

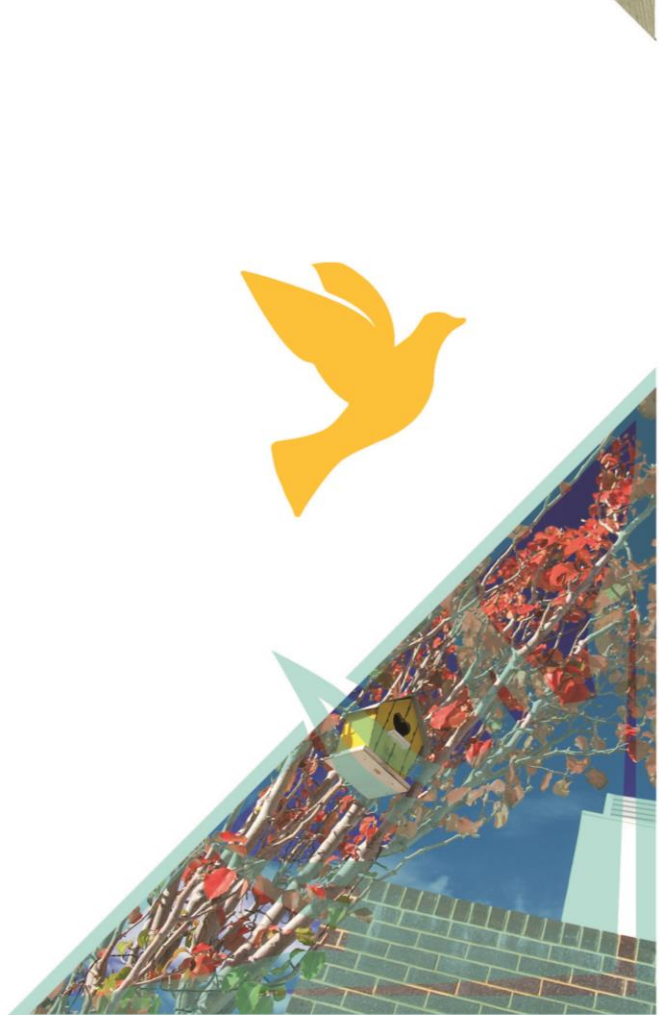


CITY OF VINCENT



ANNUAL REPORT

2013-14



City of Vincent
Administration & Civic Centre
244 Vincent Street (corner Loftus Street) Leederville WA 6007
PO Box 82, Leederville WA 6902

Tel: 9273 6000 **Fax:** 9273 6099 **Email:** mail@vincent.wa.gov.au

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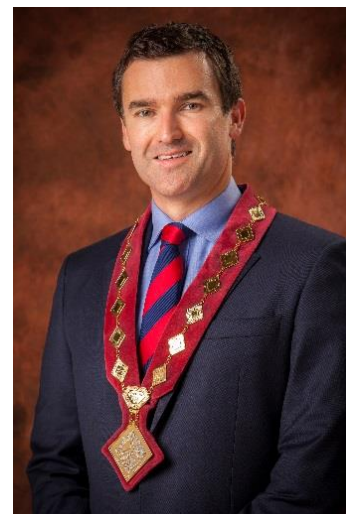
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MAYOR'S MESSAGE

On behalf of the Council of the City of Vincent I am pleased to present the 2013/14 Annual Report.

The 2013/14 financial year has been a year of significant change and renewed leadership for the City. A new Council has seen a new emphasis on driving change and innovation in the City of Vincent to align with our community's aspirations and to make Vincent an even better place to live.

A key priority for Council has been to focus on one key deliverable - improving the liveability of our neighbourhoods. Liveability is not a slogan or gimmick; it is a serious and genuine commitment to making our neighbourhoods and town centres better places to live, work and relax. We want to drive real changes that are visible, tangible and practical for residents and we want to achieve as much as we can for our community.



This has meant reprioritising our resources to make our streets safer and easier for cyclists and pedestrians, creating greener and cooler streets, investing in our town centres to make them more attractive and comfortable, and continuing to make our parks and reserves great places for everyone to enjoy.

A key investment in our town centres in 2013/14 was the creation of a new Place Manager role to connect with local businesses and residents to champion and drive local improvements within our town centres. This has been incredibly successful, with our new Place Manager hitting the ground running and making an immediate impact. This has included unprecedented City support for our local town centre groups - The Mt Hawthorn Hub, Leederville Connect, North Perth Local and The Beaufort Street Network. By working with these groups ('Town Teams'), the City is helping to create action plans to improve town centres and provide quick wins. This program is being backed by new resources and investment in our town centres for streetscape furniture, trees, art and pedestrian friendly measures.

In 2013/14 we also decided to make a significant investment in two key programs for our community - the \$2.4 million Vincent Bike Network Plan and the \$300,000 Greening Plan.

The bike plan is aimed at making our streets easier and safer to cycle - and helping to relieve traffic on our congested roads. The new plan - which was consulted on and approved by Council in 2013/14 - will provide 10km of much-needed cycling paths and infrastructure, with new cycling routes on Oxford Street, Scarborough Beach Road and Vincent/Bulwer Streets. In 2013/14, the final component of the Palmerston Street cycle lanes project was completed, connecting with the Bulwer Street cycling corridor.

Our Greening Plan has set an ambitious canopy target to help combat the urban heat island effect, create pedestrian friendly streets and provide habitat for local fauna. The 2013/14 financial year saw the establishment of the hugely popular 'Adopt a Verge' program under the Greening Plan, which provides direct assistance to residents to convert their front verges to native gardens.

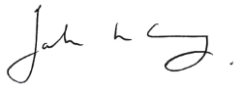
One of the most significant challenges we faced in 2013/14 was the local government reform process and the associated risk of forced mergers. News of a proposal to split Vincent rallied our community to come together like never before. An incredible grass-roots campaign was run with the strong support of local residents and businesses that put immense public pressure on the State Government to change its proposal to the Local Government Advisory Board. Thanks to our community, we overcame this first hurdle. Since then, the Council and I have been actively working on this issue, putting forward submissions to the Board to ensure the community remains together, as well as working with other local governments to advocate for the rights of our community.

On behalf of the residents and ratepayers of the City, I would like to recognise the contributions made by former Mayor, Alannah MacTiernan, former Deputy Mayor, Cr Warren McGrath and former Cr Dudley Maier who all retired from Council in 2013.

I'd also like to acknowledge and sincerely thank the current Councillors for their hard work and service on Council in 2013/14 and for their proud and passionate contribution to the Vincent community. In particular, I would like to thank and acknowledge the efforts and support of Deputy Mayor, Councillor Roslyn Harley.

