

ATTACHMENTS

BRIEFINGS SESSION AGENDA

20 NOVEMBER 2018

Attachment No. 1:

Proposed Town of Bassendean Dogs Local Law

Attachment No. 2:

Lot 761 (No. 39) Broadway, Bassendean

2015 application documentation comprising:

- (a) Agenda item 10.2 from April 2015 OCM;
- (b) Attachments to Agenda item 10.2 from April 2015 OCM; and
- (c) Extract from Minutes of April 2015 OCM.

2018 application documentation comprising:

- (a) Application drawings revision number 14 dated 6 September 2018.

Attachment No. 3:

- Concept plan for Lots 4 and 5 Morley Drive East – prepared by Taylor Robinson Chaney Broderick.
- Report explaining the redevelopment concept plan for Lots 4 and 5 Morley Drive East prepared by Elton Consulting.
- Suggested modifications to the concept plan for Lots 4 and 5 Morley Drive East

Attachment No. 4:

Policy 6.19 - Presentation to Staff

Attachment No. 5:

Draft Old Perth Road Vibrancy Framework

Attachment No. 6:

Town of Bassendean Access and Inclusion Plan 2018 – 2022

Attachment No. 7:

- Draft Terms of Reference Access and Inclusion Working Group.
- Draft Terms of Reference Suicide Prevention Working Group.

Attachment No. 8:

- Draft Arts and Cultural Plan 2019-2023
- Revised Community Consultation and Communication Plan

Attachment No. 9:

Postal Election Timetable

Attachment No. 10:

Western Australian Auditor General's Report "Local "Government Procurement"

Attachment No. 11:

- Minutes of the Audit & Governance Committee held on 7 November 2018.
- 2017/18 Audited Annual Financial Statements

Confidential Reports and Attachments

ATTACHMENT NO. 1

DOG ACT 1976

TOWN OF BASSENDEAN

DOGS LOCAL LAW 2018

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DOG ACT 1976

Town of Bassendean

DOGS LOCAL LAW

Under the powers conferred by the *Dog Act 1976* and under all other powers enabling it, the Council of the Town of Bassendean resolved on XXX to make the following local law.

PART 1 - PRELIMINARY

1.1 Citation

This local law may be cited as the Town of Bassendean Dogs Local Law 2018.

1.2 Repeal

The Town of Bassendean Dogs Local Law published in the Government Gazette on 16 August 2001 and as amended on 3 October 2006 is repealed.

1.3 Definitions

(1) In this local law, unless the context otherwise requires:

‘**Act**’ means the *Dog Act 1976*;

‘**Authorised person**’ means a person appointed by the local government to perform all or any of the functions conferred on an authorised person under this local law;

‘**CEO**’ means the Chief Executive Officer of the local government;

‘**District**’ means the Local government of the Town of Bassendean;

‘**Local Government**’ means the Town of Bassendean;

‘**Regulations**’ means the Dog Regulations 2013; and

‘**Thoroughfare**’ has the meaning given to it in section 1.4 of the *Local Government Act 1995*.

(2) A term that is used in this local law and is not defined in subclause (1) has the same meaning that is given to it in the Act or, if not defined in the Act, the same meaning given to it in the *Local Government Act 1995*.

1.4 Application

This local law applies throughout the district.

PART 2 - KEEPING OF DOGS

2.1 Dogs to be confined

- (1) An occupier of premises on which a dog is kept must -
 - (a) cause a portion of the premises on which the dog is kept to be fenced in a manner capable of confining the dog;
 - (b) ensure the fence used to confine the dog and every gate or door in the fence is of a type, height and construction which having regard to the breed, age, size and physical condition of the dog is capable of preventing the dog at all times from passing over, under or through it;
 - (c) ensure that every gate or door in the fence is kept closed at all times when the dog is on the premises (unless the gate is temporarily opened in a manner that ensures that the dog remains confined) and is fitted with a proper latch or other means of fastening it;
 - (d) maintain the fence and all gates and doors in the fence in good order and condition; and
 - (e) where no part of the premises consists of open space, yard or garden or there is no open space or garden or yard of which the occupier has exclusive use or occupation, ensure that other means exist on the premises (other than the tethering of the dog) for effectively confining the dog within the premises.
- (2) An occupier who fails to comply with sub clause (1) commits an offence.
- (3) Notwithstanding subclause (1) and (2), the confinement of dangerous dogs is dealt with in the Act and the Regulations.

2.2 Limitation on the number of dogs

- (1) This clause does not apply to premises which have been granted an exemption under section 26 (3) of the Act.
- (2) The limit on the number of dogs which may be kept on any premises is, for the purpose of section 26 (4) of the Act, 2 dogs over the age of 3 months and the young of those dogs under that age.

2.3 Offence to excrete

- (1) A dog must not excrete on:
 - (a) any thoroughfare or other public place; or
 - (b) any land which is not a public place without the consent of the occupier.
- (2) Subject to subclause (3), if a dog excretes contrary to subclause (1), every person liable for the control of the dog at that time commits an offence.
- (3) The person liable for the control of the dog does not commit an offence against subclause (2) if any excreta is removed immediately by that person.

PART 3 - ENFORCEMENT

3.1 Interpretation

In this Part:

'Infringement Notice' means the notice referred to in clause 3.3; and

'Notice of Withdrawal' means the notice referred to in clause 3.7(1).

3.2 Offences and general penalty

- (1) A person who fails to do anything required or directed to be done under this local law, or who does anything which under this local law that person is prohibited from doing, commits an offence.
- (2) A person who commits an offence under this local law is liable, on conviction, to a penalty not less than \$500 and not exceeding \$5,000, and if the offence is of a continuing nature, to an additional penalty not exceeding \$500 for each day or part of a day during which the offence has continued.

3.3 Modified penalties

- (1) The offences contained in Schedule 1 are offences in relation to which a modified penalty may be imposed.
- (2) The amount appearing in the third column of Schedule 1 directly opposite an offence is the modified penalty payable in respect of that offence.

3.4 Issue of infringement notice

- (1) Where an authorised person has reason to believe that a person has committed an offence in respect of which a modified penalty may be imposed, the authorised person may serve on the alleged offender a notice in the form of Form 8 of Schedule 1 of the Regulations, informing

the alleged offender that, if he or she does not wish to be prosecuted in court for the offence, he or she can may pay to the local government within the time specified in the notice, the amount prescribed as the modified penalty.

- (2) An infringement notice may be served on an alleged offender personally, or by leaving it at or posting it to her or his address as ascertained from the alleged offender, at the time of or immediately following the occurrence giving rise to the allegation of the offence, or as recorded by the local government under the Act.

3.5 Failure to pay modified penalty

Where a person who has received an infringement notice fails to pay the modified penalty within the time specified in the notice, or within such further time as may in any particular case be allowed by the CEO, he or she is deemed to have declined to have the offence dealt with by way of a modified penalty.

3.6 Payment of modified penalty

An alleged offender on whom an infringement notice has been served may, within the time specified in that notice or within such further time as may in any particular case be allowed by the CEO, send or deliver to the local government the amount of the penalty, with or without a reply as to the circumstances giving rise to the allegation, and then –

- (a) the local government may appropriate that amount in satisfaction of the penalty and issue an acknowledgment; or
- (b) The local government, or an authorised person acting on behalf of the local government, may withdraw the infringement notice under clause 3.7 and refund the amount so paid.

3.7 Withdrawal of infringement notice

- (1) An infringement notice may, whether or not the modified penalty has been paid, be withdrawn by the local government, or an authorised person acting on behalf of the local government, by the sending of a notice in the form of Form 9 in Schedule 1 of the Regulations to the alleged offender at the address specified in the notice or his or her last known place of residence or business and in that event, any amount received by way of modified penalty must be refunded and any acknowledgement of the receipt of that amount must for the purposes of any proceedings in respect of the alleged offence be regarded as not having been issued.
- (2) A person appointed under section 29(1) of the Act to exercise the powers of an authorised person to serve infringement notices under clause 3.4 (1) is not eligible to be appointed under that section to exercise the powers of an authorised person to withdraw infringement notices under clause 3.7(1).

Schedule 1
(clause 3.3)

OFFENCES IN RESPECT OF WHICH MODIFIED PENALTY APPLIES

Offence	Nature of Offence	Modified penalty \$	
2.1	Failing to provide means for effectively confining a dog	200	
2.3	Dog excreting in prohibited place	100	

ATTACHMENT NO. 2

10.2 Proposed Eight (8) Multiple Dwellings on Lot 761; No. 39 Broadway, Bassendean, Owner: Praetorium Pty Ltd, Applicant: Tim Lewis-Jones (Ref: DA 2014-215 Stephanie Radosevich, Planning Officer)

APPLICATION

The application seeks Council's approval for eight (8) multiple dwellings which includes variations to the 'Deemed-to-comply' provisions of the Residential Design Codes of Western Australia (R-Codes) relating to boundary walls and two-way vehicular access.

The aspects of the development, which do not meet the Deemed-to-comply provisions of the R-Codes, require assessment and determination against the 'Design Principles'.

ATTACHMENTS

Attachment No. 4: Plans of the proposed development;
Applicant's justification letter; and
Plan indicating vehicular manoeuvring.

BACKGROUND

An application for approval to build eight (8) multiple dwellings on the subject lot was submitted on 31 October 2014. Neighbour consultation was undertaken as the initial proposal comprised variations to the Deemed-to-comply provisions of the R-Codes, with respect to lot boundary setbacks, visual privacy and wall height of outbuildings; whereby four (4) letters of objection were submitted to the Town in relation the proposed multiple dwellings.

The site is zoned Residential with a split density code of R20/R40, with a site area of 1,064 square metres. The proposal relates to a two-storey development which comprises eight (8) two bedroom apartments.

STRATEGIC IMPLICATIONS

Built Environment

Objective:

- Ensure Town provides choice in housing types.

Strategies:

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

- Strive to ensure that higher density housing will have excellent design to ensure that development is people-friendly and attractive.
- Strive to ensure that new housing, and in particular higher density housing, has high environmental standards.
- Plan for the availability of a broad range of housing types and affordability.

Objective:

- Foster enhanced public space and street appearance.

Strategies:

- Plan for improved streetscapes which include better footpaths, street furniture and inviting verges with well-developed and maintained street trees.
- Encourage the retention of trees on development site

COMMENT

The application has been assessed against the provisions of the Local Planning Scheme No. 10, the Residential Design Codes (State Planning Policy 3.1) and relevant Local Planning Policies, including the Town's Energy Efficient Design Policy, Water Sensitive Design Policy and Percent for Art Policy.

ASSESSMENT

Land use

Multiple Dwellings are a permitted use in the residential zone under the Local Planning Scheme No. 10.

Housing Density

By virtue of Clauses 5.3.1.1 and 5.3.1.2 of the Local Planning Scheme No. 10, the site is to be considered as if the density code is R20, unless Council determines that it is appropriate to develop the site at the higher code of R40.

In order to develop the site at the higher code of R40, Council must be satisfied that the development complies with the following criteria:

- a) In the opinion of Council the lot has a road frontage sufficient to allow at least two homes and a shared access way, where required to service development to the rear;
- b) There is due regard for relevant Local Planning Policies;
- c) Identified heritage objectives are not compromised;

- d) The proposal demonstrates elements of water sensitive urban design; and
- e) The existing streetscape is being preserved.

The proposal is considered to comply with points a) to d). With regards to point e), the existing streetscape is characterised by single storey dwellings which have been developed to in accordance with the R20 density code. These dwellings are provided with generous setbacks and complemented by significant landscaping and associated areas of open space.

The proposed development proposes more intense development; however the building setbacks compliment those of other dwellings within the street, with comparable areas of landscaping and associated areas of open space.

In light of the above, development is able to be assessed against the higher density code of R40. It is noted that the development potential for multiple dwellings at an R40 density code is controlled by plot ratio rather than a site area per dwelling requirement as applies for the development of grouped dwellings and single houses.

Compliance with the Residential Design Codes.

The proposal complies with the Deemed-to-comply requirements of the Residential Design Codes, with the following exceptions:

Boundary Walls

The proposal comprises three (3) boundary walls to the eastern boundary; whereas the Deemed-to-comply provisions do not provide for boundary walls for multiple dwellings developed in areas coded R40.

The eastern boundary walls comprise six (6) stores (to units 1, 2, 5, 6, 7 and 8) with a total length of 17.01 metres, with an average height of 2.3 metres and a maximum height of 2.4 metres.

In terms of the proposed boundary walls, buildings are required to be setback from boundaries or adjacent buildings so as to:

- ensure adequate daylight, direct sun and ventilation for buildings and the open space associated with them;
- moderate the visual impact of building bulk on a neighbouring property;

- ensure access to daylight and direct sun for adjoining properties; and
- assist with the protection of privacy between adjoining properties.

The proposed eastern boundary walls are considered to meet the Design Principles in this instance as the boundary wall has a similar impact to a standard 1.8 metre high boundary fence on top of 0.5 metres of fill, which is considered acceptable under the Deemed-to-comply provisions of the R-Codes.

Further to this, a Single House developed in accordance with the R20 density code, could build a boundary wall with a length of 15.6 metres with a maximum height of 3.5 metres and an average height of 3 metres. As the proposed boundary wall is in keeping with what could be approved for a Single House, it is considered to be in keeping with the Design Principles in this instance.

In light of the above, the boundary wall is not considered to have any adverse building bulk impacts on the adjoining western property.

It is noted that the proposal is compliant with the Deemed-to-comply provisions of Clause 6.4.1 'Visual Privacy' C1.1 and Clause 6.4.2 'Solar Access for Adjoining Sites' C2.1. In light of this, the proposed boundary walls are not considered to have any undue impact on overlooking or overshadowing in accordance with the Deemed-to-comply provisions of the R-Codes.

Vehicular Access

The proposal does not comprise two-way access for the full length of the vehicle access way. The Deemed-to-comply provisions provide for driveways to be designed for two way access to allow for vehicles to enter the street in forward gear.

In terms of the proposed driveway, vehicular access is to be provided so as to minimise the number of crossovers, to be safe in use and not detract from the streetscape.

As the proposal comprises one crossover to the site, it aids in minimising the number of crossovers. Further to this, as the driveway is located to avoid the street trees, it does not detract from the existing streetscape.

With regards to the driveway being safe in use, the proposed driveway width accommodates one-way access along unit 1 and stores 3 and 4. As the crossover and driveway along the visitor's bays provides for two-way access, this provides a spot for vehicles to wait as a vehicle exits the resident's spaces. The development also incorporates a viewing mirror to the rear of the driveway, which assists with residents leaving the site to be provided with a line-of-sight down the driveway.

The plan indicating vehicular manoeuvring demonstrates that there is a minor obstruction due to the location of store 3, in the instance two vehicles were to pass at the rear. To provide for a second holding bay, allowing two vehicles to pass at the rear, it is recommended that store 3 be relocated.

In light of the above, the proposed driveway is considered to be safe in use.

Local Planning Policy No 15 Percent for Art Policy

If the proposal is approved, it is subject to compliance with the Town's Percent for Art Policy. All development proposals for multiple dwellings, mixed use, commercial, civic, institutional, educational projects or public works with a value greater than \$1,000,000 shall be regarded as eligible proposals under this policy.

Neighbour Consultation

Neighbour consultation was undertaken with the adjoining property owners. Four (4) objections have been received in relation to the proposal; whereby the following comments were made:

1. All aspects should be met with 'no' variations being granted under discretionary power rules.
2. All set backs should be adhered to and shall comply to all minimum standards with no exceptions for variation to be made. It seems to me that Unit 7 with another 600 mm set back on the west wall would make the rooms far too small.
3. On rubbish collection days you will have up to 16 bins lined out on the verge; there is insufficient space for that amount of bins given the width of the verge and the trees marked on the landscaping drawing that will obstruct the bins.

4. The application only allows for 1 tenant parking each unit and up to 2 visitors parking for each unit in the entire development. This is nowhere near sufficient as the average household has at least 2 vehicles in itself. There should be a minimum of 4 visitors parking for this development size, or ideally 2 parking bays per unit tenant and visitor.
5. The development would lead to too great an amount of overlooking and loss of privacy from outdoor areas and east facing rooms.
6. The proposal would lead to an unacceptable loss of natural light.
7. The proximity of the balconies to the neighbours will result in noise issues for the neighbours.
8. Concerns there will be extra noise during the day and night from the tenants and their visitors.
9. Heavy machinery noise during the construction phase early morning and possibly at night and over the weekends.
10. Possible vandalising and theft of materials during construction.
11. Dust and rubbish being blown around during construction, any contingency plan in place for the rubbish removal.
12. This development has absolutely no trend and comparison with any other residence on the whole stretch of Broadway.
13. This multiple two storey 'Subiaco' style apartment design will be the first of its kind on the street and is not welcome in regards to the traditional heritage style single storey residences that are existing on the street. This development would ruin Broadways majestic thoroughfare feeling it has always had as a Bassendean icon.
14. This style of high density, small dwelling is out of place in this part of Bassendean. It is a rather jarring change to the mostly single storey, heritage style (or interpretation) family friendly dwelling that is prevalent throughout our area.

15. Given the proximity of other single dwelling blocks of a similar size on our neighbouring borders, any successful high density development close by would increase the likelihood of a similar one next door, creating further issues and potentially affecting the value of our property.
16. Concerns of the devaluation of the surrounding properties and when surrounding properties were purchased, this sort of zoning was not in effect, purchased on the basis of privacy and no existing two storey neighbour residences.
17. Concerns that there will be damage to the existing fence during the construction process.

The following comments are provided in response to the concerns that have been raised by the adjoining property owners:

1. This is not a valid planning objection.

The R-Codes have been design to provide a clear choice for applicants to select a Design Principle approach for assessment, a Deemed-to-comply provision approach, or a combination of the two.

In a Design Principle assessment the onus is on the applicant to demonstrate that the proposal complies with the Design Principles.

Given the Deemed-to-comply provisions illustrate only one way of satisfactorily meeting the corresponding Design Principles, the use of the Deemed-to-comply provisions as a yardstick or evaluation standard during a Design Principle assessment is generally not appropriate.

2. Amended plans have been provided demonstrating that the proposed setbacks comply with the Deemed-to-comply provisions of Clause 6.1.4 'Lot Boundary Setbacks' C4.1 of the R-Codes and the proposed boundary walls comply with the Design Principles of Clause 6.1.4 'Lot Boundary Setbacks' P4.1 of the R-Codes.
3. It is a condition of approval that a Waste Management Plan is submitted for the Town's approval, which includes the number of general rubbish and recycling bins to be provided for the development and details of where the bins would be located when waiting collection.

4. Car parking is provided in accordance with Deemed-to-comply provisions of Clause 6.3.3 'Parking' C3.1 of the R-Codes. It is noted that Clause 2.5.4 states:

"The decision-maker shall not refuse to grant approval to an application where the application satisfies the deemed-to-comply provisions of the R-Codes and the relevant provisions of the scheme and any relevant local planning policy."

In light of the above, additional car parking cannot be required to be provided in addition to the Deemed-to-comply provisions of the R-Codes.

5. Amended plans have been received which demonstrate that the proposal complies with the Deemed-to-comply provisions of Clause 6.4.1 'Visual Privacy' C1.1 of the R-Codes, with windows being setback in accordance with the cone-of-vision setback requirements or screening provided up to 1.6 metres above the finished floor level. In light of this, the proposed development is not considered to have any undue impact on privacy in accordance with the Deemed-to-comply provisions of the R-Codes.
6. The extent of overshadowing of the adjoining southern property complies with the Deemed-to-comply provisions of Clause 6.4.2 'Solar Access for Adjoining Sites' C2.1 of the R-Codes. Clause 6.4.2 C2.1 provides for a maximum of 25 per cent (265.75 square metres) of the adjoining site area being overshadowed; whereby the proposal casts a shadow of 7.26 per cent (77.15 square metres) over the adjoining southern property. In light of this, the proposed development is not considered to have any undue impact on overshadowing in accordance with the Deemed-to-comply provisions of the R-Codes.
- 7-9. Noise associated with the proposed development is not considered to have any undue impact on the surrounding properties. It is noted that noise is covered under the *Environmental Protection (Noise) Regulations 1997*, whereby it outlines acceptable levels of noise.
10. This is not a valid planning objection.
11. It is a condition of approval that the applicant submits a construction management plan to the satisfaction of the Manager Development Services. The construction management plan is to address issues including dust control, and provide contact details of a person to deal with complaints.

12-17. These are not valid planning objections.

STATUTORY REQUIREMENTS

The application is subject to the provisions of the Town's adopted Local Planning Scheme No. 10 and the Residential Design Codes of Western Australia.

Clause 10.2 of LPS 10 identifies matters that are to be considered by the Local Government when dealing with an application for planning approval including:

- "(b) the requirements of orderly and proper planning including any relevant proposed new Local Planning Scheme or amendment, or region scheme or amendment, which has been granted consent for public submissions to be sought;*
- (c) any approved statement of planning policy of the Commission;*
- (e) any relevant policy or strategy of the Commission and any relevant policy adopted by the Government of the State;*
- (f) any Local Planning Policy adopted by the local government under clause 2.4, any heritage policy statement for a designated heritage area adopted under clause 7.2.2, and any other plan or guideline adopted by the local government under the Scheme;*
- (i) the compatibility of a use or development with its setting;*
- (n) the preservation of the amenity of the locality;*
- (o) the relationship of the proposal to development on adjoining land or on other land in the locality including but not limited to, the likely effect of the height, bulk, scale, orientation and appearance of the proposal;*
- (y) any relevant submissions received on the application;*
- (z) the comments or submissions received from any authority consulted under clause 10.1.1; and*
- (za) any other planning consideration the local government considers relevant."*

In the event that Council was to refuse the application or was to grant approval subject to conditions, and the applicant was aggrieved by those conditions, they would be entitled to a right of review under Part 14 of the Planning and Development Act 2005.

FINANCIAL CONSIDERATIONS

Nil.

Conclusion

The proposed development is seen to satisfactorily address the Design Principles specified within the R-Codes, for each of the areas where the building has not been designed to meet the relevant Deemed-to-comply provisions, for the reasons that have been discussed within the body of the report.

On this basis, it is recommended that Council grants approval for the proposed development in accordance with the recommendation presented below.

OFFICER RECOMMENDATION – ITEM 10.2

That Council grants planning approval for the proposed eight (8) multiple dwellings at Lot 761 (No. 39) Broadway, Bassendean, subject to the following conditions:

1. Amended plans are to be submitted prior to or in conjunction with the Building Permit demonstrating that store 3 is relocated, to provide for two vehicles to pass at the rear of the access way;
2. A detailed landscape plan being submitted prior to or with the application for a Building Permit for the Town's approval which addresses the following:
 - (a) Details of the location and type of proposed trees, shrubs, ground cover and lawn areas to be planted;
 - (b) Low water use;
 - (c) Landscaping of the verge area adjacent to the development site, including the provision of substantial street trees in accordance with the Town's adopted Street Tree Master Plan; and
 - (d) Details of the proposed watering system to ensure the establishment of species and their survival during the hot, dry summer months;

3. Pedestrian paths to be constructed which provide wheelchair accessibility connecting all entries to buildings with the public footpath and car parking areas;
4. Provision of lighting to pathways and car parking areas;
5. The site shall be landscaped in accordance with the approved landscaping plan and shall be maintained thereafter;
6. The street trees which sit within the verge and are not affected by the proposed development shall be protected by barricades during construction in accordance with the Town's Policy relating to street tree protection;
7. Separate approval being obtained from the Town's Asset Services for the proposed crossover on the Broadway frontage of the development site and this crossover being constructed in accordance with that approval;
8. The sealing and kerbing of all car parking areas and access ways to the Town's specifications;
9. The car parking spaces and access ways being constructed and maintained thereafter to the Town's satisfaction;
10. Visitor parking spaces being clearly marked for "Visitors Only" and used as such;
11. A minimum of three (3) and one (1) bicycle bays shall be provided for the residents and visitors respectively. The bicycle parking spaces shall be located in the area identified on the approved drawings and shall be constructed in accordance with the provisions of AS 2890.3 (as amended);
12. Details of stormwater disposal being submitted for the approval of the Town in conjunction with or prior to the issue of the Building Permit, in accordance with Local Planning Policy No. 14 – On-Site Stormwater Policy;
13. The applicant shall submit a certified Stormwater Management Plan that will address issues associated with stormwater during storm events of 1:100 Annual Rainfall Interval (ARI) up to 24 hours duration, prior to the submission of a Building Permit.

In the event that changes to the approved plans (i.e finished floor levels and ground levels) are required in order to comply with the stormwater drainage management plan, then an application for a modification to the planning approval will be required;

14. Prior to the issue of a building permit a development bond for the sum of \$4,000 being lodged with Council to ensure the satisfactory completion of all works associated with landscaping, car parking, access ways and fencing;
15. The incorporation of public art into the proposed development or a cash-in-lieu payment of one per cent of the construction cost of the proposed development in accordance with the Town's adopted Local Planning Policy No. 15 'Percent for Art Policy'. Detailed arrangements and agreement with respect to art to be provided on-site or alternatively payment of the required fee shall be made prior to or in conjunction with the application for a Building Permit;
16. The street number being prominently displayed at the front of the development;
17. The provision of side and rear fences, behind the street setback line, of 1.8 metres in height. Where the ground levels vary on either side of the fence, the required 1.8 metre height shall be measured above the higher ground level;
18. A separate application and approval being obtained for any proposed fencing within the street setback area;
19. The provision of letterboxes and bin storage in materials to complement the development to the satisfaction of the Town;
20. External clothes drying facilities shall be screened from view of the street or any other public place at all times. No drying of clothes from upper floor balconies (units 3 & 4) or ground floor outdoor living areas (units 1 & 2) is permitted;
21. Air-conditioning units and external fittings shall be incorporated into the building or screened from view. Details of the treatment of such external fittings to the building being submitted prior to the issue of a building permit to the satisfaction of the Manager Development Services;

22. The applicant submitting to the satisfaction of the Manager Development Services a construction management plan that addresses issues of dust and noise control, hours of work, and provides contact details of a person to deal with complaints;
23. A Waste Management Plan (WMP) is to be submitted for the Towns approval prior to or in conjunction with the application for a Building Permit. The WMP shall address matters including, but not necessarily limited to, the following:
 - (a) Measures to be implemented for the purpose of minimising the delivery of waste to landfill during occupation, including: the on site separation of materials for recycling and the expectations of owners and/or tenants;
 - (b) Site Plan showing the location and size of the on-site rubbish disposal area, including the number of general rubbish and recycling bins to be provided for the development, including sharing arrangements where the number of bins is less than the number of dwellings;
 - (c) An estimation of the volume of waste to be generated by the proposed development and the capacity of this volume of waste to be accommodated by on site bin storage capacity;
 - (d) Details of intended method of collection (private contractor or Council contractor);
 - (e) Details of arrangements for transferring bins from the bin storage area to the verge for collection and subsequently from the verge back to the bin storage area, including timeframes at each stage;
 - (f) Details of where the bins would be located when waiting collection;
 - (g) Details of advice to be provided to owners and occupiers regarding the WMP; and
 - (h) Details of how the WMP will continue to be applied in perpetuity across the life of the development, including the WMP being incorporated into the strata by-laws for the proposed development;
24. The bin storage area is:
 - (a) To be provided with a self closing gate;
 - (b) To be provided with 75mm minimum thickness concrete floors grading to a 100mm industrial floor waste, with a hose cock to enable both the bins and bin storage area to be washed out; and

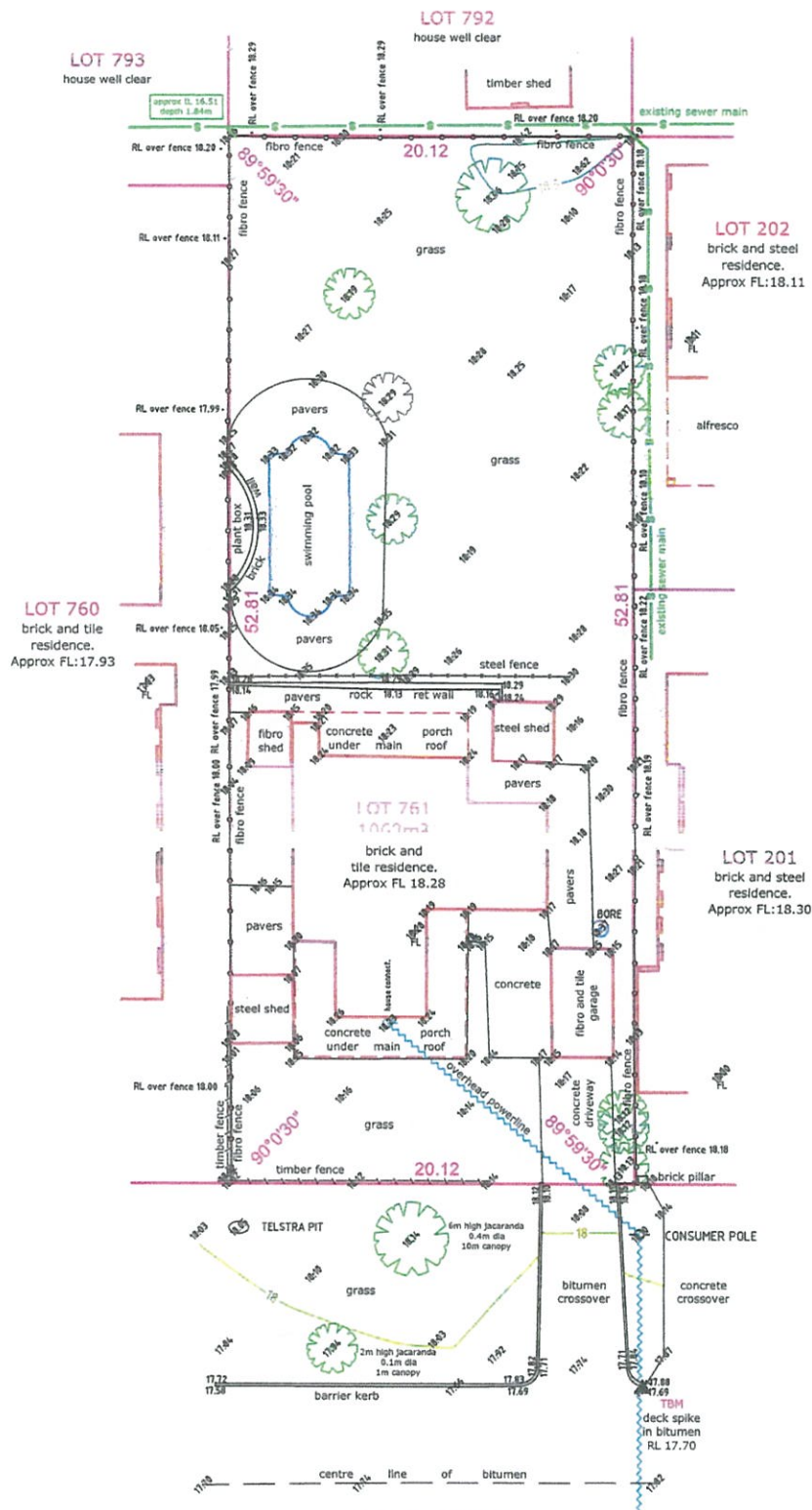
- (c) To be provided with internal walls that are cement rendered (solid and impervious) to enable easy cleaning;
- 25. The proposed boundary walls shall be finished to the satisfaction of the Town;
- 26. All building works to be carried out under this planning approval are required to be contained within the boundaries of the subject lot;
- 27. The building hereby approved shall not be occupied until all of the conditions of planning consent have been complied with to the satisfaction of the Manager Development Services, unless the applicant has entered into an agreement with Council to comply with those conditions within a specified period; and
- 28. The issue of a building permit prior to the commencement of any on-site works.

ADVICE NOTE:

In relation to Condition 15, the owner/applicant is to liaise with the Town's Cultural Development Officer early in the process if it is intended that the public art is to be provided on-site.

Voting Requirement: Simple majority

NOTE: No title viewed by The Land Division. A check certificate of title for easements and encumbrances is highly recommended as should they exist, they may affect design.



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0 5 10

	Overhead Powerline
	Sewer Main
	Bore
	Power Pole
	Telstra Pit
	Dead Tree
	Tree

TBM deck spike in bitumen equals RL 17.70 AHD Based on sewer manhole L3265 RL 17.98 AHD (Water Corp e-plan) Contractor to check datum before adopting levels

Date: 18 June 2014 Scale 1:250@A3

Client: Colclough

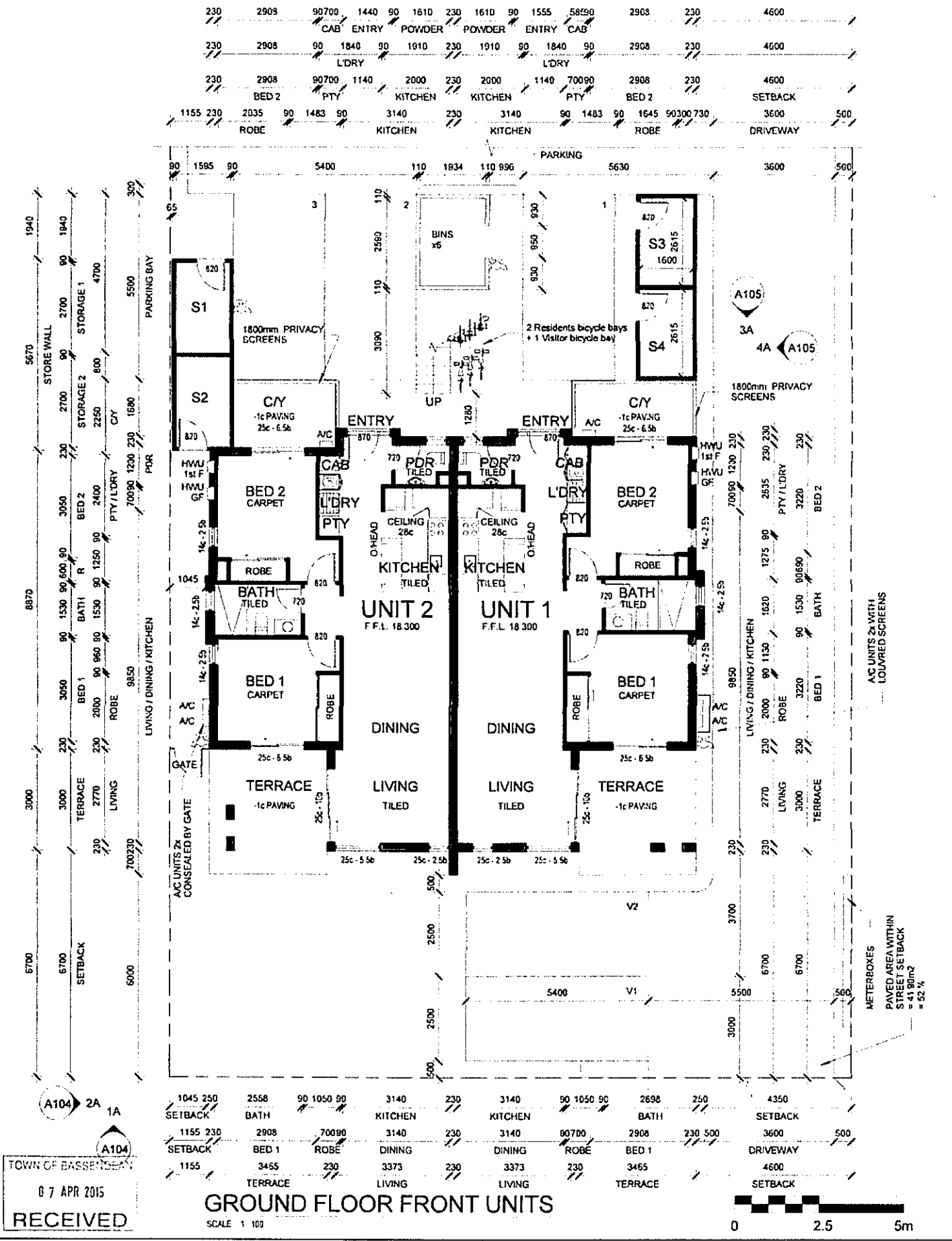
Position and depth of services to be confirmed on site by contractor.

Note: Features are related to fence-lines only. No connection made to boundaries.
REPEG RECOMMENDED

**FEATURE AND CONTOUR SURVEY
OF LOT 761 ON PLAN 3262
39 Broadway, Bassendean
C/T Vol: 2122 Fol: 960
our ref. 4320-14**

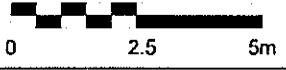
Feature Survey by
LAND DIVISION
PO Box 2444,
Malaga, WA 6090
Tel 089 209 3232
Fax 089 249 2551

NOTES: 1) CONSULT LEGAL ADVICE ON EASEMENTS, ENCUMBRANCES AND CAVEATS THAT MAY APPEAR ON THE CERTIFICATE OF TITLE.
2) LEVELS ON ADJOINING PROPERTIES ARE APPROXIMATE DUE TO ACCESS RESTRICTIONS. 3) SERVICES PLOTTED AS VISUALLY SEEN ON SITE AND ARE APPROXIMATE.
4) SEWER POSITION AND LEVELS FROM WATER CORPORATION PLANS. 5) CONSULT DIAL BEFORE YOU DIG TO CHECK LOCATION OF UNDERGROUND SERVICES. 6) BEWARE OF OVERHEAD POWER LINE HAZARDS.
7) CONSULT TLD ON ANY ANOMOLY BEFORE DESIGN AND CONSTRUCTION.



