver, in partnership with the State Library of WA, the Better Beginnings program, dedicated to promoting the importance of reading to children from the earliest age. The program distributes reading packs to families with newborn babies via the Infant Health Centre and conducts regular sessions with local mothers' groups.

The Library celebrated the annual Children's Book Week with Story Time sessions and workshops for primary schools in the local area. The highlight of the program was the creation by Jill Ruse and Janet Meggarity of the *Discover Bassendean* board game for children, based on the historical events and landmarks in Bassendean. This year's Book Week theme, 'Australia, Story, Country' allowed for celebration of local history and the program relied heavily on the resources of our Local Studies Collection.

Our well established Broadband for Seniors program (BFS), run in partnership with the Adult Learning Australia, ensures that people over 55 have an opportunity to learn vital computer skills during one-on-one classes. Other workshops supporting lifelong learning, such as 'Get your smart phone ready', 'My Gov', and 'Mindfulness—a way to positive living' also proved to be popular with our patrons.

The Word is our Library newsletter. It promotes our collection, activities and programs and has been in existence since June 2011. *The Word* continues to be popular with our public with 150 copies distributed every month. In February, a new 'Junior' section was added, reflecting the importance of our junior collection and services. Additionally, the Library posts regular news items on its website and Facebook, thus employing a variety of available formats to inform and maintain a connection with our community.

Technology by numbers:

- 5062 staff assistance with IT and equipment;
- 763 Facebook posts,
- 656 Facebook likes;
- 11 public access computers;
- 4 online public access catalogues;
- 156 hours of free BFS classes;
- Free unlimited Wi-Fi access;
- Free fast Internet access via the NBN.

Children's Services by numbers:

- 572 visits to
- 40 Rhyme Time sessions;
- 819 visits to 80 Story Time sessions;
- 115 participants at
- 6 School Holiday activities;
- 118 participants at
- 7 Lego League sessions;
- 33 visits to
- 3 Code Club sessions.

“..The Library is committed to providing the best possible service to its patrons..”



“... a sense of belonging and connectivity in the community...”

The Library provides space for information displays and exhibitions that showcase the work of local artists and craftspeople. In total, 59 library and special interest materials were displayed, including samples of special collections, such as vintage sheets, handmade ceramics and a photography and jewellery exhibition.

The Library is committed to providing the best possible service to its patrons and this requires constant retraining and upgrading of skills and knowledge among the Library staff. Numerous training opportunities were provided both in-house and using free State Library workshops. One team member will travel to Sydney to attend the Australian Library and Information Association National Library and Information Technicians Symposium. More training sessions will be scheduled in the coming year.

Our Library volunteers play a very important role in encouraging and promoting lifelong learning. Some are able to offer one-on-one training for those seeking help with IT and others advise on how to use Library's eBooks or eAudio, recommend reading material or simply converse with patrons about recently read books.

Volunteers readily share their skills and knowledge with our patrons and staff and are vital in delivering the very important Housebound service and our regular book sale events.

This year, Library volunteers committed over 1000 hours to various Library activities. Two relevant examples were the staging of two successful book sales and delivery of 1262 items to housebound patrons.



TOWN OF
BASSENDEAN
Home by the Swan

Key Theme No 6: Leadership and governance

Objective:
Strengthen and formalise partnerships

Strategy

- Continue to support the Eastern Metropolitan Regional Council.
- Develop successful and collaborative partnerships with government and businesses.

Outcome

Participation in external committees and Bassendean representation, as appropriate.

Measures of Success

- Achieve a cooperative approach to regional issues through the EMRC, WALGA State Council and LGMA (now Local Government Professionals WA).
- Collaborative partnerships to provide coordinated holistic services to the Town's residents.

The Council

The Town of Bassendean is a district defined in the *Local Government Act 1995* and includes the suburbs of Ashfield, Bassendean and Eden Hill. The areas are represented by 6 Councillors of the Town of Bassendean, who are elected by persons registered

on the Council electoral roll and elections are conducted in accordance with the *Local Government Act 1995* and associated *Regulations*.

The Mayor of the Town of Bassendean is elected by the Council from amongst the Councillors.

General Meeting of Electors

A General Meeting of Electors is held once each year to present the Annual Report and discuss any other general business with the electors.

Council and Committee meetings held during the 2016/17 financial year

Council meetings:

Ordinary meetings of Council.

Special Council meetings:

All Special meetings of Council.

Other Council Committees:

Includes committees such as the Access and Inclusion Committee, Audit and Risk Management Committee, Bassendean River Parks Management Committee, Children and Family Services Committee, Cultural Development Advisory Committee, Economic Development Advisory Committee, Liveable Town Advisory Committee, Local Emergency Management Committee, Local Studies Collection Management Committee, Municipal Heritage Inventory Committee, Town Planning Review Committee and the Youth Advisory Council.

Councillors' Attendance at Meetings from July 2016 to June 2017

Councillor	Council Meetings	Special Council Meetings and General Meeting of Electors	Other Council Committees
Cr Gangell	11	5	4
Cr Lewis	11	6	6
Cr Pule	12	6	16
Cr Bridges	12	6	18
Cr Brown	11	3	9
Cr McLennan	10	5	4

Objective:
Strengthen council governance and compliance

Strategy

- Review governance processes.
- Support Councillor training and development.

Outcome

- Undertake a 4 year review in accordance with the *Local Government Act*.
- Continue to provide WALGA-based training courses for Councillors, and in particular, Integrated Planning and Long Term Planning approaches.

Measures of Success

- Ensure appropriate compliance with legislation and review policies, as required.
- Councillor understanding of their role as a Council decision-making unit.
- Streamline decision-making and delegate more decisions to Staff.
- Increase in the training provided to Councillors.

Interstate Travel by Councillors

No interstate travel was undertaken by Councillors during the 2016/17 financial year.

Interstate Travel by Staff

Only one member travelled interstate during the 2016/17 financial year. The Town provided cost of the registration only of the Library conference.

2016 Compliance Audit Return

The Town submitted the Annual Compliance return for the 2016 calendar year and below is a table of the results of the return for the previous 4 years.

Response	2016	2015	2014	2013	2012
Areas of Compliance	52	72	55	58	46
Areas of Non Compliance	1	0	1	0	0
Not Applicable	34	15	22	20	32
Total	87	87	78	78	78

Complaints Register

Council is required to maintain a complaints register, which was introduced in November 2007 following the gazettal of the Rules of Conduct Legislation. Council is required to provide details of the complaints register in the *Annual Report* and include information such as:

- The number of complaints recorded in the register;
- How the recorded complaints were dealt with;
- Any other details that the regulations may require; and
- Such other information as may be prescribed.

In the period ended 30 June 2017, the CEO had received nil complaints.

Disability Services

The Town has an active Disability Access and Inclusion Committee and there has been a number of achievements which are the result of the Committee's work. Over the past 12 months, the Committee has reviewed progress in implementation of the actions to reduce identified barriers in the community as defined in the Disability Access and Inclusion Plan.

“The third annual Dandjoo Koorliny Reconciliation Gathering and Sorry Day tree planting event was conducted.”



In accordance with the *Disability Services Act 2005*, the Town is required to submit an annual report to the Disability Services Commission on the Disability Access and Inclusion Plan implementation activities undertaken by the Town in the preceding year. The report was prepared and submitted as required.

Emergency Management Act 2005

After the end of each financial year, each Local Emergency Management Committee is to prepare and submit to the Office of Emergency Management a Local Government Capability Assessment Report that includes an annual report on activities undertaken by it during the financial year. The report was prepared and submitted as required.

The principle work programs undertaken by the Local Emergency Management Committee during the reporting period were:

- the finalisation of the review of the Local Emergency Management Arrangements and Recovery Plan; and
- community resilience building through a flood mitigation project that maintained community awareness of flood inundation zones, and in building interoperable capacity with Local Governments in the region.

Reconciliation Action Plan

Funds were provided in the 2016/17 budget to continue implementation of the Town's Reconciliation Action Plan (RAP). Contractors were maintained to administer implementation. Featured outcomes include:

- Aboriginal Flag and Torres Strait Islander Flag flown daily, side-by-side with the Australian, State and Local Flags.

- NAIDOC Family Day at Ashfield Reserve in July.
- The third annual Dandjoo Koorliny Reconciliation Gathering and Sorry Day tree planting event was conducted in Mary Crescent Reserve in proximity to the Gathering Site.
- A 'Closing the Gap' lunch was held with Town staff and local Nyoongar members of the community.

An implementation score card report was submitted to Reconciliation Australia in accordance with the committed to reporting obligations within the adopted RAP.

Freedom of Information

The Town of Bassendean received 8 requests for information under the *Freedom of Information Act 1992*, during the 2016/17 financial year. These were actioned in accordance with the requirements of the Act.

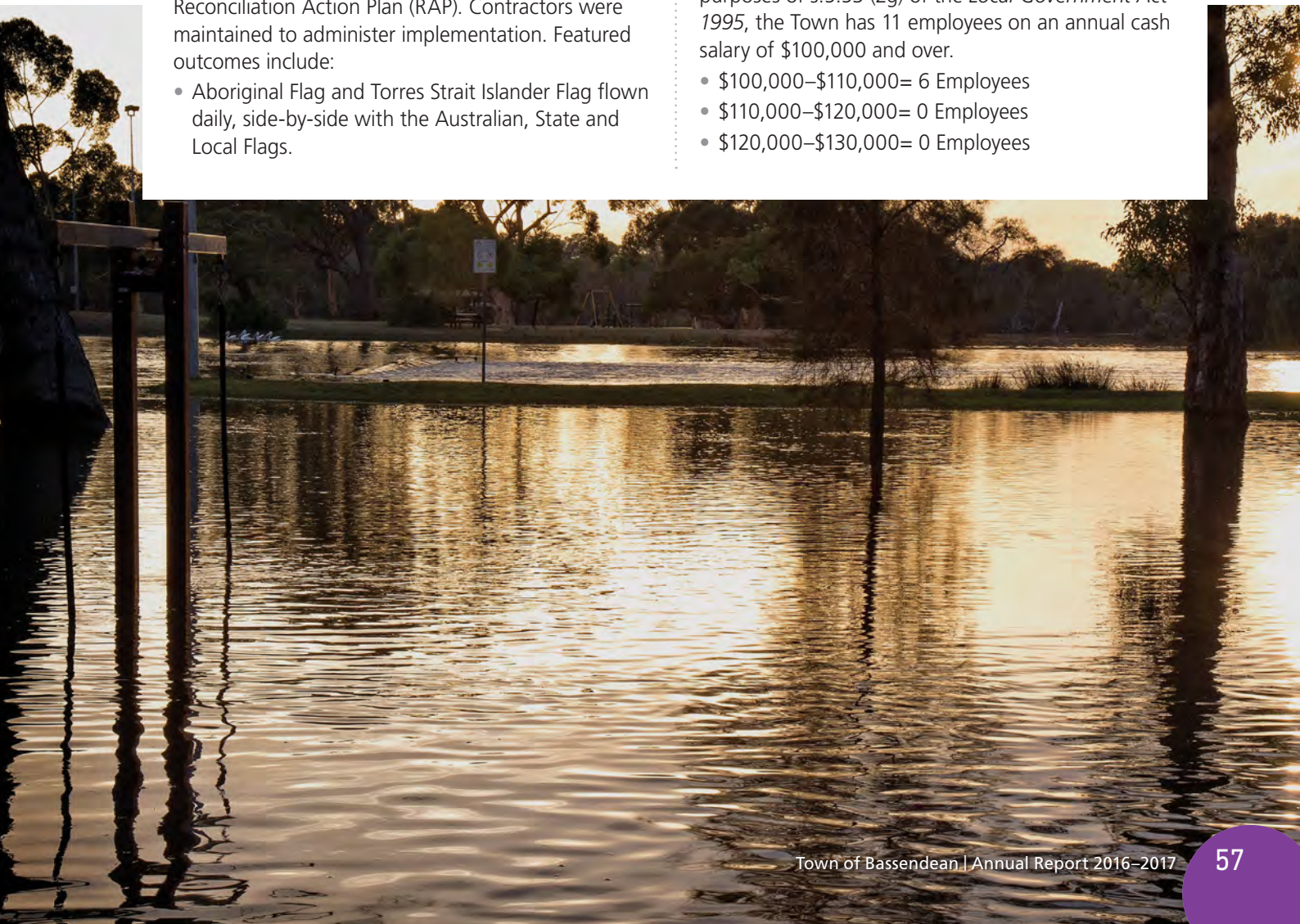
State Records Act 2000

In accordance with the *State Records Act 2000*, the Town of Bassendean and all its employees are legally obliged to comply with the Town's Record Keeping Plan. The Plan revised in June 2013, and has been received and endorsed by the State Records Office of Western Australia.