Further, I acknowledge the service of former CEO, John Giorgi and welcome the City's new CEO, Len Kosova and extend Council's thanks to all Vincent staff who have again worked hard to serve the community this year. Lastly, I thank and acknowledge our community who have supported and engaged with us and provided valuable feedback to assist us in best meeting your needs.

I am excited about the year ahead and look forward to building on our past successes to deliver fantastic projects, services and initiatives for our community, while also reshaping how we do business and tackling head-on whatever challenges may arise from future local government reform processes.



John Carey
Mayor

CHIEF EXECUTIVE OFFICER'S MESSAGE

The 2013/14 year was a successful one for the City, with many key projects and initiatives underway or in the planning stages - and all against the ambiguous backdrop of the local government reform process.

Throughout the year, the City continued to deliver its many core services and programs to the community, amidst an ever increasing workload throughout all areas of the organisation.

In addition, the City continued to celebrate, promote and support initiatives that contribute to the unique character and identity of our neighbourhoods. This year, we've funded various community-driven markets and expanded our festivals program to help boost the profile and visitation of our town centres. We established a new Place Manager position to work with and through our active 'urban villages' to develop action plans and implement streetscape enhancements, such as public art and street trees and furniture. The City's Greening Plan was finalised and the popular Adopt a Verge program was introduced.



The City also completed a number of significant projects during the year, including the Walters Brook Redevelopment; Palmerston Street's 'on road' cycle lanes; the shared path at Beatty Park Reserve; the Weld Square redevelopment; refurbishment of the Leederville Gardens Retirement Village; and the reconfiguration of the Beatty Park car park and surrounds to complement the redevelopment.

In the town planning realm, the City refined its policy framework by introducing requirements for increased landscaping, design excellence and improved car parking standards for new developments in order to promote high quality developments that make a positive contribution to their neighbourhood. The City also undertook a comprehensive community consultation process during advertising of the draft Town Planning Scheme No 2. The input received from the community has been invaluable in shaping Vincent's future.

The City was awarded Waterwise Council status from the Water Corporation as part of a joint collaboration between the Water Corporation, Department of Water and ICLEI (International Council for Local Environmental Initiatives) to reduce water dependence. The City's commitment to heritage was also recognised at the Heritage Council's 2013 Western Australian Heritage Awards with the City receiving a high commendation in the 'Outstanding Heritage Practices by a Local Government' category.

The City's aim next year will be to strengthen our financial position, achieve a zero balance budget at 30 June 2015 - the first in 5 years - and bring renewed determination, innovation and creativity to how we operate.

I would like to acknowledge my predecessor, John Giorgi, who served the City as CEO since its commencement (as the then Town of Vincent) in 1994. I also wish to recognise and express my appreciation to all City of Vincent staff for their efforts over the last year, without which the many successes enjoyed in that period would not have been possible.

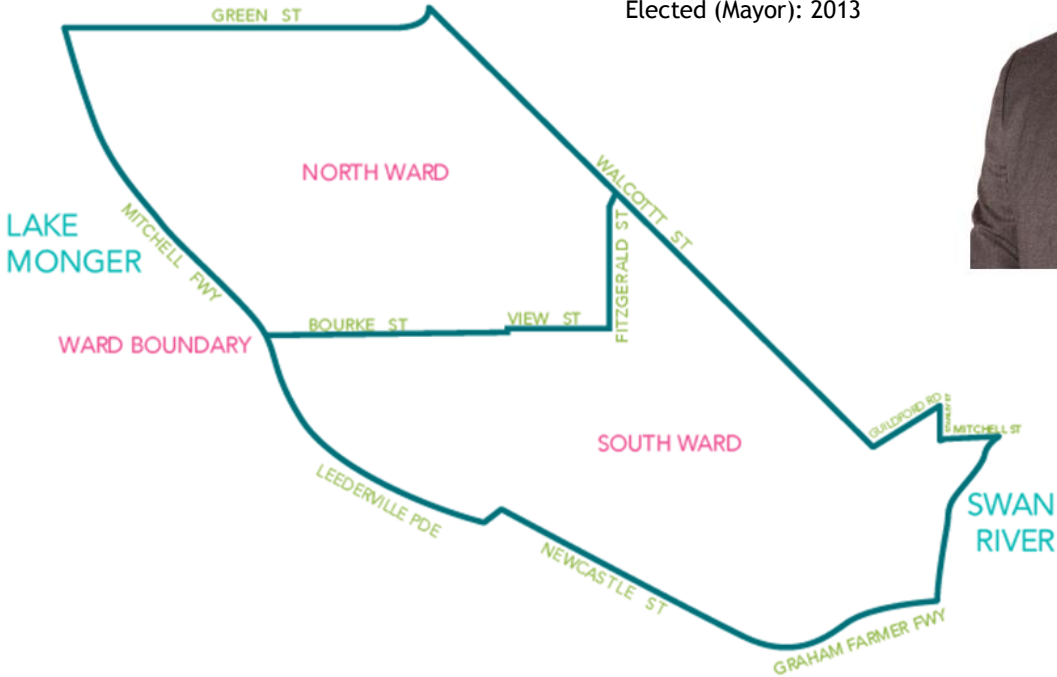
Thank you also to the Mayor and Councillors for their passion and commitment in 2013/14. I look forward to Council and staff working closely next year to achieve even more great results for our community, customers and stakeholders.

A handwritten signature in black ink, appearing to read 'Len Kosova'. The signature is fluid and cursive.

Len Kosova
Chief Executive Officer

YOUR VINCENT COUNCIL

Mayor
JOHN CAREY
 Elected (Councillor): 2011-2013
 Elected (Mayor): 2013



South Ward



CR JOSHUA TOPELBERG
 Elected 2009-2017



CR JOHN PINTABONA
 Elected 2011-2015



CR JAMES PEART
 Elected 2014



CR LAINE MCDONALD
 Elected 2013

North Ward



Deputy Mayor
CR ROSLYN HARLEY
 Elected 2011-2015



CR MATT BUCKELS
 Elected 2009-2013



CR EMMA COLE
 Elected 2013



CR JULIA WILCOX
 Elected 2011 - 2015

FORMER COUNCILLORS



Mayor
Hon. ALANNAH MACTIERNAN
Elected: October 2011
Retired: September 2013



Deputy Mayor
CR WARREN MCGRATH
Elected 2009 - 2013
Retired 2013



CR DUDLEY MAIER
Elected 2005-2009
Re-elected 2009-2013
Retired 2013

COUNCIL INFORMATION

Council Meetings

Council Meetings were held at 6.00pm on the second and fourth Tuesday of each month at the Administration and Civic Centre, 244 Vincent Street (corner Loftus Street), Leederville. Special Meetings of Council were called to consider specific matters. The meetings are open to the public and there is a public question time at the beginning of the meeting.