GROUND FLOOR FRONT UNITS

SCALE 1:100



TOWN OF BASSENDEAN
 07 APR 2015
RECEIVED

<div>city residence</div> <div>individual design builders & developers</div> <div>76a second avenue mt lawley wa 6050 ph 9371 6310 ph 9473 0013 mobile 0417 094 738 email: cityresidence@ozemail.com.au</div>	CITY RESIDENCE	<table><tr><th>rev</th><th>date</th><th>issue</th></tr><tr><td>1</td><td>1</td><td>1</td></tr><tr><td>2</td><td>5/01/2015</td><td>COMMENTS</td></tr><tr><td>3</td><td>7/01/2015</td><td>COMMENTS</td></tr><tr><td>4</td><td>10/02/2015</td><td>PLANNING APP</td></tr><tr><td>5</td><td>11/02/2015</td><td>PLANNING APP</td></tr><tr><td>6</td><td>2/04/2015</td><td>PLANNING APP</td></tr></table>	rev	date	issue	1	1	1	2	5/01/2015	COMMENTS	3	7/01/2015	COMMENTS	4	10/02/2015	PLANNING APP	5	11/02/2015	PLANNING APP	6	2/04/2015	PLANNING APP	GROUND F. FRONT UNITS
	rev	date	issue																					
	1	1	1																					
	2	5/01/2015	COMMENTS																					
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6	2/04/2015	PLANNING APP																						
39 BROADWAY, BASSENDEAN		<table><tr><td>Project number</td><td>398B</td></tr><tr><td>Date</td><td>2/04/2015</td></tr><tr><td>Drawn by</td><td>MC</td></tr><tr><td>Checked by</td><td>JA, TL</td></tr></table>	Project number	398B	Date	2/04/2015	Drawn by	MC	Checked by	JA, TL	<div>A102</div> <div>Scale 1 100</div>													
Project number	398B																							
Date	2/04/2015																							
Drawn by	MC																							
Checked by	JA, TL																							



TOWN OF BASSENDEAN

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CITY RESIDENCE

39 BROADWAY, BASSENDEAN

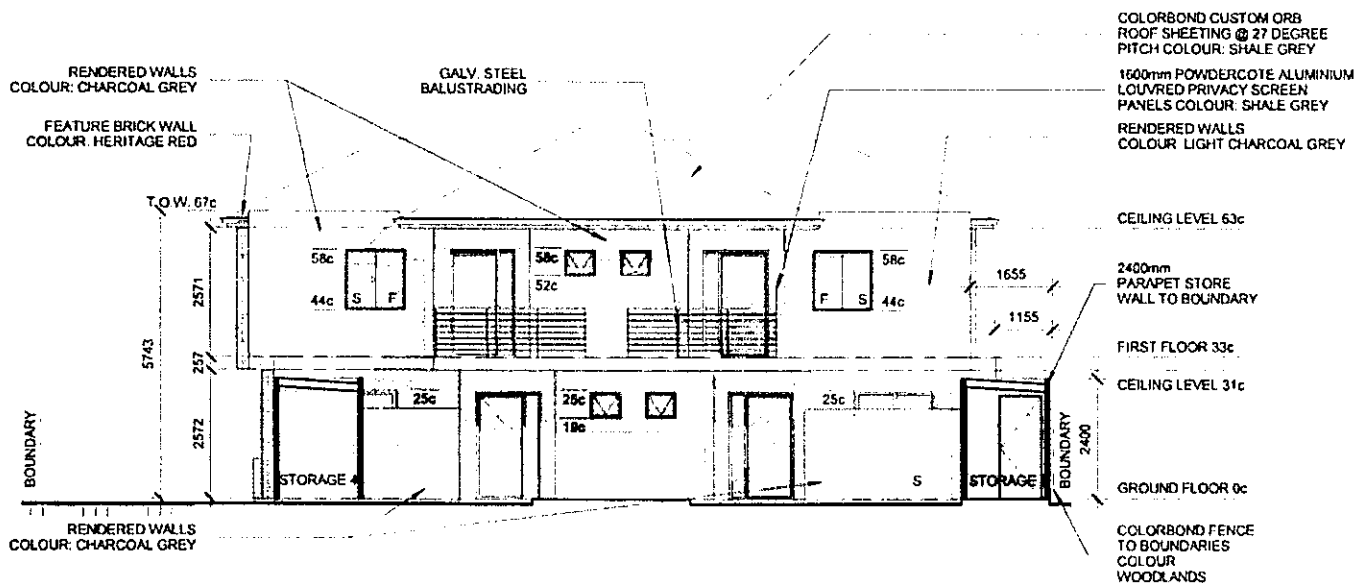
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6	2/04/2015	PLANNING APP

FIRST F. FRONT UNITS

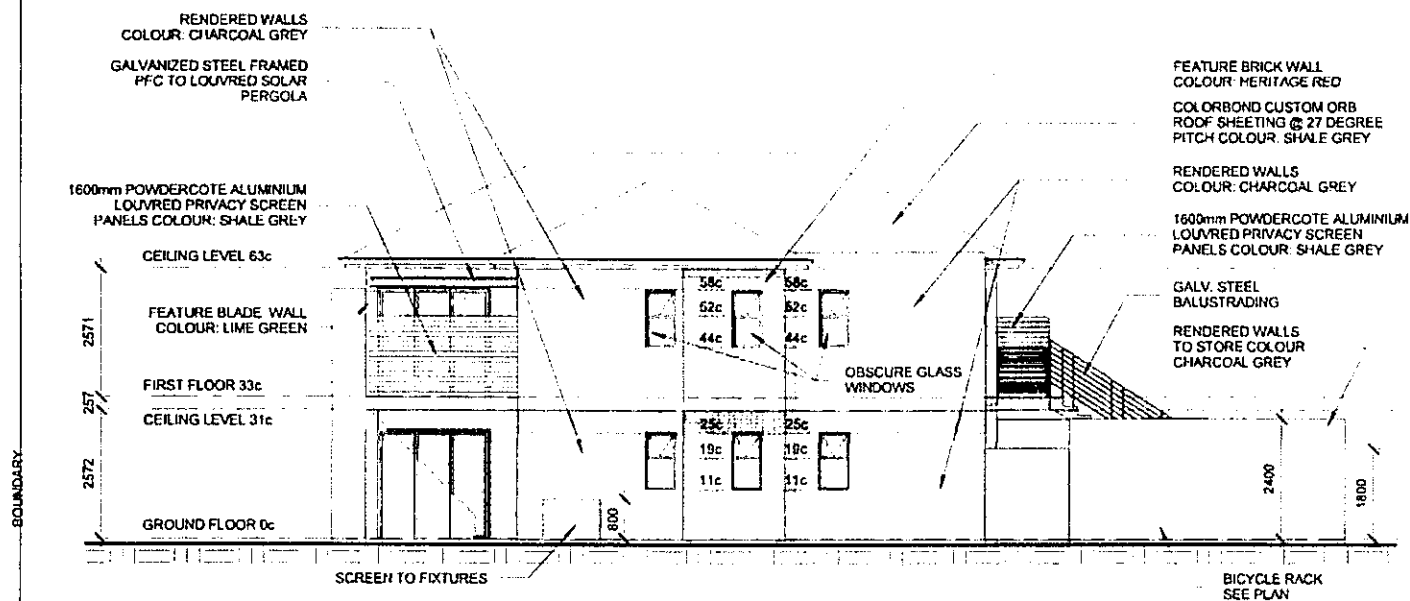
Project number	3988
Date	2/04/2015
Drawn by	MC
Checked by	JA, TL

A103

Scale 1:100

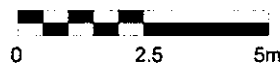


3A ELEVATION 3 FRONT UNIT
1 : 100



4A ELEVATION 4 FRONT UNIT
1 : 100

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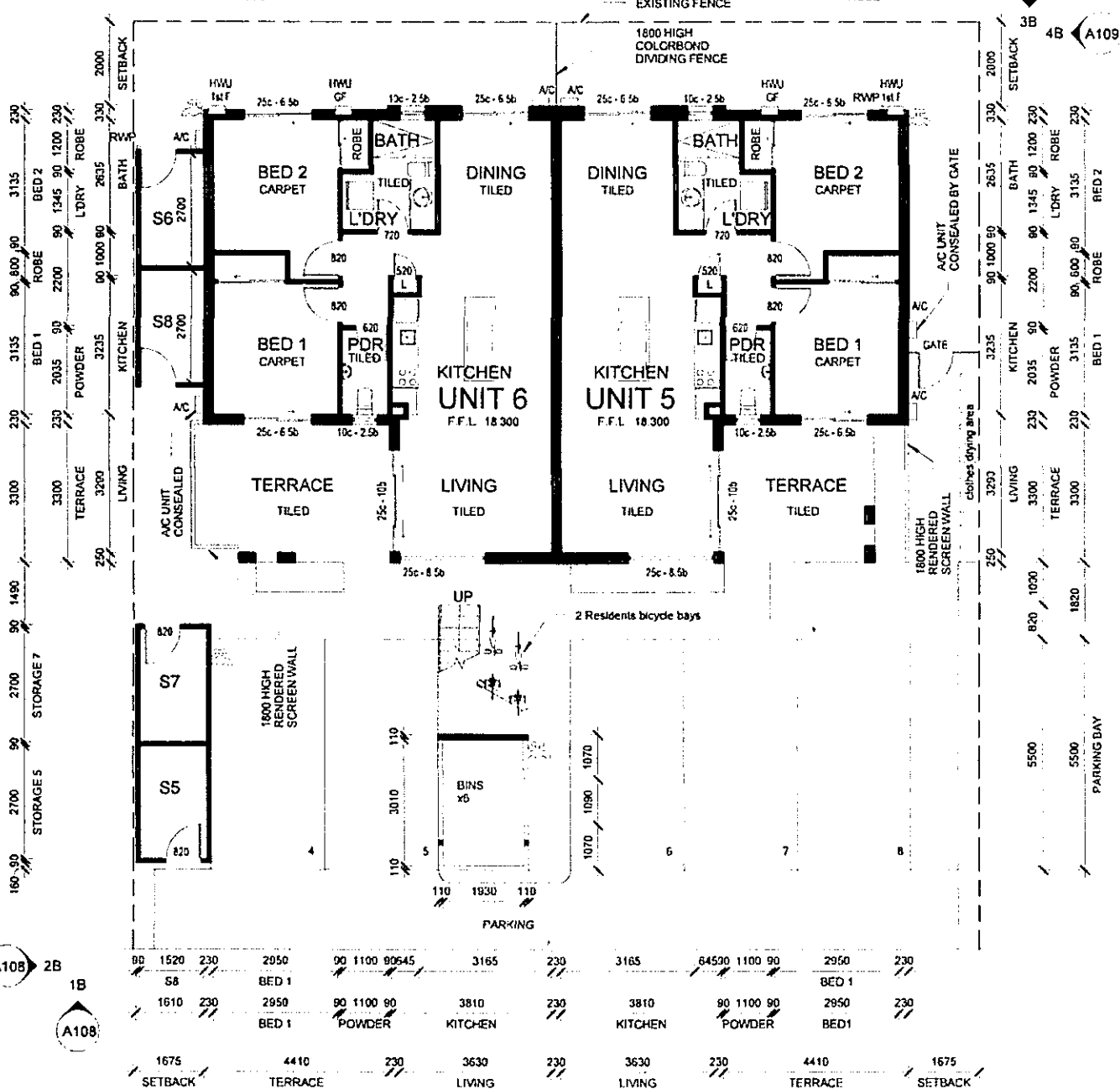
**ELEVATION 3 & 4 FRONT
UNIT**

Project number	39BB
Date	2/04/2015
Drawn by	MC
Checked by	JA TL

A105

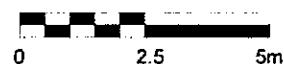
Scale 1 : 100

1675	230	2950	90	90	1500	90	2670	230	2670	90	1500	90	90	2950	230	1675
SETBACK		BED 2	650		BATH		DINING		DINING		BATH	650		BED 2		SETBACK
90	1520	230	2950	90	2240	90	2670	230	2670	90	2240	90	2950	230		
S6		BED 2			L'DRY		DINING		DINING		L'DRY		BED 2			
65	1810	230	1710		6330		230		6330		1710	230	1675			
		ROBE										ROBE				



TOWN OF BASSENDEAN
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1 GROUND FLOOR REAR UNITS 1:100



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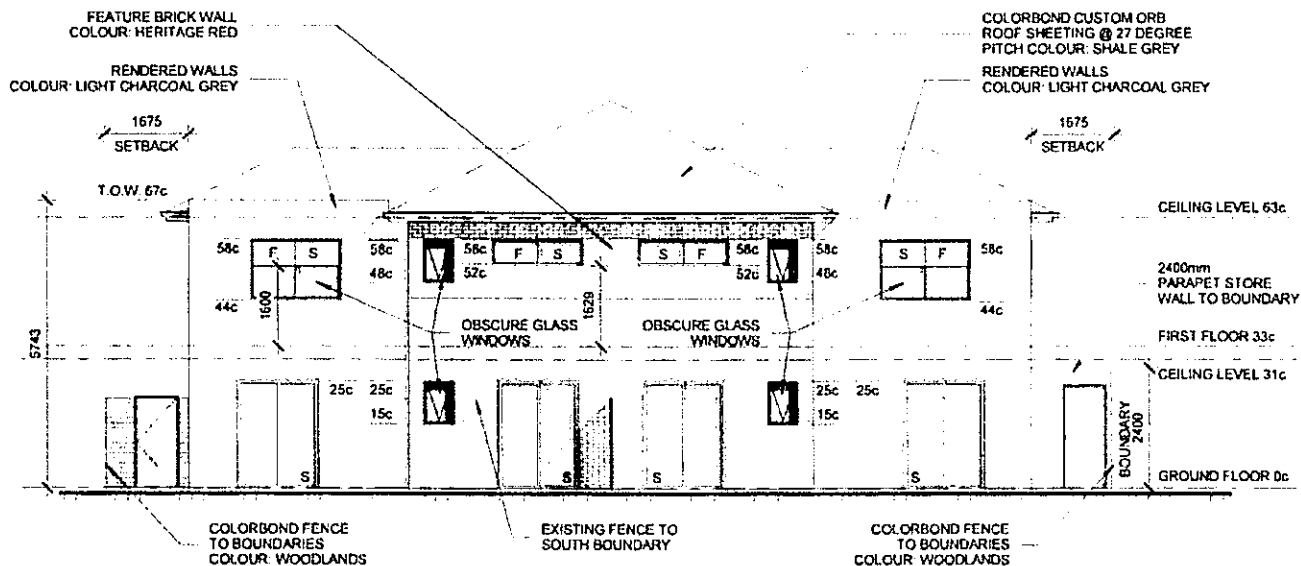
39 BROADWAY, BASSENDEAN

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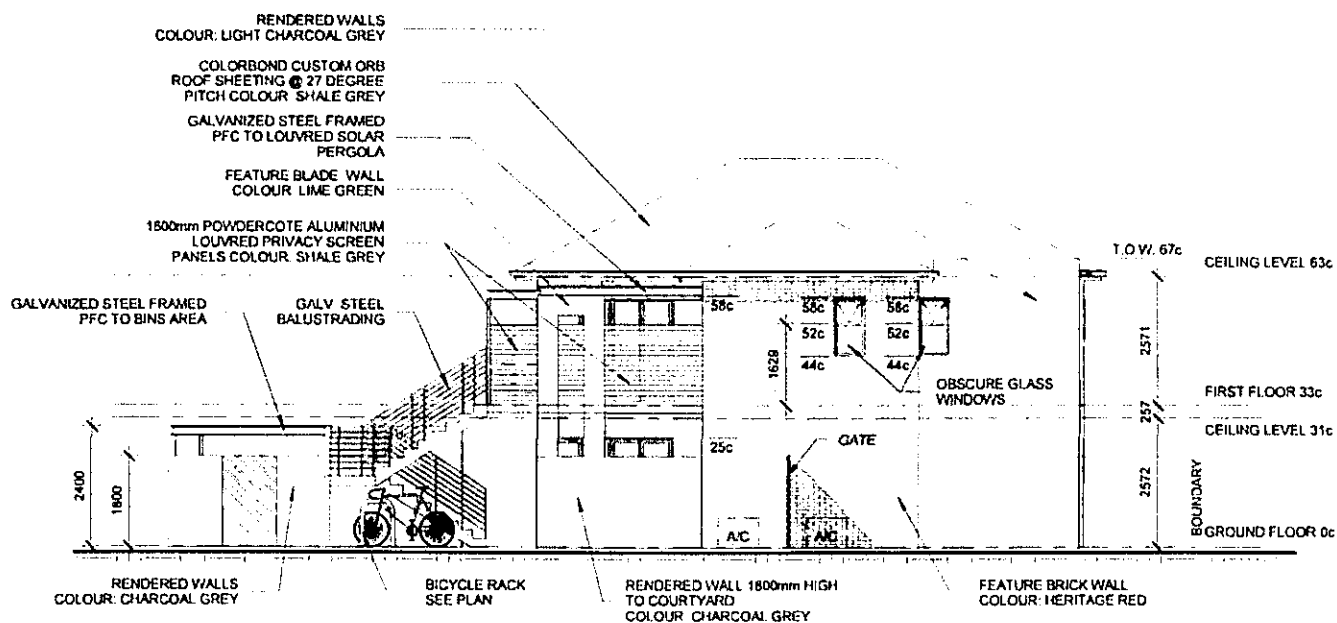
GROUND FLOOR REAR UNITS

Project number	39BB
Date	2/04/2015
Drawn by	MC
Checked by	JA, TL
Scale	1:100

A106

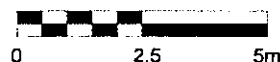


3B ELEVATION 3 REAR UNIT
1 : 100



4B ELEVATION 4 REAR UNIT
1 : 100

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39 BROADWAY, BASSENDEAN

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			Project number	398B
			Date	2/04/2015
			Drawn by	MC
			Checked by	JA, TL
			Scale	1 : 100

A109



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5	11/02/2015	PLANNING APP
6	2/04/2015	PLANNING APP

LANDSCAPING

Project number 39BB
Date 2/04/2015
Drawn by MC
Checked by JA, TL

A110

Scale 1 : 200

approx IL 16.51
depth 1.64m

HOUSE WILL CLEAR

TIMBER SHED

20.120 BOUNDARY

existing sewer main

LOT 202
BRICK AND STEEL
RESIDENCE
APPROX FL:18.11

LOT 760
BRICK AND TILE
RESIDENCE
APPROX FL:17.93

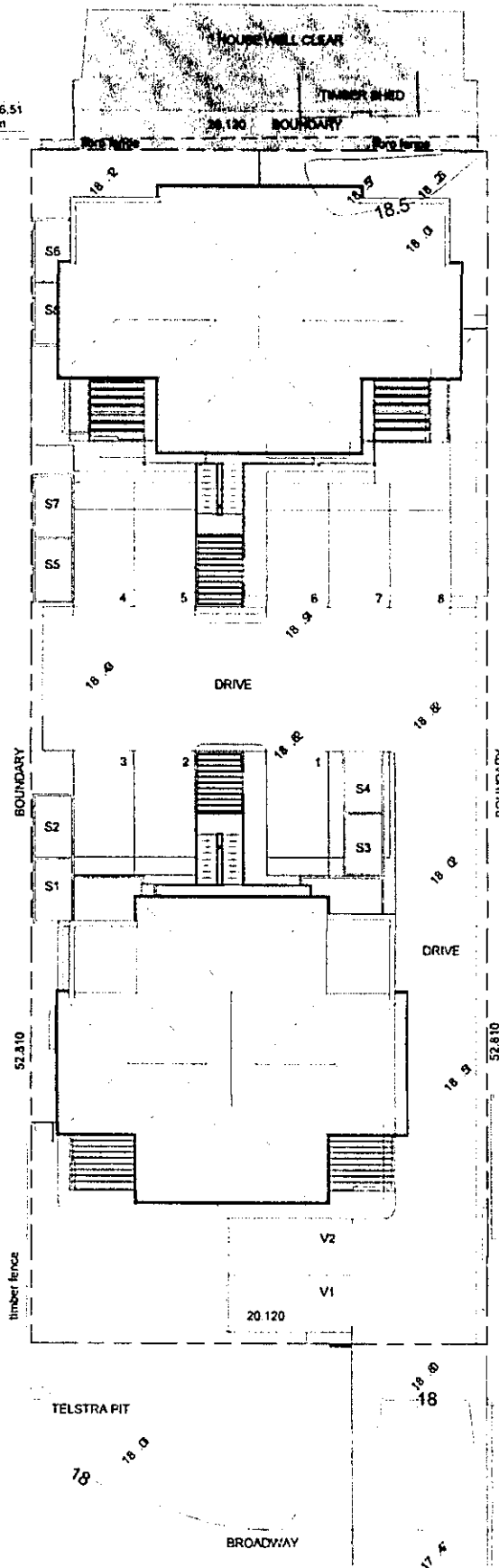
OVERSHADOW AREAS

ZONING R20
MAX. OVERSHADOWING
ON NEIGHBOURS LOT = 25%

NEIGHBOURS BLOCK = 1060m²

ALLOWABLE
OVERSHADOWING 25% = 265m²

ACTUAL
OVERSHADOWING = 111.53m²



NORTH

TOWN OF BASSENDEAN
07 APR 2015
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0 5 10m

1

OVERSHADOW DIAGRAM

1:200

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rev

date

issue

OVERSHADOW DIAGRAM

1

2

3

4

5

6

5/01/2015

7/01/2015

10/02/2015

11/02/2015

2/04/2015

COMMENTS

COMMENTS

PLANNING APP

PLANNING APP

PLANNING APP

Project number

3988

Date

2/04/2015

Drawn by

MC

Checked by

JA TL

A111

Scale 1:200



1 PERSPECTIVE FRONT UNITS



2 PERSPECTIVE REAR UNITS

TOWN OF BASSENDEAN
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EXTERIOR VIEWS

Project number	3988
Date	2/04/2015
Drawn by	MC
Checked by	TC

A112

Scale



PERSPECTIVE FRONT UNITS

SCALE: 1:1



PERSPECTIVE REAR UNITS

SCALE: 1:1

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39 BROADWAY, BASSENDEAN

rev date issue

EXTERIOR VIEWS

Project number 398B

Date 11/02/2015

Drawn by MC

Checked by TC

A112

Scale 1:1



Document #: IPA-8611315
Date: 07.04.2015
Officer: STEPHANIE RADOSEVICH
File: DABC/BDVAPPS/2014-215

RE: PROPOSED 8 UNIT DEVELOPMENT 39 BROADWAY, BASSENDEAN

REFERENCE: (DA: 2014-215)

Attention: Stephanie Radosevich

CITY RESIDENCE
2/04/2015

RE: Proposed Eight (8) Multiple Dwellings at Lot 761 (No39) Broadway, Bassendean.

DEVELOPMENT APPROVAL APPLICATION. Reference: DA: 2014-215.

Attention:

Stephanie Radosevich
Town Planning Officer

Dear Stephanie,

Please find attached a copy of the 'revised' Drawings and Outline, in reply to your Final comments as per email: 13th March, 2015 and discussions had with Tim Lewis-Jones at The Town of Bassendean, on 31st March, 2015.

We trust that the attached information meets with your approval for the completion of your Report for the Development Approval, so that it can be submitted for the coming Council Meeting on 28th April, 2015.

Thank you once again, for your assistance with this project.

1.0 PRESERVATION OF STREETScape:

- The Building Form, has been 'revised', to incorporate Hip Roofs to the Sides of the Units, in lieu of the Flat Roof section to the Front of the Units.
 - Please refer: Drawings: A103 & A107 (Roof Plan, shown Dotted), A104, A105, A108 & A109 (Elevations).
- As shown in the Perspective Views and the Elevations the Proposed Development has:
 - Incorporated 2 Dwellings to the Street Frontage.
 - Street Set-Back, has been increased to 6.7M, to be more in-keeping with the surrounding Set-Backs.
 - The Facades have been articulated and incorporate Feature Brick Walls with Heritage Red Bricks and Rendered Walls.

2.0 BUILDING HEIGHT:

- The Rear Wall to the Rear Apartments has been 'revised' so that it is no higher than 6M, above the natural ground level.
 - Please refer: Drawing: A109.

3.0 BOUNDARY WALLS:

- The Stores to the Western Boundary have been 'relocated', within the Car Parking Area at the Rear, so that there are only Parapet Walls to the Eastern Boundary.
- The Parapet Walls to the Stores on the Eastern Boundary:
 - Are a maximum in height of 2400mm and due to the orientation do not cause any overshadowing.
 - These have been broken up into 3 lengths of: 5.67M. The combined length of these being: 17.01M, the Length of the Eastern Boundary is: 52.81M, this equates to less than two-thirds the length allowable of: 17.6M, for Parapet Walls on the Boundary.

4.0 DESIGN OF CAR PARKING SPACES:

- Relocation of Car Bay to Visitor's Bay, allows for the relocation of Car Bay 1 and solves manoeuvring issue.
- The Rear Car Parking Isle width has been increased to 6.4m, to allow for better manoeuvring and 'pull-over area' for vehicles near Side Access-Drive.
- The Over-Hanging Landscape strips, as requested have been 'removed'.
- In accordance with clause 6.3.4 'Design of Car Parking Spaces' C4.2 of the R-Codes, the Rear Visitor's Bay has been 'relocated' to the Front.

5.0 VEHICULAR ACCESS:

- As discussed, the Driveway has:
 - Been 'revised' to incorporate a 'pull-over area', to the Cross-Over, with contrasting paving treatment to direct vehicular traffic and 'pull-over area' in front of the Visitor's Bays. Also to the Rear of the Drive a 'pull-over area', with the increase of the Car Parking Isle width to 6.4m.
 - Viewing Mirror has been incorporated.
 - Visitor's Bays located to the Front, so access down the Driveway is only for residents.
- As reviewed at the meeting, whilst this is only a one-way access driveway, due to the width of the Site, it allows for 2 Dwellings to be incorporated to the Front Streetscape and the above adjustments it was considered acceptable.

6.0 EXTERNAL FIXTURES:

- The location of the air conditioning units alongside the driveway, have been shown on the attached diagrams and on the Ground Floor Plans and Elevations.
 - These are to be screened with Powdercote Aluminum Louvres.

7.0 WASTE MANAGEMENT:

Waste Management Plan

Introduction

It has been elaborated a waste management plan as per Local Council request to provide information on how to show that the proposed 8 unit development satisfies the minimum provisions to obtain an approval.

The Multiple Dwelling Development Waste Management Plan Guidelines from the Waste Authority has been used as a reference and therefore changes may apply to recent studies or amendments.

The project being developed is located on Broadway, Bassendean and consists of two separate buildings containing a total of 8 units. A single unit is composed by two bedrooms, living room, dining room, kitchen and a terrace or balcony. The projected number of residents will be approximately 3 residents/per unit.

The initial contact with the local authorities was made using the information provided on the official website of Town of Bassendean where they give types and timeframe of waste collection, as well as size of bins.

Waste Generation

Using the figures given on Table 2: Waste generation rates of the guidelines we obtain the next information.

Waste stream	Dwelling size	Waste Generation Rate/Storage requirement
General Waste	2 Bedroom	160L/week
Comingled recycling	2 Bedroom	80L/fortnight
Organic/food waste	2 Bedroom	80L/fortnight

We deduce that the total amount of waste per unit is $160L + 40L + 40L = 240L/\text{week}$

Therefore the minimum storage capacity to serve the complex will be $240L/\text{week} \times 8 \text{ units} = 1920L/\text{week}$ that can be allocated in different containers or receptacles.

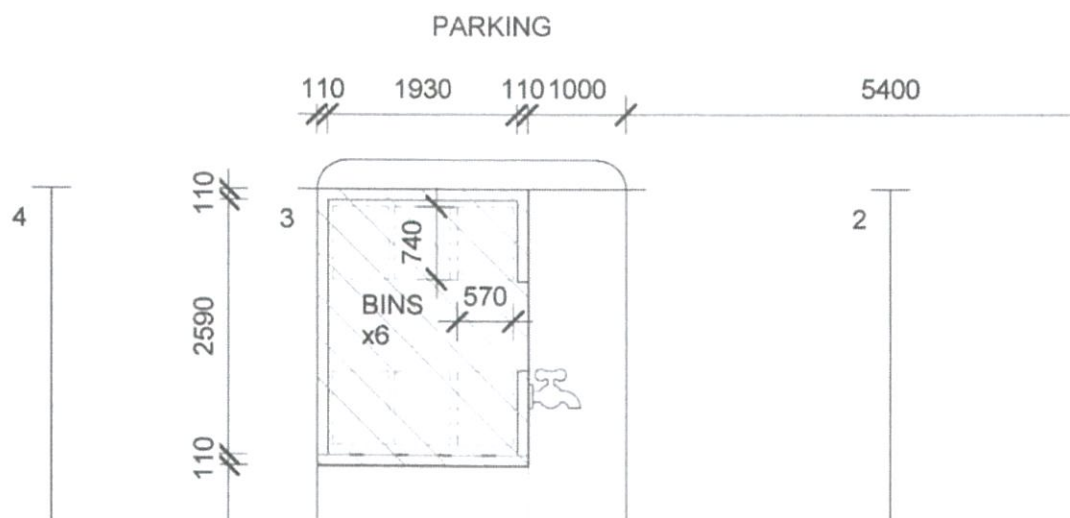
This can be either facilitated with 1x 240L General waste bin per unit (8) + shared Recycling bin per 2 units (4) or vice versa.

Waste Management System – Outline

Bin Storage Area

Currently the proposal comprises two main areas designated for the bin storage. They are placed on the ground floor and between both buildings. The area provided is approximately $6m^2$ ($2.6m \times 1.9m$) where up to 6 bins of 240L capacity can be fitted.

The noise can be minimised by the surrounding elements such as stairs and vegetation, whereas the natural ventilation will decrease any unwanted odour. The areas are easy to maintain and include a tap to provide water for washing and cleaning.



LOT 180
BRICK AND TILE
RESIDENCE
APPROX. 1/17/03

Bin storage areas

Route to collection point

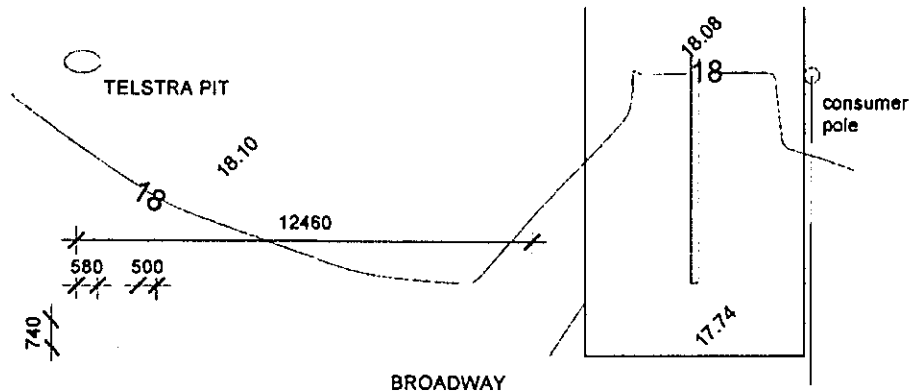
Collection point

LOT 201
BRICK &
REFLECTOR
APPROX.

BRICK AND TILE
RESIDENCE

Collection

With the information previously obtained we can arrange different layouts for bins to be collected. It is known that Local Council only collects 240L bins, where general waste is every week and recycling waste every fortnight.



Drawing of verge with 8 (240L) bins lined up to the distance required by regulations.

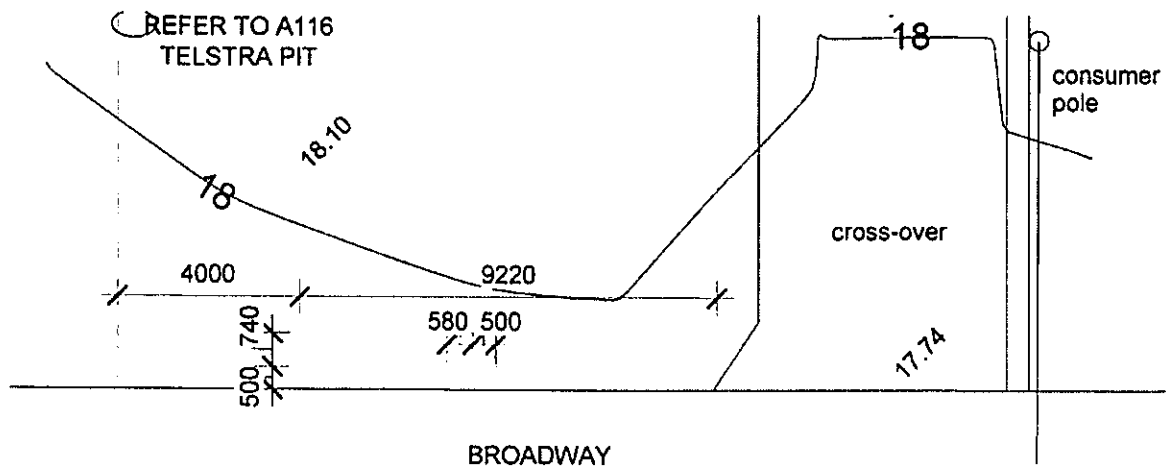
With the same information as above, the better waste practice can work as following (refer to the Better Waste Practice for more information):

For general waste 80L/week x 8 dwellings = 640L/week this means 640L / 240L bin and we obtain that we require 2.66 → 3 bins with a green lid

For recycling waste 80L/fortnight x 8 dwellings = 640/fortnight meaning that 640 / 240L bin we obtain that we require 2.66 → 3 bins with a yellow lid

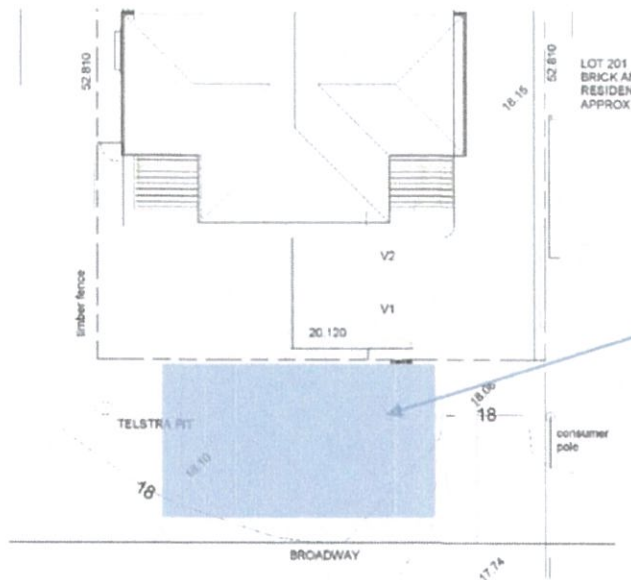
For organic/food waste 80L/fortnight x 8 dwellings = 640/fortnight meaning that 640 / 240L bin we obtain that we require 2.66 → 3 bins with a red lid

Therefore a total of 9 bins fortnightly.



Drawing of verge with 9 (240L) bins lined up to the distance required by regulations.

Bulky Waste Management



Area to locate bulky waste, strata manager will be responsible for illegal dumped waste

References

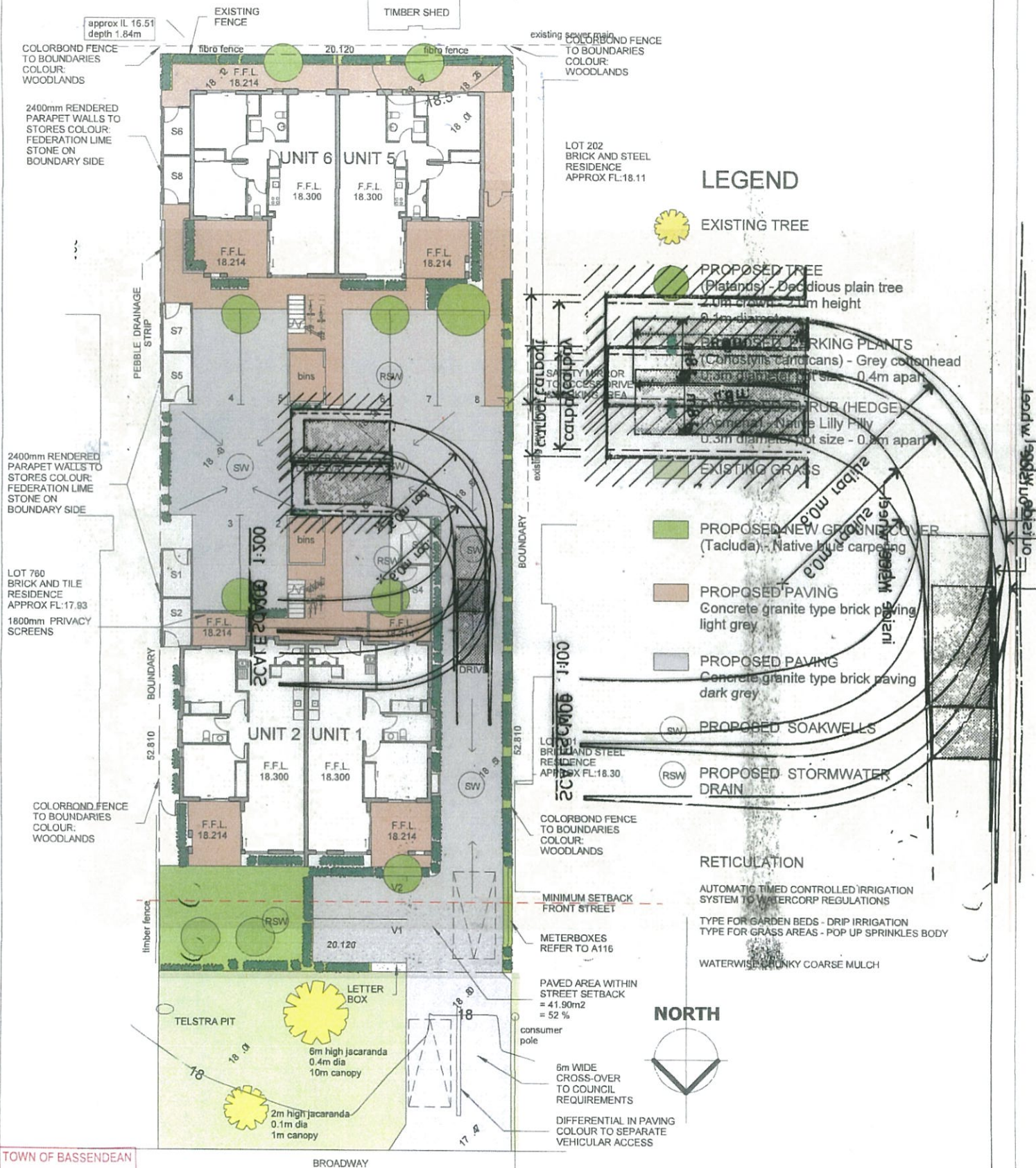
R-Codes State Planning Policy 3.1

www.bassendean.wa.gov.au

www.wasteauthority.wa.gov.au

Multiple Dwelling Development Waste Management Plan Guidelines

HOUSE WELL CLEAR



TOWN OF BASSENDEAN

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1

LANDSCAPING PLAN

1 : 200

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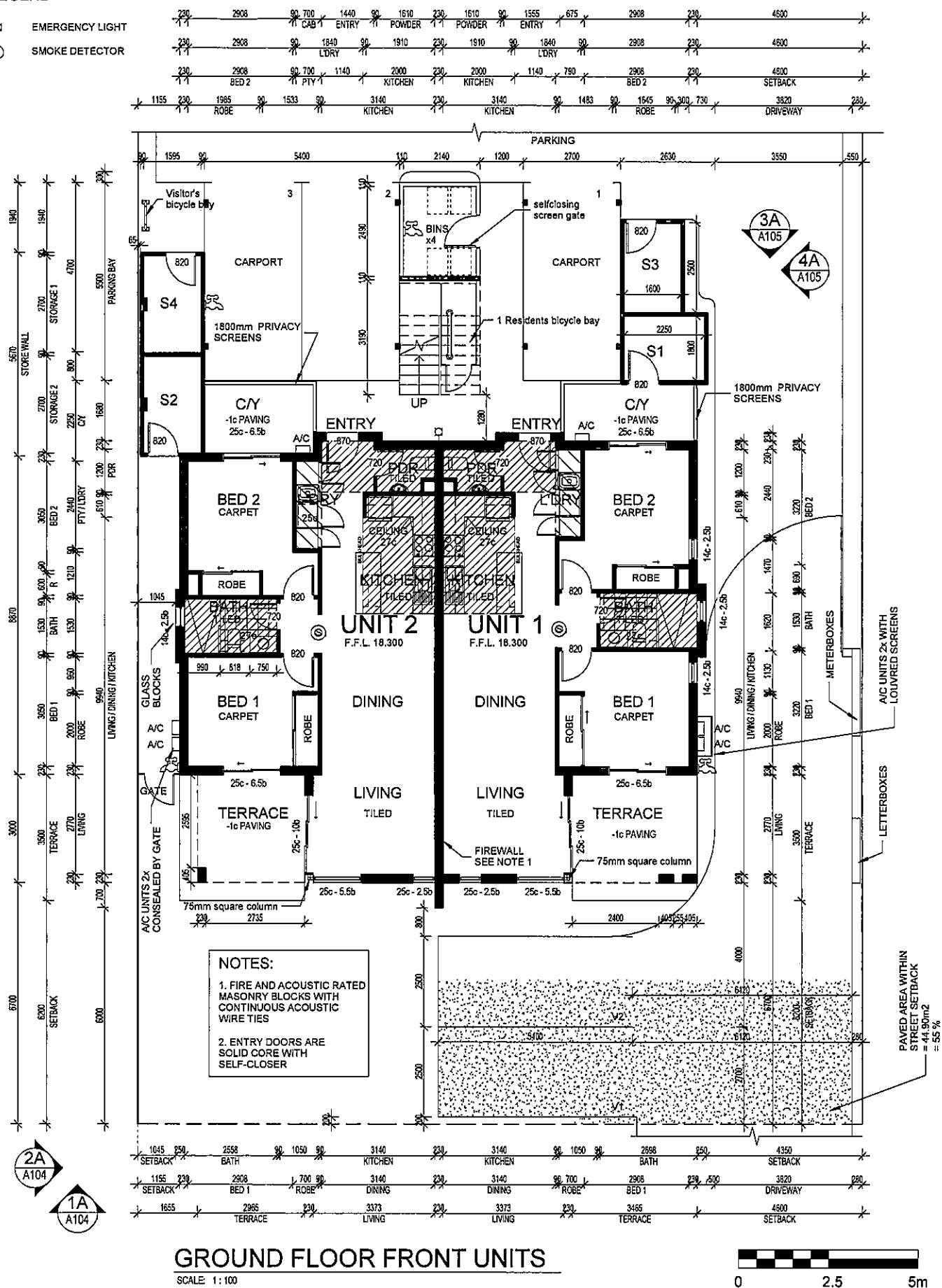
39 BROADWAY, BASSENDEAN

rev	date	issue	LANDSCAPING	
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2	5/01/2015	COMMENTS		
3	7/01/2015	COMMENTS		
4	10/02/2015	PLANNING APP	Project number	39BB
5	11/02/2015	PLANNING APP	Date	2/04/2015
6	2/04/2015	PLANNING APP	Drawn by	MC
			Checked by	JA, TL
				A110
				Scale 1 : 200

2/04/2015 9:53:24 AM

LEGEND

- EMERGENCY LIGHT
- SMOKE DETECTOR



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ph.9371 6310 ph.9473 0013
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email: cityresidence@ozemail.com.au

CITY RESIDENCE

39 BROADWAY, BASSENDEAN

rev	date	issue
13	1/04/2016	landscaping, windows
14	6/09/2018	planning amend

GROUND F. FRONT UNITS

Project number	39BB
Date	6/09/2018
Drawn by	MC
Checked by	JA, TL

A102

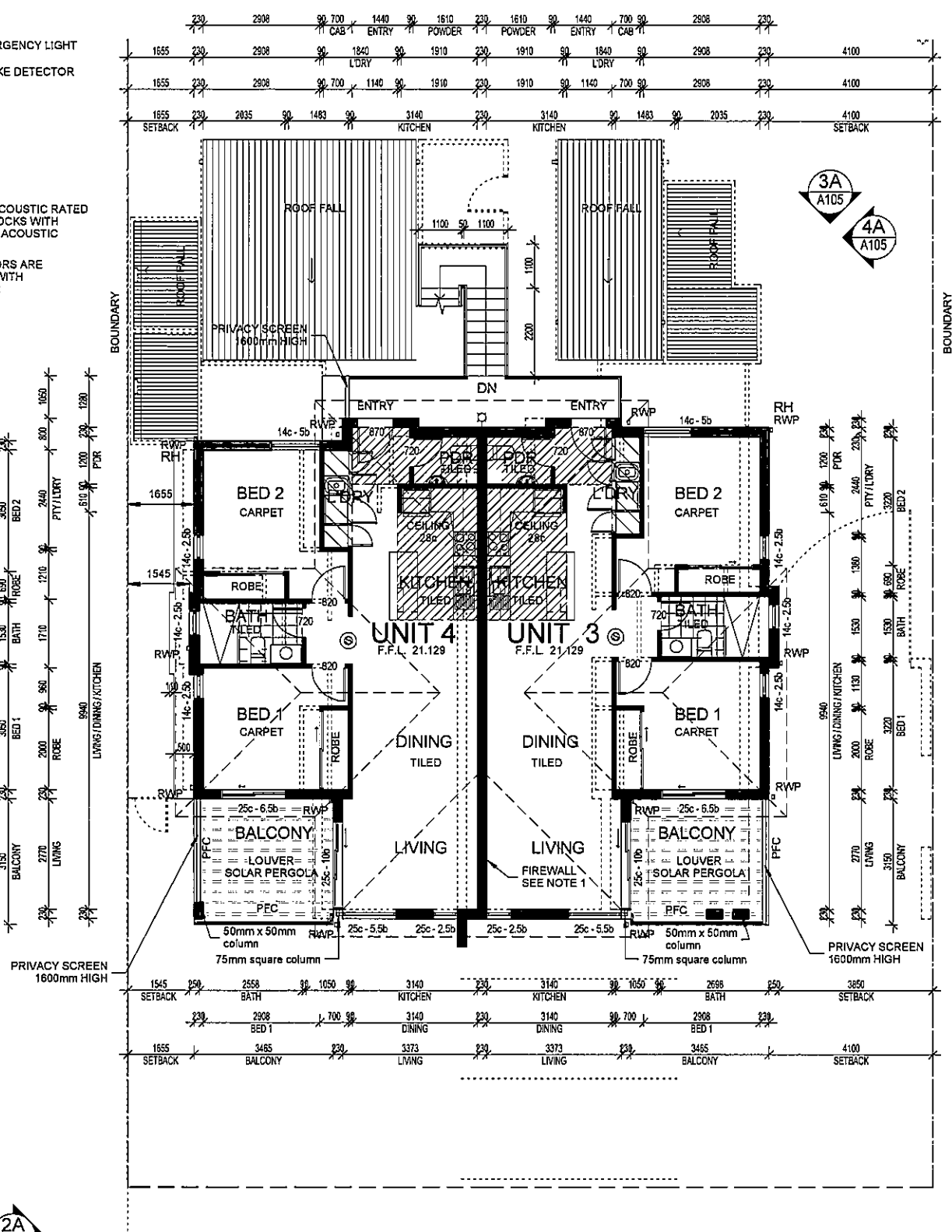
Scale 1:100

LEGEND

- EMERGENCY LIGHT
- SMOKE DETECTOR

NOTES:

- FIRE AND ACOUSTIC RATED MASONRY BLOCKS WITH CONTINUOUS ACOUSTIC WIRE TIES
- ENTRY DOORS ARE SOLID CORE WITH SELF-CLOSER



FIRST FLOOR FRONT UNITS

SCALE: 1:100



city residence

individual design builders & developers

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FIRST F. FRONT UNITS

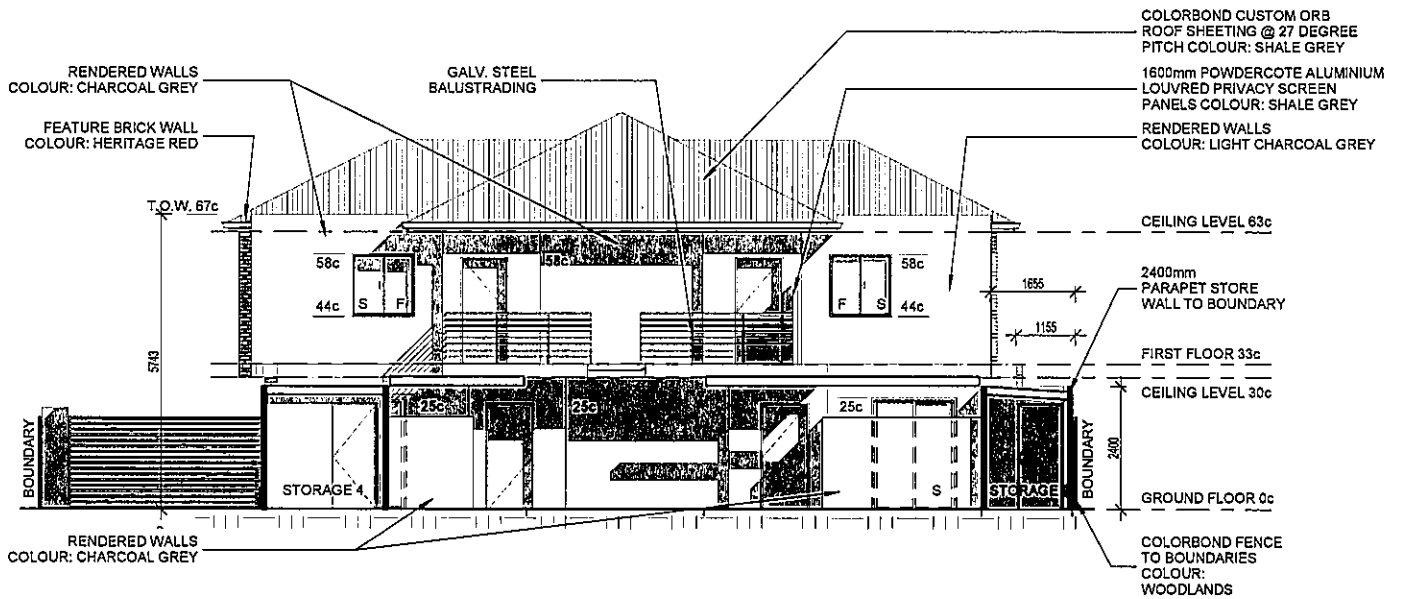
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Checked by	JA, TL

A103

Scale 1:100

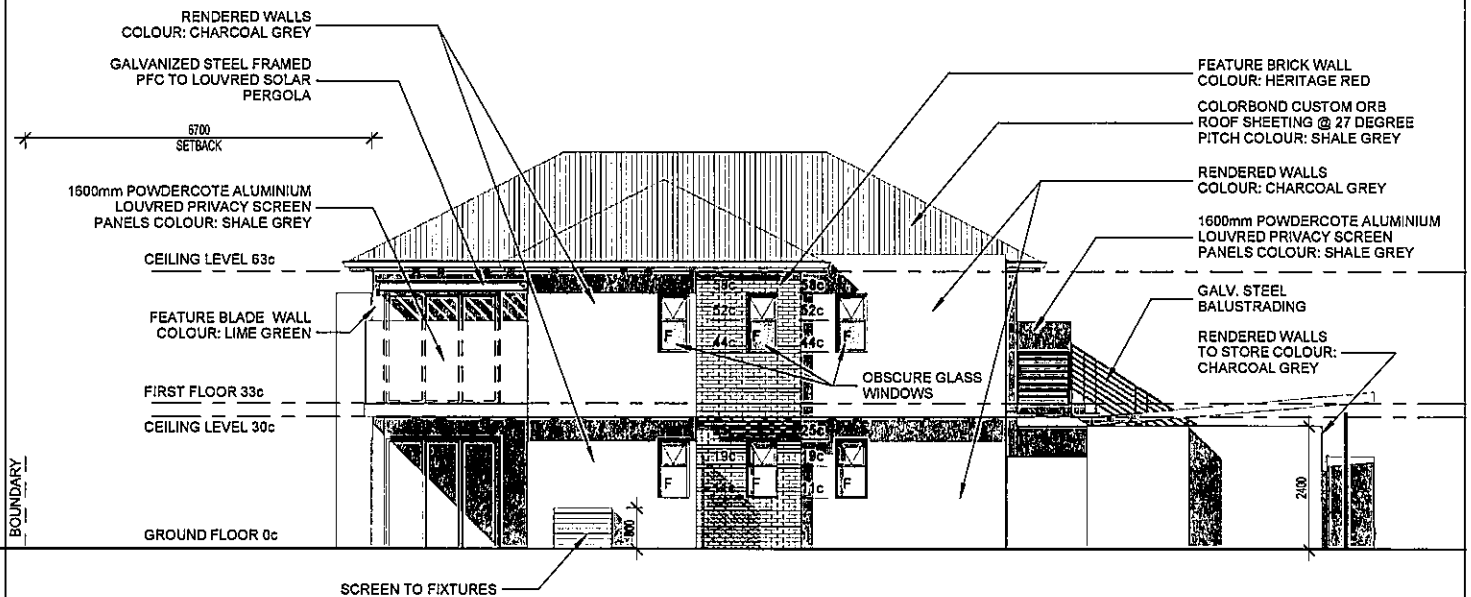


Scale **1 : 100**



ELEVATION 3 FRONT UNIT

SCALE: 1:100



ELEVATION 4 FRONT UNIT

SCALE: 1:100



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CITY RESIDENCE

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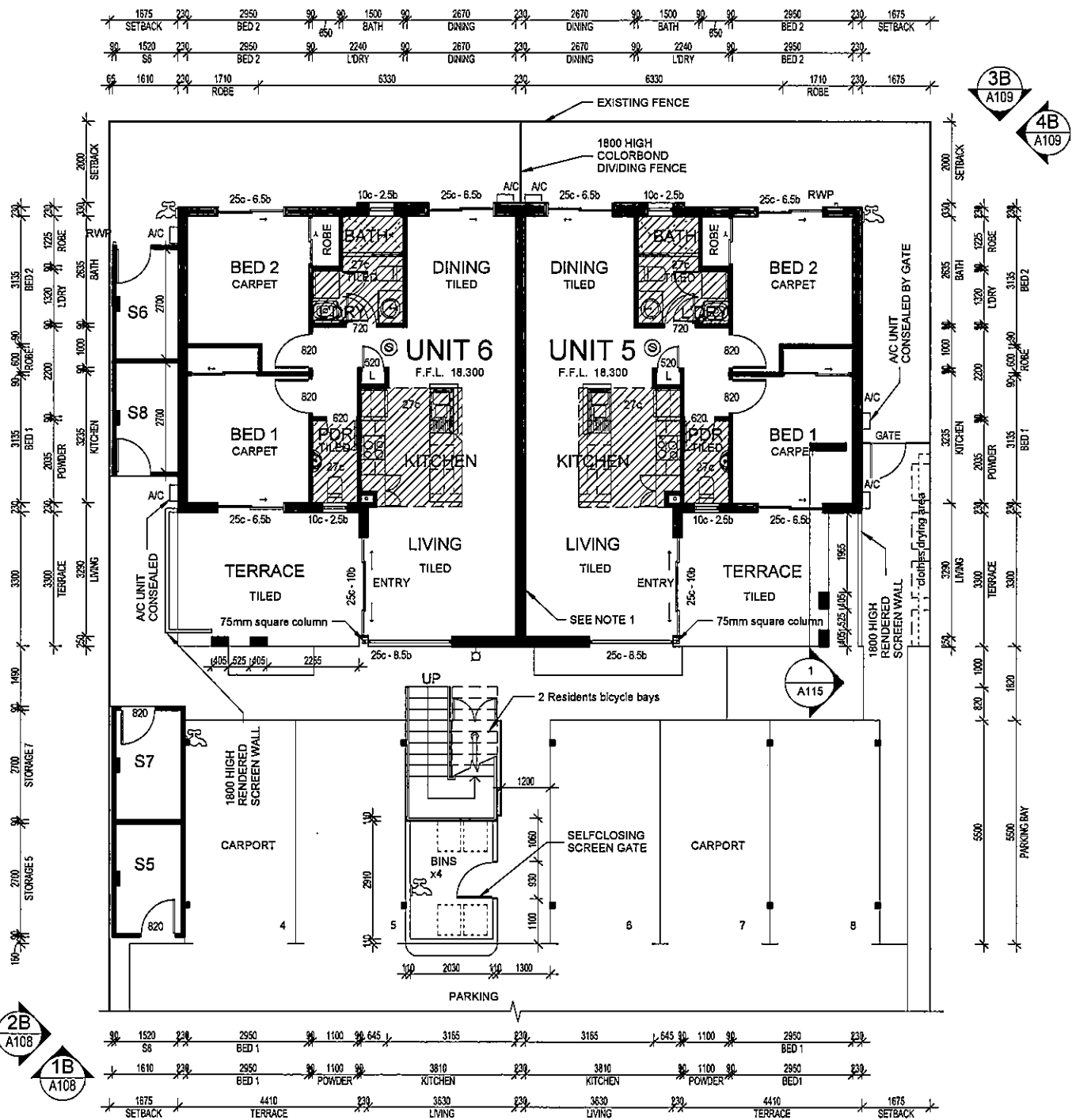
rev	date	issue
13	1/04/2016	landscaping, windows
14	6/09/2018	planning amend

**ELEVATION 3 & 4 FRONT
UNIT**

Project number	398B
Date	6/09/2018
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A105

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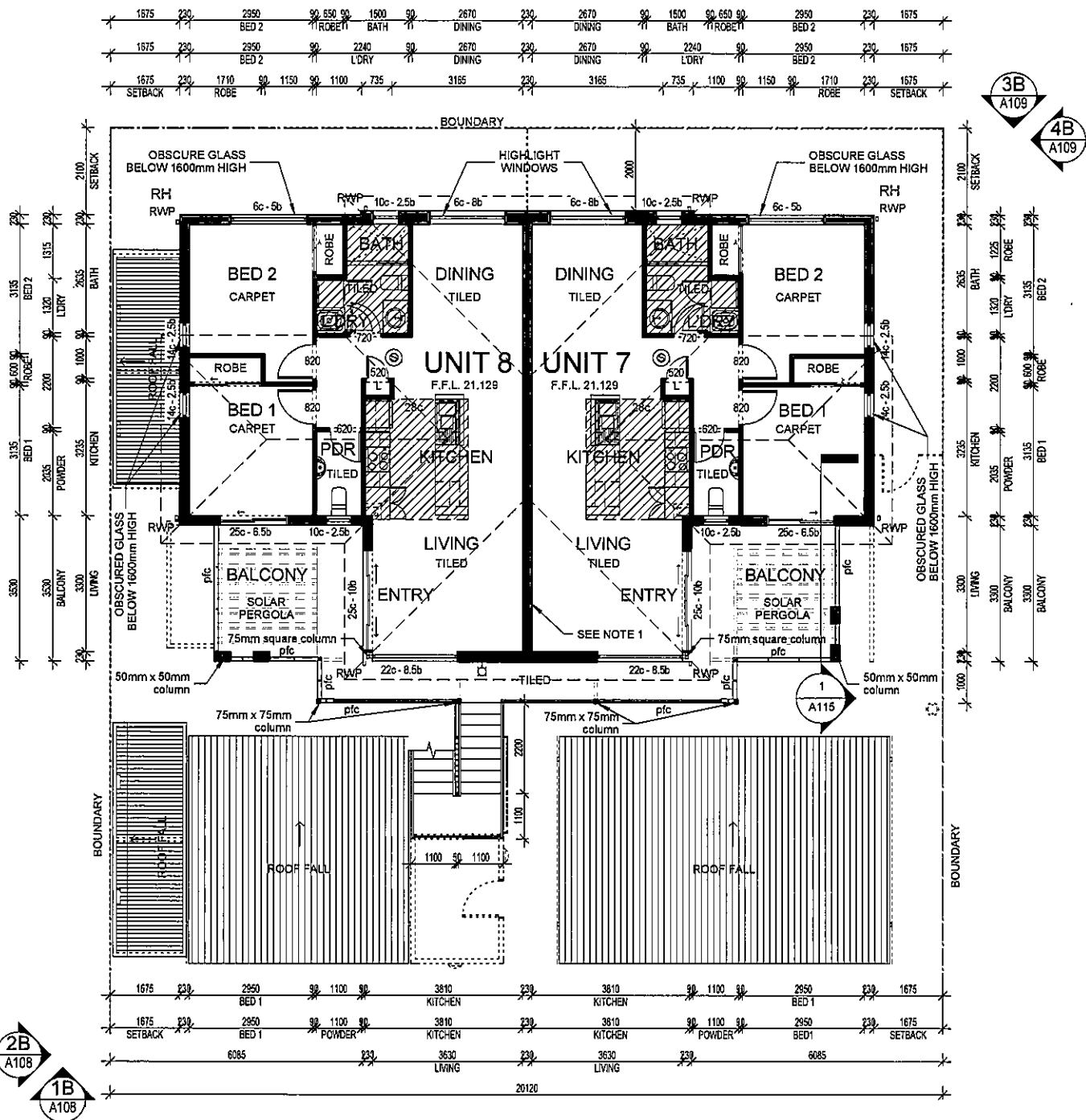
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GROUND FLOOR REAR UNITS

Project number	39BB
Date	6/09/2018
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FIRST FLOOR REAR UNITS

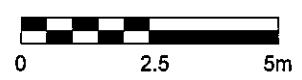
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LEGEND

- EMERGENCY LIGHT
- ⊙ SMOKE DETECTOR

NOTES:

1. FIRE AND ACOUSTIC RATED MASONRY BLOCKS WITH CONTINUOUS ACOUSTIC WIRE TIES



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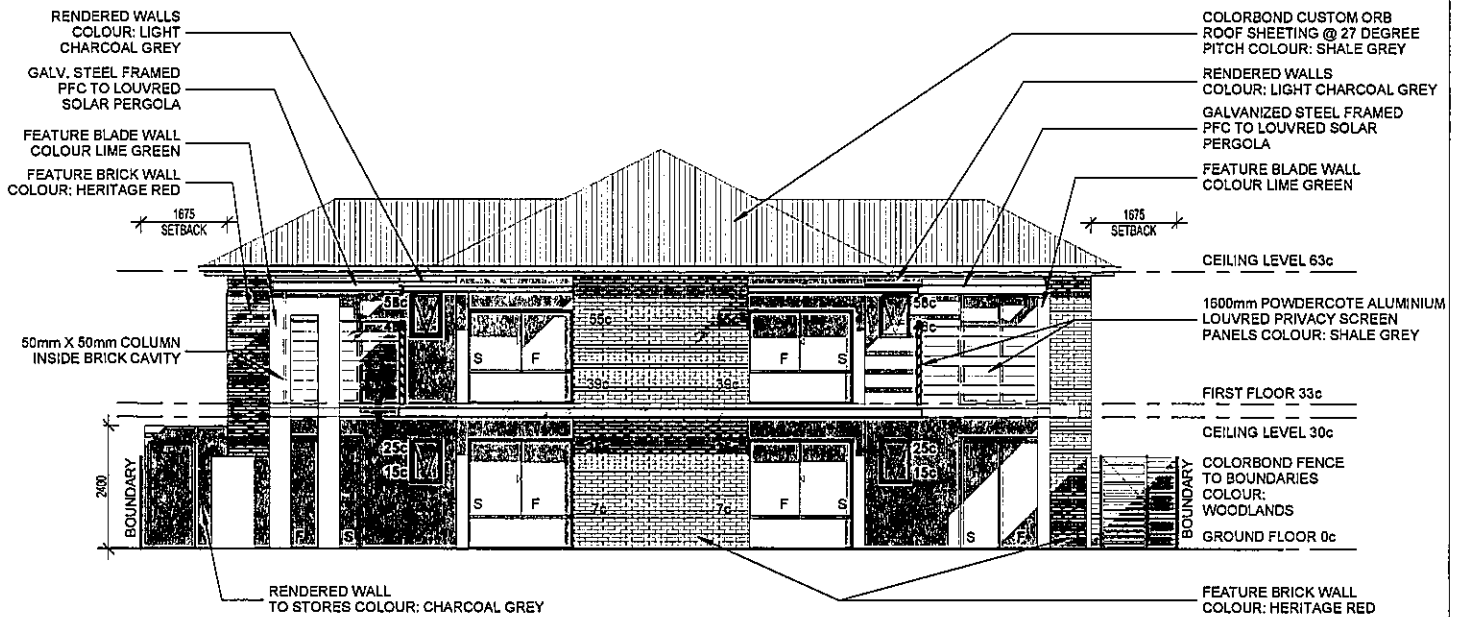
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rev	date	issue
13	1/04/2016	landscaping, windows
14	6/09/2018	planning amend

FIRST FLOOR REAR UNITS	
Project number	3988
Date	6/09/2018
Drawn by	MC
Checked by	JA, TL

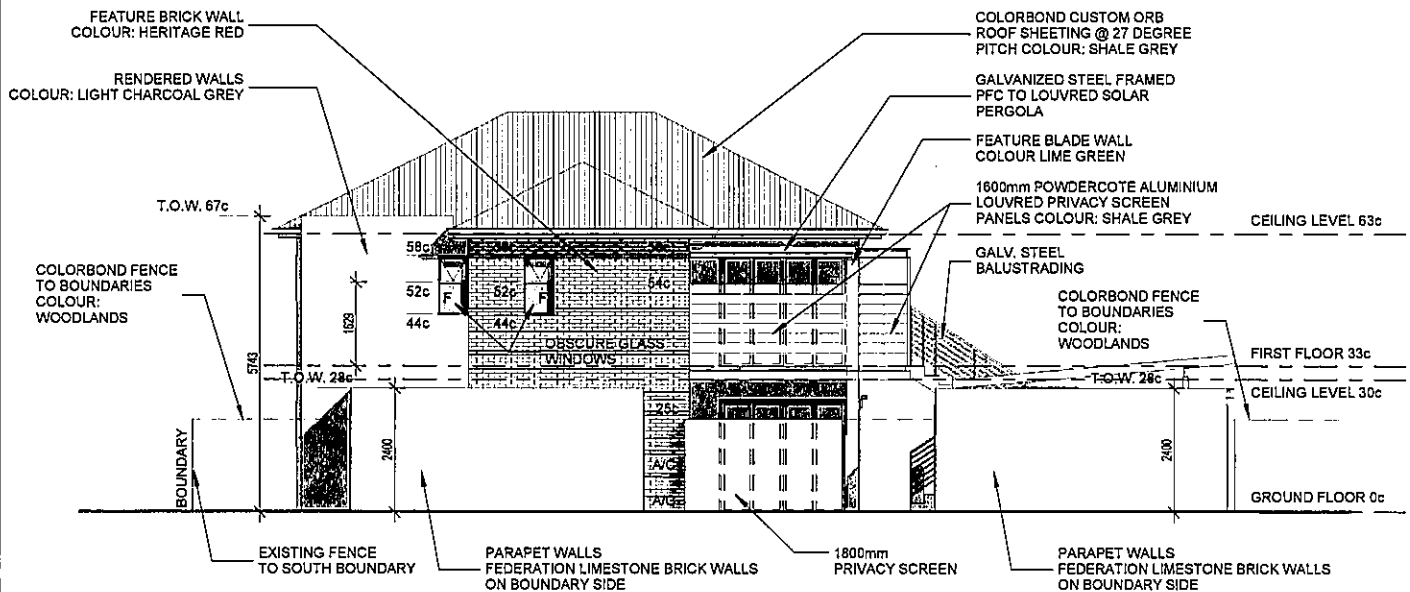
A107

Scale 1:100



ELEVATION 1 REAR UNITS

SCALE: 1:100



ELEVATION 2 REAR UNIT

SCALE: 1:100



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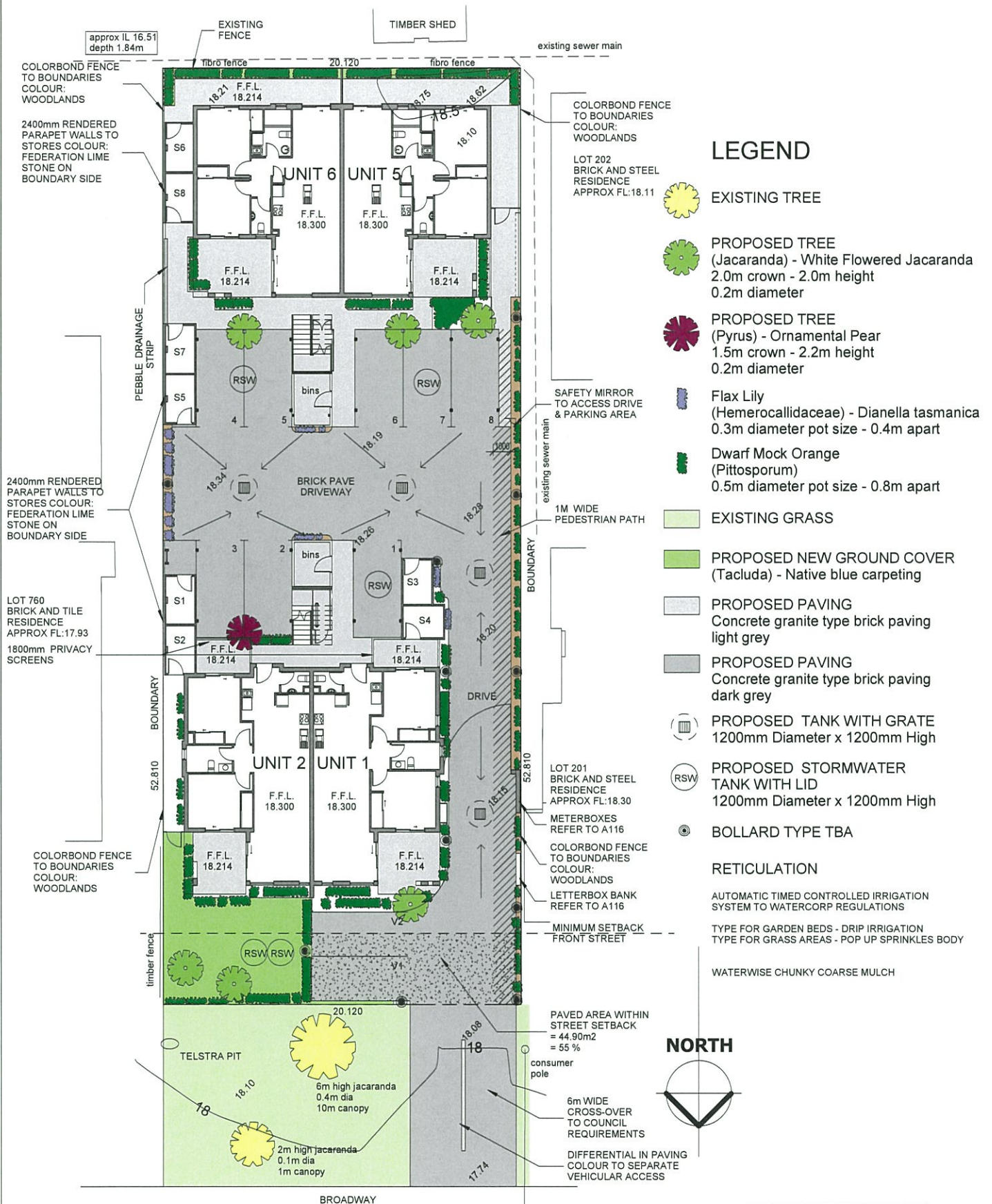
ELEVATION 1 & 2 REAR
UNITS

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Scale 1:100

HOUSE WELL CLEAR



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13	1/04/2016	landscaping, windows
14	6/09/2018	planning amend

LANDSCAPING

Project number	398B
Date	6/09/2018
Drawn by	MC
Checked by	JA, TL

A110

Scale 1:200

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WATERWISE PLANT DETAILS

White Flowered Jacaranda
(*Jacaranda mimosifolia*)



Description

A large deciduous tree to as much as 10 m high and wide. Usually low branching. Lacy green foliage drops in late winter or early spring. New foliage and bunches of white trumpet shaped flowers appear in late spring. Flowers continue to be produced occasionally throughout summer. Only prune to shape when young.

Cultivar: **Alba** Plant type: **Tree** Origin: **Exotic** Lifespan: **Perennial**

Waterwise in these regions: Central West, Gascoyne, Perth, South Coast, South West

Planting

- Soil type: Sand, Loam, Clay, Gravel
- Garden type: Tropical, Mediterranean
- Growing position: Sun
- Soil pH: 6.0-8.0

Ornamental Pear
(*Pyrus calleryana*)



Hardy ornamental deciduous tree from China. Clusters of white flowers on bare wood in spring, followed by dark green leaves during spring and summer, before changing to stunning autumn hues of orange, red, yellow and purple before falling. Cultivars include Aristocrat (13 m high x 8m wide, leaves persistent and colourful foliage into winter), Bradford (13 m high x 10 m wide, glossy rounded leaves), Capital (upright to 11 m high x 3 m wide, large leaves), Chanticleer (upright to 10 m, large dark green leaves tinged with red in hot conditions. Good for windy sites), Cleveland Select (upright habit 8-10 m high x 6 m wide), Edgehill (to 8 m high and 6 m wide), Fronzam (10 m high x 4 m wide), Red Spire (upright to 12 m high x 4 m wide with glossy pointed leaves displaying autumn tones of crimson and burgundy), Southworth Dancer (to 7 m high x 4.5 m wide, finer foliage) and Winter Glow (to 6 m high and 4 m wide, upright vase shape, glossy foliage, good holding onto foliage into winter).

Cultivar: **Cultivars** Plant type: **Tree** Origin: **Exotic** Lifespan: **Perennial**

Waterwise in these regions: Central Wheatbelt, Great Southern, South Coast, South East Coast, Perth, South West

Planting

- Soil type: Sand, Loam, Clay, Gravel
- Garden type: Mediterranean, Cottage
- Growing position: Sun
- Soil pH: 6.0-8.0

Flax Lily
(*Dianella tasmanica*)



Description

A wide range of broad strap-leaved clumping plants with a range of foliage colours and overall size.

Cultivars include Blaze, Destiny, Lime Splice, Little Devil, Splice, TasRed and Wyeena.

Cultivar: **Cultivars** Plant type: **Strap-Leaves** Origin: **Australian Native** Lifespan: **Perennial**

Waterwise in these regions: Perth, South West, South Coast, South East Coast, Great Southern

Planting

- Soil type: Sand, Loam, Clay, Gravel
- Garden type: Native, Tropical, Cottage, Mediterranean
- Growing position: Sun, Part Shade
- Soil pH: 5.5-8.0

Dwarf Mock Orange
(*Pittosporum tobira*)



Description

Evergreen shrub with fragrant, creamy yellow flowers in small bunches at the branch tips in late spring early summer.

Prune regularly to maintain shape. Cultivars include Cream de Mint (to 1 m with cream and green foliage), Miss Muffet (to 1 m high and wide, bright green foliage) and Variegatum (to 3 m high and wide, variegated foliage).

Cultivar: **Cultivars** Plant type: **Shrub** Origin: **Exotic** Lifespan: **Perennial**

Waterwise in these regions: Perth, South West

Planting

- Soil type: Sand, Loam, Clay, Gravel
- Garden type: Cottage, Tropical
- Growing position: Part Shade, Sun
- Soil pH: 6.0-8.0

IRRIGATION SYSTEMS



Pop-up/fix spray

Typical watering rate (per hour): 35-45mm

Recommended run time for 10mm (standard drink): 13-16 minutes

Recommended reduced run time: 10 minutes



Dripline

Typical watering rate (per hour): 15-20mm

Recommended run time for 10mm (standard drink): 30-40 minutes

Recommended reduced run time: 20-30 minutes

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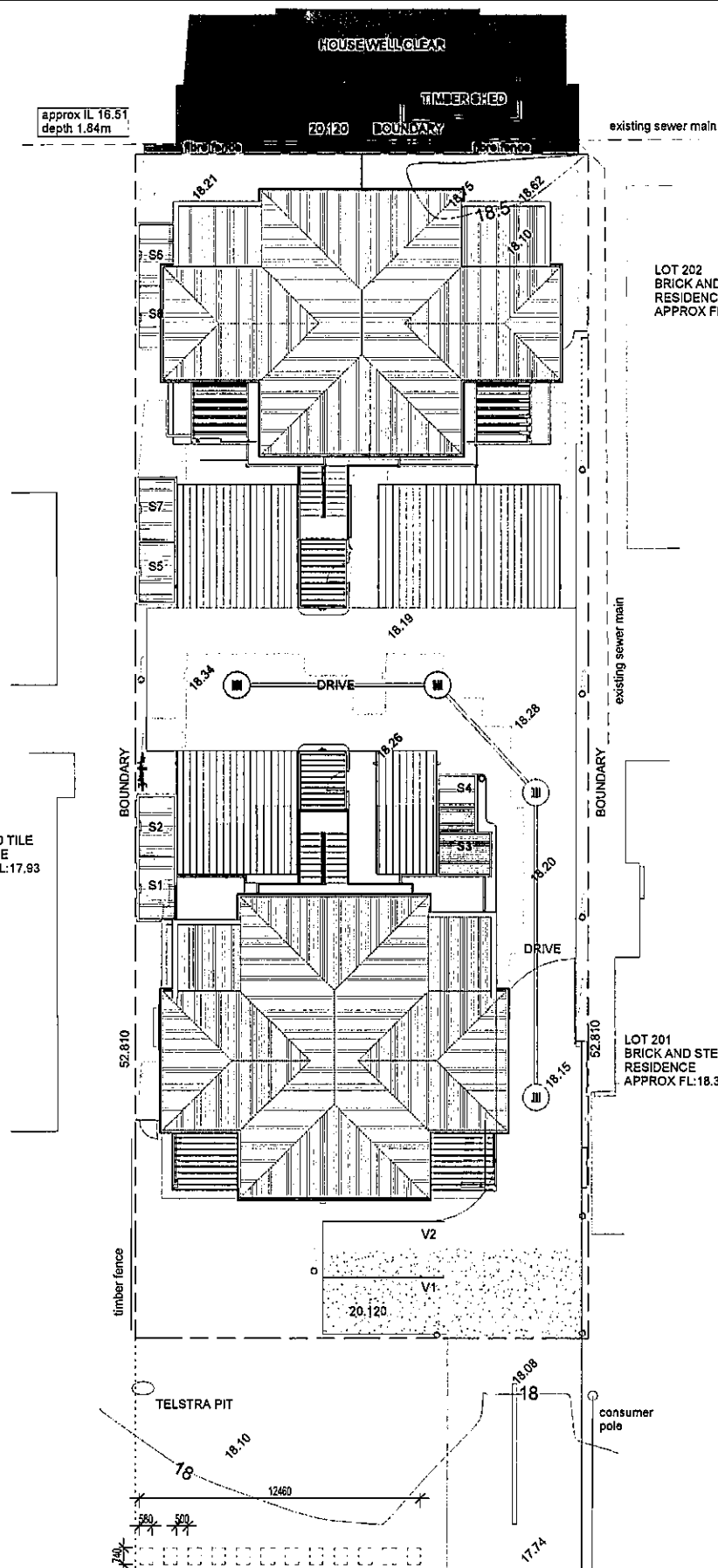
rev	date	issue
13	1/04/2016	landscaping, windows
14	6/09/2018	planning amend

LANDSCAPING NOTES

Project number	39BB
Date	6/09/2018
Drawn by	MC
Checked by	MC

A110-2

Scale 1 : 100



OVERSHADOW AREAS

ZONING R20
MAX. OVERSHADOWING
ON NEIGHBOURS LOT = 25%

NEIGHBOURS BLOCK = 1060m²

ALLOWABLE
OVERSHADOWING 25% = 265m²

ACTUAL
OVERSHADOWING = 111.53m²

OVERSHADOW DIAGRAM

SCALE: 1:200

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OVERSHADOW DIAGRAM

Project number 3988

Date 6/09/2018

Drawn by MC

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Scale 1:200



PERSPECTIVE FRONT UNITS

SCALE:



PERSPECTIVE REAR UNITS

SCALE:

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14	6/09/2018	planning amend

EXTERIOR VIEWS

Project number 39BB

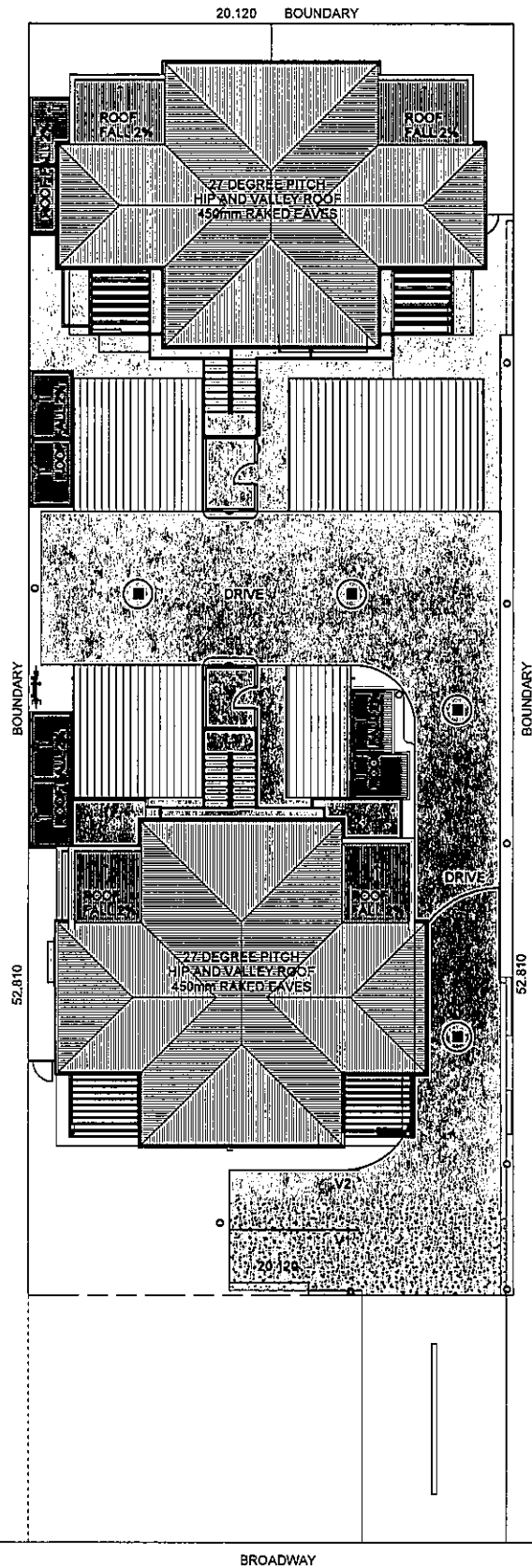
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Scale



ROOF PLAN

SCALE: 1:200

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CITY RESIDENCE

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14	6/09/2018	planning amend

ROOF PLAN

Project number 398B

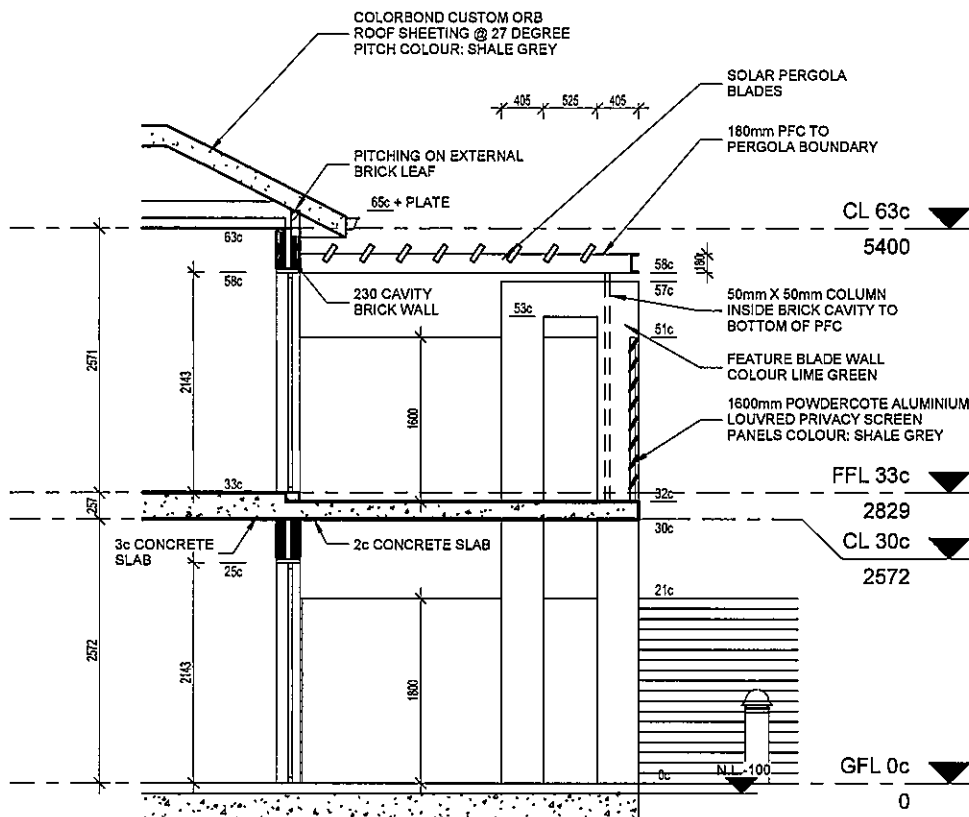
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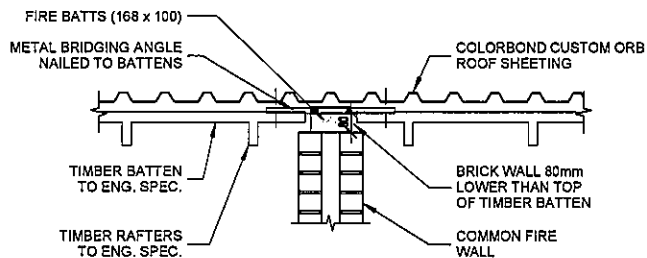
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BALCONY SECTION

SCALE: 1:50



FIREWALL DETAIL

SCALE: 1:20

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14	6/09/2018	planning amend

SECTIONS

Project number 398B

Date 6/09/2018

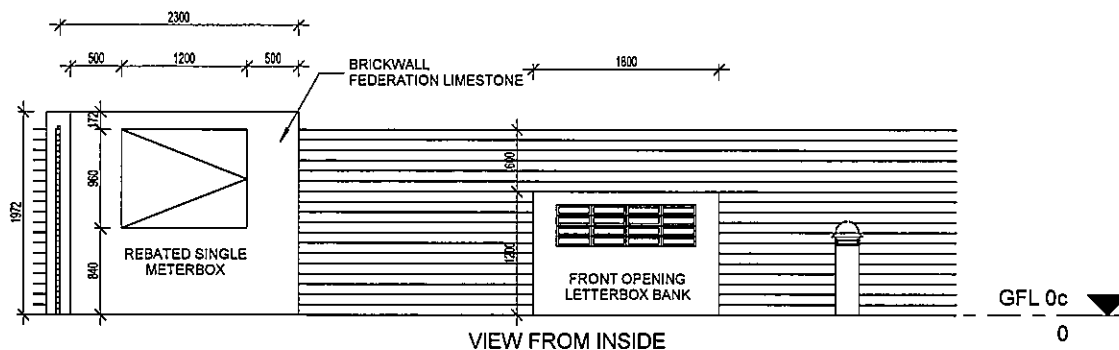
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A115

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METERBOX AND LETTERBOX LOCATION

SCALE: 1:50

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14	6/09/2018	planning amend

METERBOXES LOCATION

Project number 39BB

Date 6/09/2018

Drawn by MC

Checked by JA, TC

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Council was then requested to consider the balance of the Officer recommendations independently.