Payments to Employees

In accordance with the *Local Government (Administration) Regulations 1996* (19B) and for the purposes of s.5.53 (2g) of the *Local Government Act 1995*, the Town has 11 employees on an annual cash salary of \$100,000 and over.

- \$100,000–\$110,000= 6 Employees
- \$110,000–\$120,000= 0 Employees
- \$120,000–\$130,000= 0 Employees



- \$130,000–\$140,000= 1 Employee
- \$140,000–\$150,000= 3 Employees
- \$150,000–\$160,000= 0 Employees
- \$160,000–\$170,000= 0 Employees
- \$170,000–\$180,000= 1 Employee

Occupational Health and Safety (OHS)

The Town of Bassendean continues to monitor and report the matters related to OHS through its OHS Committee. The OHS Committee consists of Officers of each of the service areas of the Town and reports to the Corporate Management Team (CMT) on a quarterly basis. The Committee makes recommendations to CMT on matters related to OHS and emergency procedures and protocols.

From the period 1 July 2016 to 30 June 2017, a total of 48 Incident/Accident Report Forms were completed and submitted to Human Resources. This is comparable to the number of reports received in 2015/16 (51).

National Competition Policy

The Competition Principles Agreement (CPA) is a contractual agreement between Federal Government and all State and Territory Governments which aims to ensure that all public enterprises operate in a transparent manner in the best interests of the public. Under the CPA, public enterprises are required to review their operations to ensure they have no competitive advantage or disadvantage as a result of their public status.

Equal Opportunity

The Town of Bassendean has procedures that support and adhere to the *Equal Opportunity Act 1984* to eliminate discrimination and sexual and racial harassment, and to promote equality. There is also an extensive Contact and Grievance Officer network in place throughout the organisation.



Objective: Improve capability and capacity

Strategy

- Ensure financial sustainability.
- Monitor and enhance organisational performance and service delivery.
- Review and develop the workforce to meet changing needs.
- Review and implement asset management plans.
- Review risk management plans.

Outcome

- Provide sound financial management and budget monitoring that pass the scrutiny of auditors and the Department for Local Government and Communities (now the Department for Local Government, Sport and Cultural Industries) and continues to meet the current and future needs of the Town.
- Ensure that the Workforce Plan is implemented subject to monitoring and review of changing circumstances and external influences.
- Maintain adequate risk management plans that ensure the security of Council's human, intellectual, physical and financial resources.

Measures of Success

The Town continues to monitor its financial sustainability and has made considerable progress to ensure that it has maintained its assets within an agreed service level, Cash Backed Reserves, and good financial management of the Town's resources. The 2016/17 financial year has enabled the Town to focus on asset management, which has provided greater financial contribution of the Town's assets and infrastructure. There were a number of projects that Council required further assessment and these were listed in the 2017/18 budget. This has been illustrated by the increase in the closing surplus for the financial year.



Future Directions

2017–2027 Strategic Community Plan

The Town has completed a new *Strategic Community Plan* for the 2017–2027 years which was adopted by Council at its May 2017 meeting. The *Plan* represents the community's visions and aspirations following considerable community consultation. This included an online survey, displays, and online surveys at shopping centres and a number of workshops with community members and Councillors.

We extend our appreciation to IE Marketing and Learning Horizons for their assistance and facilitation of the workshops. We also extend our thanks to the many staff and Councillors who gave their time to assist with the shopping centre displays, which achieved some 1200 responses.

2017–2021 Corporate Business Plan

The Town adopted its *2017–2021 Corporate Business Plan* in July 2017 and provides for the projects that are aligned with the objectives and strategies of the 2017–2027 Strategic Community Plan for the next four years.

The *Corporate Business Plan* provides for the delivery of community services and development of its assets which have been aligned to each objective of the *Strategic Community Plan*. The *Plan* has been developed using information derived from its informing strategies which includes:

- Asset Management Plans
- Long Term Financial Plan; and
- The Workforce Plan.

A copy of the *2017–2021 Corporate Business Plan* is available on the Town's website.

2017–2018 Annual Budget

The Budget was adopted by Council at its meeting on 10 July 2017 and this included a number of projects for the development of assets and community services which align with the *2017–2021 Corporate Business Plan* for the Town.

A copy of the 2017/18 adopted Budget is available on the Town's website.



Financial Report

for the year ended 30 June 2017



Statement by Chief Executive Officer	62
Statement of Comprehensive Income (by Nature or Type) for the year ended 30 June 2017	63
Statement of Comprehensive Income (by Program) for the year ended 30 June 2017	64
Statement of Financial Position as at 30 June 2017	65
Statement of Changes in Equity for the year ended 30 June 2017	66
Statement of Cash Flows for the year ended 30 June 2017	67
Rate Setting Statement for the year ended 30 June 2017	68
Notes to and forming part of the Financial Report for the year ended 30 June 2017	69
1. Summary of Significant Accounting Policies	69
2. Revenues and Expenses	79
3. Cash and Cash Equivalents	82
4. Financial Assets	82
5. Trade and Other Receivables	82
6. Inventories	83
7(a). Property, Plant and Equipment	83
7(b). Property, Plant and Equipment (continued)	84
8(a). Infrastructure	84
8(b). Infrastructure (continued)	85
9. Trade and Other Payables	85
10. Long-Term Borrowings	85
11. Provisions	86
12. Reserves – Cash Backed	86
13. Revaluation Surplus	89
14. Notes to the Statement of Cash Flows	90
15. Contingent Liabilities	90
16. Capital and Leasing Commitments	91
17. Joint Venture Arrangements	91
18. Total Assets Classified by Function and Activity	92
19. Financial Ratios	92
20. Trust Funds	93
21. Disposals of Assets – 2016/2017 Financial Year	93
22. Information on Borrowings	93
23. Rating Information – 2016/2017 Financial Year	94
24. Net Current Assets	94
25. Specified Area Rate – 2016/2017 Financial Year	95
26. Service Charges – 2016/2017 Financial Year	95
27. Discounts, Incentives, Concessions and Write-Offs – 2016/2017 Financial Year	95
28. Interest Charges and Instalments – 2016/2017 Financial Year	95
29. Fees and Charges	95
30. Grant Revenue	96
31. Employee Numbers	96
32. Elected Members Remuneration	96
33. Related Party Transactions	97
34. Major Land Transactions	98
35. Trading Undertakings and Major Trading Undertakings	98
36. Financial Risk Management	98
37. Fair Value	101
38. Events after the Reporting Period	105
Independent Auditor's Report	106

Statement by Chief Executive Officer

TOWN OF BASSENDEAN
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

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

STATEMENT BY CHIEF EXECUTIVE OFFICER


The attached financial report of the Town of Bassendean being the annual financial report and supporting notes and other information for the financial year ended 30 June 2017 are in my opinion properly drawn up to present fairly the financial position of the Town at 30th June 2017 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

28th

day of

SEPTEMBER 2017



Bob Jarvis
Chief Executive Officer

Statement of Comprehensive Income (by Nature or Type)
for the year ended 30 June 2017

	Note	2017 \$	2017 Budget \$	2016 \$
Revenue				
Rates	23	12,618,835	12,660,638	12,059,818
Operating grants, subsidies and contributions	30	3,072,446	2,656,055	2,342,814
Fees and charges	29	5,714,467	5,727,153	5,734,184
Service charges	26	–	–	588,273
Interest earnings	2(a)	524,551	448,374	511,192
Other revenue		720,383	398,109	644,681
		<u>22,650,682</u>	<u>21,890,329</u>	<u>21,880,962</u>
Expenses				
Employee costs		(11,670,989)	(10,990,406)	(10,561,126)
Materials and contracts		(6,552,966)	(7,797,045)	(6,201,182)
Utility charges		(692,324)	(717,385)	(669,249)
Depreciation on non-current assets	2(a)	(3,314,436)	(3,467,084)	(3,332,383)
Interest expenses	2(a)	(65,682)	(66,523)	(80,828)
Insurance expenses		(513,844)	(481,735)	(491,273)
Other expenditure		(1,047,411)	(1,258,648)	(997,469)
		<u>(23,857,652)</u>	<u>(24,778,826)</u>	<u>(22,333,510)</u>
Operating Result from Continuing Operations		(1,206,970)	(2,888,497)	(452,548)
Non-operating grants, subsidies and contributions	30	1,086,544	2,143,353	934,689
Loss on asset disposals	21	(9,000)	(186,374)	(36,561)
Impairment of Assets		–	–	(102,316)
Net Share of Interest in Joint Venture – EMRC	17	202,422	–	405,057
Investment in WALGA House	4	(16,888)	–	–
		<u>1,263,078</u>	<u>1,956,979</u>	<u>1,200,869</u>
Net Result		56,108	(931,518)	748,319
Other comprehensive Income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	13	24,562,854	–	73,823
Total other comprehensive income		<u>24,562,854</u>	<u>–</u>	<u>73,823</u>
Total comprehensive income		<u>24,618,962</u>	<u>(931,518)</u>	<u>822,142</u>

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

Statement of Comprehensive Income (by Program)

for the year ended 30 June 2017

	Note	2017 \$	2017 Budget \$	2016 \$
Revenue				
Governance		52,405	14,400	38,025
General purpose funding		14,153,998	13,835,707	13,088,974
Law, order, public safety		165,281	139,050	154,848
Health		2,511,463	2,476,475	2,396,132
Education and welfare		4,833,557	4,639,537	4,539,856
Community amenities		130,955	231,000	245,311
Recreation and culture		378,153	318,860	386,243
Transport		39,904	52,000	76,753
Economic services		107,424	110,900	750,492
Other property and services		277,542	72,400	204,328
		22,650,682	21,890,329	21,880,962
Expenses				
Governance		(874,524)	(847,378)	(807,254)
General purpose funding		(802,902)	(745,317)	(685,174)
Law, order, public safety		(687,682)	(684,264)	(596,626)
Health		(2,995,821)	(3,223,979)	(2,683,544)
Education and welfare		(5,338,794)	(5,128,678)	(5,080,157)
Community amenities		(1,308,387)	(1,656,625)	(1,072,939)
Recreation and culture		(6,276,217)	(6,748,207)	(5,924,466)
Transport		(4,829,560)	(5,081,620)	(4,770,394)
Economic services		(544,249)	(515,132)	(435,045)
Other property and services		(133,834)	(81,103)	(197,083)
		(23,791,970)	(24,712,303)	(22,252,682)
Finance costs				
General purpose funding		(18,528)	(18,652)	(21,061)
Recreation and culture		(47,154)	(47,871)	(53,595)
Economic services		–	–	(6,172)
		(65,682)	(66,523)	(80,828)
Operating Result from Continuing Operations		(1,206,970)	(2,888,497)	(452,548)
Non-operating grants, subsidies and contributions	30	1,086,544	2,143,353	934,689
Loss on disposal of assets	21	(9,000)	(186,374)	(36,561)
Impairment of Assets		–	–	(102,316)
Net Share of Interest in Joint Venture – EMRC		202,422	–	405,057
Investment In WALGA House		(16,888)	–	–
		1,263,078	1,956,979	1,200,869
Net Result		56,108	(931,518)	748,319
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	13	24,562,854	–	73,823
Total other comprehensive income		24,562,854	–	73,823
Total comprehensive income		24,618,962	(931,518)	822,142