Council Meeting Attendance 2013-2014

| Members | Ordinary Council Meetings entitled to attend | Ordinary Council Meetings attended | Apologies | Leave of Absence | Special Council Meetings entitled to attend | Special Council Meetings attended | Apologies | Leave of Absence |
|--|--|------------------------------------|-----------|------------------|---|-----------------------------------|-----------|------------------|
| Mayor John Carey (from 22 October 2013) | 24 | 23 | - | 1 | 8 | 8 | - | - |
| Cr John Carey (until 19 October 2013) | 24 | 23 | - | 1 | 8 | 8 | - | - |
| Cr Roslyn Harley (Deputy Mayor from 22 October 2013) | 24 | 24 | - | - | 8 | 8 | - | - |
| Cr Roslyn Harley (until 22 October 2013) | 24 | 24 | - | - | 8 | 8 | - | - |
| Cr Matt Buckels | 24 | 21 | 1 | 2 | 8 | 7 | 1 | - |
| Cr Emma Cole (from 22 October 2013) | 17 | 17 | - | - | 5 | 4 | 1 | - |
| Cr Julia Wilcox | 24 | 17 | - | 7 | 8 | 6 | - | 2 |
| Cr Joshua Topelberg | 24 | 23 | 1 | - | 8 | 6 | 2 | - |
| Cr John Pintabona | 24 | 20 | 2 | 2 | 8 | 8 | - | - |
| Cr James Peart (from 28 February 2014) | 10 | 9 | 1 | - | 4 | 4 | - | - |
| Cr Laine McDonald (from 22 October 2013) | 17 | 17 | - | - | 5 | 5 | - | - |
| Former Councillors | | | | | | | | |
| Fmr Mayor Hon. Alannah MacTiernan (until 26 September 2013) | 6 | 6 | - | - | 1 | 1 | - | - |
| Cr Warren McGrath (Fmr Deputy Mayor) (until 19 October 2013) | 7 | 6 | 1 | - | 1 | 1 | - | - |
| Cr Dudley Maier (until 10 October 2013) | 7 | 7 | - | - | 1 | 1 | - | - |

Forum Attendance 2013-2014

| Members | Forums entitled to attend | Forums attended | Approved Leave of Absence | Apologies Received |
|--|---------------------------|-----------------|---------------------------|--------------------|
| Mayor John Carey | 11 | 11 | - | - |
| Cr Roslyn Harley (<i>Deputy Mayor</i>) | 11 | 7 | - | 4 |
| Cr Matt Buckels | 11 | 9 | 1 | 1 |
| Cr Emma Cole (<i>from 22 October 2013</i>) | 7 | 7 | - | - |
| Cr Julia Wilcox | 11 | 9 | 2 | - |
| Cr Joshua Topelberg | 11 | 9 | - | 2 |
| Cr John Pintabona | 11 | 7 | 1 | 3 |
| Cr James Peart (<i>from 28 February 2014</i>) | 4 | 3 | - | 1 |
| Cr Laine McDonald (<i>from 22 October 2013</i>) | 7 | 6 | - | 1 |
| Former Councillors | | | | |
| Fmr Mayor Hon. Alannah MacTiernan (<i>until 26 September 2013</i>) | 3 | 1 | 1 | 1 |
| Cr Warren McGrath (<i>Fmr Deputy Mayor</i>) (<i>until 19 October 2013</i>) | 4 | 3 | 1 | - |
| Cr Dudley Maier (<i>until 19 October 2013</i>) | 4 | 4 | - | - |

Committees to which the City has Delegates or Representatives

- Audit Committee (Delegates: Mayor Carey (*Chair*); Cr Harley; Cr Pintabona and Cr Topelberg. Deputy: Nil.)
- Development Assessment Panel (DAP) - Local Government Metro West (Delegates: Mayor Carey and; Cr Topelberg. Deputies: Cr Buckels and Cr Harley.)
- Leederville Gardens (Inc) Retirement Estate Board of Management (Delegates: Mayor Carey (*Chair*); Cr Harley and Cr Pintabona; Director Community Services - non-voting; Director Corporate Services - non-voting and Manager Community Development - non-voting. Deputy: Cr Cole.
- Local Government Association - Central Metropolitan Zone (Delegates: Mayor Carey; Cr Harley and CEO - non-voting. Deputy: CEO - *voting for both Delegates.*)
- Medibank Stadium (Leederville Oval) Ground Management Committee (Delegate: CEO (*Chair*). Deputy: Director Corporate Services.)
- Mindarie Regional Council (Delegates: Mayor Carey and CEO - non-voting. Deputy: *See note**)
**NB: Council to separately appoint a Deputy to act for each occasion when the Member is unavailable due to an anomaly with the Local Government Act.*
- Swan River Trust (*only matters relating to the City of Vincent*) (Delegates: Cr Pintabona and Director Planning Services or Director Technical Services. Deputy: Nil.)
- Swan River Trust - River Protection Strategy Advisory Committee (Delegates: Cr Pintabona and Manager Strategic Planning, Sustainability and Heritage Services. Deputy: Nil.)
- Tamala Park Regional Council (Delegates: Cr Topelberg and CEO - non-voting. Deputy: *See note*.*) **NB: Council to separately appoint a Deputy to act for each occasion when the Member is unavailable due to an anomaly with the Local Government Act.)*

Advisory Groups

The City also has the following Advisory Groups to advise Council on specific matters:

- Aboriginal Liaison and Reconciliation (*Discontinued as from 29 October 2013*);
- Arts;
- Building Design and Conservation Awards (*Occasional*);
- Children and Young People (*Established 29 October 2013*);
- Community Development (*Established 29 October 2013*);
- Garden Awards (*Occasional*);
- Healthy Vincent (*Discontinued as from 29 October 2013*);
- Integrated Transport;
- Local Business;
- Local History and Heritage (*Discontinued from 27 May 2014*);
- Safer Vincent Crime Prevention Partnership;
- School Principals' Liaison (*Discontinued as from 29 October 2013*);
- Seniors (*Discontinued as from 29 October 2013*);
- Sustainability;
- Universal Access (*Discontinued as from 29 October 2013*); and
- Youth Advisory Council (*Discontinued as from 29 October 2013*).

GOOD GOVERNANCE

Audit Committee

The Audit Committee is formally appointed by the Council and assists Council and the City's administration to assure itself that within the organisation there are appropriate and effective accounting, auditing, internal control, business risk management, compliance and reporting systems, processes and practices. The Audit Committee did not identify any adverse findings for the financial year.