Item	Report
10.2	Proposed Eight (8) Multiple Dwellings on Lot 761; No. 39 Broadway, Bassendean, Owner: Praetorium Pty Ltd, Applicant: Tim Lewis-Jones
10.3	Proposed Retrospective Additions and Alterations to Single House on Lot 6; No. 14 Anzac Terrace, Bassendean
10.6	Road Maintenance - North Road
10.7	Vandalism of Street Verge Trees – Broadway and Wicks Street, Bassendean
10.8	Successful Application – Lotterywest Community Spaces Outdoor Grant
10.18	Financial Statements – March 2015

10.2 Proposed Eight (8) Multiple Dwellings on Lot 761; No. 39 Broadway, Bassendean, Owner: Praetorium Pty Ltd, Applicant: Tim Lewis-Jones (Ref: DA 2014-215 Stephanie Radosevich, Planning Officer)

APPLICATION

The application seeks Council's approval for eight (8) multiple dwellings which includes variations to the 'Deemed-to-comply' provisions of the Residential Design Codes of Western Australia (R-Codes) relating to boundary walls and two-way vehicular access.

COUNCIL RESOLUTION/OFFICER RECOMMENDATION – ITEM 10.2

OCM – 9/04/15 MOVED Cr Pule, Seconded Cr Gangell, that Council grants planning approval for the proposed eight (8) multiple dwellings at Lot 761 (No. 39) Broadway, Bassendean, subject to the following conditions:

1. Amended plans are to be submitted prior to or in conjunction with the Building Permit demonstrating that store 3 is relocated, to provide for two vehicles to pass at the rear of the access way;
2. A detailed landscape plan being submitted prior to or with the application for a Building Permit for the Town's approval which addresses the following:
 - (a) Details of the location and type of proposed trees, shrubs, ground cover and lawn areas to be planted;
 - (b) Low water use;

- (c) Landscaping of the verge area adjacent to the development site, including the provision of substantial street trees in accordance with the Town's adopted Street Tree Master Plan; and
 - (d) Details of the proposed watering system to ensure the establishment of species and their survival during the hot, dry summer months;
- 3. Pedestrian paths to be constructed which provide wheelchair accessibility connecting all entries to buildings with the public footpath and car parking areas;
- 4. Provision of lighting to pathways and car parking areas;
- 5. The site shall be landscaped in accordance with the approved landscaping plan and shall be maintained thereafter;
- 6. The street trees which sit within the verge and are not affected by the proposed development shall be protected by barricades during construction in accordance with the Town's Policy relating to street tree protection;
- 7. Separate approval being obtained from the Town's Asset Services for the proposed crossover on the Broadway frontage of the development site and this crossover being constructed in accordance with that approval;
- 8. The sealing and kerbing of all car parking areas and access ways to the Town's specifications;
- 9. The car parking spaces and access ways being constructed and maintained thereafter to the Town's satisfaction;
- 10. Visitor parking spaces being clearly marked for "Visitors Only" and used as such;
- 11. A minimum of three (3) and one (1) bicycle bays shall be provided for the residents and visitors respectively. The bicycle parking spaces shall be located in the area identified on the approved drawings and shall be constructed in accordance with the provisions of AS 2890.3 (as amended);
- 12. Details of stormwater disposal being submitted for the approval of the Town in conjunction with or prior to the issue of the Building Permit, in accordance with Local Planning Policy No. 14 – On-Site Stormwater Policy;

13. The applicant shall submit a certified Stormwater Management Plan that will address issues associated with stormwater during storm events of 1:100 Annual Rainfall Interval (ARI) up to 24 hours duration, prior to the submission of a Building Permit.

In the event that changes to the approved plans (i.e finished floor levels and ground levels) are required in order to comply with the stormwater drainage management plan, then an application for a modification to the planning approval will be required;

14. Prior to the issue of a building permit a development bond for the sum of \$4,000 being lodged with Council to ensure the satisfactory completion of all works associated with landscaping, car parking, access ways and fencing;
15. The incorporation of public art into the proposed development or a cash-in-lieu payment of one per cent of the construction cost of the proposed development in accordance with the Town's adopted Local Planning Policy No. 15 'Percent for Art Policy'. Detailed arrangements and agreement with respect to art to be provided on-site or alternatively payment of the required fee shall be made prior to or in conjunction with the application for a Building Permit;
16. The street number being prominently displayed at the front of the development;
17. The provision of side and rear fences, behind the street setback line, of 1.8 metres in height. Where the ground levels vary on either side of the fence, the required 1.8 metre height shall be measured above the higher ground level;
18. A separate application and approval being obtained for any proposed fencing within the street setback area;
19. The provision of letterboxes and bin storage in materials to complement the development to the satisfaction of the Town;
20. External clothes drying facilities shall be screened from view of the street or any other public place at all times. No drying of clothes from upper floor balconies (units 3 & 4) or ground floor outdoor living areas (units 1 & 2) is permitted;

21. Air-conditioning units and external fittings shall be incorporated into the building or screened from view. Details of the treatment of such external fittings to the building being submitted prior to the issue of a building permit to the satisfaction of the Manager Development Services;
22. The applicant submitting to the satisfaction of the Manager Development Services a construction management plan that addresses issues of dust and noise control, hours of work, and provides contact details of a person to deal with complaints;
23. A Waste Management Plan (WMP) is to be submitted for the Towns approval prior to or in conjunction with the application for a Building Permit. The WMP shall address matters including, but not necessarily limited to, the following:
 - (a) Measures to be implemented for the purpose of minimising the delivery of waste to landfill during occupation, including: the on site separation of materials for recycling and the expectations of owners and/or tenants;
 - (b) Site Plan showing the location and size of the on-site rubbish disposal area, including the number of general rubbish and recycling bins to be provided for the development, including sharing arrangements where the number of bins is less than the number of dwellings;
 - (c) An estimation of the volume of waste to be generated by the proposed development and the capacity of this volume of waste to be accommodated by on site bin storage capacity;
 - (d) Details of intended method of collection (private contractor or Council contractor);
 - (e) Details of arrangements for transferring bins from the bin storage area to the verge for collection and subsequently from the verge back to the bin storage area, including timeframes at each stage;
 - (f) Details of where the bins would be located when waiting collection;
 - (g) Details of advice to be provided to owners and occupiers regarding the WMP; and
 - (h) Details of how the WMP will continue to be applied in perpetuity across the life of the development, including the WMP being incorporated into the strata by-laws for the proposed development;

24. The bin storage area is:
- (a) To be provided with a self closing gate;
 - (b) To be provided with 75mm minimum thickness concrete floors grading to a 100mm industrial floor waste, with a hose cock to enable both the bins and bin storage area to be washed out; and
 - (c) To be provided with internal walls that are cement rendered (solid and impervious) to enable easy cleaning;
25. The proposed boundary walls shall be finished to the satisfaction of the Town;
26. All building works to be carried out under this planning approval are required to be contained within the boundaries of the subject lot;
27. The building hereby approved shall not be occupied until all of the conditions of planning consent have been complied with to the satisfaction of the Manager Development Services, unless the applicant has entered into an agreement with Council to comply with those conditions within a specified period; and
28. The issue of a building permit prior to the commencement of any on-site works.

ADVICE NOTE:

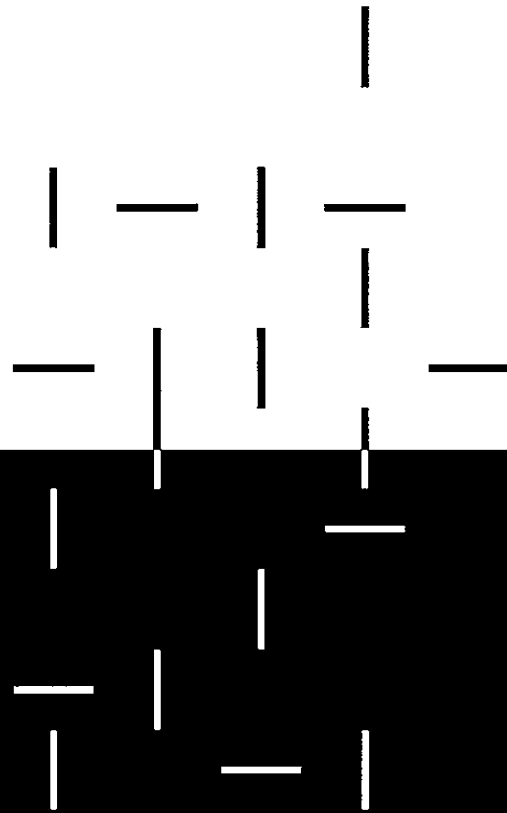
In relation to Condition 15, the owner/applicant is to liaise with the Town's Cultural Development Officer early in the process if it is intended that the public art is to be provided on-site.

CARRIED 4/2

Crs Gangell, Lewis, Pule & Carter voted for the motion. Crs Brinkworth & Bridges voted against the motion.

ATTACHMENT NO. 3

|
TAYLOR
— ROBINSON
CHANEY —
BRODERICK
|



Masterplanning

September 2018





Legend

■	Supermarket
■	Retail/ Commercial F&B
■	Townhouse/ Apartment
■	

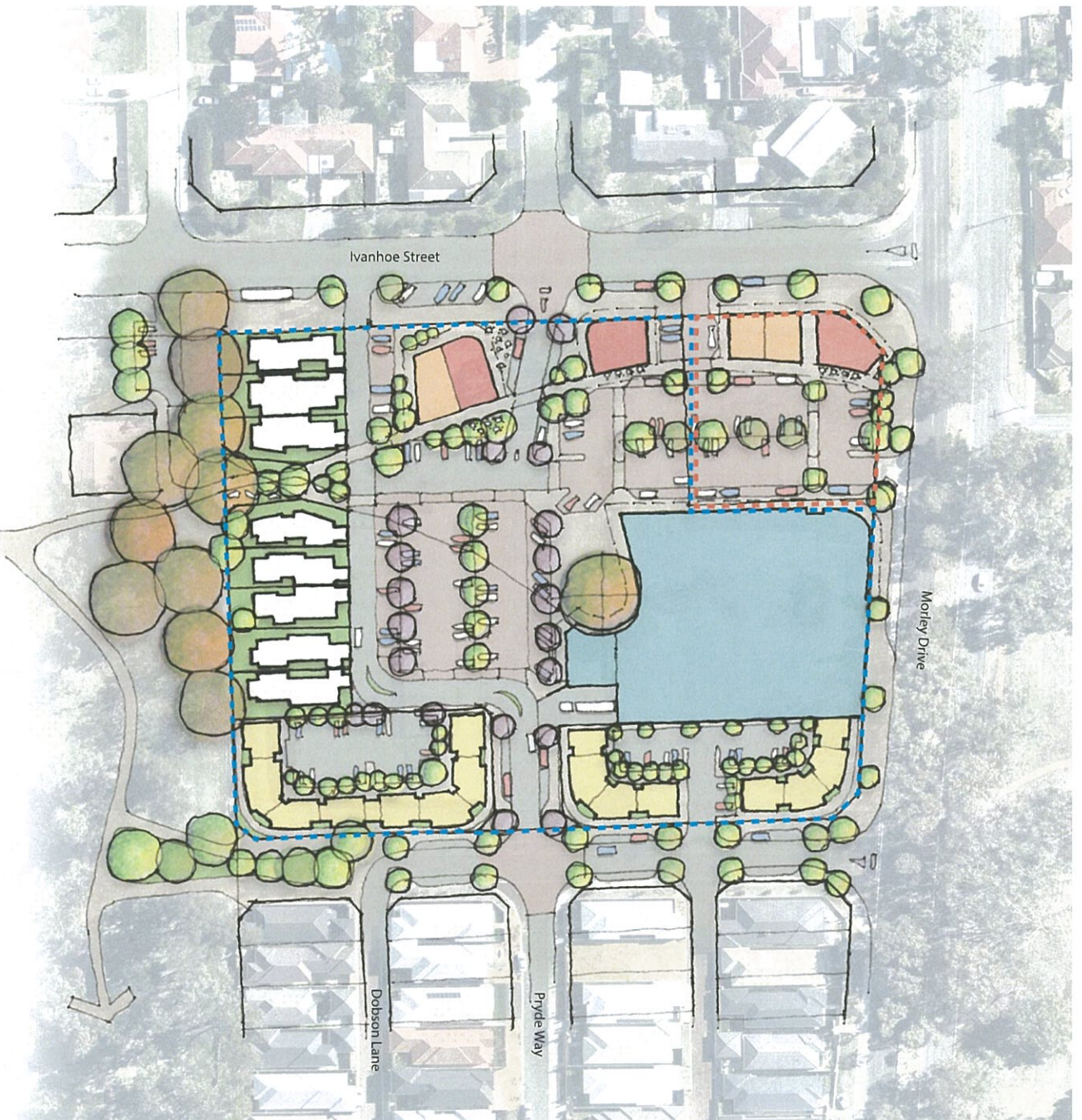
Total	3,500m ²
Total Approx. Car Bays	165 Bays (4.75 Bays / 100m ²)



Legend

City Owned Site

Site Boundary











Eden Hill Shopping Centre Redevelopment

Lots 4 (248) & 5 (246) Morley Drive, Eden Hill

Client: Birmingham Properties Pty Ltd

Date: 02 November 2018

A Veris Company

veris

Contact:

Vernon Butterly
vernon.butterly@elton.com.au
6241 3309

**PERTH
08 6241 3333**

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ABN 56 003 853 101

Prepared by	Melinda Marshall
Reviewed by	Vernon Butterly
Date	2 November 2018
Version	Final

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3	PLANNING CONTEXT	3
3.1	State Planning	3
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3.1.2	Central Sub Regional Planning Framework 2018	4
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FIGURES

Figure 1	Eden Hill Shopping Centre Redevelopment Concept	2
Figure 2	Central Sub Regional Planning Framework Map Extract	4

TABLES

Table 1 - Ownership Details	
------------------------------------	--

1 Introduction

This report seeks to describe the redevelopment concept for Lots 4 (248) and 5 (246) Morley Drive, Eden Hill otherwise known as the former Eden Hill Shopping Centre (the subject site). It also outlines the strategic planning for the site and how the proposed redevelopment concept aligns with the future direction for the area, in particular the need and nexus for the type and scale of land uses proposed.

1.1 Background

The Eden Hill Shopping Centre was first development on Lot 4 in the late 1960s and consisted of a Charlie Carters supermarket and five to six support shops. Due to the size of the supermarket (1,200m²) not being able to compete with larger newly established supermarkets in the area, the supermarket and specialist retail vacated the centre by the late 80s. Since this time the owner has unsuccessfully tried to find an anchor tenant for the existing centre. The building continued to be occupied by community groups on a peppercorn lease so it is maintained and secure. The leases were terminated in 2017 and the building remains vacant.

Lot 5 followed as a service station site that was decommissioned and demolished in 2005.

Redevelopment of the site was previously explored in 2000 when the Town commissioned a concept for the Mary Crescent Reserve Precinct. The concept showed most of the subject site being redeveloped as medium density housing with a small amount of retail and commercial floor space adjacent to Morley Drive. This concept was never implemented due to a lack a commercial viability.

Since that time the tavern site has been redeveloped as a residential estate.

A new concept plan for redevelopment is now required as the existing building can no longer be occupied by community groups due to building code compliance and it is not economically feasible to upgrade the building so it complies.

1.2 The Subject Site

The subject site consists of two lots that are legally described in Table 1.

Table 1 – Ownership Details

Lot#	Address	Title#	Plan#	Owner	Area (m ²)
4	248 Morley Drive East, Eden Hill	598/181A	D41398	Birmingham Properties P/L Ladrift P/L Matax P/L	16,372
5	246 Morley Drive East, Eden Hill	1357/796	D41398	Town of Bassendean	1,993

Lot 4 is currently developed with a single storey commercial building with associated car parking, whilst Lot 5 is vacant. The subject site is regular in shape and has frontages to Morley Drive, Ivanhoe Street and a Right of Way (Lot 55) that adjoins Christie Way. It slopes from the north to the south and features some areas of landscaping, including mature trees primarily around the perimeter of the site. Lot 5 has crossovers to both Morley Drive and Ivanhoe Street, whilst Lot 4 has two crossovers to Ivanhoe Street, though one of the crossovers is blocked off. There is also a crossover from Christie Way to Lot 4 that traverses Lot 55. This arrangement will need to be considered as part of the redevelopment.

The subject site is immediately surrounded by low density residential to the west (R15), medium density residential to the east (R30) and Public Open Space to the north and south.

2 Concept Description

Figure 1 Eden Hill Shopping Centre Redevelopment Concept



The Concept shown at Figure 1 proposes a mixed use activity centre comprising the following:

- » A 3000 m² supermarket;
- » 310 m² of retail and commercial floor space;
- » 455 m² of floor space for food and beverage offerings;
- » 165 car parking spaces, and;
- » Medium density residential (approximately 40 dwellings).

The floor areas proposed are based on our knowledge of the site and current market conditions. The existing shopping centre failed due to the supermarket having a floor area of only 1,200m², which was too small to attract the number of patrons that are required to also support the surrounding specialty retail. Therefore a supermarket with a floor area of at least 3,000m² would be required, as the quality and size of the anchor tenant is in direct proportion to the quality of the support tenants and therefore underpins the commercial viability.

3 Planning Context

3.1 State Planning

3.1.1 State Planning Policy (SPP) 4.2 – Activity Centres for Perth and Peel

The main purpose of this policy is to specify broad planning requirements for the planning and development of new and the redevelopment and renewal of existing activity centres in urban areas of Perth and Peel. It is mainly concerned with the location, distribution and broad land use and urban design criteria for activity centres, and coordinating their land use and infrastructure planning by local governments and public authorities. The policy objectives of SPP4.2 are as follows:

1. Distribute activity centres to meet different levels of community need and enable employment, goods and services to be accessed efficiently and equitably by the community.
2. Apply the activity centre hierarchy as part of a long-term and integrated approach by public authorities and private stakeholders to the development of economic and social infrastructure.
3. Plan activity centres to support a wide range of retail and commercial premises and promote a competitive retail and commercial market.
4. Increase the range of employment in activity centres and contribute to the achievement of sub-regional employment self-sufficiency targets.
5. Increase the density and diversity of housing in and around activity centres² to improve land efficiency, housing variety and support centre facilities.
6. Ensure activity centres provide sufficient development intensity and land use mix to support high-frequency public transport.
7. Maximise access to activity centres by walking, cycling and public transport while reducing private car trips.
8. Plan activity centre development around a legible street network and quality public spaces.
9. Concentrate activities, particularly those that generate high numbers of trips, within activity centres.

The redevelopment concept proposed is considered to meet all of these objectives.

In accordance with the criteria of SPP4.2, Eden Hill Shopping Centre is classified as a Neighbourhood Centre. Neighbourhood centres are important local community focal points that help to provide for the main daily to weekly household shopping and community needs. They are classified as having up to 5,000m² of net lettable floor area and serve a 1 kilometre catchment of between 2,000 to 15,000 people. They are also a focus for medium density housing.

SPP4.2 is generally applicable at the strategic planning stage and is therefore of limited relevance to the Eden Hill Shopping Centre redevelopment given it is an existing activity centre that is already zoned appropriately for what is proposed. However the following provisions are considered relevant to the design and future planning approval process:

- » Activity centres should be accessible by cars and freight vehicles, and particularly by public transport, walking and cycling. It is intended that this policy will guide the planning and provision of public transport infrastructure.
- » Activity centres should be planned in line with transit-oriented development principles to make it convenient and practicable buildings need to address streets and public spaces to promote vitality and encourage natural surveillance;

- » activity centres should contain a mix of uses along street frontages, and arrange key retail and other attractors to maximise pedestrian flows along streets;
- » new activity centre development or redevelopment should include 'sleeving' of large-scale retail and car parks,
- » A Retail Needs Assessment (RSA) is only required for a Neighbourhood Centre where the shop-retail floorspace proposed exceeds 6,000m²
- » Competition between businesses of itself is not considered a relevant planning consideration.
- » The minimum dwellings per gross hectare for a Neighbourhood Centre is 15;
- » A Neighbourhood Centre has a future indicative service population of 2,000 to 15,000 people and a trade area of 1 kilometre.

3.1.2 Central Sub Regional Planning Framework 2018

The Central Sub Regional Planning Framework, which is one of four spatial frameworks for the Perth and Peel region prepared to guide land use and infrastructure provision, is relevant to the strategic planning for the site. As shown in Figure 2 below, the subject site is located in close proximity to two 'Urban corridors', which are intended to be locations for increased and diversified places for people to live and work and will feature a mix of uses, high density residential (R60+) and high frequency public transport. The Urban Corridors adjacent to the subject site are a high frequency transit route (Ivanhoe Street) and approximately 600 metres away is a proposed high priority transit route (Lord Street). This means the subject site meets the requirement of SPP5.4 for an activity centre to be well serviced by public transport.

Figure 2 Central Sub Regional Planning Framework Map Extract



3.2 Local Planning

3.2.1 Town of Bassendean Local Planning Strategy 2015

The Town's Local Planning Strategy, which was originally prepared in 2008 and updated in early 2015, is currently being reviewed. However the following recommendations relating to the subject site are still considered relevant.

- » The Eden Hill Shopping Centre site is the subject of urban decline and is strategically placed for redevelopment opportunities at medium densities, and has already been subject to a redevelopment concept plan under a Council planning initiative. It is understood that the redevelopment concept, which was prepared by the Town in 2000, proposed a mix of medium density housing and residential/commercial uses, whose size and configuration would be determined by private development proposals in response to tenant requirements.
- » To promote the improvement of amenity and services of Local shops at an appropriate scale and facilitate integration with medium density housing development where suitable.
- » Identify the Eden Hill, Walter Road and Ashfield local centres as local shopping zones under the Local Planning Scheme and make provision for limited retail and commercial uses to service local needs only;

The Town is currently seeking public input as part of the review and the following is feedback received to date regarding the subject site:

I am looking forward to this area of Eden Hill be to be redeveloped as identified in the TOWN OF BASSENDEAN LOCAL PLANNING STRATEGY June 2008 (Updated February 2015) proposed 'North Bassendean Housing Precinct 2'. Mary Crescent Reserve is looking great since it's overhall and new housing development on the previous hotel tavern site - the area is so much nicer than 8 years ago.

Possible development on this site needs to hurry up. Regulations have closed the building and there has been a fence around the structure for months. It is an eyesore that wastes a large amount of potential development.

I was delighted when I saw this building had been opened up with community focus eg. an opshop and men's shed...and I was equally just as disappointed when not so long afterward they were shut down due to the building not meeting safety regulations (fire sprinklers reportedly not adequate according to a report in the local paper). A perfect location for community focused groups to co-locate. Perhaps someone at TOB could inform the owners of GO FUND ME and other such websites?... where, if the costs are too high for the owners alone to bear, then the community could assist the owners to pay for adequate sprinkler systems to be installed inside the premises so community focused organisations could open up here again.

Also it is understood that the draft Local Planning Strategy recommends a density increase from R20/30 to R20/40 in the area surrounding the subject site.

Bassendean Local Economic Overview 2018

The Bassendean Local Economic Overview (the Overview) provides a profile of key demographic and economic characteristic of the Town and has been prepared to inform the preparation of the Town's Economic Development Plan 2017-2022 and Local Planning Strategy 2017-2030.

The Overview includes a section on Commercial Floor Space Demand Analysis that includes modelling of the demand for goods and services across the Town over a 13 year period (2018-2031). It utilises the Perth and Peel Land Use and Employment Survey 2015/17 (LUES) data as the basis for the modelling. However the data provided by the LUES is incorrect for the subject site as it stipulates that it only has a shop/retail net lettable area (NLA) of 160m². Where actually the floor area of the existing building is just under 3,000m² and up until recently was fully occupied. Therefore the modelling that extrapolates commercial floor space demand based on this data is also flawed.

In addition the methodology used to predict commercial floor space demand is based on a Gravity Model that utilises general and not local population predictions and also does not take into account the Town's infill housing

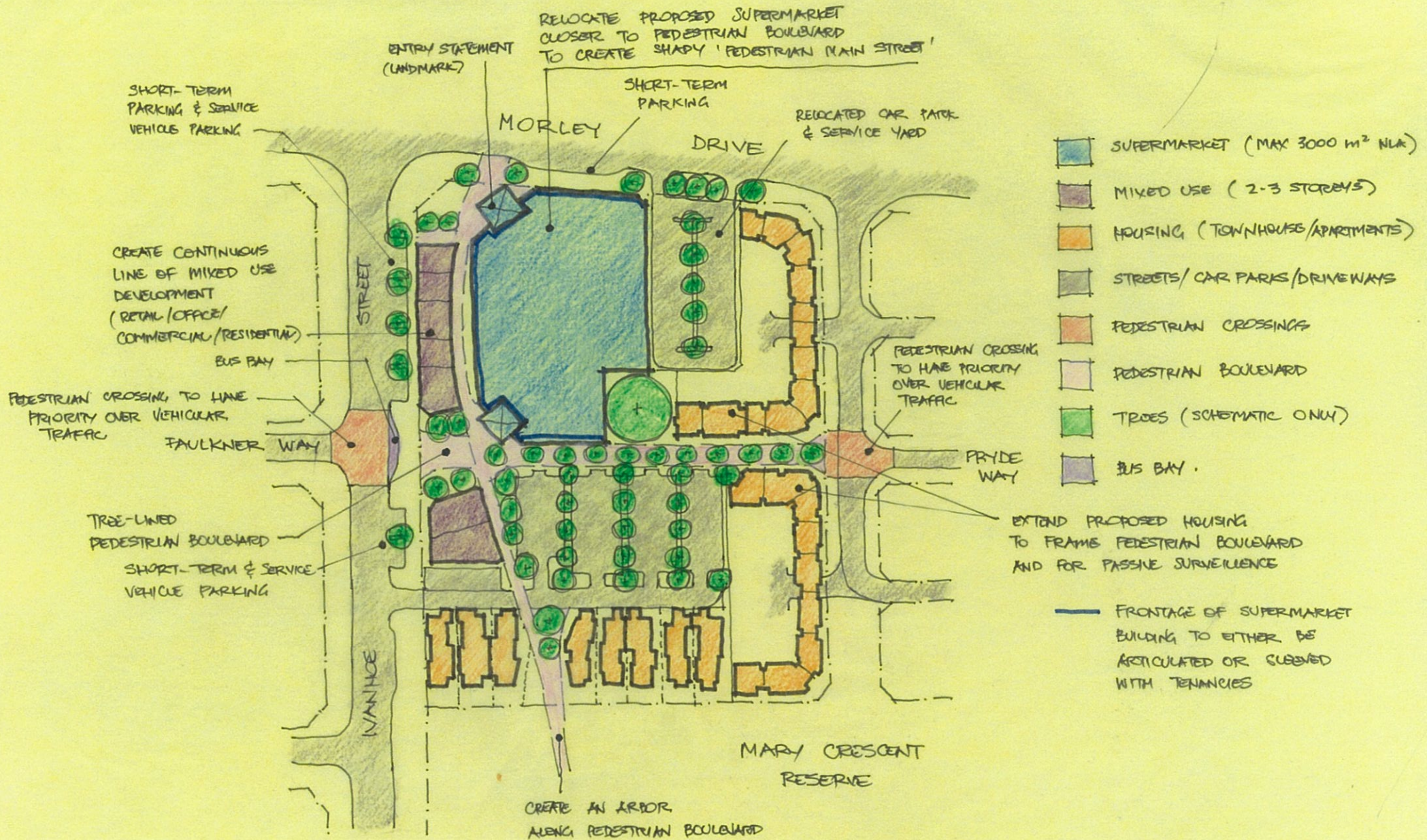
target stipulated by the Central Sub-regional Planning Framework. The Gravity Model used is also considered to be inaccurate as it does not take into account the nearby Kiara Shopping Centre.

3.2.2 Town of Bassendean Local Planning Scheme No.10

Under the Town of Bassendean Local Planning Scheme No.10, the subject site is zoned 'Local Shopping'. The objectives of this zone are to provide for the local retail and service needs of the locality and to ensure that the local needs of residents are met, whilst maintaining a retail hierarchy to ensure that the catchment of the Town Centre zone is not adversely affected. We consider that the proposed redevelopment concept is in accordance with these objectives. Further all of the uses proposed by the redevelopment concept can be considered for approval under the 'Local Shopping' zone including residential development with a maximum density of R60 in accordance with Clause 4.11.4.

Local Planning Policy No.7 – Local Shopping Zone Design Guidelines

This local planning policy sets out the development standards for the 'Local Shopping' zone for setbacks, parking, landscaping and areas for storage/refuse. With regards to landscaping is requires a minimum width of front boundary landscaping to be 2m and side boundary landscaping to be 1m. The proposed redevelopment concept proposes a variation to this requirement in order to provide a better urban design outcome. Nil boundary setbacks are proposed for the retail and commercial buildings to provide a 'main street' environment, which is the preferred form of commercial development as stipulated in SPP4.2. Perimeter landscaping was considered necessary to screen the expanse of car parking that surrounded big box shopping centres. Given the preference now is now entrances to be accessible directly from the street and for parking to be located internal to a development, perimeter landscaping is no longer required.

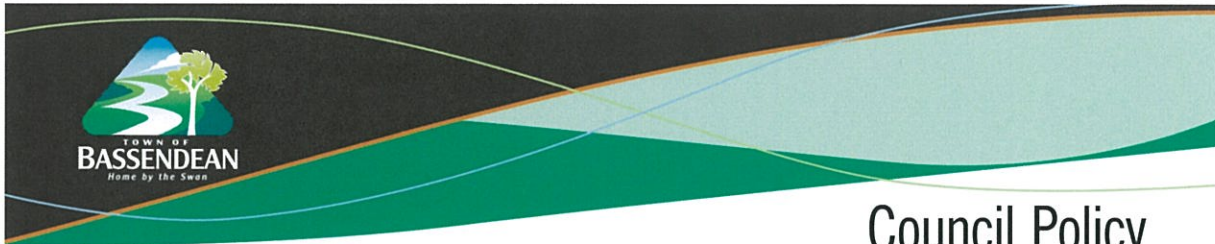


EDEN HILL MASTER PLAN

SUGGESTED CHANGES (FOR DISCUSSION PURPOSES ONLY)
 LOTS 4 & 5 (246 ~ 248) MORLEY DRIVE
 EDEN HILL.

DIRECTOR, STRATEGIC PLANNING ToB · 12 NOV 2018.

ATTACHMENT NO. 4



Council Policy

6.19 Presentation to Staff Policy

Objective

The aim is to have a policy in place, to formally recognise and thank commendable employees for their service and contribution during their employment with the Town of Bassendean.

To have in place a policy, in accordance with Section 5.50 of the Local Government Act 1995 and Local Government (Administration) Regulation 1996, in particular Clause 19A (1) & (2), in relation to employees whose employment with the Town of Bassendean is finishing, setting out the circumstances in which the Council will pay an employee any amounts in addition to those which the employee is entitled under the terms of a contract or industrial award.

Benefits provided in accordance with this policy shall not apply where:

- Employment is terminated as a consequence of conduct that justifies dismissal, including misconduct, inefficiency or neglect of duty; or
- An employee is appointed as a casual, temporary employee or who was engaged for a specific time period or for a specific reason, task, project or program.

Strategy

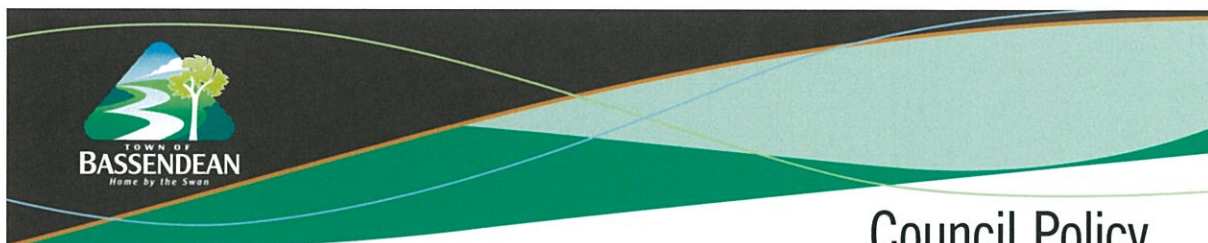
Resignation or Retirement

Council authorises a gift to the value of \$100 and a farewell function for employees who retire or resign from the Town of Bassendean after a period of employment of five years or more of continuous service. Where employees have served for ten or more years, the gift authorised is \$350.

Continuous Service Awards

Staff who work with the Town of Bassendean for a significant period of time will be recognised with a Service Award.

An employee is eligible for a gift in the form of a gift voucher - a payment can only be made directly to a retailer.



Council Policy

After 5, 10, 15, 20 and then every 5 years after 20 years of continuous service, the Employee will be recognised as follows:

- 5 Years Service - Certificate of Service and \$100 gift/voucher;
- 10 Years Service - Certificate of Service and \$250 gift/voucher;
- 15 Years Service - Certificate of Service and \$400 gift/voucher;
- 20 Years Service – Certificate of Service and a gift/voucher (max value \$550); and
- Every 5 years after 20 years – Certificate of Service plus a gift/voucher (maximum value of \$750) and a dinner voucher for two (maximum \$200).

Certificates for 5 years service will be presented to employees by the Director of the Directorate. Where this is impractical the Supervisor may make the presentation.

Certificates for 10, 15, 20 and then every 5 years after 20 years of continuous service will be presented by the Chief Executive Officer at the following nominated functions, End of Financial Year and Christmas functions.

All certificates will be signed by the Chief Executive Officer and the Mayor.

Application

Responsibility for the implementation of this policy rests with the Mayor, Councillors and Chief Executive Officer. The Policy is to be reviewed every three years.

<p>Policy Type: Strategic Policy</p>	<p>Responsible Officer: Chief Executive Officer and Director Corporate Services</p>
<p>Link to Strategic Community Plan: Leadership and Governance</p>	<p>Last Review Date: September 2017 Version 2</p>
	<p>Next Review due by: May 2020</p>

ATTACHMENT NO. 5

Old Perth Road Vibrancy Framework

TIMEFRAME: 0-3 MONTHS

BRANDING OF THE VILLAGE	<p>Mural on 2 Old Perth Rd.</p> <p>The intent is to “brand” the west end as the traditional village in the historic setting. This is directly opposite the Railway Station and where traffic queues at the lights. It is the “front door” of the Town. A Mural incorporating the name <i>“Bassendean Village”</i> and themed to evoke the yesteryear brand of a village.</p>	<p>This project pivots on approval being granted to access the Guildford Road wall of 2 Old Perth Road.</p> <p>Approximate cost - \$7,500 Proposed funding from within the Art Infrastructure Reserve</p>
	<p>New garden bed at the wall of 2 Old Perth RD</p> <p>This is directly opposite the Railway Station and where traffic queues at the lights. It is the “front door” of the Town. The planting shall enhance the theme of the mural and the village theme.</p>	<p>Potentially by the Verge Transformation Group with further enhancement through the relocation of Tallow Trees from Old Perth Road.</p> <p>Approximate cost - \$2,000</p>
	<p>Mural on old Commonwealth Bank building (Cnr Wilson St & Old Perth Rd)</p>	<p>The sale of the old Commonwealth Bank building is under offer. The potential purchaser has expressed interest in the Town painting murals on the building walls.</p> <p>Approximate cost - \$20,000 Proposed funding from the Art Infrastructure Reserve</p>

Old Perth Road Vibrancy Framework

STREET INFRASTRUCTURE	Installation of 11 planter boxes on street The planters will be located at safe locations to ensure access is maintained. The planters will be grouped to maximize their visual impact.	Built by Bassendean Men's Shed and painted incrementally by community at the monthly Markets and as a fund raiser for the Men's Shed. Approvals and some "within budget" support from the Town
	Public Bench Installation of a commissioned art piece to double as a bench seat. Commissioned from a local artist.	The purchase funded by Lions Club of Bassendean with approval and installation by the Town.
	Street Art Whimsical street art on common elements in the urban landscape.	Call out from creatives in the community to design and create quirky artworks. Coordinated by the Town. Material provided from existing budget
EVENTS	Old Perth Road Markets Saturday Twilight Markets on 24 Nov, 15 Dec, 23 Feb & 23 March Sunday Street Markets on 28 April, 26 May, 23 June, 28 July, 25 Aug, 22 Sept & 27 Oct	Existing, funded
	Community Cinema Five screenings per week over the period 30 November 2018 to 30 March 2019	Existing, funded

Old Perth Road Vibrancy Framework

	WonderRealm 15 – 17 February The Nella Fitzgerald Dancing Show & Fringe Festival over three nights and includes activities at O2 café, Holly Rayes and Cork & Bottle	Existing, with \$20,000 funding from the Town
	Bassendean Repair Café Sunday morning, monthly meeting at O2 Café of the “repair movement” offering to repair items to reduce disposal and land fill	Existing, with infrastructure support by the Town
Reduce Redtape	Trade on the Street Adopt a permission and supporting role to encourage trading onto the footpath by current retailers. Reduce the red tape and in a controlled way permit traders to bring their shop out onto the footpath while ensuring the retention of a pedestrian clearway.	It should be remembered that few traders in west end Old Perth Road are reliant on foot traffic. However such traders are considered desirable and in keeping with the village “brand”. Town to issue permits. No cost to the Town

TIMEFRAME: 3-6 MONTHS

STREET INFRASTRUCTURE	Library Entrance Art Installation Repurpose redundant planting area outside library (no longer useable for real plants) use community group to create artificial flowers at the Markets to be installed	Community Street Art that converts infrastructure to art pieces; Funded within existing budget
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Old Perth Road Vibrancy Framework

	"Paint a Brick" A section of the footpath can be dedicated to residents adopting a single brick and painting it or personalizing it.	Funded within existing budget
	Tree Festoon Lighting Greatly increase the festoon lighting in the trees on Old Perth Road. Plus put festoon lighting into the tree directly in front of the Council building.	Costings to be referred to the mid-year budget review
LANDLORD PARTNERSHIPS	Displays in vacant shop windows. Create "pop-up" artwork in vacant shops by local creatives.	Subject to shop owners support. Funded within budget
	Parklet Parklet incorporates a parking bay. The construction is wooden frame built so that the floor is the same level as the footpath. It usually features fixed wooden bench seating and a range of plants, astro turf and creative ideas.	Work with interested traders to create a parklet. Permit to be issued by the Town and fully funded and maintained by traders.
EVENTS	Food Truck Event To commence a regular food truck event in the street.	Governance model to be determined. Cost to be referred to the mid-year budget review

Old Perth Road Vibrancy Framework

	Sunday Breakfast Lounge room “Claim” car bays with furniture and encourage people to spend their Sunday morning reading the paper and catching up over a coffee. This will be augmented by activity such as a flash dance mob or regular salsa/line dancing and other activities like hula hooping, buskers/circus acts.	Governance model to be determined. Cost to be referred to the mid-year budget review
PARKING RESTRICTIONS	Wilson Street Car park Reduce all day commuter parking and enable more shopper parking.	
COMMUNITY MOVEMENT	Establish a Town Team Movement Group Community driven governance structure for activities and events	Catalyzed by the Town. Food truck event and Sunday Breakfast Lounge could well be managed by the group.
SIGNAGE	Wayfinding Signage Install signage to indicate café, hotel & shops. Located on the corner of Wilson and Guildford Rd to capture passing traffic on Guildford Road.	Funding referred for consideration in the mid-year budget review

TIMEFRAME: 6-12 MONTHS

Old Perth Road Vibrancy Framework

EVENTS	Car Clubs Meeting Point Create the west end of Old Perth Road as a Destination/origin point	Many auto clubs meet at specific locations to commence a formal excursion. These can feature many people and are short but significant opportunities to capturing spending. Any inducement offered (ie free coffee) at the traders expense.
ENVIRONMENTAL BEAUTIFICATION	Remove Chinese tallow trees Replace trees with species that provide better leaf canopy.	Chinese Tallows to be repurposed for garden bed 2 Old Perth Rd. Referred for funding to the mid-year budget review
LANDLORD PARTNERSHIPS	Shop front enhancement scheme The Town to consider subsidies to external façade of shop fronts up to 50% (limited to \$2,000) for aesthetic improvements consistent with vintage theme	Guidelines to be developed. Referred for funding to the mid-year budget review

TIMEFRAME: 12-18 MONTHS

Old Perth Road Vibrancy Framework

STREET INFRASTRUCTURE	CREATE PEDESTRIAN FIRST ZONE Resurface the street and pavement on Old Perth road (between Guildford Rd and Wilson St)	Paving the entire street to visually favour pedestrians over vehicle. Not preventing vehicles but significantly slowing them down. Improve the overall aesthetic and create an area that is more conducive to events. Subject to funding in 2018/2019 budget
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ATTACHMENT NO. 6

TOWN OF BASSENDEAN



ACCESS AND INCLUSION PLAN

2018-2022

The Town of Bassendean Access and Inclusion Plan 2018 – 2022 outlines its commitment to building an accessible community for all residents, visitors and all other stakeholders.

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1. Introduction

The Town of Bassendean includes the suburbs of Bassendean, Eden Hill and Ashfield featuring suburban style homes served by 97 kilometres of roads and 65 kilometres of footpaths. In addition, the Town includes a significant area of developed general industrial land including Tonkin Park. The total land area is 11 square kilometres and the Town has a population of 15,092 (2016 Census), up from 14,404 people in 2011.

Located 10 kilometres from the Perth GPO, with its river boundary, railway and freeway access, Bassendean is a comfortable and convenient location in which to live, work, shop and recreate. Council is proud of its strong community spirit and through its corporate and strategic plans, seeks to conserve, develop and enhance these essential qualities. In these documents the Town recognises the importance of working in partnership with community members, seeks to encourage active community participation and respond to the community's changing needs by the provision of high quality and equitable services.

The Town of Bassendean continues to strive to maintain its unique character, while encouraging ongoing development sensitive to the needs of all residents. Because of Council's commitment to sensitively meeting the needs of all residents, workers, volunteers and visitors in the Town, this Access and Inclusion Plan (AIP) has been adopted. It will be regularly reviewed to ensure people with disabilities, their families and carers within the Town of Bassendean can achieve their desired quality of life and have access to the same facilities, functions, events and services offered to the wider community.