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

Statement of Financial Position

as at 30 June 2017

	Note	2017 \$	2016 \$
Current Assets			
Cash and cash equivalents	3	10,475,121	9,495,249
Trade and other receivables	5	1,023,022	831,790
Inventories	6	13,333	19,878
Total current assets		11,511,476	10,346,917
Non-Current Assets			
Financial Assets	4	108,332	125,220
Other receivables	5	571,885	591,464
Property, plant and equipment	7	56,216,070	38,147,993
Infrastructure	8	105,885,478	100,551,791
Interests in Joint Venture	17	7,538,343	7,275,989
Total non-current assets		170,320,108	146,692,457
Total assets		181,831,584	157,039,374
Current Liabilities			
Trade and other payables	9	3,402,910	3,469,370
Current portion of long term borrowings	10	123,994	115,711
Provisions	11	2,110,469	1,762,767
Total current liabilities		5,637,373	5,347,848
Non-current Liabilities			
Long term borrowings	10	811,380	935,374
Provisions	11	201,834	194,119
Total non-current liabilities		1,013,214	1,129,493
Total Liabilities		6,650,587	6,477,341
Net assets		175,180,997	150,562,035
Equity			
Retained surplus		31,816,487	31,888,675
Reserves – cash backed	12	4,801,315	4,673,019
Revaluation surplus	13	138,563,195	114,000,341
Total Equity		175,180,997	150,562,035

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

Statement of Changes in Equity for the year ended 30 June 2017

	Note	Retained Surplus \$	Reserves Cash/ Investment Backed \$	Revaluation Surplus \$	Total Equity \$
Balance as at 1 July 2015		33,414,086	4,049,015	112,276,794	149,739,894
Net result		748,319	–	–	748,319
Transfer to Revaluation Surplus		(1,649,724)	–	1,649,724	–
Changes on revaluation of assets	13	–	–	73,823	73,823
Transfers from/(to) reserves		(624,003)	624,003	–	–
Balance as at 30 June 2016		31,888,675	4,673,019	114,000,341	150,562,035
Comprehensive Income					
Net result		56,108	–	–	56,108
Changes on revaluation of assets	13	–	–	24,562,854	24,562,854
Transfers from/(to) reserves		(128,296)	128,296	–	–
Balance as at 30 June 2017		31,816,487	4,801,315	138,563,195	175,180,997

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



Statement of Cash Flows

for the year ended 30 June 2017

	Note	2016/17 Actual \$	2016/17 Budget \$	2015/16 Actual \$
Cash Flows from Operating Activities				
Receipts:				
Rates		12,649,066	12,710,638	11,945,900
Operating grants, subsidies and contributions		3,072,445	2,480,201	2,769,211
Fees and charges		5,492,673	5,727,153	5,734,184
Service charges		–	–	588,273
Interest earnings		524,551	448,374	511,192
Goods and services tax		971,140	–	1,091,254
Other revenue		720,383	398,109	644,681
		23,430,258	21,764,475	23,284,695
Payments:				
Employee costs		(11,234,999)	(10,990,406)	(10,332,589)
Materials and contracts		(6,552,966)	(7,803,045)	(6,484,894)
Utility charges		(692,324)	(717,385)	(669,249)
Interest expenses		(66,527)	(66,523)	(85,475)
Insurance expenses		(513,844)	(481,735)	(491,273)
Goods and services tax		(1,027,898)	–	(1,048,693)
Other expenditure		(1,047,411)	(1,258,648)	(997,469)
		(21,135,969)	(21,317,742)	(20,109,642)
Net cash provided by (used in) operating activities	14(b)	2,294,289	446,733	3,175,054
Cash Flows from Investing Activities				
Receipts:				
Non-operating grants, subsidies and contributions		1,086,544	2,143,353	934,689
Proceeds from sale of assets		5,500	678,000	31,236
Payments:				
Payments for purchase of property, plant & equipment		(580,054)	(2,102,880)	(538,900)
Payments for construction of infrastructure		(1,647,718)	(2,758,200)	(2,348,834)
Net cash provided by (used in) investment activities		(1,135,728)	(2,039,727)	(1,921,809)
Cash Flows from Financing Activities				
Receipts:				
Proceeds from self supporting loans		18,509	18,511	17,323
Deferred Income Sports Club		8,000	–	8,000
Transfer from Trust		(89,488)	5,322	194,765
Payments:				
Repayment of debentures		(115,710)	(115,713)	(587,574)
Net cash provided by (used in) financing activities		(178,689)	(91,880)	(367,486)
Net increase (decrease) in cash held		979,872	(1,684,874)	885,758
Cash and cash equivalents at beginning of year		9,495,249	9,055,985	8,609,493
Cash and cash equivalents at the end of the year	14(a)	10,475,121	7,371,111	9,495,249

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

Rate Setting Statement for the year ended 30 June 2017

	Note	2017 Actual \$	2017 Budget \$	2016 Actual \$
Net current assets at start of financial year – surplus		1,345,706	1,668,642	1,418,345
		1,345,706	1,668,642	1,418,345
Revenue from operating activities (excluding rates)				
Governance		52,405	14,400	38,025
General purpose funding		1,535,163	1,175,070	1,029,156
Law, order, public safety		200,845	139,050	154,848
Health		2,511,463	2,476,475	2,396,132
Education and welfare		4,909,460	4,639,537	4,574,316
Community amenities		130,955	231,000	245,311
Recreation and culture		472,737	1,643,860	386,243
Transport		920,395	870,353	976,982
Economic services		107,424	110,900	750,492
Other property and services		277,542	72,400	204,328
		11,118,389	11,373,045	10,755,833
Expenditure from operating activities				
Governance		(874,524)	(866,030)	(807,254)
General purpose funding		(821,430)	(745,317)	(706,235)
Law, order, public safety		(687,682)	(684,264)	(596,626)
Health		(2,995,821)	(3,223,979)	(2,683,544)
Education and welfare		(5,338,794)	(5,128,678)	(5,080,157)
Community amenities		(1,308,387)	(1,831,625)	(1,072,939)
Recreation and culture		(6,323,371)	(6,796,078)	(5,978,061)
Transport		(4,829,559)	(5,081,620)	(4,770,394)
Economic services		(544,249)	(515,132)	(441,217)
Other property and services		(142,834)	(92,477)	(335,960)
		(23,866,651)	(24,965,200)	(22,472,387)
Net Result Excluding Rates Including Surplus		(11,402,556)	(11,923,514)	(10,298,209)
Operating activities excluded from budget				
Loss on disposal of assets	21	9,000	186,374	36,561
Impairment of Assets		–	–	102,316
Movement in non-current deferred pensioner rates		(8,200)	–	23,642
Movement in non-current employee benefit provisions		7,715	–	(8,574)
Depreciation and amortisation on assets	2(a)	3,314,436	3,467,084	3,332,383
Movement of Non-Current Debtors		8,000	–	8,000
Employee Benefits Cash Backed Provision		84,917	16,249	140,524
Net Non-Cash Expenditure and Revenue		3,415,868	3,669,707	3,634,852
Capital Expenditure				
Repayment of debentures	22	(115,711)	(115,713)	(587,574)
Purchase of property, plant and equipment	7(b)	(580,054)	(2,102,880)	(538,900)
Purchase and construction of infrastructure	8(b)	(1,647,718)	(2,758,200)	(2,348,834)
Net Capital Expenditure		(2,343,483)	(4,976,793)	(3,475,308)
Capital Revenue				
Proceeds from disposal of assets	21	5,500	678,000	31,236
Proceeds from self supporting loans		18,511	18,511	17,323
Net Capital Revenue		24,011	696,511	48,559
Transfers				
Transfers to reserves (restricted assets)	12	(465,944)	(803,208)	(1,079,385)
Transfers from reserves (restricted assets)	12	337,648	701,519	455,382
Amount attributable to financing activities		(128,296)	(101,689)	(624,003)
Surplus (deficiency) before general rates		(10,434,457)	(12,635,778)	(10,714,109)
Total amount raised from general rates	23	12,618,835	12,660,638	12,059,818
Net current assets at June 30 c/fwd – surplus/(deficit)	24	2,184,378	24,860	1,345,706

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

Notes to and forming part of the Financial Report

for the year ended 30 June 2017

1. Summary of Significant Accounting Policies

(a) Basis of Preparation

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Material accounting policies which have been adopted in the preparation of this financial report are presented below and have been consistently applied unless stated otherwise.

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

Critical accounting estimates

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

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

The local government reporting entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 20 to these financial statements

(b) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

(c) Cash and Cash Equivalents

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

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

(d) Trade and Other Receivables

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

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

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to

1. Summary of Significant Accounting Policies (continued)

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.

(e) 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 sale

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

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

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

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

(f) Fixed Assets

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

Mandatory requirement to revalue non-current assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the Town commenced the process of adopting Fair Value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at Fair Value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Town revalues its asset classes in accordance with this mandatory timetable.

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 Town was 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 or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at 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 Town includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

1. Summary of Significant Accounting Policies (continued)

Revaluation

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

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 AASB 1051 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 Town.

Depreciation

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

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

- (a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- (b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Major depreciation periods used for each class of depreciable asset are:

Buildings – Componetised	20 to 75 years
Furniture and equipment	5 to 10 years
Plant and equipment	3 to 15 years
Roads and streets – Componetised	8 to 100 years
Footpaths	30 to 50 years
Parks, Plant & Equipment	3 to 80 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 in the period in which they arise.

Capitalisation threshold

Expenditure on items of equipment under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(g) Fair Value of Assets and Liabilities

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

Fair Value is the price that the Town would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

1. Summary of Significant Accounting Policies (continued)

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

The Town selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Town are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Town gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets carried at a revalued amount to be revalued in accordance with the regulatory framework.

1. Summary of Significant Accounting Policies (continued)

(h) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Town becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Town 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 fair value, amortised cost using the effective interest rate method, or at cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) 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.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that 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.

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

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

(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. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Town 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.

(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.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

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 available-for-sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

1. Summary of Significant Accounting Policies (continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately.

Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

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 Town no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. 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 of Assets

In accordance with Australian Accounting Standards the Town'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 (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating 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 Town prior to the end of the financial year that are unpaid and arise when the Town becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(k) Employee Benefits

Short-term employee benefits

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

The Town's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Town's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

1. Summary of Significant Accounting Policies (continued)

Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Town's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Town does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(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 until such time as the asset is substantially ready for its intended use or sale.

(m) Provisions

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

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

(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 Town, 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) Investment in Associates

An associate is an entity over which the Town has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Town's share of net assets of the associate. In addition, the Town's share of the profit or loss of the associate is included in the Town's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Town's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired. Profits and losses resulting from transactions between the Town and the associate are eliminated to the extent of the Town's interest in the associate.

When the Town's share of losses in an associate equals or exceeds its interest in the associate, the Town discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Town will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

1. Summary of Significant Accounting Policies (continued)

(p) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Town's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 17.

(q) 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 operations for the current reporting period.

(r) Superannuation

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

(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 Town's operational cycle. In the case of liabilities where the Town does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Town'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.