Local Government (Rules of Conduct) Regulations 2007

These regulations require the reporting of various offences by Council Members, as prescribed by the Regulations. Council Members must comply with their obligations under the *Local Government Act 1995* and subsidiary legislation. Complaints about Council Member conduct are to be made to the Complaints Officer who, in accordance with section 5.120, must be a designated senior employee. The City's Complaints Officer is the Chief Executive Officer. It is pleasing to report that for the 2013-2014 financial year, there was one complaint received concerning Council Members.

Code of Conduct

The Council's Code of Conduct prescribes the standard of conduct and behaviour expected of the Council Members and all Employees. The Code is required to be reviewed within twelve months after each Ordinary Election. The Council Code, which was originally adopted at the Ordinary Meeting of Council of 26 August 1996, has been reviewed on a regular basis. The latest Code was re-adopted on 9 April 2013.

Register of Financial Interests for Council Members and Senior Employees

The requirements of the *Local Government Act 1995* in reporting the financial interests of Council Members and Senior Staff were complied with. This register was implemented on 1 July 1997 in accordance with the requirements of the *Local Government Act 1995*. It is held in the Chief Executive's office and is available for viewing by the public.

Public Interest Disclosure Act 2003

In accordance with the requirements of the *Public Interest Disclosure Act 2003*, the City has established procedures to facilitate the making of disclosures under the Act. These procedures set out the processes in place in respect to protected disclosures generally, to protect people from reprisals for making protected disclosures, and to provide guidance on investigations. In the financial year 2013-2014, no disclosures relating to improper conduct were made to the City and no disclosures were referred to the Ombudsman.

Privacy Rights and Legislation

The City views privacy compliance as an integral part of its commitment to accountability and integrity in all its activities and programmes. The City is committed to compliance with the laws that deal with personal and health information about individuals that is stored or received by it.

Consequently, the City will:

- only use personal information provided by an individual for the purposes for which it was collected and for any other authorised use;
- only disclose personal information to any third party (including other authorities) where authorised; and
- take all necessary measures to prevent unauthorised access or disclosure.

Freedom of Information Act

The City has been subject to the provisions of the *Freedom of Information Act* since its creation in 1994. The Act gives individuals and organisations a general right of access to information held by the City. It also provides the right of appeal in relation to decisions made by the City to refuse access to information applied for under the Act.

Equal Opportunity

The City supports, and is committed to, the achievement of its diversity management and equal opportunity goals. That means the City is continually aiming to ensure that it provides a workplace free from all forms of discrimination, harassment and bullying and that there is equality and fairness in all aspects of employment and customer service delivery in the organisation. Policies, practices and services are adapted to meet the needs of a diverse and evolving community and the City reviews and updates all relevant policies annually to ensure they align with legislative requirements and the needs of the workforce.

These policies are:

- Equal Employment Opportunity Policy
- Workplace Bullying Policy
- Sexual Harassment Policy
- Internet Use and Email Policy

Record-Keeping Plan

A Record-Keeping Plan meeting the requirements of the State Records Office was adopted by the Council. The Plan is comprehensive and addresses all requirements and was approved by the State Records Commission on 23 March 2009. Further information is provided in the Information Technology report.

Disability Access and Inclusion Plan

Local governments are required to prepare a Disability Access and Inclusion Plan in accordance with the prescribed standards for public access and infrastructure. The Plan is required to be submitted to the Disability Services Commission with project timetables that must be approved by the Commission. Further information is provided in the Community Development report.

ORGANISATIONAL STRUCTURE



John Giorgi
Chief Executive Officer until 25.03.2014

*Note: Mike Rootsey was Acting CEO:
11.03.2014 - 30.06.2014*

Annie Smith
Manager
Human Resources



Rick Lotznicker
Director Technical Services

Jeremy van den Bok
Manager
Parks & Property Services

Craig Wilson
Manager
Asset & Design Services

Con Economo
Manager
Engineering Operations



Mike Rootsey
Director Corporate Services

Bee Choo Tan
Manager
Financial Services

Dale Morrissey
Manager
Beatty Park Leisure Centre

Hunrhu Kek
Manager
Information Technology



Robert Boardman
Director Community Services

Jacinta Anthony
Manager
Community Development
Acting Director
6.3.14 - ongoing

Angela Birch
Acting Manager
6.3.14 - ongoing

Steve Butler
Manager
Ranger & Community
Safety
(since 3.2.14)

Michael Wood
Acting Manager
(until 31.1.14)

Will Pearce
Manager
Health Services
(since 3.2.14)

Elaine Clucas
Acting Manager
(25.3.13 - 3.1.14)

Larah DiNella
Acting Manager
(4.1.14 - 2.2.14)

Elizabeth Scott
Manager
Library Services



Petar Mrdja
Acting Director Planning Services
(26.6.13 - 30.6.2014)

Rasaratnum (Rasa) Rasiah & Remajee Naroo
Acting Manager
Planning & Building Services
(26.6.13 - 30.6.14)

Daniella Mrdja & Joshua O'Keefe
Acting Manager
Strategic Planning, Sustainability & Heritage Services
(Respectively: 20.3.13 - 21.4.14 & 28.4.14 - ongoing)

STRATEGIC COMMUNITY PLAN

The City's Strategic Community Plan 2013-2023 represents the City's Plan for the Future and was reviewed and adopted by Council at its Ordinary Meeting held on 10 September 2013. The Plan incorporates the City's vision, purpose, guiding values and four strategic objectives with several specific actions related to each.

The four strategic objectives of the Strategic Community Plan are:

1. *Natural and Built Environment*: Improve and maintain the natural and built environment and infrastructure.
2. *Economic Development*: Progress economic development with adequate financial resources.
3. *Community Development & Wellbeing*: Enhance and promote community development, safety and wellbeing.
4. *Leadership, Governance & Management*: Ensure good strategic decision-making, governance, leadership and professional management, supported by a positive and desirable workplace.

This section of the Annual Report provides an overview of the City's performance against the Strategic Community Plan during 2013/2014 by each Directorate, together with related statutory reports and operational information aligned to the various actions of the Strategic Community Plan. Throughout this section, Actions from the Strategic Plan are shown in bold italic text and serve as sub-headings which the subsequent discussion then addresses.

Chief Executive Officer's Directorate

Our Employees

Action 4.2.1 - Promote employee performance, recognition, reward, satisfaction and wellbeing, and provide a safe and positive workplace.

The City continues to be committed as an 'Employer of Choice', recognising the important contribution to be made by an experienced and skilled workforce in achieving the City's goals.

The City's aim is to attract, retain and develop our employees via continuous improvement of the organisational and its Human Resources. This requires a holistic approach to organisational health and well-being, occupational safety and health, diversity, training and the implementation of programmes that support work/life balance.

Workforce Plan

Action 4.2.1(a) - Implement the City's Workforce Plan.