2. Vision and Mission

The following Vision Statement outlines where the Town would like to be in the Year 2030:

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

Strategic Priority 1: Social of the Town's Strategic Community Plan (2017-2027) relates to the access and inclusion. The following strategies apply:

1.2 Ensure all community members have the opportunity to be active, socialise and be connected.	1.2.1 Provide accessible facilities that support leisure, learning and recreation for people of all ages.
	1.2.4 Ensure people with disabilities and those from diverse backgrounds are valued and supported to participate in community life

3. Disability Demographics

3.1 Australia

The 2016 Census of Population and Housing showed that the number of people with a need for assistance with core activities increased to 1,202,900 people or 5.1% of the population in 2016, up from 998,600 people, or 4.6% of the population in 2011, with females more likely to have need for assistance than males in 2016 (5.4% compared with 4.8%).

Reflecting the strong relationship between age and disability some 1.1% of people aged 0-4 years needed assistance in 2016, increasing to 47% of people aged 85 years and over. People with a need for assistance had a much older age structure than people who did not have a need for assistance. Some 53% of people who had a need for assistance were aged 65 years and older, compared with 13% of those who did not have a need for assistance.

More women than men 75 and over needed assistance (32% women, 24% men in 2016). This is the result of the different disease profiles seen in males compared with females, with females experiencing higher rates of disease commonly associated with disability. For example, the 2014 National Health Survey shows Australian women aged 75 years or older were almost 50% more likely to report having arthritis than men of the same age.

However, around the ages of 5 to 19, males were almost twice as likely as females to report a need for assistance (4% males, 2.1% females). Analysis of the 2015 Survey of Disability, Ageing and Caring (SDAC) results show this may be partly due to autism spectrum disorders which are more commonly found in males of this age group.

The proportion of people with need for assistance who were employed increased from 7.7% in 2011 to 8.6% in 2016. For people aged 15 to 64 years who needed assistance, the proportion employed increased from 16% in 2011 to 18% in 2016.

Of people in the labour force with a need for assistance in 2016 (108,300 people), one in six were unemployed (16% or 17,800 people). This is compared with one in fifteen people (6.8% or 759,300 people) of the 11.2 million people who did not have a need for assistance.

People with a need for assistance and in the labour-force were more likely to be working part-time than people who did not have a need for assistance (46% compared with 30%).

3.2 Western Australia

Western Australia had the lowest proportion of people who needed assistance in 2016, being 3.9% or 95,700 people.

However, by 2026 the number of people with disability in Western Australia is expected to increase by more than 210,000, due mainly to our ageing population. The proportion of the State's population of people aged under 65 with disability is expected to remain relatively steady.

3.3 Bassendean

Based on the Town's population and the above-mentioned findings, it is estimated that there are approximately 1,629 people with disability living in the Town.

Of people aged 15 years and over, during the two weeks before the Census, 10.8% assisted family members or others due to disability, long term illness or problems related to old age.

4. Legislation

The [Disability Services Act 1993](#) (amended 2004) and the [Disability Services Regulations 2004](#) requires all local governments to have and implement an Access and Inclusion Plan (AIP), which must be reviewed at least every five years.

The Act adopts consistent definitions and assurances as outlined in other related Acts and Conventions, including:

- Western Australian Equal Opportunity Act 1984 (amended 1988);
- Commonwealth Disability Discrimination Act 1992; and
- United Nations Convention of the Right of Persons with Disability.

The Act defines disability as that which:

- Is attributable to an intellectual, psychiatric, cognitive, neurological, sensory or physical impairment or a combination of those impairments;
- Is permanent, or likely to be permanent;
- May or may not be of a chronic or episodic nature;
- Results in substantially reduced capacity of the person for communication, social interaction, learning or mobility; and a need for continuing support services.

The Act further requires that:

- All practicable measures must be undertaken to ensure the AIP is implemented by the Town, its officers and relevant agents and contractors;
- Public consultation must be undertaken by key stakeholders;
- Public consultation must be advertised through the local government's local paper;
- The AIP must be made available in alternative formats on request;
- The AIP must be lodged with the Department of Communities ([Disability Services](#));
- The AIP must be promoted on the Town's website and advertised in the local paper;
- Progress of the AIP must be reported annually to the Department of Communities; and
- The AIP progress is to be reported in the Town's Annual Report.

These matters have been and will continue to be under observed by the Town in this AIP.

5. Current Services

The Town provides a range of services, activities and events that are inclusive of people with disability, including:

- Arts and Culture;
- Building Services;
- Children's Services;
- Citizenship;
- Community Development;
- Community Transport;
- Customer Service;
- Depot;
- Facilities for Hire;
- Health Services;
- Heritage;
- Justice of the Peace;
- Library and Information Services;
- Old Perth Road Markets;
- Parks and Reserves;
- Ranger Services;
- Recreation Services;
- Seniors and Disability Services;
- Strategic Planning;
- Town Planning;
- Volunteering;
- Waste and Recycling; and
- Youth Services.

The Town of Bassendean [Seniors and Disability Services](#) is a small community agency offering personalised Home Care Services that support independence and the wellbeing of seniors, frail aged and people with disability.

6. Achievements to Date

The Town of Bassendean has made considerable progress to provide or improve access for people with disability. Some of the main achievements include:

- Accessible furniture and equipment for the Bassendean Library Services has been purchased as required in the annual budget, e.g., adjustable tables, illuminated magnifying glasses, large print books, audiocassettes, large print screens, e-books etc;
- Wheelchairs and trolleys are available for PWD's on request in the Library;
- Town's website contains documents in formats to be user friendly for people with vision impairments and to contain relevant information for people with disabilities;
- The Town participated in projects such as 'You're Welcome' to provide accurate information to PWD about the accessibility of council facilities, local businesses and services;
- Council members and volunteers were provided the opportunity to attend disability awareness training;
- The Access and Inclusion Committee met regularly and made recommendations to Council for adopting and actioning;
- Held annual community events for the International Day of People with Disability, partnering with local schools and DSC Local Area Coordinators and families;
- Supported people with disability to be included in their community through the Count Me In Grant (social inclusion);

- Supported people with disability under 65 to test their eligibility and gain access to NDS funding and services;
- Council election candidate's information was provided in various formats to be accessible by people with disability; and
- The Town ensured equal employment principles were upheld and reflected in all workforce development activities.

Progress against the Town's 2012 – 2017 DAIP has been reported annually to the Department of Communities – Disability Services.

7. Disability Policy

The Council has adopted the following Disability Policy (Policy 5.10):

Objectives

The purpose of the Town's Disability Access and Inclusion Policy is to provide guidelines to:

1. *Ensure that people with disability have the same level of access to Council's facilities, functions, services and employment opportunities as all other members of the community;*
2. *Ensure people with disability can participate fully in Council processes, functions and events; and*
3. *Encourage broader services provided within the Town cater for the needs of people with disability and their carers.*

Strategies

The Town of Bassendean recognises that people with disability are valued and equal members of the community who make a variety of contributions to social, economic and cultural life. The Town of Bassendean believes that a community that recognises and celebrates diversity and supports the participation of all its members makes for a richer community life.

People with disability have the same basic human rights as other members of society and are entitled to exercise those basic human rights. All individuals have the inherent right to be respected for their human worth and dignity. People with disability have the same rights as other members of society to receive information and access to Council's functions, facilities, events, services and processes and be fully involved in consultation processes.

This policy forms the basis of understanding and implementation of the Disability Access and Inclusion Plan (DAIP) which influences and ultimately compliments the Town of Bassendean's corporate documents including the Community Strategic Plan, the Asset Management plans and the Workforce Development Plan.

1. *Council recognises that people with disability have the same rights to services that assist them in achieving their quality of life and provide them with opportunities to fulfil their individual potential.*

2. Council strives to ensure that no person who lives, works or visits the Town of Bassendean is denied access to Council facility or service on the grounds of disability. Council endorses the concept of universal design which ensures that all members of the community have equal access to facilities, buildings and services.
3. Council will encourage all agencies and organisations operating within the Town to maximise the accessibility of their facilities, programmes and services.
4. Contractors and agents and Council will have guidelines to optimise the accessibility and availability of programmes and services for people with disability.
5. People with disability within the Town of Bassendean will have the same opportunities as other residents to participate in public consultation, grievance mechanisms, decision-making processes and the general democratic processes of Council.
6. Where possible and relevant Council will provide flexible services which complement an individual's own abilities and the support provided by their family, carers and the broader community.
7. Council will provide the necessary ongoing training for staff, volunteers and Councillors to ensure understanding and empathy for people with disability, their family and carers.
8. People with disability will be afforded the same access to employment and accommodation in line with the principles of the Western Australian Disability Services Act (1993) amended 2004, the Equal Opportunity Act (1988) and the Federal Disability Discrimination Act (1992).
9. Council will ensure that information about Council meetings, consultations, functions, facilities and services is provided in clear and concise language and is available in alternative formats upon request by people with disability.

Application

Responsibility for the implementation of this policy rest with all Councillors, staff, volunteers and contractors of the Town of Bassendean. The Chief Executive Officer will report on the commitment of the Town to social justice through the annual report. The Policy is to be reviewed every three years.

<p>Policy Type: Council Policy</p> <p>Link to Strategic Community Plan: Inclusiveness, Lifelong Learning, Health and Social Wellbeing -</p>	<p>Policy Owner: Director Community Development</p> <p>Adopted OCM – 1/03/13</p> <p>Last Review Date: March 2014</p> <p>Version 1</p> <p>Next Review due by: December 2020</p>
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8. Consultation to Inform the Development of Strategies

Consultation involved both internal and external stakeholders by:

- Engaging with a diverse range of external stakeholders in accessible consultations across the Bassendean community, the Town's Disability Committee, Bassendean Cultural Advancement Group and interested Bassendean community members, Elected Members over a period of four weeks to help inform the new AIP strategies;
- Ensuring that people with disability were included in the consultation process and endeavouring to involve various groups of people with disability and their significant others including children, youth, parents, carers, seniors and extended family and Disability Employment Service Providers; and
- Conducting consultations with Town staff and Executive to identify priority AIP outcomes for the Town. Staff with responsibilities that impact on the public such as customer service staff, building and planning staff, staff who develop or provide information to the public, ranger services and HR personnel were particularly be targeted.

Furthermore, the Town engaged with:

- Current or potential customers of the Town's facilities and their families and/or carers;
- Local community organisations and groups;
- Local businesses; and
- Advocacy services and disability peak bodies.

This level of engagement allowed the Town to gather feedback on relevant areas of interest, gaps, needs and goals in relation to access and inclusion across the Town, for collation and analysis to determine opportunities relevant to participants with special needs and support and possible infrastructure requirements.

Consultation methods included:

- Face-to-face interviews;
- Telephone interviews;
- Focus groups/small group meetings;
- Public meetings; and
- Written submissions.

Ideas for progressing the AIP within the organisation, via projects, activities, services, training and other opportunities, cross referencing proposed strategies to the Town's Community Strategic Plan and other strategy documents (e.g. RAP) also formed the basis of developing the AIP.

A report collating the feedback from the consultation was presented to the Town.

9. Strategies

Outcome 1 – Access to Services

People with disability have the same opportunities as other people to access the services of, and any events organised by, the Town.

#	Strategies	Timeframe
1.1	Review the Town's marketing strategies for services and events to ensure they are inclusive of people with disability.	Ongoing
1.2	Use existing disability media to promote town services and events (e.g. 990AM Vision Australia Radio).	Ongoing
1.3	Identify and use only accessible venues for events organised/sponsored/funded by the Town.	2019/20 and ongoing
1.4	Establish and maintain a register of accessible venues, facilities and transport options throughout the Town for other service providers to use when organising an event or providing services.	2019/20 and ongoing
1.5	Provide disability and access and inclusion training for all Town personnel relevant to their job focus.	Ongoing
1.6	Facilitate a disability awareness event to promote available services and disability services within the Town (e.g. All Abilities Expo held by the City of Mandurah).	Annually
1.7	Recognise Town based businesses and organisations that practise access and inclusion.	Annually
1.8	Develop, in partnership with people with disability and wider community a Co-design Plan for access to events and services (e.g. in emergency situations, waste management) provided by the Town.	Ongoing

Outcome 2 – Access to Buildings and Other Facilities

People with disability have the same opportunities as other people to access the buildings and other facilities of the Town.

#	Strategies	Timeframe
2.1	Work with Transperth to improve access and maintenance to all train stations within the Town, particularly regarding accessible ramps, crossings and elevators.	Ongoing
2.2	Work with relevant organisations to specify and address community expectations regarding maintenance and service standards for non-council owned government provided facilities.	Ongoing
2.3	Pro-active compliance assessments of building contractors to ensure they don't compromise access requirements – e.g. breaking up/blocking footpaths.	Ongoing
2.4	Encourage and reward owners of older commercial properties to renovate them to become more accessible.	Ongoing
2.5	Continue to provide timely responses to rectifying damaged facilities and infrastructure (e.g. footpaths and drainage) and ensure communication of progress to affected community.	Ongoing
2.6	Undertake an assessment of all Town ramps (gradient and availability) to ensure compliance with relevant standards regarding access.	2020/21
2.7	Develop a map in an accessible format to show pedestrians and wheel chair users how best to get around, providing information on community facilities, transport, disability access, bathrooms and facilities.	2021/22
2.8	Review planning policies to improve access to facilities by powered mobility devices, prams and wheelchairs.	2021/22
2.9	Undertake an assessment of all Town community facilities (e.g. Whitfield Street Playground) to ensure compliance with relevant standards regarding access.	2019/20
2.10	Undertake an audit of street and park lighting to determine gaps and future needs.	2022/23

Outcome 3 – Access to Information

People with disability receive information from the Town in a format that will enable them to access the information as readily as other people are able to access it.

#	Strategies	Timeframe
3.1	Ensure all Town information can be printed or made available on demand in a format and language that is accessible to them (Large print, audio)	Ongoing
3.2	Broader and regular dissemination of information about the Town's services, facilities and events to residents and organisations.	Ongoing
3.3	Review and test (with user input) website and electronic communications to ensure they are fully compliant with the best practice guidelines used internationally on making websites accessible to people with disability - Web Content Accessibility Guidelines (WCAG) 2.1AA.	2019/2020
3.4	Town to support community groups to share resources and information and thus provide more activities and extend participation to more of the Town's residents.	Ongoing
3.5	Acknowledge and respect the preference to receive hard copy information and that some people prefer not to use technology and provide information in traditional formats such as noticeboards, billboards, newsletters (print and electronic) and mail drops.	Ongoing

Outcome 4 – Level and Quality of Services

People with disability receive the same level and quality of service from the staff of the Town as other people receive from the staff of the Town.

#	Strategies	Timeframe
4.1	Provide the Town's employees and volunteers with disability awareness training that includes communicating with people with disability, making information accessible and Easy English and statutory obligations.	Ongoing
4.2	Change the focus from delivering a service to delivering an effective outcome for the community (achieving an outcome may require a higher level of service). Capture the number of people who use services and put in place appropriate benchmarks to measure the service quality.	Ongoing
4.3	Strengthen community hubs (existing/emerging) to promote the integration of community groups and actively support programs and social activities that promote inclusiveness within the community.	Ongoing
4.4	Recognise the needs of culturally and linguistically diverse persons and those of different demographics (e.g. aged) in developing services.	Ongoing
4.5	Consider creating a position of Inclusion Officer in its Community Development Department.	2020/21

Outcome 5 – Complaints Handling

People with disability have the same opportunities as other people to make complaints to the Town.

#	Strategies	Timeframe
5.1	Increase awareness of town and customer policies, procedures and practices of complaints handling by employees.	Ongoing
5.2	Review procedures for recording complaints to include a section on access and inclusion related complaints.	2020/21
5.3	The Complaints Handling process needs to accommodate the different abilities within the community: <ul style="list-style-type: none">• Multi channels of soliciting feedback;• Welcome and accessible form of providing feedback reflects inclusion;• Automated phone message / feedback line (low tech way of interacting but not burdensome on the Town).	Ongoing
5.4	Timeframes on completion and increased monitoring of complaints register to ensure satisfactory resolution of complaint.	Ongoing
5.5	Collate compliments, complaints and general feedback and analyse trends and patterns to feed into continuous improvement strategies.	Ongoing

Outcome 6 – Participation in Community Consultation

People with disability have the same opportunities as other people to participate in any public consultation by the Town.

#	Strategies	Timeframe
6.1	Include people with disability, disability service providers and other disadvantaged groups in all consultations (e.g. when considering a planning application).	Ongoing
6.2	Review location and times for public meetings to maximise attendance by a broad cross section of the community.	Ongoing
6.3	Adopt a Co-design approach when considering the Town's management and activities.	Ongoing
6.4	Reform the purpose and function of the Access and Inclusion Committee by establishing a working group to: <ul style="list-style-type: none">• Be the Town's primary consultative instrument for people with disability;• Guide the council in meeting its AIP obligations; and• Provide a more focussed and flexible approach to AIP.	2018/19
6.5	Review channels of communication to all groups in the community and invite them to participate in requests for community consultation.	Ongoing

Outcome 7 – Employment

People with disability have the same opportunities as other people to obtain and maintain employment with the Town.

#	Strategies	Timeframe
7.1	Promote volunteerism among Disability Employment Service providers and other service organisations to improve the rate of involvement of people with disability in volunteer work.	Ongoing
7.2	Ensure community awareness of employment opportunities through DES and other employment providers.	Ongoing
7.3	Provide training in disability awareness and statutory obligations for all personnel involved in the recruitment, selection, retention and ongoing management of people with disability.	2019/20
7.4	Review HR policies, procedures and practices to remove barriers to people with disability from applying for a job and working with the Town in accordance with equal opportunity legislation.	2019/20
7.5	Develop strategies to nurture an inclusive organisational culture.	Ongoing

ATTACHMENT NO. 7

Draft Terms of Reference

Access and Inclusion Working Group

Authority:

The Working Group is established under the auspices of the People Services Committee (PSC). Working Group recommendations are to be referred to the PSC and to Council if supported by the Committee.

Background:

All Australians have equal rights to access facilities, functions, services and employment. Barriers to access and inclusion are to be actively identified and removed.

The Town of Bassendean has been a leader in providing accessible services and facilities since the early 1990's with a Disability Access and Inclusion Plan and a Disability Access and Inclusion Committee of Council. The Committee also acted as an advocate for improved services and facilities in the community of the Town.

Council resolved to establish this Working Group in lieu of maintaining the Committee such that the business of the Committee can be conducted less encumbered by the bureaucracy surrounding the Committee structure.

The Town adopts a new Access and Inclusion Plan each 5-years and will again in early 2019. The Plan, developed in consultation with the community, defines strategies and actions to address identified barriers existent in the community.

Purpose (Tasks & Outcomes):

- To consult with the community to identify barriers to access and inclusion existent in the community;
- To work with and support the Town in working towards a genuinely inclusive community for all;
- To prepare for Council an Access and Inclusion Plan (AIP) to ensure that people with disability have the same level of access to Council's facilities, functions, services and employment opportunities as all other members of the community;
- To monitor the implementation of the Town's Access and Inclusion Plan (AIP) and prepare statutory obligation reports to Council and other stakeholders on the progress of the AIP;

- To review the Access and Inclusion Plan in accordance with legislative obligations and make recommendations to Council to improve and update the Plan; and
- To maintain networks with people with disability, their carers and service providers.

Membership:

- One appointed Councillor;
- Residents and others with disability who express identification with the community in the Town;
- Carers of residents and others with disability who express identification with the community in the Town,
- Representatives of organisations who provide services for people with disability; and
- Individuals who have skills, experience, interest and commitment to contribute to a truly inclusive community for all.
- Capacity to co-opt further members with relevant expertise as required

Chairperson

The Chairperson is appointed by the Council, on recommendation of PSC. In the absence of the Chairperson, a person elected by the members will assume the Chair for the meeting.

Meetings

The A&IWG will meet quarterly and additionally as required to ensure the objectives are met.

Quorum

A quorum will be by simple majority plus one.

Meeting notes

Meeting notes are to be prepared by the officers of the Town and distributed to members within five working days after the date of the meeting.

Reporting timeframes

Working Group meeting notes and recommendations are to be reported in writing to the People Services Committee at the next scheduled meeting.

Termination of the Working Group

The term of the Working Group lapses with ordinary elections of Council and may at the discretion of Council be reconvened. Termination of the Working Group shall be at the direction of the Council.

Draft Terms of Reference

Suicide Prevention Working Group

Authority:

The Working Group is established under the auspices of the People Services Committee (PSC). Working Group recommendations are to be referred to the PSC and to Council if supported by the Committee.

Background:

In August 2018 it was reported that the Town has the highest incidents of suicide in the Perth metro area.

This led to the People Services Committee considering how the Town should best to respond.

The Working Group was established by Council on recommendation from Committee in October 2018.

Purpose (Tasks & Outcomes):

To provide considered, timely and balanced advice to Council on suicide related matters relevant to the Town. This includes:

- Raise awareness of resources in the local area that support positive mental health and suicide prevention.
- Build community understanding to reduce the myths, misunderstandings and stigma associated with suicide.
- Review research to enable to target the specific needs of vulnerable groups and build capacity.
- Develop materials and initiatives/programs that support these objectives.

Membership:

- One appointed Councillor;
- Representatives of organisations who provide mental health services to residents of the Town; and
- Members of the community who have skills, experience, interest and commitment to contribute to reducing the incidents of mental health disorders in the community;
- Officers of the Town of Bassendean; and
- Capacity to co-opt further members with relevant expertise as required.

Chairperson

The Chairperson is appointed by the Council, on recommendation of PSC. In the absence of the Chairperson, a person elected by the members will assume the Chair for the meeting.

Meetings

The SPWG will meet as required to ensure the objectives are met.

Quorum

A quorum will be by simple majority plus one.

Meeting notes

Meeting notes are to be prepared by the officers of the Town and distributed to members within five working days after the date of the meeting.

Reporting timeframes

Working Group meeting notes and recommendations are to be reported in writing to the People Services Committee at the next scheduled meeting.

Termination of the Working Group

The term of the Working Group lapses with ordinary elections of Council and may at the discretion of Council be reconvened. Termination of the Working Group shall be at the direction of the Council.

ATTACHMENT NO. 8

Town of Bassendean Arts and Cultural Plan

November 2018

Revised Community Consultation and Communication Plan

Consultant: Ricky Arnold

Objective

To produce a Cultural Plan that captures the aspirations of artists, creative industries and the general community living in the Town of Bassendean and sets out a strategic framework for cultural development.

Consultation Approach to date

Action	Stakeholder	Method	Timeline
Project Control group	Internal ToB staff	Face to face meetings to guide the project's implementation, and assist in achieving key milestones	Throughout project timeline: August 2017- July 2019
Community survey	ToB Community	Upload Community survey through Engagement HQ Promote the survey through social media, announce at Visual art Awards on 21 st Sept, direct email to database of artists resident in area, promotional cards to encourage, advertise in local community paper, promote at other local events.	Completed: Survey available through Engagement HQ from February to June 2018
Community Reference group	Resident arts representatives (cross artform)	Open EOI process appointed local representatives for Reference group. (Completed) Group has met at key milestones in the process.	Appoint mid-September, first meeting 4 October and will meet throughout process until plan delivered in July 2019.
Cultural Advancement Group	Advisory group on Aboriginal concerns and	Attend meeting and invite to be part of consultation	Initial consult: Tuesday 26 th September 2017

	Reconciliation Action Planning		Presentation of draft plan to be confirmed for February 2019
People Services Committee	Council appointed community representative Advisory group	Attend meetings and consult on process and information gathering.	Tuesdays: 13 Feb, 10 April, 12 June, 14 August 2018 Key issues and directions presented in 2018. Return after public feedback received and draft re-written.
Public Consultation Sessions	Held in each suburb	Consultation forum/Workshops to gather information based around survey questions.	Completed: February/March 2018 Saturday 3 March: Alf F/Eden Hill Saturday 10 March: Cyril Jackson/Ashfield Saturday 17 March: Bassendean Community Hall
Council and ToB Management Forum	Council members, Executive Management staff	Presentation on key findings form community and focus group consultation. Feedback and input from Council and staff.	Council and Management forums completed. Draft presented to Council in November 2018 ahead of public comment period. Final plan due March/April 2019

Public Comment	Council/ ToB Community	<p>Post Council approval, Draft Cultural Plan will be made available on engagement HQ for public comment.</p> <p>Video will be made for use on social media to direct public to Engagement HQ.</p> <p>Questions focus below.</p>	Public Feedback: December 2018 to Feb 2019
Final Plan	Project Reference group/Project Control group and People services	Considering feedback collated during the Public Comment period, the final plan is drafted and presented to Council for approval.	March/April 2019
Cultural Plan Launch	ToB Community	Formal Launch of Plan to community TBC	Early June 2019.

Questions focused on Key Outcomes for Arts and Cultural Plan for Public Comment Period:

Sense of belonging to a shared heritage: Connecting the Community

- You told us arts and cultural events connect the community and are good for health and well-being. Our major events often focus on the Town Centre or at key open spaces such as Sandy Beach, BIC and Ashfield reserve. Do you support the development of more events for Eden Hill and Success Hill areas?
- Consultation told us you would like to run more of your own events. Do you support the Council commissioning more independently run events?
- What would improve the events to grow the opportunities for the community to connect?
- Have you experienced any access barriers to attending Bassendean's community and cultural events?

A Positive Sense of Place

- Feedback revealed Bassendean's unique culture comes from:
 - Its history as a significant Aboriginal gathering place;
 - Its position on the Swan River, the preserved natural environment, its green spaces, trees;
 - Its history as one of the first colonial settlements;
 - Its importance in transport: river, rail, road and this connection to industry in the region;
 - Its wealth of creativity in its community;
 - Its awesome events that connect the community and make it a welcoming place.

What is most important to you?

- The Relax program includes cultural and recreational workshops. This plan indicates a community desire for more ecological education. What activities would you like to see the community engaging with to protect the Bassendean environment?

Appreciation of diversity of cultural expression

- Western Australia's population is a rich mix of diverse cultures. Bassendean is no exception, but you may be surprised to hear that the biggest growth of new residents is from Indian, Philippine, Vietnamese, Chinese and Malaysian backgrounds. Our children are celebrating this cultural richness through school celebrations, cultural exchange and sporting team

collaboration. Have you attended any multicultural celebrations previously? If so, what were they?

Stimulation of creativity

- Consultation revealed the community values arts and culture for health and well-being, and that it is important for our children to participate in and learn creative skills. This plan recommends Council create opportunities for the following. How would you prioritise them?
 - Arts and cultural workshops during school holidays;
 - Artists in residence in schools;
 - Installing staging facilities in some parks for schools performances in public;
 - Creating projects where children have input to public art and play ground designs;
 - Learning about Aboriginal history and culture;
 - Involvement in writing stories based on the history of Bassendean and its environment;

Experience of aesthetic enrichment

- Survey respondents overwhelmingly supported more public art for Bassendean. Would you prefer to see:
 - Works created by professional artists;
 - Works created by professional artists with the community.
 - Both
- Murals and street art were the most popular responses for public art. Can you nominate appropriate sites that a mural could be installed?

Capacity building: new knowledge, ideas and insights gained

- Consultation told us that more capacity building in community event planning and management would assist you hold your own events. Training sessions on the following themes have been suggested, what order of priority would you assign to them?
 - a. Introduction to Event planning and management;
 - b. Risk planning and mitigation;
 - c. Promotion;
 - d. Funding and sponsorship development;
 - e. Evaluation and database interactions.
- Are there any other themes you would like to see training sessions built around?
- The consultation called for a new creative professional network. This network will be a source of skills development, knowledge exchange, research and consultation about how business development can happen,

and how home-based businesses in Bassendean can thrive. What ideas do you have for interesting speakers and topics?

Cultural and Creative Industry strengthened

- **Pop-up mini-festivals on Old Perth Road as partnerships between local businesses and performers have been recommended. Suggestions include jazz, comedy and contemporary music festivals. Do you have any other suggestions of festivals you'd like to see explored?**
- **Innovation in creative industries often comes from multi-skilled collaborations. Is there any local industries/businesses that would benefit from a creative residency?**
- **If temporary spaces were available for pop-up activities, do you have a creative idea that you could undertake? What would you do?**

Overall Plan:

- **What in the plan's recommended activities do you support the most? Choose three activities.**
- **What do you not support? Choose maximum of three activities.**
- **What has the plan missed?**

INTRODUCTION

Our Arts and Cultural Plan is based on our Communities' Vision:

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

During 2018, we held community forums and conducted a survey to find out what was important for you in arts and culture for Bassendean. What did you tell us?

Bassendean is a creative community! Bassendean values and celebrates its history, its environment and its community!

Bassendean's unique culture comes from:

- Its history as a significant Aboriginal gathering place;
- Its position on the swan river, the preserved natural environment, its green spaces, trees;
- Its history as one of the first colonial settlements;
- Its importance in transport: river, rail, road and this connection to industry in the region;
- Its wealth of creativity in its community;
- Its awesome events that connect the community and make it a welcoming place.

Bassendean values arts and culture because:

1. Arts is good for health and well-being;
2. All types of artistic and creative activities are really important;
3. We regularly draw, paint, make craft, design things, build stuff, perform, sing, play;
4. It is important for our children to learn art, dancing, music, and other creative things.

What were the major issues you raised?

- 1. Evidence shows that the events are mainly focused in Bassendean Town Centre, or Ashfield. Few events take place in the Eden Hill area. There is a strong call for more activities to be planned for Eden Hill residents in the open spaces of Mary Crescent or Jubilee Reserve.**
- 2. The community love the events, and whilst some are more important to them than others, more activation is requested rather than less. With a small Council team, and a limited budget, how does the Council meet this demand?**
- 3. What are the implications across the Town of Bassendean teams of empowering the community and external providers to put on more events?**
- 4. How do the current facilities meet the needs of the arts and cultural community more? With some low usage, and high regular user rates, how do we open these facilities to new community groups and members?**
- 5. With a 60% population growth predicted in the next thirty years, how does this impact on the number of community facilities needed, and their accessibility to all aspects of community and cultural use?**
- 6. Do we know our community? With population growth, and changing migration statistics, are we planning for a broader diversity of residents? By separately “valuing” people with disability and people from diverse backgrounds, do we achieve full inclusion?**

7. Creating “Belonging” through a shared heritage experienced must continue to recognise and acknowledge Aboriginal people’s stories. People consulted want stories shared as reconciliation and respectful community inclusion activities.

8. The community values:

- the unique cultural heritage of the area, its rich connection to its First Nations people, the original Aboriginal people, stories and significant sites along the river,
- its historic settler beginnings in the establishment of the Swan Colony, its Pensioner Guard pioneering community, its old families and rich beginnings in trade,
- its growth through the development and connections of transport links, through river, then road then rail.
- Bassendean is proud of its citizen’s hard working approach to life, the connections to the Railway Workshops in Midland, the manufacturing industries that grew up along the rail line.

There is a passionate historical society, a rich archive of local historical information and stories, and valuable historical buildings that tell a unique story of the area. How do we unite the community around a shared project?

9. How can the Percent for Art Policy achieve the aims of the Arts and Cultural Plan?

10. Artists can contribute to the character and identity of Bassendean as a creative place to live/work. The needs of artists in terms of operating home based businesses and activities need to be acknowledged and aligned with the Town’s priorities. Employment of local artists in the Town’s activities could be prioritised further.

11. Identifying shared space for collaboration, networking, exhibiting and performance, will assist develop the Town’s growing reputation as a creative industries hub. The Town does not own many buildings and could review the use of its facilities to enable this activity to take place. The Town could encourage future developments to cater for this cultural and creative use.

A summary of activities that address the Council goals from the Strategic Community Plan is attached below, listing activities and outcomes for each goal. (Subject to funding).

Social:

1.1: Build a sense of place and belonging

Measurable Outcomes	Evidence	Recommended Activities	Potential Partners
<p>Sense of belonging to a shared cultural heritage</p> <p>Bridging of social difference</p> <p>Positive sense of Place</p>	<p>Survey stated best community connection was created through attendance at arts and cultural events. Survey respondents valued the Old Perth Monthly markets, Relax Workshop program, the Visual Art Award and the Telethon Community Cinema most highly. Inequality between suburbs and a need to increase activation in Eden Hill. Strong call to simplify processes, approvals and funding for community to run own events. Historic and Environmental elements highly valued.</p>	<p>Create collaborative public community cultural development projects between local history collection, historical society and artists to share Bassendean's cultural heritage. Build storytelling into cultural trails including art, colonial and Aboriginal history trails.</p> <p>Build the capacity of community groups and local entrepreneurs to organize and run events independently of Council. Support and resource through sponsorship and community funding programs.</p> <p>Ensure all suburbs are serviced with events and activities. Review the events currently run by Council to increase their purpose to create</p>	<p>Bassendean Memorial Library, Local History Collection and working group; Bassendean Historical Society, WA Museum State Library of WA and the Battye Library Collection East Metropolitan Regional Council Local schools and CJ Artspace Artsource Local artists, film makers and performers</p> <p>Aboriginal Advancement Group South west Land and Sea Council Local Aboriginal artists Yirra Yaakin Noongar Theatre</p> <p>Community Action Networks in each suburb.</p>

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		<p>community connections and well-being.</p> <p>Encourage Town centre pop-up events: jazz, comedy, long table dinners etc shared across businesses and venues on Old Perth Road.</p>	<p>Community support organisations that support people with disability, aged, seniors and youth.</p> <p>Local businesses and property owners</p> <p>Jazz WA, Ellingtons, Edith Cown/WAAPA Jazz schools, WA Youth Jazz</p> <p>WA Comedy Festival, Gelo, Fringe Festival, Barking gecko, Circus WA, WAMusic</p>
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Social:

1.2 Ensure all community members have the opportunity to be active, socialise and be connected.

Measurable Outcomes	Evidence	Recommended Activities	Potential Partners
<p>Appreciation of diversity of cultural expression</p> <p>Recognition from valued other/s received</p>	<p>2016 Census: The Town of Bassendean has a residential population of 15,090. Since 2006, the population has grown by 12% from 13,458. 60% population growth predicted in next thirty years. Bassendean has no identifiable arts</p>	<p>Master planning for Town's population growth to consider new arts appropriate infrastructure, including exhibition, performance space and studios.</p> <p>Review the use of current community facilities to create new cultural programming usage (see network</p>	<p>Historical Society/tenants of Pensioner guard Cottage precinct</p> <p>Bassendean Memorial Library</p> <p>Bassendean Seniors Citizens group and Centre</p> <p>Community and cultural groups using Community Centre, Alf Faulkner Hall</p>

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	<p>and cultural infrastructure, rather multi-purpose community facilities which have room for increased bookings and activities. Population increase will create demand for more infrastructure.</p> <p>Bassendean has a growing population of overseas born residents, 2016 data reveals of the 1857 identified 294 are from India, 163 Philippines, 132 Vietnam, 125 China, 93 Malaysia, 59 Myanmar, 58 Croatia, 50 Poland.</p> <p>88% of survey respondents support increased acknowledgement of Whadjuk Noongar culture in Bassendean.</p>	<p>development).</p> <p>Build on existing local multicultural celebrations and groups to create new event in Eden Hill.</p> <p>Through partnerships, expand school holiday arts and cultural activities for young people.</p> <p>Review events as part of DAIP process to ensure inclusivity and access for people with disability.</p> <p>Working with the Aboriginal Advancement Group, Reconciliation Action Plan and key stakeholders develop an Aboriginal Cultural Program to increase cultural awareness. Trial Aboriginal Cultural Programming position, and funding program to support residencies in local schools.</p>	<p>Local Sports groups Eden Hill Primary School Community Arts Network Office of Multicultural Interests https://www.omi.wa.gov.au/CommunitiesNetworks/Pages/Ethnic%20Organisations.aspx Multicultural Services Centre of WA http://mscwa.com.au Umbrella community care https://www.umbrellacommunitycare.com.au/about-us/</p> <p>Youth Partners: WA Youth Jazz, WA Youth Orchestra, Barking gecko Theatre, WA Youth Theatre Company, Propelarts Governor Stirling and other high schools where Bassendean is catchment</p> <p>DADAA: Disability and Access : provision of audio description, tactile tours, captioning</p> <p>Local Primary schools Aboriginal Artists and Aboriginal stakeholders</p>
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Natural Environment: 2.2 Protect our river, bushland reserves and biodiversity			
Measurable Outcomes	Evidence	Recommended Activities	Potential Partners
Understanding of ecological issues Positive sense of Place	The Town of Bassendean covers an area of 11 square kilometres, with 7 kms of Swan River foreshore. There are a number of significance reports outlining the historical, cultural and environmental significance of the Swan River.	Partner local environmental and community action groups and schools to initiate cultural projects centred on protection and appreciation of the Swan River, bushlands, and the Significant Tree register. Explore the cross-overs between environmental and cultural activities as part of the Relax Program.	Swan River Trust East Metropolitan Redevelopment Authority Local environmental protection community groups, Friends of Local primary schools Historical Society and Bassendean Library/ Local History collection Writers and local authors

Natural Environment: 2.3 Ensure the town's open space is attractive and inviting.			
Measurable Outcomes	Evidence	Recommended Activities	Potential Partners
Positive sense of Place	The community strongly values the river, bushlands and significant trees in the area. This is major factor in residents choosing to live in Bassendean. The community	"Apply an arts lens" to all of the Town's master planning, public developments, public assets, playground installations, open space enhancements.	Swan River Trust East Metropolitan Redevelopment Authority Local environmental protection community groups, Friends of

DRAFT Arts and Cultural Plan

Town of Bassendean

	support the use of open space for community connecting events and activities.	Review the provision of performance infrastructure in key parks and open spaces.	Artsource FORM WA Music Local schools and performance groups Local artists/ network Propelarts
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Built Environment:

3.3 Enhance the Town's appearance

Measurable Outcomes	Evidence	Recommended Activities	Potential Partners
Stimulation of creativity Experience of aesthetic enrichment	<p>The community strongly support more public art across the suburbs: 97.6% of respondents, but the consultation talks of deeper engagement with local communities and local artists, as well as creative approaches to design and implementation. Needs long term planning. Teachers discuss the need for a years notice to be able to program into the schools activities and curriculum.</p> <p>Survey respondents stated: I would like to see the urban art mural</p>	<p>Review the Town's current Percent for Art Policy in line with recent changes to Joint Development Assessment Panel processes and SAT decisions. Explore how developer contributions can achieve social and cultural infrastructure outcomes for community benefit.</p> <p>Align Public Art MasterPlan with potential arts, history trails and Aboriginal significant heritage sites. Link to Town's Asset Management Planning processes.</p> <p>Connect commissioning processes to "shared cultural heritage" intent.</p>	<p>State Government Architect WALGA Department of Local government, Sports and Cultural Industries: Building and works: Percent for Art Scheme partners Chamber of Arts and Culture</p> <p>Developers</p> <p>Artsource FORM Local artists and architects</p>

DRAFT Arts and Cultural Plan

Town of Bassendean

	<p>paintings expanded across the three neighbourhoods</p> <p>I support Council asking developers to contribute to a fund for large scale projects</p> <p>I'd like to see young artists mentored in projects</p> <p>Id like to see more Aboriginal public art projects (equal3)</p>		
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Economic:

4.1 Build economic capacity

Measurable Outcomes	Evidence	Recommended Activities	Potential Partners
New knowledge, ideas and insights gained	<p>Over a third of survey respondents identified as professional artists, majority visual artists and arts managers, but others across music, dance, theatre, film, fashion and design.</p> <p>Over 60% of these operated from home in Bassendean. Improvement to business included:</p>	<p>Create a new professional arts and cultural network local to Bassendean based around skills and business development seminars, collaborative opportunities, capacity building, residencies and fundraising.</p> <p>Increase retail sales and commissions through shared subsidized space at monthly markets, and exhibition opportunities in surrounding key arts</p>	<p>Small Business development</p> <p>Key arts service agencies and professional bodies:</p> <p>NAVA/Artsource/FORM</p> <p>WA Music</p> <p>Screenwest</p> <p>DADAA</p> <p>STRUT Dance/Co3</p> <p>CJ Artspace</p>

DRAFT Arts and Cultural Plan

Town of Bassendean

	<p>Places and spaces to exhibit and perform work</p> <p>Commissioning local artists and performers</p> <p>Providing practical skills development workshops in my local area</p> <p>Networking opportunities</p> <p>Places and spaces to make work</p>	spaces.	<p>Local artists and creative Local business</p> <p>Local arts and cultural groups</p> <p>East metropolitan regional council Surrounding Local Government area spaces: Midland Junction Arts Centre,</p>
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Economic:

4.2 Facilitate local business retention and growth

Measurable Outcomes	Evidence	Recommended Activities	Potential Partners
<p>ECONOMIC DIVERSITY: Cultural Industries strengthened</p>	<p>Strategically located, Perth's Eastern Region hosts Western Australia's major air, road and rail transport hub for movement of freight and passengers throughout Perth, intrastate, interstate and overseas. The major industrial areas of Malaga, Welshpool, Kewdale, Hazelmere, Forrestfield, Bayswater, Ashfield and</p>	<p>Partner with Cyril Jackson Artspace and local businesses and industries to create an artist in residency program. Utilise pop-up spaces in Town centre for residencies, exhibitions and project spaces.</p> <p>Recognize the role creative industries plays in diversifying the industries in Bassendean.</p>	<p>Small Business development Key arts service agencies and professional bodies: NAVA/Artsource/FORM WA Music Screenwest DADAA STRUT Dance/Co3</p>

DRAFT Arts and Cultural Plan

Town of Bassendean

	<p>Bassendean play key roles in transport, storage, manufacturing and logistics servicing the state's construction and resource sectors. The Town of Bassendean's economic output is estimated at \$2,817M per year (REMPAN 2018). This is dominated by manufacturing, construction, and rental, hiring & real estate services, making up over 60% of Bassendean's total output, however manufacturing jobs in Bassendean declined by 30% over this same period.</p> <p>Analysis of home-based employment within the Town of Bassendean indicates that there were 222 employed persons working from home in 2016. This makes up for almost 4% of persons working within the Town of Bassendean. Since 2011, the number of people that reported as working from home has increased 19% from 187 to 222. Approximately 40% of those that</p>	<p>Explore opportunities that Live/Work planning approaches bring for creative industry development.</p> <p>Work with new professional network to understand underlying drivers for home-based business growth.</p> <p>Consider re-branding the Town of Bassendean as a "creative community" in recognition of the high number of creative industry professionals in residence.</p> <p>Include "Culture" as a fifth pillar in future Strategic Community Planning. Processes and documents.</p>	<p>CJ Artspace</p> <p>Local artists and creative Local business</p> <p>Local arts and cultural groups</p> <p>East metropolitan regional council Surrounding Local Government area spaces: Midland Junction Arts Centre,</p>
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	<p>work from home in Bassendean are based in Eden Hill</p> <p>Between 2011 and 2016, the most significant growth in people working from home was in Ashfield. This is attributed to growth in arts and recreation services activities. Similarly, the growth in arts and recreation services is likely due to artists having home studios.</p>		
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Descriptions of the Cultural Outcome Measures from Cultural Development Network's research

<https://www.culturaldevelopment.net.au/outcomes/cultural/>

Sense of belonging to a shared cultural heritage

By sense of **belonging** to a shared cultural heritage, we mean how one's identity and values are rooted within a history and heritage that is shared with others.