When the Town applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

(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) Intangibles – Easements

Local governments are required to recognise easements in their financial statements where the asset can be identified and reliably measured. The Town has easements over certain small portions of land but it is not possible to reliably measure these. Accordingly they are recognised at nil value.

1. Summary of Significant Accounting Policies (continued)

(x) Bonds and Deposits

The Department of Local Government and Communities expressed the view that a local government has no control over bonds, deposits, etc. it holds and consequently these are to be placed into the Trust Fund. The Town scrutinised the bonds, deposits, etc. it holds and determined that the Town has control over these to legitimately be held in the municipal fund.

(y) 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 Town. Management's assessment of the new and amended pronouncements that are relevant to the Town, applicable to future reporting periods and which have not yet been adopted are set out as follows:

	Title	Issued/ Compiled	Applicable ⁽¹⁾	Impact
(i)	AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	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 Town, it is not anticipated the Standard will have any material effect.
(ii)	AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2019	This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The effect of this Standard will depend upon the nature of future transactions the Town has with those third parties it has dealings with. It may or may not be significant.
(iii)	AASB 16 Leases	February 2016	1 January 2019	Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability onto their statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position once AASB 16 is adopted. Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the Town, the impact is not expected to be significant.

1. Summary of Significant Accounting Policies (continued)

	Title	Issued/ Compiled	Applicable ⁽¹⁾	Impact
(iv)	AASB 1058 Income of Not-for-Profit Entities (incorporating AASB 2016-7 and AASB 2016-8)	December 2016	1 January 2019	<p>These standards are likely to have a significant impact on the income recognition for NFP's.</p> <p>Key areas for consideration are:</p> <ul style="list-style-type: none"> • Assets received below fair value; • Transfers received to acquire or construct non-financial assets; • Grants received; • Prepaid rates; • Leases entered into at below market rates; and • Volunteer services. <p>Whilst it is not possible to quantify the financial impact (or if it is material) of these key areas until the details of future transactions are known, they will all have application to the Town's operations.</p>

Note:

⁽¹⁾ Applicable to reporting periods commencing on or after the given date.

(z) Adoption of New and Revised Accounting Standards

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

Whilst many reflected consequential changes associate with the amendment of existing standards, the only new standard with material application is as follows:

	Title	Issued/ Compiled	Applicable ⁽¹⁾	Impact
(i)	AASB 2015-6 Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, 124 & 1049]			<p>The objective of this Standard was to extend the scope of AASB 124 <i>Related Party Disclosures</i> to include not-for-profit sector entities.</p> <p>The Standard has had a significant disclosure impact on the financial report of the Town as both Elected Members and Senior Management are deemed to be Key Management Personnel and resultant disclosures in accordance to AASB 124 have been necessary.</p>

2. Revenues and Expenses

	2017 \$	2017 \$
(a) Net Result		
The Net result includes:		
(i) Charging as an expense:		
Auditors remuneration		
– Audit of the Annual Financial Report	17,920	15,830
– Other Audit Services	2,300	2,800
– Internal Audit Fees, Support and Training	41,720	–
	61,940	18,630
Depreciation		
Buildings – specialised	973,770	966,753
Furniture and equipment	16,480	42,022
Plant and equipment	69,412	95,568
Infrastructure – Roads	1,245,432	1,249,008
Infrastructure – Footpaths	283,999	278,352
Infrastructure – Drainage	332,499	332,340
Infrastructure – Parks, Plant & Equipment	392,843	368,340
	3,314,436	3,332,383
Interest expenses (finance costs)		
Debentures (refer Note 22 (a))	65,682	80,828
	65,682	80,828
	2017 Actual \$	2017 Budget \$
Interest earnings		2016 Actual \$
– Reserve funds	118,429	113,208
– Other funds	236,971	191,166
Other interest revenue (refer Note 28)	169,151	144,000
	524,551	448,374
		511,192



2. Revenues and Expenses (continued)

(b) Statement of Objective

Community Vision

'A connected community, developing a vibrant and sustainable future, that is built upon the foundations of our past.'

Governance

Administration and operation of facilities and services to members of council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

General Purpose Funding

Rates, general purpose government grants and interest revenue.

Law, Order, Public Safety

Supervision of various by-laws, fire prevention, emergency services and animal control.

Health

Food quality and pest control, immunisation services, inspection of public buildings and operation of child health services.

Education and Welfare

Provision, management and support of educational services at the pre-school level and assistance to schools. The provision, management and support of welfare services for families, youth, children and the aged within the community.

Community Amenities

The provision of sanitation (waste management), stormwater drainage, town and regional planning and development, the provision of the rest rooms and protection of the environment.

Recreation and Culture

Provision of facilities, and support of organisations concerned with leisure time activities and sport. This includes the provision of leisure programs, halls and community centres, libraries, historical sites, recreation centres, parks, gardens and sportsgrounds.

Transport

The construction and maintenance of streets, roads, bridges, footpaths and cycle ways.

Economic Services

Regulation support and/or provision of such services as tourism, area promotion and building control.

Other Property and Services

Private works, public works overheads, plant operations and other revenues and expenses not elsewhere classified.



2. Revenues and Expenses (continued)

(c) Conditions Over Grants/Contributions

Grant/Contribution	Opening	Received ⁽²⁾	Expended ⁽³⁾	Closing	Received ⁽²⁾	Expended ⁽³⁾	Closing
	Balance ⁽¹⁾ 1/07/15	2015/16	2015/16	Balance ⁽¹⁾ 30/06/16	2016/17	2016/17	Balance ⁽¹⁾ 30/06/17
	\$	\$	\$	\$	\$	\$	\$
HACC – Restricted Asset Replacement Funds	129,072	193,812	(15,813)	307,071	6,146	(161,356)	151,861
HACC Non-Recurrent Funding Programme	1,517	34,460	(1,517)	34,460	9,333	(34,460)	9,333
Disability Services Commission – Count Me In	–	–	–	–	–	–	–
Swan River Trust – Foreshore Precinct Plan SRT_3634	1,560	–	–	1,560	–	–	1,560
Aboriginal Workforce Development Centre Expo NAIDOC Day	10,000	10,000	(10,000)	10,000	10,000	(10,000)	10,000
Department of Social Services – CACP Program	56,306	–	(29,680)	26,626	–	–	26,626
Department of Social Services – HCP Program	–	30,515	–	30,515	–	(17,495)	13,020
Swan River Trust – Success Hill 13BS01	–	–	–	–	–	–	–
KidsSport	5,000	18,573	(23,573)	–	–	–	–
Bendigo Bank – One World Centre	–	3,500	(1,000)	2,500	3,622	(6,122)	–
Department of Social Services – Long Day Care PDP	43,569	22,193	(19,869)	45,893	–	(37,536)	8,356
Department of Social Services – Broadband for Seniors	1,100	–	–	1,100	–	–	1,100
Department of Local Government – Youth Grant	20,000	–	(15,139)	4,861	–	(4,861)	–
Hawaiian Investments and Suez – Recyclable Bags Program	–	–	–	–	1,200	–	1,200
Department of Parks and Wildlife – Anzac Tce Drainage & Foreshore	–	–	–	–	40,300	–	40,300
Attorney General's Department – CCTV Grant	–	–	–	–	89,682	–	89,682
Reconciliation Action Plan Grant – David Ashton	–	–	–	–	5,000	–	5,000
Department of Premier and Cabinet – NAIDOC Day	–	–	–	–	2,727	–	2,727
City of Bayswater – NAIDOC Day	–	–	–	–	5,000	–	5,000
Department of Fire & Emergency Services – SES Funding	–	–	–	–	40,810	(20,405)	20,405
LGIS – Flood Damage	–	–	–	–	101,494	–	101,494
	268,124	313,053	(116,591)	464,586	315,314	(292,235)	487,664

⁽¹⁾ Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

⁽²⁾ 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.

⁽³⁾ 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.

3. Cash and Cash Equivalents

	Note	2017 \$	2016 \$
Unrestricted		3,699,827	2,758,762
Restricted		6,775,294	6,736,487
		10,475,121	9,495,249

The following restrictions have been imposed by regulations or other externally imposed requirements:

Leave Entitlement Reserve	12	1,007,375	922,458
Plant and Equipment Reserve	12	379,102	369,025
Recreation Development Reserve	12	37,139	36,152
Municipal Buildings and Town Planning Reserve	12	1,843,265	1,794,264
Waste Management Reserve	12	288,744	281,068
Wind in the Willows Child Care Reserve	12	53,361	51,943
Aged Person Reserve	12	470,210	525,303
Youth Development Reserve	12	27,529	26,797
Cultural Events Reserve	12	5,163	5,025
Self Insurance Reserve	12	8,199	7,981
Underground Power Reserve	12	79,452	77,341
Drainage Infrastructure Reserve	12	114,111	111,077
HACC Asset Replacement Reserve	12	151,861	307,071
Unspent Grants Reserve	12	335,803	157,514
		4,801,315	4,673,019

Other Restrictions

Hyde Retirement Village Retention Bonds	9	173,600	224,350
Other Council Controlled Cash – Bonds & Deposits	9	1,800,380	1,839,118
		1,973,979	2,063,468
		6,775,294	6,736,487

4. Financial Assets

	2017 \$	2016 \$
Investment in WALGA Local Government House Trust*	108,332	125,220

*Investment in WALGA Local Government House Trust

This note discloses the equity the Town has in the Local Government House Trust as a consequence of a contribution towards the cost of purchasing Local Government House.

The total contribution by all Councils towards the cost of the WALGA building was \$582,000. There are 620 units in the Local Government House Unit Trust, 7 of which are held by the Town of Bassendean.

5. Trade and Other Receivables

	2017 \$	2016 \$
Current		
Rates outstanding	754,709	530,936
Sundry debtors	123,652	185,915
GST receivable	112,759	85,880
Accrued Interest	4,446	2,871
Self Supporting Loan Debtors	19,779	18,511
Long Service Leave Due from Other Councils	52,633	52,633
Other Deferred Debtors – Clubs Contributions	8,000	8,000
Provision for Doubtful Debts	(52,956)	(52,956)
	1,023,022	831,790
Non-current		
Rates Outstanding – Pensioners	323,008	314,808
Loans receivable – Clubs/institutions	248,877	268,656
Other Deferred Debtors – Clubs Contributions	–	8,000
	571,885	591,464

6. Inventories

	2017 \$	2016 \$
Current		
Fuel and Materials	13,333	19,878
	<u>13,333</u>	<u>19,878</u>

7(a). Property, Plant and Equipment

	2017 \$	2016 \$
Land and buildings		
– Independent valuation 2017 – Level 2	<u>36,357,000</u>	<u>21,878,884</u>
Buildings – specialised at:		
– Independent valuation 2017 – Level 3	25,757,805	–
– Independent valuation 2013 – Level 3	–	37,106,900
– Additions after valuation – cost	–	984,958
Buildings – specialised – Less: accumulated depreciation	(7,301,045)	(23,108,596)
	<u>18,456,760</u>	<u>14,983,261</u>
Total land and buildings	<u>54,813,760</u>	<u>36,862,145</u>
Furniture and Equipment at:		
– Management valuation 2016 – Level 3	165,239	165,239
– Additions after valuation – cost	104,115	–
Furniture and equipment – Less: accumulated depreciation	(95,764)	(79,284)
	<u>173,590</u>	<u>85,955</u>
Plant and Equipment at:		
– Independent Valuation 2013 – Level 2	1,877,295	1,898,330
– Independent Valuation 2013 – Level 3	714,601	714,601
– Additions after valuation – cost	112,740	–
Plant and equipment – Less: accumulated depreciation	(1,538,536)	(1,475,658)
	<u>1,166,100</u>	<u>1,137,273</u>
Art Works at:		
– Independent Valuation 2015 – Level 2	62,620	62,620
	<u>62,620</u>	<u>62,620</u>
	<u>56,216,070</u>	<u>38,147,993</u>

The fair value of property, plant and equipment is determined at least every three years in accordance with the regulatory framework. Additions since the date of valuation are shown at cost, given they were acquired at arm's length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. At the end of each intervening period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

7(b). 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.