In April 2013, the Council adopted its first Workforce Plan 2013-2018 which aims to provide the City with a strategic focus to maximise human resource potential. The goals of a Workforce Plan are:

- Develop a highly skilled, resourceful, resilient and respected Local Government workforce;
- Effective implementation of a range of workforce planning and development activities tailored to local needs and changing circumstances;
- Address increased competition for workers from other industries and sectors;
- Increase workforce productivity; and

Equal Opportunity

Action 4.2.1(d) - Implement the City's Equal Employment Plan.

The City is committed to providing a safe, harmonious work environment from free discrimination and harassment. Along with our Equal Opportunity Management Plan 2012-2014 the City has implemented preventative measures including awareness training and ongoing review of policies and procedures.

Recruitment

The City's employee turnover for 2013-2014 saw little change from the previous year, sitting at 9.79% (last year was 9.89%). It is also the lowest turnover since inception of the City. This could be attributed to the current economic climate (downturn in resources industry) and staff opting for more stable employment in the midsts of impending council amalgamations.

There was a 330% rise in the response rate to advertised positions from the previous financial year, again reflecting the economic climate. The City also has an Attraction and Retention Strategy in place in order to remain competitive and retain professional employees.

Staff Development and Training

The City supports the development and use of structured career path plans and recognises the need for investment in training and education. Career path planning is discussed as part of the performance appraisal process. The City has a comprehensive study leave and financial assistance policy available to assist employees.

Throughout the year there were 186 individual attendances at various courses, seminars, forums, workshops and conferences which enabled employees to increase their knowledge base and to keep abreast of any legislative changes. In addition, the City provided a wide range of group training opportunities such as:

- Customer Service
- Time/Email Management
- Armed Hold-up
- Stress Management
- First Aid
- Manual Handling
- Traffic Management
- Front End Loader/Forklift

With the assistance of the Local Government Managers Association, the City arranged a new initiative for interested employees to participate in the Federal Government Funded Diploma of Management (5) and Diploma of Project Management (1) courses. A number of employees were also approached to make presentations at various industry conferences and these opportunities were supported.

Recognition of Employees

The City has a formal policy that recognises and thanks commendable employees for their contribution during their employment with the City, such as long or continuous employment or significant achievements. Many of these are presented at the Annual Employee Awards function.

Occupational Safety and Health

Action 4.2.1(c) - Implement the City's Occupational Safety and Health Plan.

The City's Occupational Safety and Health vision is:

"To achieve best practice in occupational safety and health by building a safety culture dedicated to minimising risk and preventing injuries and ill health to employees, contractors and the general public - ensuring all can operate in a safe and healthy environment whilst at the workplace."

The City's Safety and Health Committee continued to meet on a regular basis throughout the year. Relevant training sessions, including safety inductions, are conducted on an ongoing basis for all employees.

Our Occupational Safety and Health Management Plan 2012-2015 outlines the City's commitment to achieve and maintain a safe working environment. It is very pleasing that there have been no major incidents or accidents resulting in major injury and or significant lost time.

There were nine (9) new workers' compensation claims this year (up by 1 from last year) and 3 existing long term claims. The total number of Lost Time Injury days decreased from 367 days to 102 days.

Employee Assistance & Wellness

Action 4.2.1(b) - Ensure the organisation enhances and promotes Employee satisfaction, health, safety and wellbeing and promotes strategies to attract and retain employees and encourage career development.

All employees of the City have access to an Employment Assistance Programme which provides free confidential counselling to employees, Council Members and their immediate families. The utilisation of this programme during this financial year is down from 7.53%, to 6.45% totalling twelve (12) referrals overall. Usage is split 12.5% work related and 87.5% personal.

The City offers a number of health and wellbeing programs to employees annually, including health assessments, skin cancer screening, immunisations, yoga, the annual health fair and various information sessions. These initiatives are funded by the City, our insurers and through our corporate agreement with HBF.

Industrial Relations

The City has continued to maintain a dispute-free record with no industrial disputes reported since the creation of the City on 1 July 1994.

Overview of our Employees

| Item | 06/07 | 07/08 | 08/09 | 09/10 | 10/11 | 11/12 | 12/13 | 13/14 |
|---|-------|-------|-------|-------|-------|-------|-------|-------|
| Full Time Equivalent Employees | 196 | 196 | 196 | 186 | 186 | 186 | 192 | 194 |
| Employee Turnover % | 18.88 | 19.9 | 12.24 | 15.05 | 16.13 | 12.9 | 9.89 | 9.79 |
| Absenteeism (sick leave only) - total no. of days | 1,118 | 1,151 | 963 | 1,191 | 1,040 | 973 | 1611 | 1761 |
| Absenteeism (carer's leave only) - total no. of days | | | 72 | 90 | 129 | 142 | 159 | 136 |
| Absenteeism (carer's leave & sick leave) - average no. of days per employee | 5.7 | 5.87 | 5.44 | 6.88 | 6.29 | 5.99 | 9.22 | 9.78 |
| Number of Workers' Compensation Claims | 8 | 17 | 12 | 11 | 10 | 9 | 8 | 12 |
| Lost Time Injury days | 0 | 14 | 13 | 107 | 13.8 | 83 | 367 | 102 |
| Employee Assistance Programme - Utilisation (no. of referrals) | 7 | 5 | 5 | 10 | 8 | 5 | 14 | 12 |

Local Government (Administration) Regulations - Reporting of Salaries over \$100,000

The *Local Government (Administration) Regulations* require local governments to report in their annual reports the number of employees with a salary of \$100,000 or more and for the number to be shown in each band of \$10,000 over \$100,000.

| Salary Range | Number of Employees Receiving Salary |
|---------------------|--------------------------------------|
| \$100,000-\$109,999 | 4 |
| \$110,000-\$119,999 | 7 |
| \$120,000-\$129,999 | 1 |
| \$130,000-\$139,999 | 0 |
| \$140,000-\$149,999 | 1 |
| \$150,000-\$159,999 | 3 |
| \$160,000-\$169,999 | 0 |
| \$170,000-\$179,999 | 0 |
| \$180,000-\$189,999 | 0 |
| \$190,000-\$199,999 | 0 |
| \$200,000-\$209,999 | 0 |
| \$210,000-\$219,999 | 1 |

Marketing & Communications

The City carries out marketing and communications in variety of different ways to maximise community awareness and understanding of the City's programs, services, events and projects.

Action 2.1.2 - Develop and promote partnerships and alliances with key stakeholders.

Action 3.1.1 - Celebrate, acknowledge and promote the City's cultural and social diversity.

Action 3.1.3 - Promote health and wellbeing in the community

Action 3.1.5 - Promote and provide a range of community events to bring people together and to foster a community way of life.

Action 4.1.5 - Focus on stakeholder needs, values, engagement and involvement.