Full description

This outcome is about relationship to one's cultural history and heritage, and experience of cultural identity and values, that are shared with others. A sense of connection to the past and being part of a historical continuum; insights into the present through understanding of the past; insights into the past. This outcome is about how cultural engagement can offer illumination of the present by providing a sense of continuity with the past, and a pathway to the future. Knowing where we have come from helps us to discover where we want to go. As the past cannot

be changed, the desired endpoint is a positive connection to it.

Evaluation measure

Sense of belonging to a shared cultural heritage

Social differences bridged

By bridging social differences we mean the overcoming barriers and strengthening understanding between people who are from different social circles.

Full description

This outcome is about how a sense of positive connection can be developed with people who are outside our immediate social circle or from whom we feel socially divided. These people might be like or unlike us. They might be people we know and who are *like us* in the broader context, but from whom we have some social distance. An example would be people who are members of a different social group to us within our broader cultural group. People might also be *unlike us* because they come from a different culture or age group or social class. The connectedness between people who feel socially different from each other in some way is often referred to as 'bridging social capital'.

Evaluation measure

Bridging of social difference

Feeling Valued Experienced

By 'feeling valued experienced', we mean a sense of self-esteem or worth that comes when an individual or their achievements are recognised or admired by someone who is important to them and whose opinion matters to them.

Full description

This outcome is about the sense of self-esteem or worth that occurs when an individual's knowledge, practice and achievements are respected or admired (recognised) by someone who is important to them and whose opinion matters to them (valued other). This might include family members or other loved ones, teachers, mentors, leaders or other people in the community (both within and outside of any specific community of interest), including those who might have expertise related to the activity undertaken.
(This item is currently in development. Updates will be posted here as they are completed)

Evaluation measure

Recognition from valued other/s received

Diversity of cultural expression appreciated

By an appreciation of the diversity of cultural expression, we mean valuing the different ways people express themselves through diverse cultural forms, reflecting their life experience and interests.

Full description

This outcome is about the appreciation of diverse and different forms of cultural expression that can result from engagement. Appreciation is defined here as the recognition or understanding of the worth, value or quality of form/s of cultural expression, including new forms of cultural expression generated when diverse cultures come together. Cultural expression is defined as the different ways that people express themselves depending on their cultural backgrounds, life experience and interests. Thus a culture might be related to ethnic, linguistic, religious or national heritage, but also through identification with others who share expressive interests, such as people who have a shared experience of disability that they seek to express, or expertise in a particular art form or type of cultural expression, such as hip-hop, emo or contemporary painting.

This is related to the contribution of this diversity to quality of life and life choices, and the way that people connect with others through this expression. The total amount or percentage of cultural diversity is not the endpoint, but the appreciation of the existing diversity, as well as appreciation of the new forms of cultural expression that are generated when diverse cultures come together. This outcome corresponds closely to UCLG's cultural element of 'diversity', which is seen as "a means to achieve a more satisfactory intellectual, emotional, moral and spiritual existence" (UCLG, 2006, p. 5).

Evaluation measure

Appreciation of diversity of cultural expression.

Creativity stimulated

By creativity stimulated, we mean the sparking of imagination, creativity or curiosity that leads to a desire for creative expression.

Full description

This outcome is about how engagement in cultural activity stimulates the creativity, sparks the imagination or piques the curiosity of the participant (which includes all participants, from experienced artists to members of the public experiencing this creative activity for the first time). Creativity is defined here as the use of imagination or original ideas to create something new and worthwhile – the act of turning new and imaginative ideas into reality. Creativity involves two processes: thinking, then producing.

This is the most dynamic outcome, with the participant experiencing creative stimulus, which may result in desire to engage more with similar or different cultural experiences and/or inspiration to create new artworks, working either alone or with others. Desired endpoints are more creativity stimulated, leading to the potential of more new work created. Both are unlimited.

Evaluation measure

Stimulation of creativity.

Aesthetic enrichment experienced

By aesthetic enrichment, we mean experiences that come through the senses that are special and outside the everyday; feelings of being moved that are evoked by experiences such as beauty, awe, discomfort, challenge, joy or wonder.

Full description

This outcome is about how aesthetic enrichment, from pleasure to challenge, can result from cultural engagement. Aesthetic enrichment is experienced through the senses, elicited by aesthetic qualities perceived in the artwork or experience, through properties such as harmony

and form. It involves experiences outside the mundane, of beauty, awe, joy and wonder; potentially offering a sense of escape or captivation, or feelings of being moved, challenged or transcending the everyday, extending to deepest experiences of a sense of flow, or the numinous or spiritual realms.

This outcome can include enjoyment from participation in arts experiences that are familiar, known as aesthetic validation, or unfamiliar, known as aesthetic growth or challenge. This outcome is not necessarily a shared sense: it can be experienced and enjoyed alone, unlike Outcome 5, which is about how cultural experiences connect people to each other. A desired endpoint is more and deeper experiences of aesthetic enrichment, as these are unlimited and can be continually generated. Further engagement with similar or other enriching cultural activities may be inspired. This outcome corresponds to UCLG's cultural element of 'beauty' (UCLG, 2006), but is broader, in recognising that cultural enrichment can also come from experiences that are not beautiful, but challenging or awe-inspiring.

Evaluation measure

Experience of aesthetic enrichment

New knowledge, ideas and insight gained

Short description

By new knowledge, ideas or insight we mean intellectual stimulation, critical reflection, creative thinking and deeper understanding.

Full description

This outcome covers the development of new knowledge, ideas and insights resulting from the engagement. It also includes intellectual stimulation, critical reflection and creative thinking experiences. A desired endpoint is more and deeper understanding, as this is unlimited and can be continually generated. This outcome corresponds closely to UCLG's cultural element of 'knowledge' (UCLG, 2006), but is broader because it is about the process of thinking inspired by the cultural experience rather than just the knowledge shared.

Evaluation measure

New knowledge, insights and ideas.

ATTACHMENT NO. 9

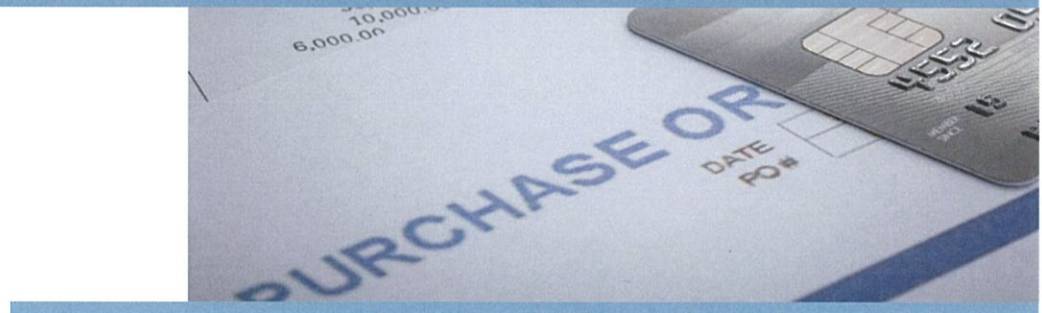
POSTAL ELECTION TIMETABLE 2019 Local Government Ordinary Election

Days to Polling Day	Local Government Act	References to Act/Regs	Day	Date
80	Last day for declaration to have the Electoral Commissioner conduct a postal election.	LGA 4.20 (2)(3)(4)	Wed	Wednesday, July 31, 2019
80	A decision made to conduct the election as a postal election cannot be rescinded after the 80th day.	LGA 4.61(5)	Wed	Wednesday, July 31, 2019
70	Electoral Commissioner to appoint a person to be the Returning Officer of the Local Government for the election.	LGA 4.20 (4)	Sat	Saturday, August 10, 2019
70 to 56	Between the 70th/56th day the CEO is to give Statewide public notice of the time and date of close of enrolments. Preferred date Wednesday 14 August 2019	LGA 4.39(2)	Sat to Sat	Saturday, August 10, 2019 to Saturday, August 24, 2019
56	Last day for the CEO to advise the Electoral Commissioner of the need to prepare a residents roll.	LGA 4.40(1)		Saturday, August 24, 2019
56	Advertising may begin for nominations from 56 days and no later than 45 days before election day. Preferred date Wednesday 28 August 2019	LGA 4.47(1)	Sat	Saturday, August 24, 2019
50	Close roll 5.00 pm	LGA 4.39(1)	Fri	Friday, August 30, 2019
45	Last day for advertisement to be placed calling for nominations.	LGA 4.47(1)	Wed	Wednesday, September 4, 2019
44	Nominations Open First day for candidates to lodge completed nomination paper, in the prescribed form, with the Returning Officer. Nominations period is open for 8 days.	LGA 4.49(a)	Thu	Thursday, September 5, 2019
38	If a candidate's nomination is withdrawn not later than 4.00 pm on the 38th day before election day, the candidate's deposit is to be refunded.	Reg. 27(5)	Wed	Wednesday, September 11, 2019
37	Caretaker period applies	LGA 4.49	Wed	Thursday, September 12, 2019
37	Close of Nominations 4.00 pm on the 37th day before election day.	LGA 4.49(a)	Thu	Thursday, September 12, 2019
36	Last day for the CEO to prepare & certify an owners & occupiers roll for the election. Last day for the Electoral Commissioner to prepare & certify a residents roll.	LGA 4.41(1) LGA 4.40(2)	Fri	Friday, September 13, 2019
29	Commencement of lodgement of Country Local Government District election packages with Australia Post. Delivery dependent on normal Australia Post standards.		Fri	Friday, September 20, 2019
24	Commencement of lodgement of Metropolitan Local Government District election packages with Australia Post. Delivery dependent on normal Australia Post standards.		Wed	Wednesday, September 25, 2019
22	The preparation of any consolidated roll under subregulation (1) be completed on or before 22nd day before election day.	Reg. 18(2)	Fri	Friday, September 27, 2019
19	Public Holiday		Mon	Monday, September 30, 2019
19	Last day for the Returning Officer to give Statewide public notice of the election. Preferred date Wednesday 18 September 2019	LGA 4.64(1)	Mon	Monday, September 30, 2019
18	Commence processing returned election packages		Tue	Tuesday, October 1, 2019
0	Caretaker period expires 6pm Close of poll 6.00 pm		Sat	Saturday, October 19, 2019
0	Election Day Close of poll 6.00 pm	LGA 4.7	Sat	Saturday, October 19, 2019

Post Election Day	Post Declaration	References to Act/Regs		Date
5	Election result advertisement.	LGA 4.77	Thu	Thursday, October 24, 2019
14	Report to Minister. The report relating to an election under section 4.79 is to be provided to the Minister within 14 days after the declaration of the result of the election.	Reg.81	Sat	Saturday, November 2, 2019
28	An invalidity complaint is to be made to a Court of Disputed Returns, constituted by a magistrate, but can only be made within 28 days after notice is given of the result of the election.	LGA 4.81(1)	Sat	Saturday, November 16, 2019

ATTACHMENT NO. 10

Western Australian Auditor General's Report



Local Government Procurement



Report 5: October 2018-19

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WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

Local Government Procurement

Report 5
October 2018-19



**THE PRESIDENT
LEGISLATIVE COUNCIL**

**THE SPEAKER
LEGISLATIVE ASSEMBLY**

LOCAL GOVERNMENT PROCUREMENT

This report has been prepared for Parliament under the provisions of section 25 of the *Auditor General Act 2006*.

This was a narrow scope performance audit, conducted under section 18 of the *Auditor General Act 2006* and in accordance with Australian Auditing and Assurance Standards. Narrow scope performance audits have a tight focus and generally target compliance with legislation, public sector policies and accepted good practice.

The audit objective was to determine if local governments have effective procurement arrangements in place.

I wish to acknowledge the cooperation of staff at the local governments included in this audit.

A handwritten signature in black ink, appearing to read "Caroline Spencer".

CAROLINE SPENCER
AUDITOR GENERAL
11 October 2018

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Auditor General's overview

I am pleased to present this performance audit on aspects of local government procurement that require close attention.

Local governments in Western Australia manage more than \$40 billion in community assets and spend over \$4 billion annually on community infrastructure and services such as roads and footpaths, public halls, recreation facilities and rubbish collection.

Good procurement practices centred around the principles of probity, accountability and transparency are key to managing procurement risks and the delivery of good outcomes for ratepayers. When procurement processes are not followed, or local governments are seen not to be acting in the best interests of their communities, they face reputational damage and expose themselves to the risk of fraud and misconduct. Unfortunately, there are numerous recent reports from integrity agencies which highlight the very real consequences when procurement activities in the public sector are not managed effectively.

My report highlights weaknesses in procurement controls, processes and documentation across the 8 local governments we audited, as well as the need for them to build procurement capability to give staff the knowledge and skills to effectively carry out their jobs. These generally reflect areas for improvement identified in our previous audit reports about State Government entities as well as other public reports.

Some local governments disagreed with the significance of a number of control weaknesses identified. Local governments considered that a finding was not worthy of a 'significant' rating if the control weakness did not result in a breach of regulations or the audit did not find evidence of wrongdoing. While legislation places minimum specific requirements on local governments, they still need to ensure they have strong internal controls and good governance. Controls prevent things going wrong and are particularly important in financial management processes, where there is an inherent risk of financial misappropriation. I welcome discussion on this matter and am pleased all local governments have committed to amending their policies and procedures and improving internal controls over purchases, where required.

The findings from this audit have helped me identify areas worthy of future audit attention. Fostering enhanced understanding in the local government sector about the importance of strong internal control frameworks, around not only procurement, but over a wide range of areas, including information system security and regulatory functions, will be prioritised in our future work. I encourage all local governments to review their procurement practices against the focus areas of this audit.



Executive summary

Introduction

The objective of this audit was to assess the effectiveness of procurement arrangements at 8 local government entities (LGs) of varying sizes in both metropolitan and regional Western Australia.

Background

There are currently 148¹ LGs in WA. The population and geographical spread of each LG varies significantly, from small regional LGs like the Shire of Sandstone with a population of around 90, to large metropolitan LGs like the City of Stirling with a population of around 220,000.

LGs in WA employ around 15,000 people and manage more than \$40 billion in community assets. In 2016-17, the total expenditure across all Western Australian LGs was over \$4 billion.

Procurement activities in LGs are primarily governed by the Local Government (Functions and General) Regulations 1996 (the Regulations). The Regulations require LGs to have policies for purchases that are expected to be less than \$150,000. LGs develop their own policies, which are required to cover things like the form (verbal or written) and minimum number of quotes that must be obtained, and how procurement information will be recorded and retained.

For purchases over \$150,000, the Regulations set specific requirements for public tender. These include advertising, acceptance and rejection of tender applications, notification of outcomes, and maintaining a tenders' register.

The Regulations also allow for exemptions from the public tender process, these include, but are not limited to:

- certain emergency situations
- if a contract is to be awarded through auction (with Council approval)
- if goods and services are obtained through the WA Local Government Association's (WALGA) Preferred Supplier Program – a program of suppliers that have been pre-qualified to supply certain goods and services. WALGA members, of which most LGs are, can access the program.

LGs that are members of WALGA can also access a procurement toolkit that includes purchasing and contract management templates. LGs that use WALGA services are still required to meet their own policy and probity requirements and comply with the Regulations.

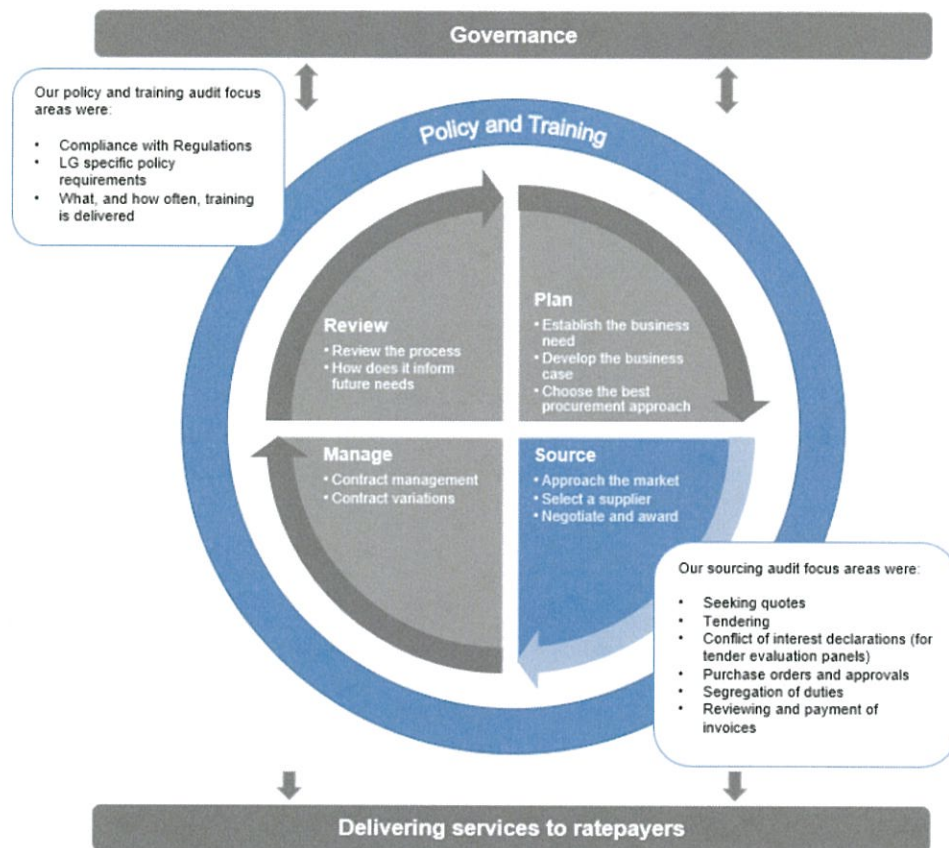
There are a number of procurement processes and controls that help reduce broader procurement risks and support value for money (Figure 1). Some of these are covered in Regulations, others are based on sound practice.

Due to a variety of factors affecting the way that LGs procure, we did not expect to find identical procurement practices across the LGs included in our audit. The audit therefore required significant judgement when assessing proper procurement practices. However, we did expect them to meet the principles of the *Local Government Act 1995* which places obligations on councils to oversee the allocation of the LG's finances and resources, and for determining the LG's policies, as well as for LGs to keep proper accounts and records.

¹ This includes 137 LGs, 2 Indian Ocean territories and 9 regional councils.

Furthermore, LGs are required to establish efficient systems and procedures for financial management which includes procurement.

Our audit focus areas are set out in Appendix 1. We reviewed the processes and controls used by LGs, but we did not review if procurement decisions attained the best value for money or outcomes for LG communities.



Source: OAG, with blue shading showing areas within audit scope

Figure 1: Procurement framework

Audit conclusion

All 8 local governments we reviewed had shortcomings in their procurement practices, most related to weak procurement controls, processes and documentation for tendering, purchase orders and approvals, and reviewing invoices and payment. However, we did not identify any evidence of misconduct.

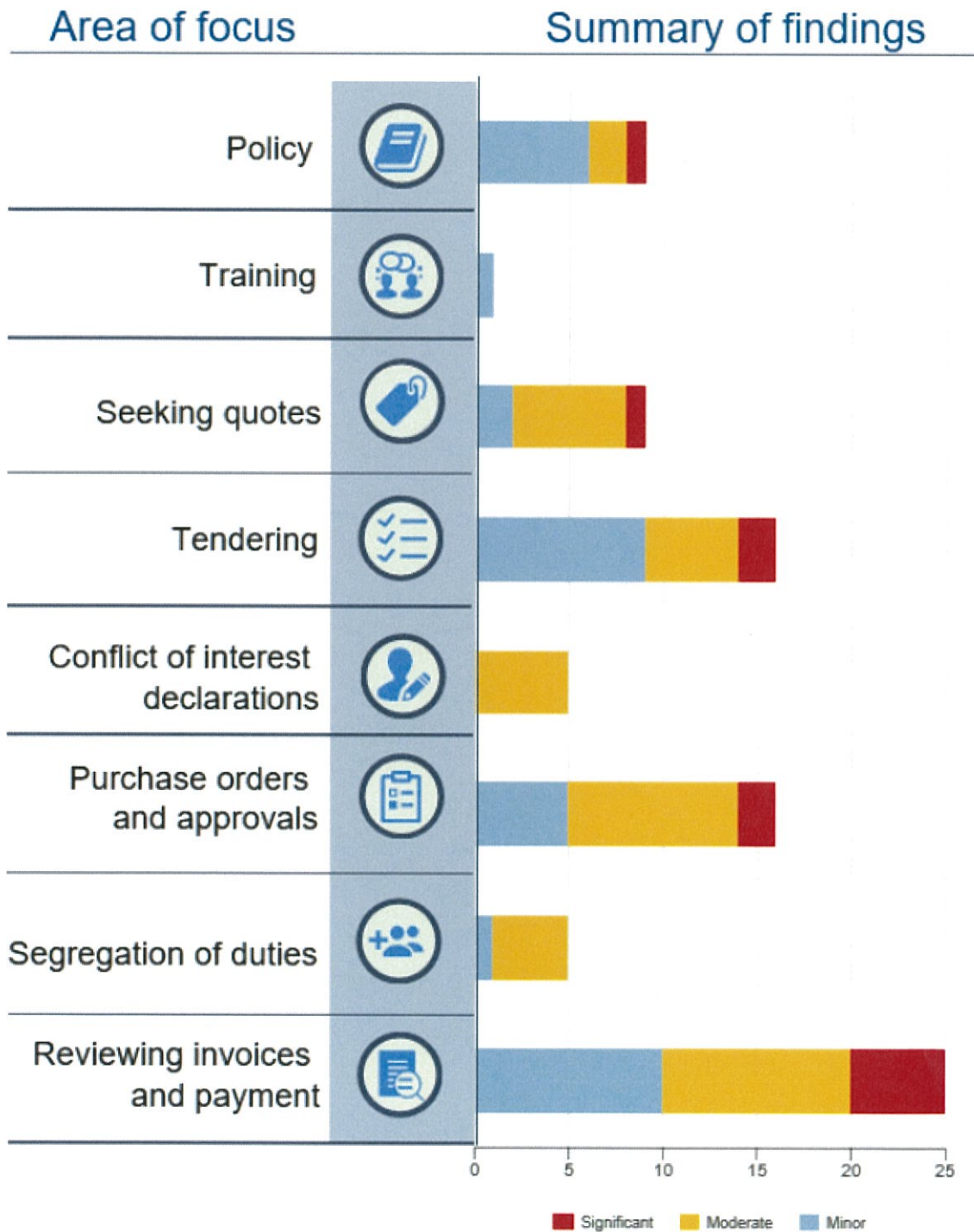
Local governments varied in how well they complied with legislation and their own procurement policies. While local government's policies broadly met regulatory requirements, they need to do more to monitor procurement controls and the effectiveness of processes. We saw no notable difference in the effectiveness of controls between the regional and metropolitan, and the small and large local governments we examined.

Having policies and controls that are appropriate, and monitoring their effectiveness is essential if local governments, and the ratepayers that they serve, are to have confidence in local government procurement activities. Procurement practices that focus solely on minimum compliance with legislation are unlikely to provide local governments with the oversight and control they need to address risks and ensure value for money in their procurement.

The issues identified in this audit are relatively simple to fix. By addressing them, governance of this important local government function can be strengthened.

Summary

We reported 86 detailed findings across the 8 LGs. This included 11 significant findings across 5 LGs, and 41 moderate and 34 minor across all 8 LGs. Figure 2 shows the findings against all our audit focus areas.

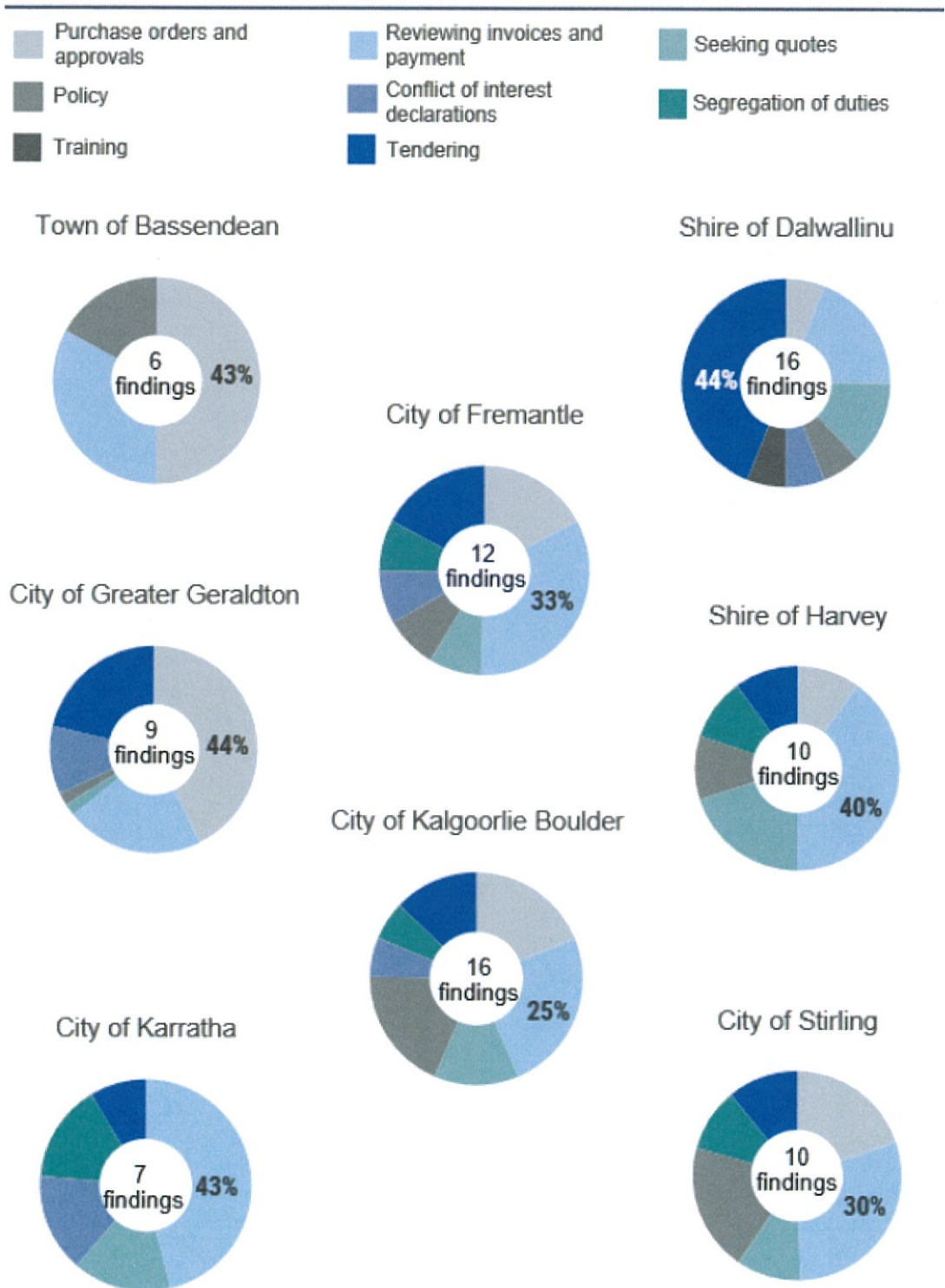


Source: OAG

Figure 2: Summary of key findings

Findings per local government

The issues we identified represent weaknesses in key policy and control principles. Figure 3 shows the breakdown of findings for each of the 8 LGs we reviewed, and shows no specific trends across size or location of the LG.



Source: OAG

Figure 3: Key findings by LG

Recommendations

All LGs, including those not sampled in this audit, should review their policies, processes and controls against the focus areas of our audit in Appendix 1.

Each LG we audited should provide an action plan to address this recommendation, table it with their Council, and make it available on their website, as per the *Local Government Act 1995*.

Response from local governments

Local governments in our sample generally accepted our recommendations and confirmed that, where relevant, they have either amended their policies, procedures or administrative systems or will improve controls for monitoring and managing procurement activities.

Audit focus and scope

The audit objective was to determine if LGs have effective procurement arrangements in place.

The specific lines of inquiry were:

- Have LGs established policies and procedures for procurement of goods and services?
- Is there effective oversight and control of procurement activities?

We visited and reviewed the following LGs:

- Town of Bassendean
- Shire of Dalwallinu
- City of Fremantle
- City of Greater Geraldton
- Shire of Harvey
- City of Kalgoorlie Boulder
- City of Karratha
- City of Stirling.

We assessed LGs against the policy, training, and sourcing audit focus areas shown in Appendix 1. This audit did not review if procurement decisions attained the best value for money or outcomes for LG communities.

At each LG we selected 20 transactions with a value under \$150,000. For these items we reviewed recordkeeping of procurement activities, segregation of duties, quote processes, decision and approval delegations, LG policy and compliance with the Regulations. We also reviewed LGs use of WALGA's Preferred Suppliers as a procurement route, but did not review the arrangements in place at WALGA.

We reviewed a separate sample of 5 tenders from each LG. We assessed them against the requirements in the Regulations, including where and how long they were advertised, how submissions were recorded, if assessments were completed and recorded and if tenderers were notified of outcomes. We also reviewed how LGs recorded and assessed declarations of interests for tender evaluation panels and where applicable, council agendas, minutes and reports.

This was a narrow scope performance audit, conducted under section 18 of the *Auditor General Act 2006* and in accordance with Australian Assurance Standards ASAE 3500 Performance Engagements. We complied with the independence and other relevant ethical requirements related to assurance engagements. Performance audits primarily focus on the effective management of agency and LG programs and activities. The approximate cost of undertaking and tabling of this audit was \$470,000.

Findings

While all LGs had procurement policies and procedures, they are not always effectively and consistently used

All LGs had policies and training in place to support staff in the procurement process. However, we found examples where LG procurement activity did not comply with their own policies, either because staff did not understand the policy requirements, or the policy did not meet the LG's needs. This included instances where the purchasing method used did not comply with the LG's own policies:

- 5 of the 8 LGs had instances of staff not seeking and recording quotes in line with their own policies
- 2 LGs had purchases that should have gone to tender, but did not.

LGs do not always purchase in line with their own policies

We found 23 purchases across 5 LGs, one of which had 8 instances where staff did not obtain quotes or failed to record them in accordance with their policies. Seeking and recording quotes promotes open and effective purchasing. When LGs do not comply with their own policies it reduces the likelihood they will get value for money and increases the potential for misappropriation of funds.

We also identified 2 purchases at 2 LGs that should have gone to tender, but did not. One LG sought quotes for the purchase from a number of suppliers, but did not tender. The other accepted a quote from a single supplier. Neither process met the tender, or exemption requirements under the Regulations. Tendering for high value purchases supports LGs in understanding the market and encourages open and effective competition for suppliers.

All LGs had procurement policies but there is opportunity to improve

All 8 LGs we reviewed had purchasing policies. At the time of our audit, 1 LG had a high level policy which did not meet the requirements of the Regulations. The LG has since updated its policy to meet requirements.

LGs should review their policies to ensure things like purchasing thresholds and quote requirements reflect current needs. In doing this LGs demonstrate they meet regulatory requirements and their policies are fit for their purpose. The issues identified above, around non-compliance with policy, also highlight an opportunity for LGs to review the appropriateness of their policies. Non-compliance can indicate a lack of understanding by staff, or that policies no longer meet the needs of the LG.

LGs provided staff with procurement training

All 8 LGs provided procurement training to staff. Three LGs delivered procurement training programs that included both induction and set refresher sessions. We found the training content to be sound as it not only covered policy and legislative requirements, process and procedures, but also provided essential context around procurement compliance and probity.

The other 5 LGs provided training at induction, through on-the-job activities or as a result of policy updates. We found this training covered policy requirements, but provided less context around procurement risks and individual accountability. These LGs also lacked a clear approach to providing refresher training.

The Corruption and Crime Commission's 2015 *Report on Misconduct Risk in Local Government Procurement*² (CCC report) identified inadequate training as one of the risks common to procurement related misconduct in LGs. Structured training and regular refresher training helps LGs manage this risk and reduce the number of instances of non-compliance with LG policies.

LGs need better procurement oversight and controls

We found weaknesses in key controls around approvals, segregation of duties, and checking of invoices at the 8 LGs. This exposes LGs to unnecessary procurement risks, such as improper use of funds or paying for goods and services not received.

Controls over raising and approving purchase orders could be improved

We saw a range of control weaknesses over purchase orders across all LGs, these included:

- 5 purchase orders across 4 LGs that were approved by staff without the appropriate authority to do so. All LGs maintained lists of the role, position and dollar value limits of staff that are authorised to approve purchase orders. However, these approval limits were not always complied with, which increases the risk that goods or services are procured by someone without the proper experience or authority to determine the best value purchase for the LG.
- 13 instances across 5 LGs where purchase orders were raised after invoices were received. Purchase orders act as an internal approval and control mechanism to proceed with a purchase. These controls are ineffective if purchase orders are raised after goods and services have been received. It is not possible for the LG to determine who approved the initial request for the goods or services, and if they had the proper authority to do so.
- We found a small number of purchase orders at 3 LGs that were raised for \$0 or for a nominal value (e.g. \$0.91) that did not reflect the expected spend. This was despite there being a known budget, quote or existing contracts for many of these items. Purchase orders should be raised for the full, expected amount prior to the purchase being made and approved by someone with appropriate delegation. This increases the likelihood that expenditure will be capped or monitored.

LGs should strengthen processes for checking goods and services when receiving them

We identified 36 invoices across 8 LGs that could not be verified against purchase orders, quotes or contracts. The invoices contained insufficient detail to reconcile them against agreed contract milestones and price schedules, but had still been approved for payment by the LG. The invoices included instances of LGs being overcharged and undercharged. Verifying invoices for payment is an important control to ensure that LGs have received the expected goods and services and that they have been correctly charged.

It is important that even small variances are checked as these are more likely to go undetected for long periods of time. The CCC Report identified supervisors not checking payment processes and work actually done on contracts as common risks to procurement related misconduct.

Sound practice is to ensure that there is evidence to support all transactions and that a clear audit trail exists. This includes documentation for contract payments, any variations, and reviewing supplier invoices for accuracy.

² Corruption and Crime Commission. 2015. *Report on Misconduct Risk in Local Government Procurement*.

LGs had weaknesses in their segregation of duties

Five of 8 LGs had not effectively segregated key steps in the procurement process or had insufficient records to show controls had been followed. For example:

- In 9 of the 20 purchases we reviewed at 1 LG, the same person had approved purchase orders, checked that goods and services had been received, and approved invoices to progress for payment. The 9 purchases totalled less than \$150,000.

Four LGs captured insufficient information for us to independently verify who was receiving goods and services and approving invoices to progress to payment. Without clear records the risk of inappropriate payments is increased and the effectiveness of monitoring controls is reduced.

Stronger controls would include, where possible, the implementation of automated systems that require segregation across the different procurement functions.

Segregation of duties is a key internal control which assumes the risk of two or more people making the same error or colluding to defraud is less than an individual acting alone³. The CCC Report identified failure to separate duties as a risk common to procurement related misconduct. The report cited the example of one person being able to be involved in various stages of organising contracts and authorising payments. Segregating duties is one key way LGs can reduce this risk.

In smaller LGs, where resources are limited and full segregation is more difficult, the increased involvement of other senior staff in checking purchases and controls can mitigate this risk.

While we identified weaknesses in individual segregations, we did not identify any purchases where one person was the sole approver for all steps in the process, including payment.

Procurement decisions and conflict of interest considerations need to be better documented

To ensure accountable and transparent procurement activities LGs need to document key processes. This includes justifying the use of sole supplier exemptions, tendering decisions and potential conflicts of interests.

Exemptions from seeking quotes are regularly used, but are poorly documented and not always justified

All 8 LGs claimed exemptions from procurement policies for purchases we reviewed. Exemptions can improve efficiency in procurement activities, but need to be properly managed and sufficiently justified. They should not be used to avoid testing the market. Of the 8 LGs:

- 5 LGs did not have sufficient records to support sole supplier exemptions, 3 LGs did.
- 1 LG used the sole supplier provisions 5 times for purchases totalling nearly \$150,000 but did not keep records to support these exemptions in line with its own policy. In 1 instance, when we requested support for the use of the sole supplier provision the LG advised that the supplier was an authorised distributor of a product, not that they were a sole supplier.

There are opportunities for LGs to be more transparent and efficient around when exemptions can be applied. For example, 1 LG achieved this by including a list of purchase types that were exempt from policy requirements (e.g. legal fees, utilities). Ideally this list

³ Western Australian Local Government Accounting Manual, Section 7 – Internal Control Framework, p 27.

would be approved by Council. Reporting higher value exemptions to Council, or a committee of Council (such as the Audit Committee) would also improve transparency and accountability. One LG already included this reporting mechanism in its policy.

Recording of tender processes and conflict of interests could be improved

Under the Regulations tenders have a number of specific requirements. We found 7 LGs could improve the information they captured on tender processes, for example:

- proof of when and where tenders have been advertised
- individual tender panel assessments
- sufficient detail in individual panel member workbooks to support awarding of scores.

Complete records provide transparency that tenders are handled and assessed in line with regulatory requirements and the LG's policy. All LGs are required to maintain a Tenders Register and make it available for public inspection. All LGs maintained a public register but only 1 had the information available on its website. Making the register available online can reduce barriers to how the public accesses the information and increase confidence in tender processes.

We found 1 LG did not have a clear record to support why Council did not accept the tender evaluation panel's recommendation. Evaluation panels only make a recommendation to Council, who are not obliged to accept the recommendation. However, keeping a record of Council's reasons for not following a tender panel's recommendation supports the principle of transparent and accountable decision making and the requirement to keep proper records of the affairs of the LG.

We also identified weaknesses in how 5 LGs recorded declarations of interest for tender evaluation panel members. Declaring an interest doesn't automatically exclude someone from taking part in the evaluation process. However, there should be a clear record that a declaration has been made and signed, reviewed by someone with appropriate authority, and assessed as to whether it results in an actual, potential or perceived conflict of interest. The decision made on how to remove or manage the conflict should be clearly recorded. Weaknesses we identified are shown in Figure 4.

Declarations of interest and management of conflicts – Tender panels

Four of the 8 LGs we reviewed had weak processes:

- 2 LGs required panel member declarations of interest, but for some samples none were recorded and for other samples some panel member declarations were retained, but others were missing
- 1 LG had instances of incomplete and unsigned panel member declarations
- 1 LG had 3 instances where panel members had declared interests and they were appropriately recorded. However, it was not clear how the interests were addressed. In all but 1 instance the panel member remained on the evaluation panel.

One LG only required panel members to complete a declaration if a conflict existed. Providing positive assurance by requiring declarations from all panel members is a sound approach that encourages all staff to engage with the process and consider if any real or perceived conflicts of interest exist.

Figure 4: Weaknesses in the management of conflict of interest declarations

Appendix 1: Audit focus areas

The following table shows our audit focus areas. They cover a number of sound procurement practices and controls, and are not intended as an exhaustive list.

Procurement Framework	Focus Area	What we expected to see:
Policy	<i>Policy</i>	<ul style="list-style-type: none"> LGs regularly review policy to assess if value thresholds and quote requirements reflect current needs policies are clear about when and how to apply exemptions
Training	<i>Training</i>	<ul style="list-style-type: none"> LGs provide all staff involved in the procurement process with training in relevant policy and processes training emphasises personal accountability and how probity and transparency relate to procurement LGs provide staff with refresher training
Sourcing	<i>Seeking quotes</i>	<ul style="list-style-type: none"> that business requirements were determined prior to engaging suppliers LG staff used the right purchasing method, as required by their own policies and the Regulations that the use of exemptions was justified and documented
	<i>Tendering</i>	<ul style="list-style-type: none"> that tenders were advertised, opened, assessed and recorded in line with the Regulations documentation was retained to support open, fair and transparent decisions, and show that processes have been followed that a Tenders Register was maintained in line with Regulations
	<i>Conflict of interest</i>	<ul style="list-style-type: none"> that tender evaluation panel members provide positive assurance declarations that declarations were retained and there was a record of how they were assessed and how any conflicts were addressed
	<i>Purchase orders and approvals</i>	<ul style="list-style-type: none"> that purchase orders were raised for the full expected amount of the procurement purchase orders were approved by staff with appropriate authority internal approvals were obtained before goods and services were purchased
	<i>Segregation of duties</i>	<ul style="list-style-type: none"> appropriate segregation of duties across the procurement process
	<i>Reviewing invoices and payments</i>	<ul style="list-style-type: none"> any differences between invoice charges and quoted or contracted rates had been reviewed and appropriately justified goods and services were received and approved by staff with appropriate authority that there were strong controls around payment of suppliers and access to bank accounts documentation was retained to support open, fair and transparent decisions, and show that processes have been followed

Auditor General's reports

Report number	2018-19 reports	Date tabled
4	Opinions on Ministerial Notifications	30 August 2018
3	Implementation of the GovNext-ICT Program	30 August 2018
2	Young People Leaving Care	22 August 2018
1	Information Systems Audit Report 2018	21 August 2018
Report number	2018 reports	Date tabled
13	Management of Crown Land Site Contamination	27 June 2018
12	Timely Payment of Suppliers	13 June 2018
11	WA Schools Public Private Partnership Project	13 June 2018
10	Opinions on Ministerial Notifications	24 May 2018
9	Management of the State Art Collection	17 May 2018
8	Management of Salinity	16 May 2018
7	Controls Over Corporate Credit Cards	8 May 2018
6	Audit Results Report – Annual 2017 Financial Audits and Management of Contract Extensions and Variations	8 May 2018
5	Confiscation of the Proceeds of Crime	3 May 2018
4	Opinions on Ministerial Notifications	11 April 2018
3	Opinion on Ministerial Notification	21 March 2018
2	Agency Gift Registers	15 March 2018
1	Opinions on Ministerial Notifications	22 February 2018

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ATTACHMENT NO. 11

TOWN OF BASSENDEAN

MINUTES

AUDIT AND GOVERNANCE COMMITTEE

**HELD IN THE COUNCIL CHAMBER, 48 OLD PERTH ROAD, BASSENDEAN
ON WEDNESDAY 7 NOVEMBER 2018, AT 5.30PM**

1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member opened the meeting, welcomed all those in attendance and conducted an Acknowledgement of Country.