	Balance at the Beginning of the Year \$	Additions \$	(Disposals) \$	Revaluation Increments/ (Decrements) Transferred to Revaluation \$	Depreciation (Expense) \$	Carrying Amount at the End of Year \$
Land – Freehold	21,878,884	50,656	–	14,427,461	–	36,357,000
Total land	21,878,884	50,656	–	14,427,461	–	36,357,000
Buildings – Specialised	14,983,261	312,544	–	4,134,725	(973,770)	18,456,760
Total buildings	14,983,261	312,544	–	4,134,725	(973,770)	18,456,760
Total land and buildings	36,862,145	363,199	–	18,562,185	(973,770)	54,813,760
Furniture and Equipment	85,955	104,115	–	–	(16,480)	173,590
Plant and Equipment	1,137,273	112,740	(14,500)	–	(69,413)	1,166,100
Art Works	62,620	–	–	–	–	62,620
Total property, plant and equipment	38,147,993	580,054	(14,500)	18,562,185	(1,059,663)	56,216,070

8(a). Infrastructure

	2017 \$	2016 \$
Infrastructure – Roads		
– Independent Valuation 2013 – Level 3	–	78,932,337
– Independent Valuation 2017 – Level 3	83,500,078	–
– Additions after Valuation – Cost	–	2,468,433
Infrastructure – Roads – Less: Accumulated Depreciation	(15,181,450)	(9,062,215)
	68,318,627	72,338,555
Infrastructure – Footpaths		
– Independent Valuation 2013 – Level 3	–	7,901,488
– Independent Valuation 2017 – Level 3	10,233,801	–
– Additions after Valuation – Cost	–	525,791
Accumulated Depreciation Footpaths	(3,002,330)	(2,782,978)
	7,231,471	5,644,301
Infrastructure – Drainage		
– Independent Valuation 2013 – Level 3	–	22,060,547
– Independent Valuation 2017 – Level 3	39,635,969	–
– Additions after Valuation – Cost	–	254,845
Accumulated Depreciation Other Infrastructure	(16,891,455)	(7,342,401)
	22,744,514	14,972,991
Infrastructure – Parks, Plant & Equipment		
Parks & Ovals		
– Management Valuation 2016 – Level 3	13,667,875	13,667,875
– Additions after Valuation – Cost	947,600	559,835
Accumulated Depreciation Parks & Ovals	(7,024,609)	(6,631,766)
	7,590,866	7,595,944
	105,885,478	100,551,791

The fair value of infrastructure is determined at least every three years in accordance with the regulatory framework. Additions since the date of valuation are shown at cost. Given they were acquired at arm's length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. At the end of each intervening period the valuation is reviewed and, where appropriate, the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires infrastructure to be shown at fair value.

8(b). 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.

	Balance at the Beginning of the Year \$	Additions \$	(Disposals) \$	Revaluation Increments/ (Decrements) Transferred to Revaluation \$	Depreciation (Expense) \$	Carrying Amount at the End of Year \$
Infrastructure – Roads	72,338,555	951,492	–	(3,725,989)	(1,245,432)	68,318,627
Infrastructure – Footpaths	5,644,301	225,017	–	1,646,152	(283,999)	7,231,471
Infrastructure – Drainage	14,972,991	83,443	–	8,020,579	(332,499)	22,744,514
Infrastructure – Parks, Plant and Equipment	7,595,944	387,765	–	–	(392,843)	7,590,866
Total infrastructure	100,551,791	1,647,718	–	5,940,742	(2,254,774)	105,885,478

9. Trade and Other Payables

	2017 \$	2016 \$
Current		
Sundry creditors	1,050,259	1,067,199
Accrued interest on debentures	5,703	6,548
Accrued Salaries & Wages	122,668	71,974
Rates In Advance	250,300	218,413
Income in Advance	–	41,768
Bonds & Other Deposits	1,800,380	1,839,118
Hyde Retirement Village Bonds	173,600	224,350
	3,402,910	3,469,370

10. Long-Term Borrowings

	2017 \$	2016 \$
Current		
Loan Liability	123,994	115,711
	123,994	115,711
Non-Current		
Loan Liability	811,380	935,374
	811,380	935,374

Additional detail on borrowings is provided in Note 22.

11. Provisions

	2017 \$	2016 \$	
Current			
Annual Leave	942,087	760,719	
Long Service Leave	1,168,382	1,002,048	
	<u>2,110,469</u>	<u>1,762,767</u>	
Non-Current			
Long Service Leave	201,834	194,119	
	<u>201,834</u>	<u>194,119</u>	
	\$	\$	Total \$
Opening balance at 1 July 2016			
Current provisions	760,719	1,002,048	1,762,767
Non-current provisions	–	194,119	194,119
Additional provision	831,481	248,110	1,079,590
Amounts used	(650,113)	(108,870)	(758,982)
Increase in the discounted amount arising because of time and the effect of any change in the discounted rate	–	34,809	34,809
Balance at 30 June 2017	<u>942,087</u>	<u>1,370,216</u>	<u>2,312,303</u>

12. Reserves – Cash Backed

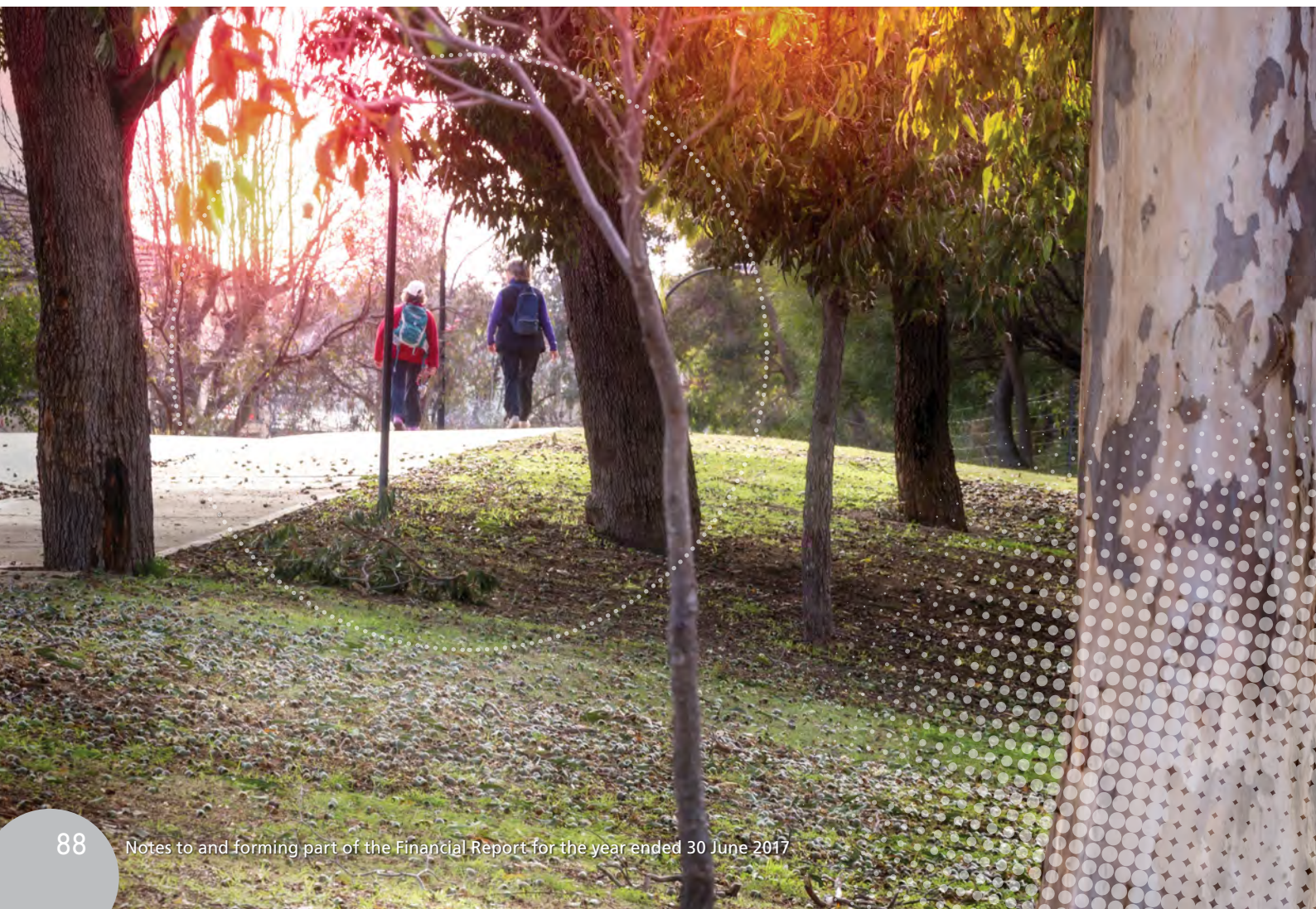
	2016/17 Actual \$	2016/17 Budget \$	2015/16 Actual \$
Cash Backed Reserves			
(a) Plant & Equipment Reserve			
Opening Balance	369,025	366,820	358,439
Amount Set Aside/Transfer to Reserve	10,078	8,500	10,586
	<u>379,103</u>	<u>375,320</u>	<u>369,025</u>
(b) Recreation Development Reserve			
Opening Balance	36,152	34,202	277,944
Amount Set Aside/Transfer to Reserve	987	800	8,208
Amount Used/Transfer from Reserve	–	–	(250,000)
	<u>37,139</u>	<u>35,002</u>	<u>36,152</u>
(c) Waste Management Reserve			
Opening Balance	281,068	280,643	56,402
Amount Set Aside/Transfer to Reserve	7,676	1,241	224,666
	<u>288,744</u>	<u>281,884</u>	<u>281,068</u>
(d) Wind in the Willows Reserve			
Opening Balance	51,943	51,970	10,381
Amount Set Aside/Transfer to Reserve	1,419	228	41,562
	<u>53,362</u>	<u>52,198</u>	<u>51,943</u>
(e) Aged Persons Housing Reserve			
Opening Balance	525,303	528,227	520,870
Amount Set Aside/Transfer to Reserve	14,346	12,497	15,383
Amount Used/Transfer from Reserve	(69,440)	(70,000)	(10,950)
	<u>470,209</u>	<u>470,724</u>	<u>525,303</u>

12. Reserves – Cash Backed (continued)

	2016/17 Actual \$	2016/17 Budget \$	2015/16 Actual \$
(f) Youth Development Reserve			
Opening Balance	26,797	26,867	26,028
Amount Set Aside/Transfer to Reserve	732	573	769
	27,529	27,440	26,797
(g) Cultural Events Reserve			
Opening Balance	5,025	5,039	4,881
Amount Set Aside/Transfer to Reserve	137	107	144
	5,162	5,146	5,025
(h) Self Insurance Reserve			
Opening Balance	7,981	8,002	7,752
Amount Set Aside/Transfer to Reserve	218	171	229
	8,199	8,173	7,981
(i) Underground Power Reserve			
Opening Balance	77,341	77,543	75,122
Amount Set Aside/Transfer to Reserve	2,112	1,653	2,219
	79,453	79,196	77,341
(j) Municipal Buildings and Town Planning			
Opening Balance	1,794,264	1,795,832	1,553,247
Amount Set Aside/Transfer to Reserve	49,001	696,353	345,839
Amount Used/Transfer from Reserve	–	(550,000)	(104,822)
	1,843,265	1,942,185	1,794,264
(k) Drainage Infrastructure			
Opening Balance	111,077	110,265	107,891
Amount Set Aside/Transfer to Reserve	3,034	2,124	3,186
	114,111	112,389	111,077
(l) Leave Entitlement Reserve			
Opening Balance	922,458	918,258	781,934
Amount Set Aside/Transfer to Reserve	84,917	16,249	140,524
	1,007,375	934,507	922,458
(m) HACC Asset Replacement Reserve			
Opening Balance	307,070	304,552	129,071
Amount Set Aside/Transfer to Reserve	6,146	12,712	193,812
Amount Used/Transfer from Reserve	(161,356)	(14,519)	(15,813)
	151,860	302,745	307,070
(n) Unspent Grants & Contributions			
Opening Balance	157,514	123,797	139,052
Amount Set Aside/Transfer to Reserve	285,141	50,000	92,260
Amount Used/Transfer from Reserve	(106,852)	(67,000)	(73,798)
	335,803	106,797	157,514
	4,801,315	4,733,705	4,673,019