Vincent is diverse, hence various communication channels are utilised to engage and inform our community. The City distributed the *What's On In Vincent* quarterly newsletter to around 5,000 business postboxes and 15,000 residential letterboxes. Due to the 'Vincent to Perth' campaign, the Spring 2013 issue was not produced. A winter Budget Message was sent, plus a Summer and an Autumn issue.

Elections

On 19 October 2013, elections were held for the Office of Mayor and Councillors. The election was conducted as a postal vote by the Western Australian Electoral Commission.

The results were as follows:

| MAYORAL | | | |
|--------------------|-------|------------|-----------------|
| TOTAL ELECTORS | | 21,102 | |
| TURNOUT RATE | | 29.2% | |
| CANDIDATES | VOTES | PERCENTAGE | EXPIRY OF TERM |
| CAREY, John | 5,342 | 87.12% | 17 October 2015 |
| MERLACO, Angelo | 790 | 12.88% | |
| Total Valid Votes: | 6,132 | 100% | |

Invalid Votes: 45.

| NORTH WARD | | | |
|---------------------------|--------------|-------------------|-----------------------|
| VACANCIES | | (2) Councillors | |
| TOTAL ELECTORS | | 10,207 | |
| TURNOUT RATE | | 57.96% | |
| CANDIDATES | VOTES | PERCENTAGE | EXPIRY OF TERM |
| COLE, Emma | 1,290 | 21.85% | 21 October 2017 |
| BUCKELS, Matt | 1,036 | 17.55% | 21 October 2017 |
| ROSSI, Mark | 884 | 14.97% | |
| JOHNSON, Kirstyn | 856 | 14.50% | |
| FRANCHINA, Basil | 561 | 9.50% | |
| MONISSE, Andrew | 627 | 10.61% | |
| NAISBITT, Rachel | 325 | 5.51% | |
| DUNCAN, Adam | 325 | 5.51% | |
| Total Valid Votes: | 5,904 | 100% | |

Invalid Votes: 12.

| SOUTH WARD | | | |
|---------------------------|--------------|-------------------|-----------------------|
| VACANCIES | | (2) Councillors | |
| TOTAL ELECTORS | | 10,895 | |
| TURNOUT RATE | | 51.02% | |
| CANDIDATES | VOTES | PERCENTAGE | EXPIRY OF TERM |
| TOPELBERG, Joshua | 1,391 | 25.02% | 21 October 2017 |
| MCDONALD, Laine | 1,226 | 22.05% | 21 October 2017 |
| MONTAUT, Katrina | 907 | 16.32% | |
| PEART, James | 828 | 14.89% | |
| MERLACCO, Angela | 403 | 7.25% | |
| BRACKENREG, Tony | 358 | 6.44% | |
| MOLINA, Vinnie | 246 | 4.43% | |
| CHRISTIE, Glenn | 200 | 3.60% | |
| Total Valid Votes: | 5,559 | 100% | |

An Extraordinary Election was held on 28 February to fill the North Ward seat created when John Carey became Mayor. James Peart was elected, and then sworn in officially on Tuesday 4 March.

| NORTH WARD | | | |
|---------------------------|--------------|-------------------|-----------------------|
| VACANCIES | | (1) Councillor | |
| TOTAL ELECTORS | | 10,207 | |
| TURNOUT RATE | | 26.01% | |
| CANDIDATES | VOTES | PERCENTAGE | EXPIRY OF TERM |
| PEART, James | 1,171 | 44.41% | 17 October 2015 |
| ROSSI, Mark | 953 | 36.14% | |
| SIMMONS, Gary | 513 | 19.45% | |
| Total Valid Votes: | 2,637 | 100% | |
| Informal Votes | 18 | | |
| Total Votes | 2,655 | | |

An Extraordinary Election was held on 28 February to fill the North Ward seat created when John Carey became Mayor. James Peart was elected, and then sworn in officially on Tuesday 4 March.

Citizenships

The City conducts citizenship ceremonies on behalf of the Department of Immigration and Multicultural Affairs. This involved preparing administrative paperwork, contacting recipients and hosting the ceremony. During the year, four Citizenship Ceremonies were held and five Private Citizenship Ceremonies were held.

Youth

- Action 2.1.2 - Develop and promote partnerships and alliances with key stakeholders*
- Action 3.1.1 - Celebrate, acknowledge and promote the City's cultural and social diversity*
- Action 3.1.3 - Promote health and wellbeing in the community*
- Action 3.1.5 - Promote and provide a range of community events to bring people together and to foster a community way of life*
- Action 3.1.6 - Build capacity within the community to meet its needs*
- Action 4.1.5 - Focus on stakeholder needs, values, engagement and involvement*

VLounge

Events continued to run once per month on Friday evenings with an average of 45 attendees at each event. The theme of the events vary; we've had movie nights, leisure and sport nights, a mud party and gaming nights this year. A VLounge event was held in April in conjunction with, and at, YMCA HQ to celebrate National Youth Week with an estimated 150 attendees.

School Holidays

School holiday activities were held with Vincent youth being provided the opportunity to visit Rottneest in the summer.

Communication

The youth e-newsletter, 'Youth V-News', continued to grow with an increase from 250 to 375 subscribers. Other forms of promotion included a fold out wallet card listing the upcoming six months of events which was distributed biannually. Facebook and Twitter also play a part.

In order to evaluate the success of our youth program, a youth survey was developed in early 2014 which queried how much youth enjoyed what the City was offering and what they'd like to see in the future.

Spirit of Christmas

Primary Schools in Vincent were again invited to encourage their students to submit art work to be entered into our Spirit of Christmas banner competition. The winning 11 designs were made into large street pole banners along Fitzgerald Street and Scarborough Beach Road.

Advisory Group

The Children and Young People Advisory Group was established at the start of 2014 with the aim to foster communication between schools and relevant community groups, and support the needs of children and young people up to 18 years of age. The main areas of focus for the Advisory Group include public transport to local public high schools and recreation for youth in our public open spaces.

Leisure and Recreation

- Action 2.1.2 - Develop and promote partnerships and alliances with key stakeholders*
- Action 3.1.3 - Promote health and wellbeing in the community*
- Action 3.1.5 - Promote and provide a range of community events to bring people together and to foster a community way of life*
- Action 3.1.6 - Build capacity within the community to meet its needs*
- Action 4.1.5 - Focus on stakeholder needs, values, engagement and involvement*

Walk Safely to School Day

Held at Aranmore Catholic Primary School, this event was again supported by the City via a donation of healthy breakfast supplies and staff to coordinate the breakfast to participating students. This project had a very successful outcome with approximately 300 students participating.