2.0 ATTENDANCES, APOLOGIES AND APPLICATIONS FOR LEAVE OF ABSENCE

Present

Cr Kathryn Hamilton, Presiding Member
Cr Jai Wilson
Cr Bob Brown
Ian Walters
Tom Klaassen

Staff/Consultants

Peta Mabbs, CEO
Michael Costarella, Director Corporate Services
Ken Lapham, Manager Corporate Services
Jill Brazil, Accountant (Until 5.50pm)
Amy Holmes, Minute Secretary
Ron Back, Financial Advisor (Until 6.15pm)
Tony Macri, Macri Partners (Until 5.50pm)
Suren Herathmudalige, Macri Partners (Until 5.50pm)

Apologies

Cr Mykytiuk – Leave of Absence

3.0 DEPUTATIONS

Nil

4.0 CONFIRMATION OF MINUTES

4.1 Audit and Governance Meeting held on 8 August 2018

COMMITTEE/OFFICER RECOMMENDATION – ITEM 4.1

MOVED Tom Klaassen, Seconded Ian Walters, that the minutes of the Audit and Governance Committee meeting held on 8 August 2018, be confirmed as a true record.

CARRIED UNANIMOUSLY 5/0

5.0 ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION

Nil

6.0 DECLARATIONS OF INTEREST

Nil

8.0 REPORTS

Item 8.2 was brought forward to be discussed first, to allow the auditors from Macri Partners to leave the meeting at the conclusion of this item.

8.2 Audited Annual Financial Statements for the Year Ended 30 June 2018 (Ref: FINM/AUD/7 – Ken Lapham, Manager Corporate Services and Michael Costarella, Director Corporate Services)

APPLICATION

The purpose of this report is to receive the Audited Annual Financial Statements for the year ended 30 June 2018.

BACKGROUND

The 2017/18 Audited Annual Financial Statements have been completed and the Committee is requested to adopt the document.

RELEVANT LAW

Section 6.4 of the Local Government Act states:

6.4 Financial report

- (1) *A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.*
- (2) *The financial report is to —*
 - (a) *be prepared and presented in the manner and form prescribed; and*
 - (b) *contain the prescribed information.*
- (3) *By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —*
 - (a) *the accounts of the local government, balanced up to the last day of the preceding financial year; and*
 - (b) *the annual financial report of the local government for the preceding financial year.*

STRATEGIC IMPLICATIONS

Good Governance

5.1 Enhance organisational accountability	5.1.1 Enhance the capability of our people
	5.1.2 Ensure financial sustainability
	5.1.3 Strengthen governance, risk management and compliance
	5.1.4 Improve efficiency and effectiveness of planning and services
	5.1.5 Ensure optimal management of assets

COMMENT

The audit for the 2017/18 financial year has been completed and provides an overview of the financial activities of the Town of Bassendean for the 2017/18 year.

The auditor has requested that the 2017/18 audit completion report and draft audit report be endorsed by the Audit and Governance Committee prior to the auditor providing the final version of the audit report.

2017/18 Closing Surplus

The estimated closing budget surplus at 30 June 2018 was anticipated to be \$38,324. Following the conclusion of the financial year and the completion of the Annual Audit, the

actual closing surplus for the 2017/18 financial year is \$1,921,369. The closing surplus includes an amount of \$270,000 that relates to rates paid in advance. The amount has been included as income in accordance with current audit requirements.

A list of the major variances between the 2017/18 Budget and Actual amounts are included as an attachment to the Agenda.

COMMITTEE/OFFICER RECOMMENDATION – ITEM 8.2

AGC-1/11/18 MOVED Ian Walters, Seconded Tom Klaassen, that the Committee recommends to Council that it receives the audited 2017/18 Annual Financial Statements and draft Audit Report and Completion Report, as attached to the Audit and Governance Committee Agenda of 7 November 2018.

CARRIED UNANIMOUSLY 5/0

7.0 BUSINESS DEFERRED FROM PREVIOUS MEETING

7.1 Review of Purchasing Policy 6.14 (Ref: GOVR/POLCY/1-Mike Costarella, Director Corporate Services and Mr Ken Lapham, Manager Corporate Services)

APPLICATION

The Audit and Governance Committee is requested to recommend Council adopt the revised Purchasing Policy that was deferred at the August 2018 Council meeting. The matter was deferred in view of the WALGA Sustainability report and receipt of the Auditor General's Office report on Local Government Procurement.

The policy also addresses the November 2017 resolution of Council pertaining incentives for local businesses for the purchase of goods and services.

BACKGROUND

At the November 2017, Council meeting it was:

"MOVED Cr Brown, Seconded Cr Gangell, that the Town of Bassendean provide a report to Council outlining the feasibility of providing incentive for local business in the provision of goods and services to the Town. Furthermore, the report is to include how best to provide incentive for businesses owned by or who employ Indigenous peoples, and or actively recruit local youth."

It was resolved (OCM – 17/08/18 in part) that Council:

"1. Defers a decision on Policy 6.14 – Purchasing Policy and refers it back to the Audit & Governance Committee to consider in the light of:

- a) recommendations and feedback from WALGA regarding sustainable procurement; and*
- b) the findings of the Auditor General's Report on Procurement that is due to be released in the near future."*

COMMENT

Council revised all its Governance Policies in April 2017 and since that time, there have been a number of changes to the Procurement Procedures that are used in the purchasing of goods and services.

In addressing the Council resolution of August 2018, comments were sought from WALGA on the Town's Purchasing Policy and it provided the following comments:

This policy complies with the Local Government (Functions and General) Regulations 1996 (The Regulations). Sustainable Procurement content is as per WALGA's PP template and therefore meets required standard. Please see below comments for further consideration.

- **Monetary Threshold \$5000 - \$19,999** – *It is considered best practice by WALGA to seek at least three (3) verbal or written quotations from suitable suppliers for this threshold, this can be attributed to the fact that if one supplier withdraws their submission then you will have two suppliers to assess.*

Staff Comment - Staff believe 2 written quotes for this threshold is sufficient.

- **Purchasing from Existing Contracts** – You may want to add further detail to this topic such as - The Shire/Town/City will ensure that any goods, services or works required that are within the scope of an existing contract will be purchased under that contract.
- **Emergency Purchases** – WALGA suggests covering this topic within the PP as it can be relevant to most Shire/Town/City's
 - **Emergency Purchases (Within Budget)** Must be approved by the Mayor / President or by the Chief Executive Officer under delegation and reported to the next available Council Meeting.
 - **Emergency Purchases (Not included in Budget)-** Only applicable where, authorised in advance by the Mayor / President in accordance with s.6.8 of the Local Government Act 1995 and reported to the next available Council Meeting.

Staff Comment - Staff believe this is adequately covered by the requirements of the Local Government Act.

- **WALGA Services (excluding Preferred Supplier Program)** - For the purchasing of WALGA Services, a minimum of one (1) written quotation is to be sought and appropriately recorded. Recording is to be in accordance with the threshold levels outlined above. Confirmed via Purchase Order or Contract/Agreement – This is applicable only if you use WALGA services, if so you may want to consider adding into the attached PP.

Staff Comment - Included in Policy.

- **LGIS Services** - For the purchasing of LGIS Services, a minimum of one (1) written quotation is to be sought and appropriately recorded. Confirmed via Purchase Order or Contract/Agreement. – Again if applicable you may want to consider adding.

Staff Comment - Included in Policy.

- **Ethics and Integrity** – Consider adding further detail such as the following - The Shire/Town/City's Code of Conduct applies when undertaking purchasing activities and decision making. Elected Members and employees must observe the highest standards of ethics and integrity and act in an honest and professional manner at all times.

Staff Comment- Included in Policy.

- **Exemptions** – Purchasing activity under the exempt supplier arrangements should be provided in purchasing policy, this is best practice.
- **Anti – Avoidance** - Consider adding further detail in regards to anti avoidance such as the following - The Shire/Town/City will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value or the contract value, avoiding a particular purchasing threshold or the need to call a Public Tender.
- **Panels of Prequalified Suppliers** – You may want to add further detail to this topic if applicable such as the following - If the local government has intent to establish and manage panels of pre-qualified suppliers, it must do so in accordance with Division 3 Part 4 of the Local Government (Functions and General) Regulations 1996, through the creation of a written policy permitting the local government to do so, this must be mentioned in purchasing policy.

Auditor Generals' Office - A copy of the report that was tabled in Parliament, is included as an attachment.

OCM-32/11/17 - Notice Of Motion - Cr Brown: Incentive For Local Business

In addressing the Notice of Motion, Staff sought advice from the City of Canning and it provided the following statement:

"Under our Policy we include clauses for the support of both corporate social responsibility and supporting of local businesses. These are applied as separate criteria, each with a maximum weighting of 20%.

These criteria can be applied to all request processes (Quotation and Tender).

Support Local Business allows organisations both within and without the City to demonstrate a benefit to the City through being, or use of, a local business.

Corporate Social Responsibility is aimed at organisations who use WA Disability Enterprises or Aboriginal Owned Businesses, or employ disabled or indigenous people. It further captures those actively reducing their environmental impact or demonstrating innovation in sustainability."

The Town assesses each Request for Quote (over \$60,000) and Request for Tender (over \$150,000) on the following basis:

- Methodology;
- Skills and Experience;
- Risk Management; and
- Price.

The issue of local purchasing is somewhat addressed within the assessment of the RFQ and RFT and as part of the skills and Experience as well as methodology. However, there is currently insufficient suppliers within the Town for many of goods and services the Town procures.

Staff have included a statement within the Procurement Procedures that acknowledges the importance of local economic benefit, viz -

Local Economic Benefit

The Town encourages the development of competitive local businesses within its boundary first, and second within its broader region. As much as practicable, the Town will:

- *Where appropriate, consider buying practices, procedures and specifications that do not unfairly disadvantage local businesses;*
- *Consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);*
- *Ensure that procurement plans address local business capability and local content;*
- *Explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;*
- *Avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid; and*

- *Provide adequate and consistent information to local suppliers.*

The matters relating to the employment of young people and Indigenous people is a matter for each business and the Policy cannot not be restricted to only deal with those businesses.

STATUTORY REQUIREMENTS

Local Government Act 1995

The Local Government (Functions and General) Regulations requires that the Purchasing Policy (Clause 11(3)) states:

A purchasing policy must make provision in respect of —

- (a) the form of quotations acceptable; and*
- (ba) the minimum number of oral quotations and written quotations that must be obtained; and*
- (b) the recording and retention of written information, or documents, in respect of —*
 - (i) all quotations received; and*
 - (ii) all purchases made.*

FINANCIAL CONSIDERATIONS

Nil

OFFICER RECOMMENDATION - ITEM 7.1

That the Audit and Governance Committee recommends to Council that it adopts the Policy 6.14 – Purchasing, as included in the Audit and Governance Committee Agenda of 7 November 2018.

COMMITTEE RECOMMENDATION – ITEM 7.1

AGC-2/11/18

MOVED Cr Wilson, Seconded Cr Brown, that the review of Policy 6.14 be deferred pending a Councillors' workshop.

CARRIED UNANIMOUSLY 5/0

8.0 REPORTS

8.1 Request for a Rate Exemption – Morley Baptist Church, 33 Hanwell Way, Bassendean (Ref: RAT&VAL/RTPAYMT/2 - Ken Lapham, Manager Corporate Services)

APPLICATION

The purpose of this report is to provide Council with information to assess whether a rates exemption from Council rates could be granted under Section 6.26(2) (d) of the Local Government Act.

BACKGROUND

The Baptist Church purchased the property at 33 Hanwell Way, Bassendean in December 2014, Council granting planning approval to change the use to a Place of Worship.

The Church has written to Council seeking a rates exemption on rates levied for the 2018/19 year. The Church advises that the property is used as a place of worship.

A religious body may apply for an exemption from rates if it can demonstrate the land is used exclusively as a place of public worship or in relation to that worship a place of residence of a minister of religion.

STRATEGIC IMPLICATIONS

Objectives <i>What we need to achieve</i>	Strategies <i>How we're going to do it</i>	Measures of Success <i>How we will be judged</i>
5.1 Enhance organisational accountability	5.1.1 Enhance the capability of our people	Community / Stakeholder Satisfaction Survey (Governance)
	5.1.2 Ensure financial sustainability	
	5.1.3 Strengthen governance, risk management and compliance	Compliance Audit
	5.1.4 Improve efficiency and effectiveness of planning and services	Risk Management Profile
	5.1.5 Ensure optimal management of assets	Financial Ratio Benchmarked. Asset Ratio Benchmarked

COMMENT

The Manager Corporate Services and the Senior Rates Officer visited the property in August 2016, to seek clarification of the activities that were currently being undertaken on the property. The Chairman of the Church, who met with Council Officers, explained that its initial projected use of part of the property (that being a reception/café) would not be realised and the property would solely be used for a place of worship and associated activities. At this stage, the original concept was would not be progressed.

A drive through inspection in September 2018 has confirmed that the property had not changed since 2016.

Council may decide to provide a full rate exemption, or reject the application, but given the nature of the activities as described by the applicant, that being “primarily as a place of worship” and normal activities of a Baptist Church, planning approval was given as a place of worship, and as a function centre.

Granting full exemption in accordance with the Local Government Act would be the most suitable resolution, given the fact that the property is being primarily used in accordance with the requirements of Section 6.26 (2) (d). Section 6.26 (2) (d) states:

“Land used or held exclusively by a religious body as a place of public worship or in relation to that worship, a place of residence of a minister of religion, a convent, nunnery or monastery or occupied exclusively by a religious brotherhood or sisterhood.”

STATUTORY REQUIREMENTS

Section 6.26 (2) (d) of the Local Government Act 1995.

FINANCIAL CONSIDERATIONS

The 2018/19 rates levied total \$10,989.60. FESA levies are not exempt, and will need to be paid.

COMMITTEE/OFFICER RECOMMENDATION – ITEM 8.1

- AGC-3/11/18** MOVED Cr Wilson, Seconded Cr Brown, that the Audit and Governance Committee recommends to Council that the Trustee of the Morley Baptist Church Inc is eligible for a Rates Exemption on 33 Hanwell Way Bassendean for the 2018/19 financial year in accordance with Section 6.26 (2)(d) of the Local Government Act, **on the proviso that the planning use is changed from 'reception centre' to 'place of worship'.**

CARRIED BY AN ABSOLUTE MAJORITY 5/0

9.0 **MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

10.0 **ANNOUNCEMENTS OF NOTICES OF MOTION FOR THE NEXT MEETING**

Nil

11.0 **CONFIDENTIAL BUSINESS**

COUNCIL RESOLUTION – ITEM 11.0(a)

- AGC-4/11/18** MOVED Cr Brown, Seconded Cr Wilson, that the meeting go behind closed doors in accordance with Section 5.23 of the Local Government Act 1995, the time being 6.07pm.

CARRIED UNANIMOUSLY 5/0

All members of the public vacated the Chamber, the time being 6.07pm.

11.1 Interest Penalty on Outstanding Rates and Charges (Ref: FINM/DBTOS/2 – Mike Costarella, Director Corporate Services)

This matter was considered with members of the public excluded from the Chamber under Clause 5.23 (2) of the Local Government Act 1995, as the Officer report discusses the financial affairs of a person.

COMMITTEE RECOMMENDATION – ITEM 11.1

AGC-5/11/18 MOVED Cr Hamilton, Seconded Cr Brown, that the Audit and Governance Committee recommends to Council, the confidential Committee Recommendation attached to the Audit and Governance Committee Minutes of 7 November 2018.

CARRIED BY AN ABSOLUTE MAJORITY 5/0

12.0 CLOSURE

The next meeting is to be confirmed.

There being no further business, the Presiding Member closed the meeting at 6.18pm.



Audited Annual Financial Report

For the year ended the

30 June 2018

TOWN OF BASSENDEAN
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

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COMMUNITY VISION

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

**TOWN OF BASSENDEAN
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Town of Bassendean for the financial year ended 30 June 2018 is based on proper accounts and records to present fairly the financial position of the Town at 30th June 2018 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not consistent with the Act, the Australian Accounting Standards.

Signed as authorisation of issue on the

day of

2018

Peta Mabbs
Chief Executive Officer

STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
Revenue				
Rates	23(a)	13,184,183	12,935,762	12,618,835
Operating grants, subsidies and contributions	2(a)	3,063,580	2,364,274	3,072,446
Fees and charges	2(a)	5,892,776	5,838,490	5,714,467
Interest earnings	2(a)	507,169	452,821	524,551
Other revenue		771,438	632,977	720,383
		<u>23,419,146</u>	<u>22,224,324</u>	<u>22,650,682</u>
Expenses				
Employee costs		(11,865,527)	(11,383,091)	(11,670,989)
Materials and contracts		(7,089,841)	(8,304,553)	(6,552,966)
Utility charges		(655,370)	(711,844)	(692,324)
Depreciation on non-current assets	10(b)	(3,284,278)	(3,266,812)	(3,314,436)
Interest expenses	2(b)	(57,423)	(61,115)	(65,682)
Insurance expenses		(435,443)	(462,957)	(513,844)
Other expenditure		(1,021,510)	(954,094)	(1,047,411)
		<u>(24,409,392)</u>	<u>(25,144,466)</u>	<u>(23,857,652)</u>
Operating Result from Continuous Operations		(990,245)	(2,920,142)	(1,206,970)
Non-operating grants, subsidies and	2 (a)	661,225	1,478,462	1,086,544
Profit on asset disposals	10(a)	3,773	-	-
(Loss) on asset disposals	10(a)	(59,590)	(18,023)	(9,000)
Net Share of Interest in Joint Venture - EMRC	19	430,004	-	202,422
Investment in WALGA House	4	(64)	-	(16,888)
		<u>1,035,348</u>	<u>1,460,439</u>	<u>1,263,078</u>
Net result		<u>45,102</u>	<u>(1,459,702)</u>	<u>56,108</u>
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	11	4,318,562	-	24,562,854
Total other comprehensive income		<u>4,318,562</u>	<u>-</u>	<u>24,562,854</u>
Total comprehensive income		<u>4,363,664</u>	<u>(1,459,702)</u>	<u>24,618,962</u>

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

**STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
Revenue				
Governance		17,489	30,000	52,405
General purpose funding		14,410,752	13,836,253	14,153,998
Law, order, public safety		129,066	131,500	165,281
Health		2,677,209	2,657,320	2,511,463
Education and welfare		5,312,972	4,653,710	4,833,557
Community amenities		142,099	136,500	130,955
Recreation and culture		444,157	317,650	378,153
Transport		74,697	131,315	39,904
Economic services		105,471	131,176	107,424
Other property and services		105,234	198,900	277,542
		<u>23,419,146</u>	<u>22,224,324</u>	<u>22,650,682</u>
Expenses				
Governance		(946,022)	(915,059)	(874,524)
General purpose funding		(798,180)	(850,093)	(802,902)
Law, order, public safety		(653,579)	(693,558)	(687,682)
Health		(2,903,767)	(3,225,954)	(2,995,821)
Education and welfare		(5,456,370)	(5,099,480)	(5,338,794)
Community amenities		(1,247,647)	(1,451,670)	(1,308,387)
Recreation and culture		(6,112,060)	(6,572,181)	(6,276,217)
Transport		(5,557,989)	(5,619,401)	(4,829,560)
Economic services		(551,530)	(565,288)	(544,249)
Other property and services		(124,825)	(90,666)	(133,834)
		<u>(24,351,969)</u>	<u>(25,083,350)</u>	<u>(23,791,970)</u>
Finance Costs				
Governance		(17,255)	(17,387)	(18,528)
Recreation and culture		(40,168)	(43,728)	(47,154)
		<u>(57,423)</u>	<u>(61,115)</u>	<u>(65,682)</u>
Operating Result from Continuous Operations		(990,246)	(2,920,141)	(1,206,970)
Non-operating grants, subsidies and contributions	2 (a)	661,225	1,478,462	1,086,544
Profit on disposal of assets	10(a)	3,773	-	-
(Loss) on disposal of assets	10(a)	(59,590)	(18,023)	(9,000)
Net Share of Interest in Joint Venture - EMRC	19	430,004	-	202,422
Investment in WALGA House	4	(64)	-	(16,888)
		<u>1,035,348</u>	<u>1,460,439</u>	<u>1,263,078</u>
Net result		45,102	(1,459,702)	56,108
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	11	4,318,562	-	24,562,854
Total other comprehensive income		4,318,562	-	24,562,854
Total comprehensive income		4,363,664	(1,459,702)	24,618,962

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

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2018**

	NOTE	2018 \$	2017 \$
CURRENT ASSETS			
Cash and cash equivalents	3	11,344,227	10,475,121
Trade and other receivables	6	1,124,301	1,023,022
Inventories	7	15,018	13,333
TOTAL CURRENT ASSETS		12,483,546	11,511,476
NON-CURRENT ASSETS			
Investments	4	108,268	108,332
Other receivables	6	562,330	571,885
Property, plant and equipment	8	56,195,749	56,216,070
Infrastructure	9	109,135,859	105,885,478
Interests in Joint Ventures	19	7,954,836	7,538,343
TOTAL NON-CURRENT ASSETS		173,957,042	170,320,108
TOTAL ASSETS		186,440,588	181,831,584
CURRENT LIABILITIES			
Trade and other payables	12	3,601,168	3,402,910
Current portion of long term borrowings	13(a)	132,880	123,994
Provisions	14	2,249,870	2,110,469
TOTAL CURRENT LIABILITIES		5,983,918	5,637,373
NON-CURRENT LIABILITIES			
Long term borrowings	13(a)	678,500	811,380
Provisions	14	233,509	201,834
TOTAL NON-CURRENT LIABILITIES		912,009	1,013,214
TOTAL LIABILITIES		6,895,927	6,650,587
NET ASSETS		179,544,661	175,180,997
EQUITY			
Retained surplus		30,952,646	31,816,487
Reserves - cash backed	5	5,710,258	4,801,315
Revaluation surplus	11	142,881,757	138,563,195
TOTAL EQUITY		179,544,661	175,180,997

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

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	RETAINED SURPLUS	RESERVES CASH/INVESTMENT BACKED	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2016		31,888,678	4,673,020	114,000,340	150,562,035
Comprehensive income					
Net result		56,108	-	-	56,108
Changes on revaluation of assets	11	-	-	24,562,854	24,562,854
Total comprehensive income		56,108	-	24,562,854	24,618,962
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
Comprehensive income					
Net result		45,102	-	-	45,102
Changes on revaluation of assets	11	-	-	4,318,562	4,318,562
Total comprehensive income		45,102	-	4,318,562	4,363,664
Transfers from/(to) reserves		(908,943)	908,943	-	-
Balance as at 30 June 2018		30,952,646	5,710,258	142,881,757	179,544,661

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		13,033,929	12,882,806	12,649,066
Operating grants, subsidies and contributions		3,063,580	2,372,274	3,072,445
Fees and charges		5,884,520	5,838,490	5,492,673
Interest earnings		511,003	452,821	524,551
Goods and services tax		1,034,974	-	971,140
Other revenue		766,253	632,977	720,383
		24,294,259	22,179,368	23,430,258
Payments				
Employee costs		(11,686,212)	(11,377,547)	(11,234,999)
Materials and contracts		(7,089,841)	(8,040,124)	(6,552,966)
Utility charges		(655,370)	(711,844)	(692,324)
Interest expenses		(58,333)	(61,115)	(66,527)
Insurance expenses		(435,443)	(462,957)	(513,844)
Goods and services tax		(1,022,931)	-	(1,027,898)
Other expenditure		(1,044,596)	(954,094)	(1,047,411)
		(21,992,726)	(21,607,681)	(21,135,969)
Net cash provided by (used in) operating activities	15	2,301,533	571,687	2,294,289
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment		(658,596)	(1,499,062)	(580,054)
Payments for construction of infrastructure		(1,614,522)	(3,600,242)	(1,647,718)
Non-operating grants, subsidies and contributions		661,225	1,478,462	1,086,544
Proceeds from the sale of fixed assets		35,036	605,150	5,500
Net cash provided by (used in) investment activities		(1,576,857)	(3,015,692)	(1,135,728)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of long term borrowings		(123,993)	(123,995)	(115,710)
Proceeds from self supporting loans		21,134	19,779	18,509
Trust Transfers		247,289	200,000	(89,488)
Deferred Income Sports Clubs		-	-	8,000
Net cash provided by (used in) financing activities		144,430	95,784	(178,689)
Net increase (decrease) in cash held		869,106	(2,348,221)	979,872
Cash at beginning of year		10,475,121	10,656,168	9,495,249
Cash and cash equivalents at the end of the year	15	11,344,227	8,307,947	10,475,121

**RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2018 Actual	2018 Budget	2017 Actual
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		2,184,378	2,531,579	1,345,706
		<u>2,184,378</u>	<u>2,531,579</u>	<u>1,345,706</u>
Revenue from operating activities (excluding rates)				
Governance		17,489	30,000	52,405
General purpose funding		1,497,270	900,491	1,535,163
Law, order, public safety		129,066	131,500	165,281
Health		2,677,209	2,657,320	2,511,463
Education and welfare		5,312,972	4,653,710	4,833,555
Community amenities		142,099	136,500	130,955
Recreation and culture		444,157	317,650	378,153
Transport		74,697	131,315	39,904
Economic services		105,471	131,176	107,424
Other property and services		109,007	198,900	277,542
		<u>10,509,437</u>	<u>9,288,562</u>	<u>10,031,845</u>
Expenditure from operating activities				
Governance		(963,277)	(932,447)	(874,525)
General purpose funding		(798,180)	(850,093)	(821,430)
Law, order, public safety		(653,579)	(693,558)	(687,682)
Health		(2,903,767)	(3,225,954)	(2,995,821)
Education and welfare		(5,456,370)	(5,099,480)	(5,338,794)
Community amenities		(1,247,647)	(1,451,670)	(1,308,387)
Recreation and culture		(6,152,228)	(6,615,908)	(6,323,371)
Transport		(5,557,989)	(5,619,401)	(4,829,559)
Economic services		(551,530)	(565,288)	(544,249)
Other property and services		(184,415)	(108,690)	(142,834)
		<u>(24,468,982)</u>	<u>(25,162,488)</u>	<u>(23,866,652)</u>
Operating activities excluded				
(Profit) on disposal of assets	10(a)	(3,773)	-	-
Loss on disposal of assets	10(a)	59,590	18,023	9,000
Movement of Non-Current Debtors		-	-	8,000
Movement in deferred pensioner rates (non-current)		(11,579)	-	(8,200)
Movement in employee benefit provisions (non-current)		31,675	-	7,715
Depreciation on assets	10(b)	3,284,278	3,266,812	3,314,436
Employee Cash Backed Provision		12,878	24,000	84,917
Amount attributable to operating activities		<u>(8,402,098)</u>	<u>(10,033,512)</u>	<u>(9,073,233)</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		661,225	1,478,462	1,086,544
Proceeds from disposal of assets	10(a)	35,036	605,150	5,500
Purchase of property, plant and equipment	8(b)	(658,596)	(1,499,062)	(580,054)
Purchase and construction of infrastructure	9(b)	(1,614,522)	(3,600,242)	(1,647,718)
Amount attributable to investing activities		<u>(1,576,857)</u>	<u>(3,015,692)</u>	<u>(1,135,728)</u>
FINANCING ACTIVITIES				
Repayment of Debentures	13(a)	(123,993)	(123,995)	(115,711)
Proceeds from self supporting loans		19,778	19,779	18,511
Transfers to reserves (restricted assets)	5	(1,327,865)	(821,361)	(465,944)
Transfers from reserves (restricted assets)	5	418,922	1,077,343	337,648
Amount attributable to financing activities		<u>(1,013,158)</u>	<u>151,766</u>	<u>(225,496)</u>
Surplus(deficiency) before general rates		<u>(10,992,113)</u>	<u>(12,897,438)</u>	<u>(10,434,457)</u>
Total amount raised from general rates	23	<u>12,913,482</u>	<u>12,935,762</u>	<u>12,618,835</u>
Net current assets at June 30 c/fwd - surplus/(deficit)	24	<u><u>1,921,369</u></u>	<u><u>38,324</u></u>	<u><u>2,184,378</u></u>

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

1. 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. Accounting policies which have been adopted in the preparation of this financial report 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 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.

CRITICAL ACCOUNTING ESTIMATES (Continued)

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 26 to these financial statements.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

2. REVENUE AND EXPENSES

(a) Revenue

Other revenue

Reimbursements and recoveries

Fees and Charges

General purpose funding

Law, order, public safety

Health

Education and welfare

Community amenities

Recreation and culture

Transport

Economic services

Other property and services

	2018 Actual	2017 Actual
	\$	\$
	10,319	13,593
	10,319	13,593
	113,827	118,894
	58,839	71,745
	2,676,363	2,509,397
	2,554,158	2,423,435
	135,945	130,248
	244,334	244,852
	8,673	5,928
	60,429	86,879
	40,208	123,089
	5,892,776	5,714,467

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Grant Revenue

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

	2018	2017
	\$	\$
Operating grants, subsidies and contributions		
General purpose funding	520,525	824,141
Law, order, public safety	56,090	64,912
Education and welfare	2,330,052	2,131,671
Recreation and culture	106,739	51,722
Transport	50,174	-
	<u>3,063,580</u>	<u>3,072,446</u>
Non-operating grants, subsidies and contributions		
Law, order, public safety	3,864	35,564
Education and welfare	40,000	75,905
Recreation and culture	39,965	94,584
Transport	577,396	880,491
	<u>661,225</u>	<u>1,086,544</u>
Total grants, subsidies and contributions	<u>3,724,805</u>	<u>4,158,990</u>

SIGNIFICANT ACCOUNTING POLICIES

Grants, Donations and Other Contributions

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

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

Grants, Donations and Other Contributions (Continued)
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 22. 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.

Interest earnings

- Reserve funds
- Other funds
Other interest revenue (refer note 23(e))

2018 Actual	2018 Budget	2017 Actual
\$	\$	\$
113,190	108,000	118,429
235,387	180,000	236,971
158,592	164,821	169,151
<u>507,169</u>	<u>452,821</u>	<u>524,551</u>

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

2. REVENUE AND EXPENSES (Continued)

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report
- Other Audit Services
- Internal Audit Fees, Support and Training

2018	2017
\$	\$
19,420	17,920
2,300	2,300
30,389	41,720
52,109	61,940

Interest expenses (finance costs)

Long term borrowings (refer Note 13(a))

57,423	65,682
57,423	65,682

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

3. CASH AND CASH EQUIVALENTS

	NOTE	2018 \$	2017 \$
Unrestricted		3,412,701	3,699,827
Restricted		7,931,526	6,775,294
		<u>11,344,227</u>	<u>10,475,121</u>

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

Employee Entitlements Reserve	5	1,020,253	1,007,375
Plant & Equipment Reserve	5	384,098	379,102
Community Facilities Reserve	5	51,965	37,139
Land & Building Infrastructure Reserve	5	1,829,829	1,843,265
Waste Management Reserve	5	738,910	288,744
Wind in the Willows Childcare Reserve	5	89,841	53,361
Aged Persons Reserve	5	484,371	470,210
Youth Development Reserve	5	28,329	27,529
Cultural Events Reserve	5	-	5,163
Self Insurance Reserve	5	-	8,199
Underground Power Reserve	5	81,757	79,452
Roads and Drainage Infrastructure Reserve	5	417,421	114,111
HACC Asset Replacement Reserve	5	129,113	151,861
Unspent Grants Reserve	5	454,371	335,803
		<u>5,710,258</u>	<u>4,801,315</u>

Other Restrictions

Hyde Retirement Village Retention Bonds		259,648	173,600
Other Bonds and Deposits		1,961,619	1,800,380
		<u>2,221,267</u>	<u>1,973,980</u>
		<u>7,931,526</u>	<u>6,775,294</u>

SIGNIFICANT ACCOUNTING POLICIES

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

Cash and cash equivalents (Continued)

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

4. FINANCIAL ASSETS

Investment in WALGA Local Government House Trust

2018	2017
\$	\$
108,268	108,332
108,268	108,332

INVESTMENT IN WALGA LOCAL GOVERNMENT HOUSE TRUST

The equity the Town has in the Local Government House Trust is 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 Trust, 7 of which are held by the Town.

SIGNIFICANT ACCOUNTING POLICIES

Classification and subsequent measurement

(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) 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.

(iii) 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.

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).

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.

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Impairment (Continued)

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.

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.

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.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

5. RESERVES - CASH BACKED

	2018 Actual Opening Balance	2018 Actual Transfer to	2018 Actual Transfer (from)	2018 Actual Closing Balance	2018 Budget Opening Balance	2018 Budget Transfer to	2018 Budget Transfer (from)	2018 Budget Closing Balance	2017 Actual Opening Balance	2017 Actual Transfer to	2017 Actual Transfer (from)	2017 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlements Reserve	1,007,375	12,878	-	1,020,253	1,007,375	24,000	-	1,031,375	922,458	84,917	-	1,007,375
Plant & Equipment Reserve	379,102	10,996	(6,000)	384,098	379,103	8,634	(29,000)	358,737	369,025	10,078	-	379,103
Community Facilities Reserve	37,139	14,827	-	51,965	37,139	14,512	-	51,651	36,152	987	-	37,139
Land & Building Infrastructure Reserve	1,843,265	53,466	(66,903)	1,829,829	1,843,265	591,982	(800,000)	1,635,247	1,794,264	49,001	-	1,843,265
Waste Management Reserve	288,744	450,166	-	738,910	438,744	111,815	-	550,559	281,068	7,676	-	288,744
Wind in the Willows Childcare Reserve	53,361	75,604	(39,124)	89,841	103,362	1,215	(40,000)	64,577	51,943	1,419	-	53,361
Aged Persons Reserve	470,210	14,161	-	484,371	470,209	10,709	-	480,918	525,303	14,346	(69,440)	470,209
Youth Development Reserve	27,529	799	-	28,329	27,529	627	-	28,156	26,797	732	-	27,529
Cultural Events Reserve	5,163	108	(5,271)	-	5,162	-	(5,162)	-	5,025	137	-	5,162
Self Insurance Reserve	8,199	172	(8,370)	-	8,199	-	(8,199)	-	7,981	218	-	8,199
Underground Power Reserve	79,452	2,305	-	81,757	79,453	1,810	-	81,263	77,341	2,112	-	79,453
Roads and Drainage Infrastructure Reserve	114,111	303,310	-	417,421	114,111	2,599	-	116,710	111,077	3,034	-	114,111
HACC Asset Replacement Reserve	151,861	4,405	(27,153)	129,113	151,860	3,459	(65,000)	90,319	307,070	6,146	(161,356)	151,860
Unspent Grants Reserve	335,803	384,669	(266,101)	454,371	251,875	50,000	(129,982)	171,893	157,514	285,141	(106,852)	335,803
	4,801,315	1,327,865	(418,922)	5,710,258	4,917,386	821,362	(1,077,343)	4,661,404	4,673,018	465,944	(337,648)	4,801,315

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Purpose of the reserve
Plant & Equipment Reserve	To accrue funds for the purpose of replacement of major plant items.
Community Facilities Reserve	To accrue funds for major expenditure in the provision of community facilities.
Land & Building Infrastructure Reserve	To hold funds accrued as a result of sale of land and buildings and for the provisions of funds for the purchase and development of land, and building infrastructure.
Waste Management Reserve	To accrue funds for the purpose of renewal or upgrade of waste management services.
Wind in the Willows Childcare Reserve	To accrue funds for the purpose of asset improvement in the Centre and to cater for future surplus or deficit from operations.
Aged Persons Reserve	To accrue funds to provide for the operational deficit, refurbishment and capital expenses, for Hyde Retirement Village.
Youth Development Reserve	To provide funds for activities and facilities for the benefit of youth in the Town.
Underground Power Reserve	To accrue funds for engaging consultants to consider the implementation of Underground Power.
Roads and Drainage Infrastructure Reserve	To provide for the renewal and upgrade of the road and drainage network.
HACC Asset Replacement Reserve	To provide funding for support of community care programs for senior and disability services
Unspent Grants Reserve	To provide for unspent funding received as grant contributions to Works and Services.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

6. TRADE AND OTHER RECEIVABLES

Current

Rates Outstanding	
Sundry Debtors - General	
GST Receivable	
Accrued Interest	
Sundry Debtors - SSL	
Long Service Leave Due from Other Councils	
Sundry Debtors - Other	
Provision for Doubtful Debts	

2018	2017
\$	\$
782,386	754,709
131,908	123,652
122,316	112,759
613	4,446
21,134	19,779
65,944	52,633
-	8,000
-	(52,956)
1,124,301	1,023,022
334,587	323,008
227,743	248,877
562,330	571,885

Non-current

Rates Outstanding - Pensioners	
Loans receivable - clubs/institutions	

Information with respect to the impairment or otherwise of the totals of rates outstanding and sundry debtors is as follows:

Includes:

Past due and not impaired

Sundry debtors

Includes:

Past due and not impaired

Impaired

SIGNIFICANT ACCOUNTING POLICIES

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 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.

Classification and subsequent measurement

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.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

7. INVENTORIES

Current

Fuel and Materials

2018	2017
\$	\$
15,018	13,333
15,018	13,333

SIGNIFICANT ACCOUNTING POLICIES

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.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

8 (a). PROPERTY, PLANT AND EQUIPMENT

	2018	2017
	\$	\$
Land and buildings		
Land		
- Independent Valuation 2017 - Level 2	36,357,000	36,357,000
	<u>36,357,000</u>	<u>36,357,000</u>
Total land	<u>36,357,000</u>	<u>36,357,000</u>
Buildings - specialised at:		
- Independent valuation 2017 - Level 3	25,757,805	25,757,805
Additions after Valuation - cost	387,420	-
Less: accumulated depreciation	(7,784,939)	(7,301,045)
	<u>18,360,286</u>	<u>18,456,760</u>
Total buildings	<u>18,360,286</u>	<u>18,456,760</u>
Total land and buildings	<u>54,717,286</u>	<u>54,813,760</u>
Plant and equipment at:		
- Independent valuation 2016- Level 2	1,898,330	1,898,330
- Independent valuation 2016- Level 3	714,601	714,601
Additions after Valuation	231,433	112,740
Less: accumulated depreciation	(1,528,248)	(1,538,536)
- Less Disposals after valuation	(200,146)	(21,035)
	<u>1,115,970</u>	<u>1,166,100</u>
Furniture and equipment at:		
- Management valuation 2016 - Level 3	165,239	165,239
Additions after Valuation	256,598	104,115
Less: accumulated depreciation	(121,964)	(95,764)
	<u>299,873</u>	<u>173,590</u>
Artworks		
- Management Valuation 2018 - Level 2	62,620	62,620
	<u>62,620</u>	<u>62,620</u>
Total property, plant and equipment	<u><u>56,195,749</u></u>	<u><u>56,216,070</u></u>

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Movements in Carrying Amounts

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

	Land - freehold land	Total land	Buildings - specialised	Total buildings	Total land and buildings	Plant and equipment	Furniture and equipment	Minor Assets (Arts Works)	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2016	21,878,884	21,878,884	14,983,261	14,983,261	36,862,145	1,137,273	85,955	62,620	38,147,994
Additions	50,656	50,656	312,544	312,544	363,200	112,740	104,115	-	580,054
(Disposals)	-	-	-	-	-	(14,500)	-	-	(14,500)
Revaluation increments/ (decrements) transferred to Revaluation Surplus	14,427,461	14,427,461	4,134,725	4,134,725	18,562,186	-	-	-	18,562,186
Impairment (losses)/reversals	-	-	-	-	-	-	-	-	-
Depreciation (expense)	-	-	(973,770)	(973,770)	(973,770)	(69,413)	(16,480)	-	(1,059,663)
Balance at 1 July 2017	36,357,000	36,357,000	18,456,760	18,456,760	54,813,760	1,166,100	173,590	62,620	56,216,070
Additions	-	-	387,420	387,420	387,420	118,693	152,483	-	658,596
(Disposals)	-	-	-	-	-	(90,853)	-	-	(90,853)
Depreciation (expense)	-	-	(483,894)	(483,894)	(483,894)	(77,971)	(26,199)	-	(588,064)
Balance at 30 June 2018	36,357,000	36,357,000	18,360,286	18,360,286	54,717,286	1,115,970	299,873	62,620	56,195,749

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value	Valuation Technique	Basis of	Date of Last	Inputs Used
Land and buildings					
Land	2	Market approach using recent observable market data for similar items (Net revaluation method)	Independent Valuation	2017	Price per hectare/market borrowing rate
Buildings - specialised	3	Market approach using recent observable market data for similar items (Net revaluation method)	Independent Valuation	2017	Improvements to buildings using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Plant and equipment	3 and 2	Cost approach using depreciated replacement cost (Net revaluation method)	Independent Valuation	2016	Construction/Purchase costs and current condition (Level 2) residual values and remaining useful life assessments (Level 3) inputs.
Furniture and equipment	3	Cost approach using depreciated replacement cost (Net revaluation method),Market approach using recent observable market data for similar items (Net revaluation method)	Management Valuation	2016	Construction/Purchase costs and current condition (Level 2) residual values and remaining useful life assessments (Level 3) inputs.
Minor Assets (Arts Works)	2	Market approach using recent observable market data for similar items (Net revaluation method)	Management Valuation	2018	Comparison with items offered for sale in the open market.