12. Reserves – Cash Backed (continued)

	2016/17 Actual \$	2016/17 Budget \$	2015/16 Actual \$
Transfers to Reserves			
Plant Reserve	10,078	8,500	10,586
Recreation Development Reserve	987	800	8,208
Waste Management Reserve	7,676	1,241	224,666
Wind in the Willows Reserve	1,419	228	41,562
Aged Persons Housing Reserve	14,345	12,497	15,383
Youth Development Reserve	732	573	769
Cultural Events Reserve	137	107	144
Self Insurance Reserve	218	171	229
Underground Power Reserve	2,112	1,653	2,219
Municipal Building & TP Reserve	49,001	696,353	345,839
Drainage Infrastructure	3,034	2,124	3,186
Leave Entitlement Reserve	84,917	16,249	140,524
HACC Asset Replacement Reserve	6,146	12,712	193,812
Unspent Grants & Contributions	285,141	50,000	92,260
	465,944	803,208	1,079,385
Transfers from Reserves			
Recreation Development Reserve	–	–	(250,000)
Aged Persons Housing Reserve	(69,440)	(70,000)	(10,950)
Municipal Building & TP Reserve	–	(550,000)	(104,822)
HACC Asset Replacement Reserve	(161,356)	(14,519)	(15,813)
Unspent Grants & Contributions	(106,852)	(67,000)	(73,798)
	(337,648)	(701,519)	(455,382)
Total Transfer to/(from) Reserves	128,296	4,733,705	624,003



13. Revaluation Surplus

	2016/17 Actual \$	2015/16 Actual \$
Asset revaluation reserves have arisen on revaluation of the following classes of assets:		
(a) Land		
Opening Balance	26,824,728	26,824,728
Revaluation Increment	14,427,461	–
	<u>41,252,189</u>	<u>26,824,728</u>
(b) Buildings		
Opening Balance	8,502,795	8,502,795
Revaluation Increment	4,134,725	–
	<u>12,637,520</u>	<u>8,502,795</u>
(c) Plant & Equipment		
Opening Balance	732,285	826,631
Revaluation Decrement	–	(94,346)
	<u>732,285</u>	<u>732,285</u>
(d) Artworks		
Opening Balance	56,792	56,792
	<u>56,792</u>	<u>56,792</u>
(e) Roads		
Opening Balance	61,722,629	61,722,629
Revaluation Decrement	(3,725,989)	–
	<u>57,996,640</u>	<u>61,722,629</u>
(f) Footpaths		
Opening Balance	3,052,220	3,052,220
Revaluation Increment	1,646,152	–
	<u>4,698,372</u>	<u>3,052,220</u>
(g) Drainage		
Opening Balance	9,741,539	9,741,539
Revaluation Increment	8,020,579	–
	<u>17,762,118</u>	<u>9,741,539</u>
(h) Parks, Plant & Equipment		
Opening Balance	1,549,460	1,549,460
	<u>1,549,460</u>	<u>1,549,460</u>
(i) EMRC		
Opening Balance	1,817,893	–
Transfer from Retained Earnings	–	1,649,724
Revaluation Increment	59,927	168,169
	<u>1,877,820</u>	<u>1,817,893</u>
Total Revaluation Surplus	<u>138,563,195</u>	<u>114,000,341</u>
Summary of Revaluation Surplus		
Opening Balance 1 July 2016	114,000,341	
Revaluation Increments	28,288,843	
Revaluation Decrements	(3,725,989)	
Closing Balance 30 June 2017	<u>138,563,195</u>	

14. 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:

	2017 \$	2017 Budget \$	2016 \$
Cash and cash equivalents	<u>10,475,121</u>	<u>7,371,111</u>	<u>9,495,249</u>
(b) Reconciliation of Net Cash provided by Operating Activities to Net Result			
Net result	<u>56,108</u>	<u>(931,518)</u>	<u>748,319</u>
Non-cash flows in Net result:			
Depreciation	3,314,436	3,467,084	3,332,383
(Profit)/Loss on sale of asset	9,000	186,374	36,561
Impairment of Assets	–	–	102,316
(Increase)/Decrease in receivables	(198,106)	(125,854)	355,040
(Increase)/Decrease in inventories	6,545	(6,000)	1,007
Increase in Investment in Joint Venture	(202,422)	–	(405,057)
Decrease in Investment in WALGA House Trust	16,888		
Increase/(Decrease) in Employee Leave Entitlements	26,879	–	(217,392)
Increase/(Decrease) in Employee Provisions	405,266	–	156,563
Grants contributions for the development of assets	(1,086,544)	(2,143,353)	(934,689)
Net cash from operating activities	<u>2,294,289</u>	<u>446,733</u>	<u>3,175,0548</u>
	2017 \$		2016 \$
(c) Undrawn Borrowing Facilities Credit Standby Arrangements			
Bank overdraft limit	100,000		100,000
Credit card limit	150,000		150,000
Credit card balance at balance date	(23,965)		(20,391)
Total amount of credit unused	<u>226,035</u>		<u>229,609</u>
Loan facilities			
Loan facilities – current	123,994		115,711
Loan facilities – non-current	811,380		935,374
Total facilities in use at balance date	<u>935,374</u>		<u>1,051,085</u>
Unused loan facilities at balance date	<u>NIL</u>		<u>NIL</u>

15. Contingent Liabilities

The Town is not aware of any reportable contingent liability.

16. Capital and Leasing Commitments

	2017 \$	2016 \$
(a) Operating Lease Commitments		
Non-cancellable operating leases contracted for but not capitalised in the accounts.		
Payable:		
– not later than one year	238,187	206,125
– later than one year but not later than five years	214,660	173,752
– later than five years		
	<u>452,847</u>	<u>379,877</u>
(b) Capital Expenditure Commitments		
Contracted for:		
– capital expenditure projects	<u>–</u>	<u>39,995</u>
Payable:		
– not later than one year	<u>–</u>	<u>39,995</u>

The Town did not have any future capital expenditure commitments at the reporting date.

17. Joint Venture Arrangements

Eastern Metropolitan Regional Council

The Council is a member of the Eastern Metropolitan Regional Council. EMRC was established in accordance with the *Local Government Act 1995* and consists of six local governments, namely, Town of Bassendean, City of Bayswater, City of Belmont, Shire of Kalamunda, Shire of Mundaring and City of Swan. The Town's interest in the joint venture calculated by EMRC as at 30 June 2017 is 4.31%, representing its share of the net assets of \$7,538,338. Bassendean's interest in the assets and liabilities of EMRC is as follows:

Net Carrying Amount

Name of Entity	Activity	2017 \$	2016 \$
Eastern Metropolitan Regional Council	Waste Management	7,538,343	7,275,989

Movements in Carrying Amounts

	2017 \$	2016 \$
Opening Balance	7,275,989	6,702,763
Increase in Interests in Joint Venture*	262,354	573,226
Council's Equity Share in the Joint Venture Entity	<u>7,538,343</u>	<u>7,275,989</u>
*Share of Profit/(Loss)	202,422	
*Share of Other Comprehensive Income	59,932	
	<u>262,354</u>	

Share in Joint Venture Assets and Liabilities

	2017 \$	2016 \$
Assets		
Current	4,076,287	4,027,935
Non-current	4,021,102	3,905,718
Liabilities		
Current	227,780	328,183
Non-current	331,266	329,480
Net Assets	<u>7,538,343</u>	<u>7,275,989</u>

18. Total Assets Classified by Function and Activity

	2017	2016
	\$	\$
Governance	2,091,002	1,889,858
Law, order, public safety	144,104	34,000
Health	110,466	38,202
Education and welfare	2,739,204	1,507,727
Community amenities	33,075,920	22,022,483
Recreation and culture	19,374,422	17,211,580
Transport	98,569,930	93,970,993
Economic services	920,000	300,000
Other property and services	1,408,500	153,942
Unallocated	23,398,036	19,910,590
	181,831,584	157,039,374

19. Financial Ratios

	Target	2017	2016	2015
Liquidity Ratio				
1. Current Ratio⁽¹⁾				
<u>Current Assets less Restricted Current Assets</u>	> 1.00	1.78	1.53	1.28
Current Liabilities less Liabilities Associated with Restricted Assets				
Debt Ratio				
2. Debt Service Cover Ratio⁽²⁾				
<u>Operating Surplus before Interest and Depreciation Exp</u>	> 2.00	12.95	4.83	5.10
Principal and Interest Repayments				
Coverage Ratio				
3. Own Source Revenue Coverage Ratio⁽³⁾				
<u>Own Source Operating Revenue</u>	> 0.40	0.82	0.87	0.83
Operating Expense				
Financial Performance Ratio				
4. Operating Surplus Ratio⁽⁴⁾				
<u>Operating Revenue less Operating Expense</u>	> 0.01	(0.05)	(0.01)	0.01
Own Source Operating Revenue				
Asset Management Ratios				
5. Asset Sustainability Ratio⁽⁵⁾				
<u>Capital Renewal and Replacement Expenditure</u>	> 0.90	0.41	0.65	0.83
Depreciation Expense				
The following information relates to the below ratios which only require attestation that they have been checked and are supported by verifiable information.				
6. Asset Consumption Ratio⁽⁶⁾				
<u>Depreciated Replacement Cost of Depreciable Assets</u>	> 0.50	0.72	0.58	0.59
Current Replacement Cost of Depreciable Assets				
7. Asset Renewal Funding Ratio⁽⁷⁾				
<u>NPV of Planned Capital Renewals over 10 years</u>	> 0.75	1.00	0.99	0.98
NPV of Required Capital Expenditure over 10 years				

Notes

- ⁽¹⁾ This is a modified commercial ratio designed to focus on the liquidity position of the Council that has arisen from past year's transactions.
- ⁽²⁾ This ratio is the measurement of Council's ability to repay its debt including lease payments.
- ⁽³⁾ This ratio is the measurement of Council's ability to cover its costs through its own revenue efforts.
- ⁽⁴⁾ This ratio is a measure of Council's ability to cover its operational costs and have revenues available for capital funding or other purposes.
- ⁽⁵⁾ This ratio measures the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost.
- ⁽⁶⁾ This ratio indicates whether Council is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out.
- ⁽⁷⁾ This ratio is a measure of the ability of Council to fund its projected asset renewal/replacements in the future.

20. Trust Funds

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

	1 July 2016 \$	Amounts Received \$	Amounts Paid (\$)	30 June 2017 \$
Public Open Space Contributions	847,887	22,746	–	870,633
BRB Funds	9,549	60,603	(64,931)	5,221
BCITF	2,080	61,108	(62,488)	700
	859,516	144,457	(127,419)	876,554

21. Disposals of Assets – 2016/2017 Financial Year

The following assets were disposed of during the year.