Step Out in Vincent

A series of spring walks, Step Out in Vincent, was held in Vincent (September - November) with seven themed tours around Vincent, all of which were either booked or well attended. This program has been running as an outcome of the Physical Activity Plan for two years and has proved to be a very popular addition to the calendar.

Paws on the Path

This program continues to be successful, providing a proactive opportunity for community members to encourage positive behaviours from their dogs and benefit from regular walking and meeting fellow citizens.

3on3 Basketball Competitions

After the success of the 3on3 basketball competition held at a 2012-2013 Summer Concert, the City ran monthly 3on3 basketball competitions at Weld Square. The aim was to increase and encourage physical activity, whilst also activating Weld Square and its half basketball court.

Markets

With an increase in requests to hold markets in Vincent, the Market Guidelines were developed as a clear indicator for those interested in hosting a market in Vincent.

Kyilla Community Farmers Market renewed their permit in December to allow them to continue hosting their Saturday morning markets at Kyilla Park in North Perth. An application to host a farmers market in Leederville was received and approved and the Leederville Village Farmers Market have been running Sunday mornings since January. Further market applications to be received and considered include the monthly Golden Day Vintage Markets at the Rosemount Hotel car park and the Barlee Street Art Market at Barlee Street car park on Beaufort Street.

Vincent Cup

The Vincent Cup was established in January 2014, a one-day competition between Vincent's four tennis clubs. Sponsored by the City, the Mayor presented the Vincent Cup trophy to the winning team prior to a friendly, post competition barbeque.

Seniors

Action 3.1.1 - Celebrate, acknowledge and promote the City's cultural and social diversity

Action 3.1.3 - Promote health and wellbeing in the community

Action 3.1.5 - Promote and provide a range of community events to bring people together and to foster a community way of life

Action 3.1.6 - Build capacity within the community to meet its needs

Over 65s Social Outings

The Seniors Bus Outings for Over 65s have continued for active Vincent residents. The outings - which utilise the City's community bus to transport senior residents - help reduce social isolation and encourage general wellbeing.

Over 55s Information Sessions

The City continued to host monthly Information Sessions for Over 55s with topics such as Downsizing - A Field Guide, Planning for the Future and Getting Help at Home.

Transport Assistance

Ongoing provision of taxi vouchers provided to eligible senior residents and those with a disability where other transport options are not available. If the resident is not eligible, the officer will make a referral to Commonwealth Care Link so the resident is able to be assessed for HACC funded transport assistance.

Welfare Assistance

An assessment, the City makes referrals to Commonwealth Care Link which connects the individual with the appropriate service or agency. In cases where the individual is not eligible for assistance through this service, the City will assess their eligibility for the provision of one-off gardening assistance.

Referrals are made to the City of Stirling Meals on Wheels service via Commonwealth Care Link for eligible residents requiring assistance. The City provides funding to subsidise the service which reduces the fees for residents. An average of ten residents per month accessed this service in 2013-2014.

Arts

Action 2.1.2 - Develop and promote partnerships and alliances with key stakeholders

Action 3.1.1 - Celebrate, acknowledge and promote the City's cultural and social diversity

Action 3.1.5 - Promote and provide a range of community events to bring people together and to foster a community way of life

Action 3.1.6 - Build capacity within the community to meet its needs

Action 4.1.5 - Focus on stakeholder needs, values, engagement and involvement

Film Project

The City once again collaborated with the Film and Television Institute (FTI) for the annual City of Vincent Film Project. The City called for film makers to apply to make short films in three different categories relating to Vincent. A further film is directly commissioned from FTI to liaise with a particular community to produce a film. The following films were created:

- The Meet Cute: James Pontifex
- Beautiful Distortion: Milly James
- Spaghetti in the Suburbs: Adrian Craddock
- One In All In (community documentary): Emily Crewe

The films (now also available on the City's YouTube channel) were screened in Hyde Park following a Summer Concert in February, where approximately 1500 people attended.

Banners on the Terrace

Local Vincent artist, Paul Deej, was commissioned to create the WALGA banner this year which had the theme of 'Transparency, Trust and Illumination'. Paul worked with the year 10 art students at Aranmore Catholic College. The banner was displayed along St. Georges Terrace as part of Local Government Week in August.

Visual Arts Scholarship

The recipient of the Scholarship for Mount Lawley Senior High School was Cei Giorgi Reid (\$500) and for Aranmore Catholic College it was Cara Doherty (\$500). The Mayor presented the winners with a cheque at each school's assembly.

Percentage for Public Art

The Scheme continues with applications from developers and artists with the following artwork approvals:

- Robert Forlani for 250-252 Oxford Street, Leederville (\$28,000)
- Stuart Green for 262 Lord Street, Perth (\$200,000)
- Kyle Hughes-Odgers for 103 Harold Street, Highgate (\$165,000)
- George Dohamidy for 544 Beaufort Street, Mt Lawley (\$35,000)
- Milco Poposki & Slobodan Binevski for 69 Angove Street, North Perth (\$15,000)
- Lorenna Grant for 359 Oxford Street, Leederville (\$60,000)
- Phil and Dawn Gamblen for 5-9 Britannia Rd, Leederville (\$270,000)

The following artworks were completed in 2013-2014:

- Jon Tarry for 131 Harold Street, Highgate (value \$280,000)
- Margaret Dillon and Simon Gauntlett for 54 Cheriton Street, Perth (value \$91,000)
- Lorenna Grant for 178-182 Stirling Street, Perth (value \$88,000)
- Turid Calgaret and CIT students for 450 Beaufort Street (value \$11,000)
- Deana Monestra for 145 Walcott Street, Mount Lawley (value \$11,000)
- Stuart Green for 262 Lord Street, Perth (value \$200,000)
- Jon Denaro for 20 Brentham Street, Leederville (value \$29,000)
- Robin Yakinthou for 1a Albert Street, North Perth (value \$63,000)
- Mark Datodi for 440 William Street, Perth (value \$34,600)

Murals

The City's mural funding aims to enliven our city with colour. Vincent is fast becoming known for its mural art initiative and many of our residents share an appreciation for street art. The following murals were commissioned in 2013/14:

- Leake Street neighbourhood park, North Perth - Mel McVee (\$1,500)
- Telstra Exchange building, Mt Lawley. Artist Paul Deej - (\$400 - negotiated with Telstra to add an additional \$1750).
- Avenue carpark toilets, Leederville - Mel McVee (\$3000)
- St Michael's Restaurant, Drew Straker, (\$795 contribution)
- Leederville Laneway, Andrew Frazer - (\$4,000)
- Tredways shoe store - George Dohamidy, (\$3,000 contribution)

The City funded PUBLIC - Art in The City Festival by FORM which resulted in numerous, high quality deliverables for the City of Vincent, its residents and businesses, including:

- Five artist residencies directly engaging the local community
- The development and display of 13 artworks directly engaging the City of Vincent as a site, including four permanent wall murals along William Street
- The *Dear William* exhibition, which showed in two configurations over a month-long period
- Workshop programming directly engaging at-risk young people, delivered in collaboration with The Salvation Army Crossroads program
- A private event which allowed for intimate engagement between local residents and international PUBLIC artists in the Moir/Lake Street laneway

Art Acquisitions

The City installed the Chen Wenling sculpture entitled 'Games' in November 2013 (purchased in 2012/13).