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.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

9 (a). **INFRASTRUCTURE**

	2018	2017
	\$	\$
Infrastructure - Roads		
- Independent Valuation 2017 - Level 3	83,500,078	83,500,078
Additions after Valuation	714,384	-
Less: accumulated depreciation	(16,643,548)	(15,181,450)
	67,570,914	68,318,627
Footpaths		
- Independent Valuation 2017 - Level 3	10,233,801	10,233,801
Additions after Valuation	57,541	-
Less: accumulated depreciation	(3,242,936)	(3,002,330)
	7,048,406	7,231,471
Parks & Ovals		
-Independent Valuation - 2018 - Level 3	17,940,621	14,615,475
Less: accumulated depreciation	(6,144,686)	(7,024,609)
	11,795,935	7,590,866
Drainage		
- Independent Valuation 2017 - Level 3	39,635,969	39,635,969
Additions after Valuation	559,187	-
Less: accumulated depreciation	(17,474,552)	(16,891,455)
	22,720,604	22,744,514
Total infrastructure	109,135,859	105,885,478

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

9. INFRASTRUCTURE (Continued)

(b) 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.

	Infrastructure - Roads	Infrastructure - Footpaths	Parks & Ovals	Drainage	Total Infrastructure
	\$	\$	\$	\$	\$
Balance at 1 July 2016	72,338,555	5,644,301	7,595,944	14,972,991	100,551,791
Additions	951,492	225,017	387,765	83,443	1,647,718
Revaluation increments/ (decrements) transferred to Revaluation Surplus	(3,725,989)	1,646,152	-	8,020,579	5,940,742
Depreciation (Expense)	(1,245,432)	(283,999)	(392,843)	(332,499)	(2,254,773)
Balance at 1 July 2017	68,318,627	7,231,471	7,590,866	22,744,514	105,885,478
Additions	714,384	57,541	283,409	559,187	1,614,522
Revaluation increments/ (decrements) transferred to Revaluation Surplus	-	-	4,332,072	-	4,332,072
Depreciation (expense)	(1,462,098)	(240,605)	(410,413)	(583,097)	(2,696,214)
Carrying amount at 30 June 2018	67,570,914	7,048,406	11,795,935	22,720,604	109,135,859

9. INFRASTRUCTURE (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date or Last Valuation	Inputs Used
Infrastructure - Roads	3	Cost approach using depreciated replacement cost (Gross revaluation method)	Independent Valuation	2017	Construction costs and current condition (Level 2) residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Footpaths	3	Cost approach using depreciated replacement cost (Gross revaluation method)	Independent Valuation	2017	Construction costs and current condition (Level 2) residual values and remaining useful life assessments (Level 3) inputs.
Parks & Ovals	3	Cost approach using depreciated replacement cost (Gross revaluation method)	Independent Valuation	2018	Construction costs and current condition (Level 2) residual values and remaining useful life assessments (Level 3) inputs.
Drainage	3	Cost approach using depreciated replacement cost (Gross revaluation method)	Independent Valuation	2017	Construction costs and current condition (Level 2) residual values and remaining useful life assessments (Level 3) inputs.

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.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

10. FIXED ASSETS (Continued)

(a) Disposals of Assets

The following assets were disposed of during the year.

	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Loss
Plant and Equipment	\$	\$	\$	\$	\$	\$	\$
Other property and services	90,853	35,036	3,773	(59,590)	623,173	605,150	(18,023)
	90,853	35,036	3,773	(59,590)	623,173	605,150	(18,023)

(b) Depreciation

	2018	2017
	\$	\$
Buildings - specialised	483,894	973,770
Plant and equipment	77,971	69,412
Furniture and equipment	26,199	16,480
Infrastructure - Roads	1,462,098	1,245,432
Footpaths	240,605	283,999
Drainage	583,097	332,499
Parks & Ovals	410,413	392,843
	3,284,278	3,314,436

SIGNIFICANT ACCOUNTING POLICIES

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:

- 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
- Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Depreciation rates

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

Buildings - Componentised	20 to 75 years
Furniture and equipment	5 to 10 years
Plant and equipment	3 to 15 years
Roads and streets - Componentised	8 to 100 years
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths	30 to 50 years
Parks, Plant & Equipment	3 to 80 years

Depreciation (Continued)

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.

10. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

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.

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.

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, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of fixed assets is determined at least every three years in accordance with the regulatory framework. At the end of each 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.

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 control

In accordance with Local Government (Financial Management) Regulation 16(a)(ii), 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.

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 has not been included as an asset by the Town.

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.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

11. REVALUATION SURPLUS

	2018 Opening Balance	2018 Revaluation Increment	2018 Total Movement on Revaluation	2018 Closing Balance	2017 Opening Balance	2017 Revaluation Increment	2017 Revaluation (Decrement)	2017 Total Movement on Revaluation	2017 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land	41,252,189	-	-	41,252,189	26,824,728	14,427,461	-	14,427,461	41,252,189
Revaluation surplus - Buildings - specialised	12,637,520	-	-	12,637,520	8,502,795	4,134,725	-	4,134,725	12,637,520
Revaluation surplus - Plant and equipment	732,285	-	-	732,285	732,285	-	-	-	732,285
Revaluation surplus - Minor Assets(Artworks)	56,792	-	-	56,792	56,792	-	-	-	56,792
Revaluation surplus - Infrastructure - Roads	57,996,640	-	-	57,996,640	61,722,629	-	(3,725,989)	(3,725,989)	57,996,640
Revaluation surplus - Footpaths	4,698,372	-	-	4,698,372	3,052,220	1,646,152	-	1,646,152	4,698,372
Revaluation surplus - Parks & Ovals	1,549,460	4,332,073	4,332,073	5,881,533	1,549,460	-	-	-	1,549,460
Revaluation surplus - Drainage	17,762,118	-	-	17,762,118	9,741,539	8,020,578	-	8,020,578	17,762,118
Revaluation surplus/(deficit) - EMRC	1,877,820	(13,511)	(13,511)	1,864,309	1,817,893	59,927	-	59,927	1,877,820
	138,563,196	4,318,562	4,318,562	142,881,757	114,000,341	28,288,843	(3,725,989)	24,562,854	138,563,195

Movements on revaluation of fixed assets are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Accrued interest on long term borrowings
Accrued salaries and wages
Rates in Advance
Bonds & Other Deposits
Hyde Retirement Village Bonds

2018	2017
\$	\$
1,244,201	1,050,259
4,793	5,703
130,907	122,668
-	250,300
1,961,619	1,800,380
259,648	173,600
3,601,168	3,402,910

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

and services provided to the Town prior to the end of the financial year that are unpaid and arise when the Town of the purchase of these goods and services.

Trade and other payables (Continued)

The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

13. INFORMATION ON BORROWINGS

(a) Repayments - Borrowings

Particulars	Principal 1 July 2017	Principal Repayments Actual	Budget	Principal 30 June 2018		Interest Repayments	
	\$	\$	\$	Actual	Budget	Actual	Budget
Self Supporting Loans							
Loan 157 - Ashfield Soccer Club - SSL	19,158	4,316	4,316	14,842	14,842	3,294	1,177
Loan 162 - TADWA - SSL	249,497	15,462	15,462	234,035	234,035	13,961	16,211
Recreation and Culture							
Loan 156 - Civic Centre Redevelopment	129,324	43,775	43,775	85,549	85,549	10,273	9,021
Loan 160A - Civic Centre Redevelopment	384,385	45,010	45,010	339,375	339,375	22,983	25,987
Loan 160B - Civic Centre Redevelopment	153,009	15,430	15,430	137,579	137,579	6,912	8,720
	<u>935,374</u>	<u>123,993</u>	<u>123,995</u>	<u>811,380</u>	<u>811,379</u>	<u>57,423</u>	<u>61,115</u>

Borrowings

	2018	2017
	\$	\$
Current	132,880	123,994
Non-current	678,500	811,380
	<u>811,380</u>	<u>935,374</u>

(b) Undrawn Borrowing Facilities

Credit Standby Arrangements

	2018	2017
	\$	\$
Bank overdraft limit	100,000	100,000
Credit card limit	150,000	150,000
Credit card balance at balance date	(24,931)	(23,965)
Total amount of credit unused	<u>225,069</u>	<u>226,035</u>

Loan facilities

	2018	2017
	\$	\$
Loan facilities - current	132,880	123,994
Loan facilities - non-current	678,500	811,380
Total facilities in use at balance date	<u>811,380</u>	<u>935,374</u>

Unused loan facilities at balance date

	2018	2017
	\$	\$
	NIL	NIL

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised at fair value when the Town becomes a party to the contractual provisions to the instrument.

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

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.

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.

14 PROVISIONS

	Provision for Annual Leave	Provision for Long Service Leave	On-Costs Annual Leave	On-Costs Long Service Leave	Total
Opening balance at 1 July 2016					
Current provisions	673,236	886,812	87,483	115,236	1,762,767
Non-current provisions	-	171,795	-	22,324	194,119
	673,236	1,058,608	87,483	137,559	1,956,886
Additional provision	734,977	215,574	96,915	32,536	1,080,001
Amounts used	(585,317)	(96,350)	(76,058)	(12,520)	(770,245)
Increase in the discounted amount arising because of time and the effect of any change in the discounted rate	10,851	34,809	-	-	45,660
Balance at 30 June 2017	833,747	1,212,641	108,340	157,575	2,312,303
Current	833,747	1,034,018	108,340	134,364	2,110,469
Non-current	-	178,623	-	23,211	201,834
	833,747	1,212,641	108,340	157,575	2,312,303
Opening balance at 1 July 2017					
Current provisions	833,747	1,034,018	108,340	134,364	2,110,469
Non-current provisions	-	178,623	-	23,211	201,834
	833,747	1,212,641	108,340	157,575	2,312,303
Additional provision	674,949	228,989	89,396	30,009	1,023,342
Amounts used	(633,696)	(133,797)	(82,345)	(17,386)	(867,224)
Increase in the discounted amount arising because of time and the effect of any change in the discounted rate	13,011	1,947	-	-	14,958
Balance at 30 June 2018	888,011	1,309,780	115,391	170,197	2,483,379
Comprises					
Current	888,011	1,103,124	115,391	143,344	2,249,870
Non-current	-	206,655	-	26,854	233,509
Balance as at 30 June 2018	888,011	1,309,780	115,391	170,197	2,483,379

Annual Leave Liabilities:

Classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2018	2017
	\$	\$
Within 12 months of the end of the reporting period	661,342	617,165
More than 12 months after the end of the reporting period	226,669	216,582
	888,011	833,747

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

Long Service Leave Liabilities:

Unconditional long service leave provisions are classified as current liabilities as the agency does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period. Preconditional and conditional long service leave provisions are classified as non-current liabilities because the agency has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2018	2017
	\$	\$
Within 12 months of the end of the reporting period	1,103,124	1,034,018
More than 12 months after the end of the reporting period	206,655	178,623
	1,309,780	1,212,641

The provision for long service leave are calculated at present value as the agency does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement, and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible the estimated future cash outflows.

14 PROVISIONS (Continued)

Employment On-cost Provision

The settlement of annual leave and long service leave liabilities give rise to the payment of employment on-costs including workers compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of "Employee Costs" in the Statement of Comprehensive Income. The related liability is included in "Employment On-Costs" provision.

	2018	2017
	\$	\$
Carrying amount at the start of period	265,915	225,042
Additional (reversal of) provisions recognised	19,674	40,873
	285,589	265,915

SIGNIFICANT ACCOUNTING POLICIES

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.

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

Other long-term employee benefits (Continued)

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.

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.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

15. NOTES TO THE STATEMENT OF CASH FLOWS

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:

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Cash and cash equivalents	11,344,227	8,307,947	10,475,121

Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net result	45,102	(1,459,702)	56,108
Non-cash flows in Net result:			
Depreciation	3,284,279	3,266,812	3,314,436
(Profit)/loss on sale of asset	55,817	18,023	9,000
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(159,978)	(44,956)	(198,106)
(Increase)/decrease in inventories	(1,685)	-	6,545
Increase in Investment in Joint Venture	(428,333)	-	(202,422)
Decrease in Investment in WALGA House Trus	64	-	16,888
Increase/(decrease) in payables and accruals	(3,584)	264,429	(26,879)
Increase/(decrease) in employee provisions	171,076	5,544	405,266
Grants contributions for development of assets	(661,225)	(1,478,462)	(1,086,544)
Net cash from operating activities	2,301,533	571,687	2,294,289

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

16. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2018	2017
	\$	\$
Governance	2,050,278	2,091,002
Law, order, public safety	142,763	144,104
Health	106,471	110,466
Education and welfare	2,739,653	2,739,204
Community amenities	33,101,286	33,075,920
Recreation and culture	23,496,073	19,374,422
Transport	97,590,992	98,569,930
Economic services	920,000	920,000
Other property and services	1,516,090	1,408,500
Unallocated	24,776,982	23,398,036
	<u>186,440,588</u>	<u>181,831,584</u>

17. CONTINGENT LIABILITIES

The Town is not aware of any reportable contingent liabilities as at the reporting date.

18. CAPITAL AND LEASING COMMITMENTS

(a) Capital Expenditure Commitments

The Town had no capital expenditure commitments as at 30 June 2018.

(b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts.

Payable:

- not later than one year
- later than one year but not later than five years
- later than five years

2018 \$	2017 \$
172,386	238,187
136,731	214,660
-	-
<u>309,117</u>	<u>452,847</u>

SIGNIFICANT ACCOUNTING POLICIES

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.

Leases (Continued)

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.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

19. 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, Town of Kalamunda, Town of Mundaring, and City of Swan. The Town's interest in the joint venture calculated by EMRC as at 30 June 2018 is 4.27%, representing its share of the net assets of \$7,954,836. Bassendean's interest in the assets and liabilities of EMRC is as follows:

Net Carrying Amount		2018	2017
		\$	\$
Name of Entity	Activity		
Eastern Metropolitan Regional Council	Waste Management	7,954,836	7,538,343
Movements in Carrying Amounts		2018	2017
Opening Balance		7,538,343	7,275,989
Increase in Interests in Joint Venture *		416,493	262,354
Council's Equity Share in the Joint Venture Entity		7,954,836	7,538,343
* Share of Profit/(Loss)		430,004	
*Share of Other Comprehensive Income		(13,511)	
		<u>416,493</u>	
Share in Joint Venture Assets and Liabilities		2018	2017
		\$	\$
Assets			
- Current		4,312,186	4,076,282
- Non Current		4,015,326	4,021,102
Liabilities			
- Current		219,938	227,780
- Non Current		152,738	331,266
Net Assets		<u>7,954,836</u>	<u>7,538,343</u>

SIGNIFICANT ACCOUNTING POLICIES

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 ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Interests in joint arrangements (Continued)

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.

20. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

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

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Meeting Fees	116,000	113,000	105,000
Mayor's allowance	36,000	36,000	36,000
Deputy Mayor's allowance	9,000	9,000	9,000
Conference & other expenses	17,634	14,000	4,503
Communications allowance	23,406	24,500	21,000
	202,040	196,500	175,503

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Town during the year are as follows:

	2018	2017
	\$	\$
Short-term employee benefits	964,082	945,416
Post-employment benefits	105,618	105,446
Other long-term benefits	14,468	21,179
	1,084,169	1,072,041

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 above.

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: may or may not be applicable in any given year).

Transactions with related parties

Transactions between related parties, and the Town are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:

	2018	2017
	\$	\$
Sale of goods and services	-	-
Purchase of goods and services	-	-

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.

21. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Town did not participate in any trading undertakings or major trading undertakings during the 2017/2018 financial year.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

22. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution	Opening Balance (1) 1/07/16 \$	Received (2) 2016/17 \$	Expended (3) 2016/17 \$	Closing Balance (1) 30/06/17 \$	Received (2) 2017/18 \$	Expended (3) 2017/18 \$	Closing Balance 30/06/18 \$
HACC - Restricted Asset Replacement Funds	307,071	6,146	(161,356)	151,861	4,405	(27,153)	129,113
Total HACC Asset Replacement Reserve	307,071	6,146	(161,356)	-	4,405	(27,153)	129,113
HACC Non-Recurrent Funding Programme	34,460	9,333	(34,460)	9,333	30,000	(9,317)	30,016
Swan River Trust - Foreshore Precinct Plan SRT_3634	1,560	-	-	1,560	-	-	1,560
Aboriginal Workforce Dev, Centre Expo Naidoc Day	10,000	10,000	(10,000)	10,000	10,000	(10,000)	10,000
Department of Social Services - CACP Program	26,626	-	-	26,626	-	-	26,626
Department of Social Services -HCP Program	30,515	-	(17,495)	13,020	744,776	(468,933)	288,863
Bendigo Bank - One World Centre	2,500	3,622	(6,122)	-	-	-	-
Department of Social Services - Long Day Care PDP	45,893	-	(37,536)	8,356	-	(8,356)	-
Department of Social Services - Broadband for Seniors	1,100	-	-	1,100	-	-	1,100
Department of Local Government - Youth Grant	4,861	-	(4,861)	-	-	-	-
Hawaiian Investments and Suez - Recyclable Bags	-	1,200	-	1,200	-	(1,200)	-
Dept of Parks & Wildlife - Anzac Tce Drainage & Foreshore	-	40,300	-	40,300	-	(33,325)	6,975
Attorney General's Department - CCTV Grant	-	89,682	-	89,682	-	(89,682)	-
Reconciliation Action Plan Grant - David Ashton	-	5,000	-	5,000	-	(5,000)	-
Department of Premier and Cabinet - Naidoc Day	-	2,727	-	2,727	-	(2,727)	-
City of Bayswater - Naidoc Day	-	5,000	-	5,000	5,000	(5,000)	5,000
Department of Fire & Emergency Services - SES Funding	-	40,810	(20,405)	20,405	11,712	-	32,117
LGIS - Building Damage	-	101,494	-	101,494	3,500	(101,494)	3,500
Ryde Program Surplus	-	-	-	-	3,614	-	3,614
WA Football Commission - Swan Districts Business Case	-	-	-	-	25,000	-	25,000
Dept of Local Gov - Swan Districts Business Case	-	-	-	-	20,000	-	20,000
Total Unspent Grants Reserve	157,515	309,168	(130,879)	8,356	853,602	(735,034)	454,371
Total Unspent Grants	464,586	315,314	(292,235)	8,356	858,007	(762,186)	583,485

Notes:

- (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.

23. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
General rate											
Gross rental valuations											
GRV Properties	7.165	5,770	158,137,903	11,330,584	96,102	3,600	11,430,287	11,329,482	120,000	2,000	11,451,482
Sub-Total		5,770	158,137,903	11,330,584	96,102	3,600	11,430,287	11,329,482	120,000	2,000	11,451,482
Minimum payment											
Gross rental valuations											
GRV Properties	1,085	1,367	18,850,411	1,483,195	-	-	1,483,195	1,484,280	-	-	1,484,280
Sub-Total		1,367	18,850,411	1,483,195	-	-	1,483,195	1,484,280	-	-	1,484,280
Totals		7,137	176,988,314	12,813,779	96,102	3,600	12,913,482	12,813,762	120,000	2,000	12,935,762
Total amount raised from general rate							12,913,482				12,935,762
Rates paid in Advance							270,701				-
Total							<u>13,184,183</u>				<u>12,935,762</u>

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

23. RATING INFORMATION (Continued)

(b) Specified Area Rate

The Town did not levy a specified area rate during the current reporting period.

(c) Service Charges

The Town did not impose any service charges during the current reporting period.

(d) Discounts, Incentives, Concessions, & Write-offs

The Town did not offer a rates discount during the current reporting period.

	Rate or Discount Granted	Discount	Actual	Budget
		%	\$	\$
General Rates	Incentive		5,000	5,000
General Rates	Concession	50	6,186	7,500
			11,186	12,500

(e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
Option One				
Single full payment	25-Aug-17	\$0.00	0.00%	10.00%
Option Two				
First instalment	25-Aug-17	\$0.00	0.00%	0.00%
Second instalment	05-Jan-18	\$12.00	5.50%	10.00%
Option Three				
First instalment	25-Aug-17	\$0.00	0.00%	0.00%
Second instalment	27-Oct-17	\$12.00	5.50%	10.00%
Third instalment	05-Jan-18	\$12.00	5.50%	10.00%
Fourth instalment	09-Mar-18	\$12.00	5.50%	10.00%

	2018	2018 Budget
	\$	\$
Interest on unpaid rates	158,592	137,500
Charges on instalment plan	67,032	60,500
	225,624	198,000

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

24. NET CURRENT ASSETS

Composition of net current assets

	2018 30 June 2018 Carried Forward) \$	2017 (1 July 2017 Brought Forward) \$	2017 (30 June 2017 Carried Forward) \$
Surplus/(Deficit) 1 July 17 brought forward	1,921,369	2,184,378	2,184,378
CURRENT ASSETS			
Cash and cash equivalents			
Unrestricted	3,412,701	3,699,827	3,699,827
Restricted	7,931,526	6,775,294	6,775,294
Receivables			
Rates Outstanding	782,386	754,709	754,709
Sundry Debtors - General	198,465	135,775	135,775
GST Receivable	122,316	112,759	112,759
Accrued Interest	613	4,446	4,446
Inventories			
Inventories	15,018	13,333	13,333
	12,463,025	11,496,143	11,496,143
LESS: CURRENT LIABILITIES			
Trade and other payables			
Sundry creditors	(1,244,201)	(1,050,259)	(1,050,259)
Accrued interest on long term borrowings	(4,793)	(5,703)	(5,703)
Accrued salaries and wages	(130,907)	(122,668)	(122,668)
Rates in Advance	-	(250,300)	(250,300)
Hyde Retirement Village Bonds	(259,648)	(173,600)	(173,600)
Provisions			
Current Employee Provisions	(2,249,870)	(2,110,469)	(2,110,469)
Bonds & Other Deposits	(1,961,619)	(1,800,380)	(1,800,380)
	(5,851,038)	(5,513,379)	(5,513,379)
Unadjusted net current assets	6,611,987	5,982,764	5,982,764
Adjustments			
Less: Reserves - restricted cash	(5,710,258)	(4,801,315)	(4,801,315)
Less: Accrued Interest	(613)	(4,446)	(4,446)
Add: Cash Backed Employee Provisions	1,020,253	1,007,375	1,007,375
Adjusted net current assets - surplus/(deficit)	1,921,369	2,184,378	2,184,378

Difference

There was no difference between the surplus/(deficit) 1 July 2017 brought forward position used in the 2018 audited financial report and the surplus/(deficit) carried forward position as disclosed in the 2017 audited financial report.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

25. 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	
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	11,344,227	10,475,121	11,344,227	10,475,121
Investments	108,268	108,332	108,268	108,332
Receivables	1,686,631	1,594,907	1,686,631	1,594,907
	<u>13,139,126</u>	<u>12,178,360</u>	<u>13,139,126</u>	<u>12,178,360</u>
Financial liabilities				
Payables	3,601,168	3,402,910	3,601,168	3,402,910
Borrowings	811,380	935,374	717,047	831,214
	<u>4,412,548</u>	<u>4,338,284</u>	<u>4,318,215</u>	<u>4,234,124</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.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

25. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

The Town's objective is to maximise its return on cash whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash portfolio. 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 is 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.

	2018	2017
	\$	\$
Impact of a 1% ⁽¹⁾ movement in interest rates on cash		
- Equity	113,442	104,751
- Statement of Comprehensive Income	113,442	104,751

Notes:

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

25. FINANCIAL RISK MANAGEMENT (Continued)

(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:

	2018	2017
	%	%
Percentage of rates and annual charges		
- Current	70.05%	70.03%
- Overdue	29.95%	29.97%
Percentage of other receivables		
- Current	69.66%	41.21%
- Overdue	30.34%	58.79%

25. FINANCIAL RISK MANAGEMENT (Continued)

(c) Ageing Analysis of Receivables

	Carrying Amount	Not past due and not impaired	Up to 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	More than 5 Years	Impaired Receivables
2018								
Receivables*	1,315,438	410,716	71,625	33,295	267,023	532,529	-	250
Loan receivable	248,877	248,877	-	-	-	-	-	-
	1,564,315	659,593	71,625	33,295	267,023	532,529	-	250
2017								
Receivables*	1,213,492	439,534	14,581	40,578	281,363	384,480	-	52,956
Loan receivable	268,656	268,656	-	-	-	-	-	-
	1,482,148	708,190	14,581	40,578	281,363	384,480	-	52,956

* The amount of receivables excludes the gst recoverable from the ATO (statutory receivable)

(c) Payables and 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
2018	\$	\$	\$	\$	\$
Payables	3,932,872	-	-	3,932,872	3,601,168
Borrowings	182,422	547,530	283,156	1,013,108	811,380
	4,115,294	547,530	283,156	4,945,980	4,412,548
2017					
Payables	3,402,910	-	-	3,402,910	3,402,910
Borrowings	182,326	729,952	283,156	1,195,434	935,374
	3,585,236	729,952	283,156	4,598,344	4,338,284

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:

Year ended 30 June 2018	<1 year	>1<2 years	>2<3 years	>3<4 years	>4<5 years	>5 years	Total	Weighted Average Effective Interest Rate
	\$	\$	\$	\$	\$	\$	\$	%
Borrowings								
Fixed rate	132,880	129,185	97,006	97,696	104,062	250,551	811,380	5.84%
Weighted average Effective interest rate	6.11%	5.91%	6.11%	5.91%	5.95%	5.08%		
Year ended 30 June 2017								
Borrowings								
Fixed rate								
Long term borrowings	123,994	132,880	129,184	97,006	97,696	354,614	935,374	5.92%
Weighted average Effective interest rate	6.24%	6.24%	6.11%	5.91%	5.95%	5.08%		

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

26. 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 2017	Amounts Received	Amounts Paid	30 June 2018
	\$	\$	\$	\$
Public Open Space Contributions	870,633	83,050	-	953,683
BRB Funds	5,221	45,914	(46,183)	4,952
BCITF Funds	700	42,525	(43,225)	-
	<u>876,554</u>	<u>171,489</u>	<u>(89,408)</u>	<u>958,635</u>

27. 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	<p>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.</p> <p>The effect of this Standard will depend on the nature of future transactions the Town has with those third parties it has dealings with. It may or may not be significant.</p>
(iii)	AASB 16 Leases	February 2016	1 January 2019	<p>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 into the 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 when AASB 16 is adopted.</p> <p>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.</p>

Notes:

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

27. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE PERIODS (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. 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>

Notes:

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

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:

(i)	AASB 2016-4 Amendments to Australian Accounting Standards - Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities	1 January 2017
(ii)	AASB 2016-7 Amendments to Accounting Standards - Deferral of AASB 15 for Not-for-Profit Entities	1 January 2017

28. SIGNIFICANT ACCOUNTING POLICIES

a) 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.

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.

c) Rounding off figures

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

d) 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.

e) 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.

f) 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.

g) Fair value of assets and liabilities

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

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.

h) 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.

i) Impairment of assets

In accordance with Australian Accounting Standards the Town's cash generating non-specialised 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 specialised assets such as roads, drains, public buildings and the like, no annual assessment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

29. ACTIVITIES/PROGRAMS

Town operations as disclosed in these financial statements encompass the following service orientated activities/programs.

Statement of Objective

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Town's Community Vision, and for each of its broad activities/programs.

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.

HOUSING

The provision of retirement village dwellings for rental in a supportive environment.

COMMUNITY AMENITIES

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

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

30. FINANCIAL RATIOS

	2018	2017	2016
Current ratio	1.66	1.78	1.53
Asset sustainability ratio	0.48	0.42	0.65
Debt service cover ratio	15.02	12.95	4.83
Operating surplus ratio	(0.03)	(0.05)	(0.01)
Own source revenue coverage ratio	0.83	0.82	0.87
Asset consumption ratio	0.72	0.72	0.58
Asset renewal finding ratio	1.00	1.00	0.99

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset sustainability ratio	$\frac{\text{NPV of planning capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation expenses}}$

Four of the ratios disclosed above were distorted by the early receipt of Financial Assistance Grants.

	2017/18	2016/17	2015/16
	\$	\$	\$
Amount of Financial Assistance Grant received during the year relating to the subsequent year.	282,628	287,237	-
Amount of Financial Assistance Grant received in prior year relating to current year.	287,237	-	281,354

If the events detailed above did not occur, the impacted ratios in the 2018, 2017 and 2016 columns above would be as follows:

	2018	2017	2016
Current ratio	1.66	1.37	1.83
Debt service cover ratio	15.05	11.37	5.25
Operating surplus ratio	(0.03)	(0.07)	0.01
Own source revenue coverage ratio	0.80	0.82	0.87

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

31. EVENTS AFTER REPORTING DATE

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 2018 or which would require separate disclosure.

8. Appendix 1 - Proposed Audit Opinion

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 2018, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity and Statement of Cash Flows and Rate Setting Statement for the year then ended, and a summary of significant accounting policies and other explanatory information and Statement by Chief Executive Officer.

In our opinion, the annual financial report of the **Town of Bassendean** is:

- (i) is based on proper accounts and records ; and
- (ii) fairly represents, in all material respects, the results of the operations of the Council for the year ended 30 June 2018 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not consistent with the Act, Australian Accounting Standards.

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.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996 (Regulations), does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. Our opinion is not modified in respect of this matter.

INDEPENDENT AUDITOR'S REPORT (Cont'd)

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Council is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the Council.

The Council is responsible for overseeing the Council's financial reporting process.

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:

- 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.



Certified Practising Accountants

Town of Bassendean



Audit Completion Report to the
Audit Committee
For the Year Ended 30 June 2018

7 November 2018

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1. Executive Summary

Under the requirements of Australian Auditing Standard ASA 260: "*Communication with Those Charged with Governance*", we are required to communicate audit matters arising from the audit of financial statements to those charged with governance of an entity. This Annual Audit Completion Report together with our previous External Audit Plan discharges the requirements of the Auditing Standard.

This report has been prepared for the Council via its Audit Committee to summarise the significant matters that have arisen from our year-end audit of the Town of Bassendean for the year ended 30 June 2018.

1.1 Status of Audit

Our audit fieldwork at the Town of Bassendean for the financial year ended 30 June 2018 has been completed.

Before our Independent Auditor's Report is signed off and issued to the Council, the following outstanding matter is required to be attended to:

- Completion of audit procedures relating to Auditing Standard ASA 560 *Subsequent Events* to be performed up to the date of signing the Independent Auditor's Report.

1.2 Deliverables

Output	Timing
External Audit Plan	3 May 2018
Interim Audit Management Letter	10 May 2018
Present the Audit Completion Report to the Audit Committee	7 November 2018
Provide Independent Auditor's Report on the Financial Report	After recommendation of Financial Report by the Audit Committee

2. Financial Statements and Audit Opinion

Audit Opinion

We have completed the audit of the Town of Bassendean's accounts in line with current Australian Auditing Standards and will give an **Unqualified Opinion** [subject to subsequent events procedures] that the financial report of the Town of Bassendean

- (i) gives a true and fair view of the financial position of the Town of Bassendean as at 30 June 2018 and of its financial performance for the year ended on that date; and
- (ii) complies with the *Local Government Act 1995* (as amended), the *Local Government (Financial Management) Regulations 1996* (as amended) and the Australian Accounting Standards.

Refer to **Appendix 1** for our Proposed Draft Independent Auditor's Report

3. Current Year Areas of Audit Focus

Our audit procedures were focused on those areas of Town of Bassendean' activities that are considered to represent the key audit risks identified in our external audit plan and through discussions with management during the course of our audit.

	Risk Area	Audit Response
1	Revaluation of - Parks and Ovals	<p>Regulation 17A (4) of the LG (Financial Management) Regulations 1996 requires Infrastructure assets to be measured at fair value for the year ended 30 June 2018. The Town of Bassendean's Parks & Oval asset class was revalued at fair value by external valuers at 30 June 2018. Roads, Footpaths and Drainage asset classes were revalued in the year ended 30 June 2017 together with the Land and Buildings asset classes.</p> <p>Audit evaluated the professional competence and objectivity of the external valuers and the adequacy of the scope of their work. We are satisfied that the external valuers are suitably qualified, objective and experienced in undertaking this work.</p> <p>Audit procedures tested capital asset additions on a sample basis for accuracy to supporting documentation. Audit also reviewed the basis of the asset valuations (at fair value) undertaken and considered the judgements, assumptions and data used together with the reasonableness of any estimation techniques applied. Asset reconciliation schedules were verified against trial balance reported amounts.</p> <p>We have relied upon the values adopted by the external valuers.</p> <p>Results of the audit procedures conducted did not note any material misstatement of the Infrastructure asset classes.</p>

2	Revenue Recognition	<p>Accounting Standards for Revenue and Contributions recognition prevent Councils from recording unexpended untied grants as a liability instead of revenue (grants and contributions received in advance)</p> <p>Audit procedures included substantiation and verification of cut – off procedures and assessment of whether treatment of revenue is consistent with Accounting Standards AASB 118 <i>Revenue</i> and AASB 1004 <i>Contributions</i>.</p>
3	Contingent Liabilities	<p>Audit procedures included discussions with management, review of council minutes and solicitor's representation letters to identify the possible existence of contingencies which may require disclosure in the financial statements.</p> <p>At this date, we are satisfied with the current disclosure in the financial report.</p>
4	Related Party Disclosures	<p>AASB 2015-6 Amendments to Australian Accounting Standards – Extends Related Party Disclosures to Not – for – Profit Public Sector Entities. 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>Audit procedures included discussions with management and review of related party disclosure forms completed by the key management personal which includes Councillors.</p>

We are satisfied that these key areas of focus have been addressed appropriately based on our audit procedures and are properly reflected in the Town of Bassendean's financial report.

4. Assessment of Internal Controls

Our interim phase of the audit indicated that the current internal control systems and processes are reasonable. They are designed adequately for Town of Bassendean' current business operations.

However, a separate Interim Audit Management Letter has been provided to management following our interim audit which provides details of the internal control and compliance matters raised.

Our follow up indicates that the management comments for the interim audit visit conducted during the financial year ended 30 June 2018 have been fully implemented.

5. Key Findings during Final Phase of Audit

During our audit planning procedures and risk identification process, we identified a number of key focus areas as outlined in Section 3 above. In addition, during the course of our year-end fieldwork, other accounting and audit issues were noted. Our consideration of these matters is set out below.

We request that the Audit Committee review the matters below and satisfy themselves that:

- there are no other matters of which you are aware that would impact these issues;
- there are no other significant issues that ought to be considered before recommending the adoption of the financial statements to the Council; and
- you concur with the resolution of the issue as described below.

1	Area: Asset Management Plans
	Recommendation
	<p>Given the significant work undertaken in the revaluation of the Town of Bassendean' Infrastructure assets namely Parks & Oval during the financial year ended 30 June 2018, we recommend that Asset Management Plans for each asset class be reviewed and updated with the most recently acquired data collected to ensure all future projections of required capital maintenance and upgrades remain reliable for strategic decision making purposes.</p> <p>Updated projections from the Asset Management Plans should be factored into the Town of Bassendean' Long Term Financial Plan estimates to ensure appropriate planning for future funding requirements are appropriately planned for and known.</p>

6. Specific Required Communications

The Australian Auditing Standard ASA 260: "*Communication with Those Charged with Governance*" requires the auditor to communicate certain matters to the Audit Committee that may assist them in overseeing management's financial reporting and disclosure process. Below we summarise these required communications as they apply to your organisation.

Reporting Requirement	Detailed Comments
Changes to Audit Approach Outlined in External Audit Plan	<ul style="list-style-type: none"> ➤ There were no changes to the audit approach outlined in the External Audit Plan.
Significant accounting policies	<ul style="list-style-type: none"> ➤ Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Bassendean including new pronouncements adopted during the year, are described in notes to the financial statements. ➤ There were no significant changes in the application of existing policies during the year ended 30 June 2018. The accounting policies adopted in the financial statements are appropriately disclosed.
Sensitive Accounting Estimates and Disclosures	Refer to "Current Year of Audit Focus" section
Misstatements and significant audit adjustments	<ul style="list-style-type: none"> ➤ We are required to report to you all unadjusted misstatements which we have identified during the course of our audit, other than those of a trivial nature. In the context of the Town of Bassendean, we consider that amounts of a value less than \$ 9,800 should be considered trivial. This represents 5% of materiality. ➤ A few disclosure adjustments to the financial statements have been discussed and amended during the course of our audit. ➤ There were no uncorrected misstatements in the Annual Financial Statements.
Significant Weaknesses in Internal Controls	<ul style="list-style-type: none"> ➤ No significant weaknesses in internal control were identified. Refer to our Interim Audit Management Letter.
Disagreements with management	<ul style="list-style-type: none"> ➤ There have been no significant disagreements with management during the course of the audit.
Serious Difficulties Encountered in Dealing with Management when Performing the Audit such as: <ul style="list-style-type: none"> • Significant delays in 	<ul style="list-style-type: none"> ➤ There were no serious difficulties encountered in dealing with management when performing the audit.

<p>management providing required information</p> <ul style="list-style-type: none"> • An unnecessarily brief time within which to complete the audit • Extensive unexpected effort required to obtain sufficient appropriate audit evidence • The unavailability of expected information • Restrictions imposed on the auditor by management 	
Fraud and Illegal Acts	<ul style="list-style-type: none"> ➤ We are not aware of any matters that require communication. ➤ We would request that the Audit Committee members raise with us any areas of risk not addressed in our communications and that they inform us of their knowledge of any actual or suspected fraud.
Compliance with laws and regulations	<ul style="list-style-type: none"> ➤ In performing our audit procedures, we have not become aware of any non-compliance with applicable laws or regulations. ➤ We have also received representations from management confirming that the Council is in compliance with all laws and regulations that impact the Council.
Threshold to Capitalise Assets	<ul style="list-style-type: none"> ➤ Currently the Town of Bassendean's capitalisation threshold policy is to capitalise, all capital assets in excess of \$ 2000. <p>However, with effect from 1 July 2018 in accordance with the amendment to the Local Government (Financial Management) Regulation 1996, which was gazetted on 26 June 2018, Council should capitalise assets in excess of \$ 5,000 only. Therefore, it needs to make a retrospective adjustment in the 2018/19 financial year in respect of capital assets costing less than \$ 5,000 which had been capitalised in the past as this change of accounting treatment results in a change in accounting policy.</p>
Books and records and conduct of the audit	<ul style="list-style-type: none"> ➤ We have been presented with all the necessary books and explanations requested of management to support the amounts and disclosures contained in the financial statements in a timely and efficient manner.
Other Information in Documents Containing Audited Financial Statements	<ul style="list-style-type: none"> ➤ Our financial statement audit opinion relates only to the financial statements and accompanying notes. ➤ However, we also review other information in the Annual Report, such as Management's Discussion and Analysis, for consistency with the audited financial statements. Once the annual report is prepared and provided to us, we will review the Annual Report for consistency between the audited financial statements and other sections of that document.

Related Party Transactions	<ul style="list-style-type: none"> ➤ None of which we are aware other than what is disclosed in Note 20 to the financial statements.
Major Issues Discussed with Management in Connection with Initial or Recurring Retention	<ul style="list-style-type: none"> ➤ Refer above.
Going concern	<ul style="list-style-type: none"> ➤ As part of our audit, we have assessed and agreed with the conclusions reached by the management concerning the application of the going concern concept.
Independence	<ul style="list-style-type: none"> ➤ We confirm that, as the date of this report, we are independent having regard to Macri Partners' policies, professional rules and relevant statutory requirements regarding auditor independence. ➤ During the year ended 30 June 2018, Macri Partners has not provided any non-audit services to the Town of Bassendean.

7. Disclaimer

This report has been prepared for the Audit Committee and management of Town of Bassendean only. It should not be quoted or referred to, in whole or in part, without our prior written consent. No warranty is given to, and no liability will be accepted from, any party other than the Town of Bassendean.

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 2018, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity and Statement of Cash Flows and Rate Setting Statement for the year then ended, and a summary of significant accounting policies and other explanatory information and Statement by Chief Executive Officer.

In our opinion, the annual financial report of the **Town of Bassendean** is:

- (i) is based on proper accounts and records ; and
- (ii) fairly represents, in all material respects, the results of the operations of the Council for the year ended 30 June 2018 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not consistent with the Act, Australian Accounting Standards.

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.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996 (Regulations), does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. Our opinion is not modified in respect of this matter.

INDEPENDENT AUDITOR'S REPORT (Cont'd)

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Council is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the Council.

The Council is responsible for overseeing the Council's financial reporting process.

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:

- 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.

INDEPENDENT AUDITOR'S REPORT (Cont'd)

Report on Other Legal and Regulatory Requirements

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


- (a) In our opinion, the following matter indicates significant adverse trends in the financial position or the financial management practices of the Council:

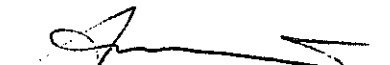
The Asset Sustainability Ratio and the Operating Surplus Ratio have been below the Department of Local Government, Sport and Cultural Industries standard for the last three years. The financial ratios are reported at note 30 to the financial report.

- (b) In our opinion, the asset consumption ratio and the asset renewal funding ratio included in the annual financial report were supported by verifiable information and reasonable assumptions:
- (c) All required information and explanations were obtained by us.
- (d) All audit procedures were satisfactorily completed.

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 2018 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
CERTIFIED PRACTISING ACCOUNTANTS
SUITE 2, 137 BURSWOOD ROAD
BURSWOOD WA 6100


A MACRI
PARTNER

PERTH
DATED THIS 7TH DAY OF NOVEMBER 2018.