	Actual Net Book Value \$	Actual Sale Proceeds \$	Actual Loss \$	Budget Net Book Value \$	Budget Sale Proceeds \$	Budget Loss \$
Other property and services	14,500	5,500	(9,000)	14,374	3,000	(11,374)
Community Amenities	–	–	–	850,000	675,000	(175,000)
	14,500	5,500	(9,000)	864,374	678,000	(186,374)

22. Information on Borrowings

Debenture Repayments

Movement in debentures and interest between the beginning and the end of the current financial year.

Particulars	Principal 01/07/2016 \$	New Loans \$	Principal Repayments		Principal Outstanding		Interest Repayments	
			2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$
Governance								
Loan 157								
Ashfield Soccer Club-SSL*	23,193	–	4,035	4,035	19,158	19,158	1,454	1,453
Loan 162 – TADWA-SSL*	263,973	–	14,476	14,476	249,497	249,497	17,198	17,075
	287,166	–	18,511	18,511	268,656	268,656	18,652	18,528
Recreation and Culture								
Loan 156								
Civic Centre Redevelopment	169,738	–	40,414	40,414	129,324	129,324	12,340	11,798
Loan 160A								
Civic Centre Redevelopment	426,622	–	42,239	42,237	384,383	384,385	25,930	25,912
Loan 160B								
Civic Centre Redevelopment	167,558	–	14,550	14,550	153,009	153,009	9,600	9,444
	763,918	–	97,202	97,200	666,716	666,718	47,871	47,154
	1,051,084	–	115,713	115,711	935,372	935,374	66,523	65,682

*SSL – refers to Self Supporting Loan financed by payments from third parties.

23. Rating Information – 2016/2017 Financial Year

	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Rate Type											
General rate											
Gross rental value valuations											
GRV Properties	6.5510	5,436	164,778,512	10,794,641	116,424	1,772	10,912,837	10,794,640	150,000	10,000	10,954,640
Sub-Total		5,436	164,778,512	10,794,641	116,424	1,772	10,912,837	10,794,640	150,000	10,000	10,954,640
Minimum payment											
Gross rental value valuations											
GRV Properties	1,057	1,614	22,977,915	1,705,998			1,705,998	1,705,998	-	-	1,705,998
Sub-Total		1,614	22,977,915	1,705,998	-	-	1,705,998	1,705,998	-	-	1,705,998
		7,050	187,756,427	12,500,639	116,424	1,772	12,618,835	12,500,638	150,000	10,000	12,660,638
Total amount raised from general rate							12,618,835				12,660,638
Totals							12,618,835				12,660,638

24. Net Current Assets

Composition of net current assets

	2017 (30 June 2017 Carried Fwd) \$	2016 (30 June 2016 Carried Fwd) \$
Surplus/(Deficit) 1 July 16 brought forward	2,184,378	1,345,706
Current Assets		
Unrestricted	3,699,827	2,758,762
Restricted	6,775,294	6,736,487
Rates outstanding	754,709	530,936
Sundry debtors	135,775	196,463
GST receivable	112,759	85,880
Inventories	13,333	19,878
	11,491,697	10,328,406
Less: Current Liabilities		
Trade and other payables		
Sundry creditors	(1,050,259)	(1,067,201)
Accrued interest on debentures	(5,703)	(6,548)
Accrued Salaries & Wages	(122,668)	(71,974)
Income in Advance	-	(41,768)
Rates in Advance	(250,300)	(218,413)
Hyde Retirement Village Bonds	(173,600)	(224,350)
Current Employee Provisions	(2,110,469)	(1,762,767)
Bonds & Other Deposits	(1,800,380)	(1,839,118)
	(5,513,379)	(5,232,139)
Net current assets	5,978,318	5,096,267
Less:		
Reserves – Restricted Cash	(4,801,315)	(4,673,019)
Add Back:		
Cash Backed Employee Provisions	1,007,375	922,458
Adjusted net current assets – surplus/(deficit)	2,184,378	1,345,706

Difference

There was no difference between the surplus/(deficit) 1 July 2016 brought forward position used in the 2017 audited financial report and the surplus/(deficit) carried forward position as disclosed in the 2016 audited financial report.

25. Specified Area Rate – 2016/2017 Financial Year

No specified area rates were imposed by the Town during the year ended 2017.

26. Service Charges – 2016/2017 Financial Year

No service charges were imposed by the Town during the year ended 2017.

27. Discounts, Incentives, Concessions and Write-Offs – 2016/2017 Financial Year

Rates Discounts

	Rate or Discount Granted	Discount %	Actual \$	Budget \$
General Rates	Incentive		5,000	5,000
General Rates	Concessions	50%	6,275	7,500
			11,275	12,500

28. Interest Charges and Instalments – 2016/2017 Financial Year

	2017 Revenue \$	Budgeted Revenue \$	2016 Revenue \$
Interest on unpaid rates	169,151	135,000	151,047
Charges on instalment plan	64,788	72,000	70,764
	233,939	207,000	221,811

Ratepayers had the option of paying rates in four equal instalments, due on 26th August 2016, 26th October 2016, 4th January 2017 and 7th March 2017. Administration charges and interest applied for the three final instalments.

29. Fees and Charges

	2017 \$	2016 \$
General purpose funding	118,894	130,446
Law, order, public safety	71,745	90,408
Health	2,509,397	2,395,995
Education and welfare	2,423,435	2,416,565
Community amenities	130,248	230,336
Recreation and culture	244,852	250,636
Transport	5,928	6,231
Economic services	86,879	156,673
Other property and services	123,089	56,894
	5,714,467	5,734,184

30. Grant Revenue

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

	2017 \$	2016 \$
By Nature or Type:		
Operating grants, subsidies and contributions	3,072,446	2,342,814
Non-operating grants, subsidies and contributions	1,086,544	934,689
	4,158,990	3,277,503
By Program:		
Operating grants, subsidies and contributions		
General purpose funding	824,141	260,960
Law, order, public safety	64,912	50,420
Education and welfare	2,131,671	1,943,381
Community amenities	–	5,348
Recreation and culture	51,722	43,405
Transport	–	39,300
	3,072,446	2,342,814
Non-Operating Grants		
Non-operating grants, subsidies and contributions		
Law, order, public safety	35,564	–
Education and welfare	75,905	34,460
Recreation and culture	94,584	–
Transport	880,491	900,229
	1,086,544	934,689
	4,158,990	3,277,503

31. Employee Numbers

The number of full-time equivalent employees at balance date	140	132
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32. Elected Members Remuneration

	2017 \$	2017 Budget \$	2016 \$
The following fees, expenses and allowances were paid to council members and/or the Mayor.			
Meeting Fees	105,000	105,000	99,000
Mayor's allowance	36,000	36,000	35,000
Deputy Mayor's allowance	9,000	9,000	11,250
Conference & Other Expenses	4,503	12,000	4,785
Communications Allowance	21,000	21,000	21,000
	175,503	183,000	171,035

33. Related Party Transactions

Key Management Personnel (KMP) Compensation Disclosure

	2017 \$
The total of remuneration paid to KMP of the Town during the year are as follows:	
Short-term employee benefits	945,416
Post-employment benefits	105,446
Other long-term benefits	21,179
Termination benefits	–
	<u>1,072,041</u>

Short-term employee benefits

These amounts include all salary, paid leave, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found at Note 32.

Post-employment benefits

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

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

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

Related Parties

The Town's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Entities subject to significant influence by the Town

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

iii. Joint venture entities accounted for under the equity method.

Transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated. The following transactions occurred with related parties:

	2017 \$
Associated companies/individuals:	
Sale of goods and services	–
Purchase of goods and services	–
Joint venture entities:	
Distributions received from joint venture entities	–
Amounts outstanding from related parties:	
Trade and other receivables	–
Loans to associated entities	–
Loans to key management personnel	–
Amounts payable to related parties:	
Trade and other payables	–
Loans from associated entities	–

Note: Transitional provisions contained within AASB 2015-6 do not require comparative related party disclosures to be presented in the period of initial application. As a consequence, only disclosures in relation to the current year have been presented.

34. Major Land Transactions

The Town did not participate in any major land transactions during the 2016/2017 financial year.

35. Trading Undertakings and Major Trading Undertakings

The Town did not participate in any trading undertakings or major trading undertakings during the 2016/2017 financial year.

36. Financial Risk Management

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

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

Financial risk management is carried out by the finance area under policies approved by the Council.

The Town held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2017	2016	2017	2016
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	10,475,121	9,495,249	10,475,121	9,495,249
Investments	108,332	125,220	108,332	125,220
Receivables	1,594,907	1,423,254	1,594,907	1,423,254
	<u>12,178,360</u>	<u>11,043,723</u>	<u>12,178,360</u>	<u>11,043,723</u>
Financial liabilities				
Payables	3,402,910	3,469,370	3,402,910	3,469,370
Borrowings	935,374	1,051,085	831,214	951,095
	<u>4,338,284</u>	<u>4,520,455</u>	<u>4,234,124</u>	<u>4,420,465</u>

Fair value is determined as follows:

- Cash and cash equivalents, receivables, payables—estimated to the carrying value which approximates net market value.
- Borrowings, held to maturity investments, estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.
- Financial assets at fair value through profit and loss, available for sale financial assets—based on quoted market prices at the reporting date or independent valuation.

36. Financial Risk Management (continued)

(a) Cash and Cash Equivalents

Financial assets at fair value through profit and loss

Available-for-sale financial assets

Held-to-maturity investments

The Town'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 is credit risk—the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to the Town.

The Town manages these risks by diversifying its portfolio and only investing in investments authorised by *Local Government (Financial Management) Regulation 19C*. Council also seeks advice from independent advisers (where considered necessary) before placing any cash and investments.

	2017	2016
	\$	\$
Impact of a 1%⁽¹⁾ movement in interest rates on cash		
– Equity	104,751	94,952
– Statement of Comprehensive Income	104,751	94,952

Note:

⁽¹⁾ Sensitivity percentages based on management's expectation of future possible market movements.

(b) Receivables

The Town'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. The Town manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

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

The Town 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 Town's credit risk at balance date was:

	2017	2016
Percentage of rates and annual charges		
– Current	70.03%	60.02%
– Overdue	29.97%	39.98%
Percentage of other receivables		
– Current	41.21%	48.26%
– Overdue	58.79%	51.74%

36. 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. The Town 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 the Town's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
2017					
Payables	3,402,910	–	–	3,402,910	3,402,910
Borrowings	182,326	729,952	283,156	1,195,434	935,374
	<u>3,585,236</u>	<u>729,952</u>	<u>283,156</u>	<u>4,598,344</u>	<u>4,338,284</u>
2016					
Payables	3,469,370	–	–	3,469,370	3,469,370
Borrowings	182,283	787,978	407,456	1,377,717	1,051,085
	<u>3,651,653</u>	<u>787,978</u>	<u>407,456</u>	<u>4,847,087</u>	<u>4,520,455</u>

Borrowings are also subject to interest rate risk—the risk that movements in interest rates could adversely affect funding costs. The Town 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.

The following interest rates were applicable to the Council's Borrowings at balance date:

	30 June 2017		30 June 2016	
	Weighted Average Effective Interest Rate %	Total \$	Weighted Average Effective Interest Rate %	Total \$
Borrowings – Fixed	5.92%	935,374	5.94%	1,051,083

37. Fair Value

The Town of Bassendean measures the following assets at fair value on a recurring basis after initial recognition:

- Land and Buildings
- Plant
- Equipment
- Furniture and Fittings
- Artworks
- Roads
- Footpaths
- Drainage
- Parks, Plant and Equipment.

The following table provides the fair values of the Town of Bassendean's assets measured and recognised on a recurring basis after initial recognition and their categorisation within the fair value hierarchy:

Recurring Fair Value Measurements

Non-Financial Assets – 30 June 2017	Note	Level 1 (\$)	Level 2 (\$)	Level 3 (\$)	Total (\$)
Land	7(b)	–	36,357,000	–	36,357,000
Buildings	7(b)	–	–	18,456,760	18,456,760
Furniture & Equipment	7(b)	–	–	173,590	173,590
Plant & Equipment	7(b)	–	798,424	367,676	1,166,100
Artworks	7(b)	–	62,620	–	62,620
Roads	8(b)	–	–	68,318,627	68,318,627
Footpaths	8(b)	–	–	7,231,471	7,231,471
Drainage	8(b)	–	–	22,744,514	22,744,514
Parks, Plant and Equipment	8(b)	–	–	7,590,866	7,590,866

Non-Financial Assets – 30 June 2016	Note	Level 1 (\$)	Level 2 (\$)	Level 3 (\$)	Total (\$)
Land	7(b)	–	21,878,884	–	21,878,884
Buildings	7(b)	–	–	14,983,261	14,983,261
Furniture & Equipment	7(b)	–	–	85,955	85,955
Plant & Equipment	7(b)	–	821,100	316,173	1,137,273
Artworks	7(b)	–	62,620	–	62,620
Roads	8(b)	–	–	72,338,555	72,338,555
Footpaths	8(b)	–	–	5,644,301	5,644,301
Drainage	8(b)	–	–	14,972,991	14,972,991
Parks, Plant and Equipment	8(b)	–	–	7,595,944	7,595,944

Fair values were recorded as at 30 June 2017 for the various asset classes.

(a) Transfers Policy

The policy of the Town of Bassendean is to recognise transfers into and transfers out of the fair value hierarchy levels as at the end of the reporting period. There were no transfers between Level 1, Level 2 or Level 3 for recurring fair value measurements during the year.

(b) Highest and Best Use

All assets have been valued at their highest and best use, that being their current use.

37. Fair Value (continued)

(c) Valuation Techniques and Inputs Used to Derive Fair Value

The following table summarises the valuation inputs and techniques used to determine the fair value for each asset class:

Asset	Level of Valuation Input	Fair Value at 30 June 2017 (\$)	Valuation Technique(s)	Inputs Used
Land	2	36,357,000	Cost/Market Approach	Price per square metre.
Buildings	3	18,456,760	Cost Approach	Estimates of residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount.
Furniture & Equipment	3	173,590	Cost Approach	Estimates of residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount.
Plant & Equipment	2	798,424	Market Approach	Make, size, year of manufacture and condition.
Plant & Equipment	3	367,676	Cost Approach	Estimates of residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount.
Artworks	2	62,620	Market Approach	Comparison to recent sales of Artwork with similar characteristics.
Total		56,216,070		
Roads	3	68,318,627	Cost Approach	Estimates of residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount.
Footpaths	3	7,231,471	Cost Approach	Estimates of residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount.
Drainage	3	22,744,514	Cost Approach	Estimates of residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount.
Parks, Plant and Equipment	3	7,590,866	Cost Approach	Estimates of residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount.
Total		105,885,478		

Recurring Fair Value Measurements

The following methods are used to determine the fair value measurements.

Land

The Town's land was revalued at 30 June 2017 by independent valuers, APV Valuers. In relation to land and non-specialised buildings, valuations were made on the basis of observable open market values of similar assets, adjusted for condition and comparability, at their highest and best use (Level 2 inputs in the fair value hierarchy).

Land values have been determined based on relevant sales of land in the locality. Research of the various submarkets within the council area has been undertaken through the analysis of sales evidence and discussions with real estate agents.

37. Fair Value (continued)

It should be noted that there was often a lack of appropriate comparable sales evidence for properties of certain specific comparable land use and/or zoning. In such cases, regard was given to the closest comparable sales and the subject properties' general geographic/land use/zoning in relation to those sales.

The valuations are also based upon land zoning and land use information provided by Council as well as the information obtained from third party property and mapping databases such as Property Data Solutions (PDS) and Government websites.

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

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 or recreational facility of State or regional significance.

Bassendean Oval is a sporting facility that is Crown Land operated by the local government. Council has determined it is not of state or regional significance, hence it has not been included as an asset by the Town.

Buildings

Buildings fair values were determined by independent valuer, APV Valuers, effective date 30 June 2017.

Level 3 valuation inputs were used to determine the fair value of a range of properties. The valuation methodology for buildings has been determined having regard to the existence of a market, the level of specialisation of the asset and the availability of sales evidence. Each asset is considered together with the land component and other improvements at the location.

With regards to specialised buildings, these were valued having regard for their current replacement cost utilising both observable and unobservable inputs, being construction costs based on recent contract prices, current condition (Level 2 inputs), residual values and remaining useful life assessments (Level 3 inputs).

Given the significance of Level 3 inputs into the overall fair value measurement, these specialised buildings assets are deemed to have been valued using Level 3 inputs.

For many of the assets the value has been determined using the Depreciated Replacement Cost method of valuation. As a benchmark with respect to costs of building structures, our valuations have been prepared on an abbreviated bill of quantity methodology. We have relied upon costing references contained within Rawlinsons *Australia Construction Handbook 2013* encompassing Civil Works and Building costs. APV Valuers also has a database built up from research of building and site improvement costs. Actual costs of improvements identified during valuation exercises and also through research and contact with suppliers and builders have been collated.

An assessment of the economic life and remaining economic life of the various assets has been derived by the Valuer from experience valuing similar assets and this forms the basis of the depreciated value of the asset.

Furniture and Equipment

Furniture & Equipment fair values were determined by Council as part of a management review of this asset class as at 30 June 2016.

The Council acquires its furniture and equipment at arm's length from various suppliers. These acquisitions are recorded at cost and any accumulated depreciation reflects the usage of service potential. It is considered that the recorded written down values approximate the fair value of furniture and equipment.

Plant and Equipment

The Town's Plant and Equipment was revalued at 30 June 2016 by independent valuers, AssetVal Pty Ltd. The valuations were made on the basis of open market values of similar assets adjusted for condition and comparability (Level 2 inputs in the fair value hierarchy), and estimates of residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount (Level 3 inputs in the fair value hierarchy).

Artworks

The Town's Artwork Collection was revalued at 30 June 2015 by McKenzies Auctioneers, Valuers & Exhibitions. All of the valuations were made on the basis of open market values of similar assets adjusted for condition and comparability (Level 2 inputs in the fair value hierarchy).

Level 2 valuation inputs were used to determine the fair value of the artworks. The Artworks have

37. Fair Value (continued)

been valued on a market value approach. The subject assets have been compared with items offered for sale in the open market place that are of similar characteristics in order to estimate the Fair Value. This is considered using Level 2 inputs under AASB 13.

Infrastructure Assets

Infrastructure assets of roads, footpath and drainage fair values were determined by independent valuer, APV Valuers, effective date 30 June 2017.

The approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on square meters or similar capacity could be supported from markets evidence (Level 2), other inputs (such as estimates of residual value, useful life, pattern of consumption and asset conditions) required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were classified as having been valued using Level 3 inputs.

The consumption rating scales were based initially on the past experience of the valuation firm and industry guides, and were then updated to take into account the experience and understanding of Town of Bassendean's engineering, asset management and finance staff. The results of the valuation were further evaluated by confirmation against the Town's own understanding of the assets and the level of remaining service potential.

Parks, Plant and Equipment

The valuation was prepared at the individual asset level, enabling valuations to then be aggregated up to their asset type and to the portfolio overall. All inventory data used for the valuation has been sourced from the Town's asset databases. These databases are relatively up to date with all being the focus of on-site assessments within the past 2 years. As such, the data represents the most accurate data available.

The valuation project determined or updated the fair value of the following assets at 30 June 2015.

- Parks
- Bus Shelters
- Street Furniture
- Jetties, Boardwalks, Pontoons and Ramps
- Car Parks.

The valuation has been undertaken on the basis of producing asset replacement costs based upon the application of unit rates for known asset quantities (measurements). Unit costs were developed from a number of sources, being:

- Rawlinson's *Australian Construction Handbook 2015* (Edition 33)
- Town of Bassendean project costs for the supply and installation of comparative assets through supplier derived prices and installation costs.

(d) Valuation Process

The Town engages external, independent and qualified valuers to determine the fair value of the Council's land, building, plant, equipment, infrastructure and artworks on a regular basis, with a management valuation carried out on furniture and equipment. This is in line with Regulation 17(A) of the *Local Government (Financial Management) Regulations 1996*.

As at 30 June 2016, a comprehensive revaluation was undertaken for Plant and Equipment assets by AssetVal Pty Ltd, and a management revaluation was undertaken for Furniture and Equipment assets.

As at 30 June 2017, a comprehensive revaluation was undertaken for Land, Buildings, Roads, Footpaths and Drainage by APV Valuers, and a management revaluation was undertaken for Furniture and Equipment assets.

Management carried out an assessment of the revaluation work performed by the external valuers, which included a review of the valuer's methodology, limitations, algorithms, key assumptions and inputs used in applying the valuation methodology to ensure they were appropriate prior to their application. Changes in fair values were analysed at the end of the reporting period. Consequently, management is satisfied with the results of the valuations undertaken and confirm that the movement in the asset values are reasonable

37. Fair Value (continued)

(e) Disclosed Fair Value Measurements

The following assets and liabilities are not measured at fair value in the statement of financial position, but their fair values are disclosed in the notes:

Borrowings

The following table provides the level of fair value hierarchy within which the disclosed fair value measurements are categorised in their entirety and a description of the valuation technique(s) and inputs used:

Description	Note	Fair Value Hierarchy Level	Valuation Technique(s)	Inputs Used
Liabilities				
Borrowings	36	2	Income approach using discounted cash flow methodology	Current treasury borrowing rates for similar instruments

There has been no change in the valuation technique(s) used to calculate the fair values disclosed in the notes to the financial statements.

38. Events after the Reporting Period

There have been no material events after the reporting period which would affect the financial report of the Town of Bassendean for the year ended 30 June 2017 or which would require separate disclosure.



Independent Auditor's Report



Certified Practising Accountants

PARTNERS
Anthony Macri FCPA
Domenic Macri CPA
Connie De Felice CA

INDEPENDENT AUDITOR'S REPORT

TO: RATEPAYERS OF TOWN OF BASSENDEAN

Report on the Financial Report

Opinion

We have audited the financial report of **Town of Bassendean** (the Council), which comprises the Statement of Financial position as at 30 June 2017, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and a summary of significant accounting policies and other explanatory information and Statement by Chief Executive Officer.

In our opinion, the accompanying financial report of the **Town of Bassendean** is in accordance with the *Local Government Act 1995* (as amended), including:

- (a) giving a true and fair view of the financial position of the **Town of Bassendean** as at 30 June 2017 and of its financial performance for the year then ended; and
- (b) complying with the Australian Accounting Standards (including Australian Accounting Interpretations) and the *Local Government (Financial Management) Regulations 1996* (as amended).

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 other 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 noted during the course of our audit.
- (c) In relation to the asset consumption ratio and asset renewal funding ratio (presented at **Note 19** 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.



INDEPENDENT AUDITOR'S REPORT (Cont'd)

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Council in accordance with the auditor independence and ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Information Other than the Financial Report and Auditor's Report Thereon

The management is responsible for the other information. The other information comprises the information included in the Council's annual report for the year ended 30 June 2017, but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Management 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 gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:



INDEPENDENT AUDITOR'S REPORT (Cont'd)

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the financial report of the **Town of Bassendean** for the year ended 30 June 2017 included on the Council's website. Management is responsible for the integrity of the Council'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

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

**PERTH
DATED THIS 4TH DAY OF OCTOBER 2017.**

Amans

**A MACRI
PARTNER**







TOWN OF
BASSENDEAN
Home by the Swan