The City worked closely with the Vietnamese community and Artsource on the 'Vietnamese Monument of Gratitude'. Coral Lowry's final work is a majestic three meter high stainless steel wave with a small bronze boat teetering on the top. Surrounding the base of the work is a bronze ring replicating a drum with traditional patterns. A major park upgrade in Wade Street Reserve also took place to create a new space that would provide the community with a place to meet and reflect.

Art Book

The City of Vincent Art Book was completed in June 2014 and displays a selection of the City's public, private and mural/street art. The book is intended to give to people as gifts.

Art Workshops

In 2013, it was suggested for the 'spoken word' to be a focus of creative workshops coordinated by the City. In March the City offered Barefaced Stories run by Comedian and co-creator, Andrea Gibbs. Participants developed and delivered stories ready for the stage as a result of three workshops. The City provided them the opportunity to present their stories at a public performance held at Bar 459 in North Perth.

Visions of Vincent Photography workshops were also held in 2013/14. A new workshop facilitator, local photographer Wayne Nicholson, was contracted. The seven workshops had a new weekly topic; each workshop was full and the feedback was very positive. A series of workshops for youth were also held as part of the City's school holiday program.

Festivals and Events

Action 2.1.2 - Develop and promote partnerships and alliances with key stakeholders

Action 3.1.1 - Celebrate, acknowledge and promote the City's cultural and social diversity

Action 3.1.3 - Promote health and wellbeing in the community

Action 3.1.5 - Promote and provide a range of community events to bring people together and to foster a community way of life

Action 3.1.6 - Build capacity within the community to meet its needs

Action 4.1.5 - Focus on stakeholder needs, values, engagement and involvement

Vincent Celebrates Eid - Multicultural Festival

The Eid-al-Adha Festival celebration was coordinated by the City, Muslim Sports and Social Association and other various multicultural community groups. The Festival aimed to engage the broader Australian community to participate, offering a diverse array of multicultural arts performances, including bands, dance, poetry and comedy, plus food vendors.

Summer Concerts

Four Summer Concerts were held in the City's parks which catered for all types of musical tastes. Ska and calypso, pop and rock, hip hop and the sounds of the seventies featured, and one of the concerts also served as the premiere screening for the City of Vincent Film Project.

ANZAC Day

The annual ANZAC Day commemorations were well attended again this year with numbers growing to an estimated 1600 residents. The 11am community service was held at Axford Park on 25 April. The commemorations were again developed in partnership with the Mount Hawthorn RSL with members marching and the President participating in the ceremony.

Sponsorship and Grants

Action 3.1.1 - Celebrate, acknowledge and promote the City's cultural and social diversity

Action 3.1.3 - Promote health and wellbeing in the community

Action 3.1.5 - Promote and provide a range of community events to bring people together and to foster a community way of life

Action 3.1.6 - Build capacity within the community to meet its needs

Action 4.1.5 - Focus on stakeholder needs, values, engagement and involvement

City funded events

The externally organised events sponsored by the City were Revelation International Film Festival, Beaufort Street Festival, Light Up Leederville Carnival, Hyde Park Rotary Fair and St Patrick's Day Parade & Family Fun Day. The City's administration worked closely with the event organisers attending site visits and working group meetings.

Cultural Development Seeding Grants

Five grant applications were received with a funding total of \$3,500. These grants are available to help not-for-profit community groups carry out community based cultural activities that exemplify and enhance the City's different ways of life, with grants of up to \$1,000 available.

Youth Development Grants

These grants are available to eligible young residents up to a maximum of \$500 per financial year. In the 2013/14 financial year, three grants were given for the following:

-
- United Nations Youth Australia 2013 National Evatt Trophy Competition;
 - Scout WA; and
 - Sister of Church Schools Music Festival.

Kidsport

This Department of Sport and Recreation funded program is designed to increase participation in community sport and recreation by funding up to \$200 per year to those eligible. In 2013-2014 the City issued 50 Kidsport grants.

Sports Donations

Ongoing assessment of sponsorship requests continues; twenty-two applications received and twelve sponsorships were given (to a total of \$6300).

CSRFF Grants

The City accessed the Community Sports and Recreation Facility Funding grant from the Department of Sport and Recreation - the North Perth Tennis Club's application was supported for the amount of \$13,380.

Community Welfare Grants and Donations

Applications are open in July and November of each financial year. Community and non-government organisations (the predominant applicants) were assessed for up to a maximum of \$6000 per financial year. This year the City awarded monies to the following organisations: Perth Mobile GP Service, ARAFMI, The Salvation Army, Carers WA, Lions Club of Australia, Police Youth Community Centre and North Perth Rotary Club.

Community Projects

Action 1.1.4 - Enhance and maintain the City's infrastructure, assets and community facilities to provide a safe, sustainable and functional environment

Action 2.1.2 - Develop and promote partnerships and alliances with key stakeholders

Action 3.1.1 - Celebrate, acknowledge and promote the City's cultural and social diversity

Action 3.1.3 - Promote health and wellbeing in the community

Action 3.1.6 - Build capacity within the community to meet its needs

Action 4.1.5 - Focus on stakeholder needs, values, engagement and involvement

North Perth Community Garden

The North Perth Community Garden Inc. (NPCG Inc) has worked with the City's Officers to undertake all necessary planning and building approvals and now has a water tank, garden shed and garden beds built on site. It has a thriving membership and strong Community Steering Committee.

Vincent Men's Shed

The build of the Vincent Men's Shed is complete and the shed has approximately 60 members. The project is being run by the Vincent Men's Shed Steering Committee, with the assistance of City Officers.

34 Cheriton Street Project

The City was granted a management order over 34 Cheriton Street, Perth in 2012-2013 which has historical links to the railways. In 2013-2014, the City supported the Norwood Neighbourhood Association in accessing an organisational development grant in order to develop a business plan for the management and governance of the Centre's activation.

Access and Inclusion

Action 2.1.2 - Develop and promote partnerships and alliances with key stakeholders

Action 3.1.1 - Celebrate, acknowledge and promote the City's cultural and social diversity

Action 3.1.4 - Continue to implement the principles of universal access

International Day of People with Disability

The City promoted a competition to celebrate International Day of People with Disability on 3 December. The quiz required entrants to have a good understanding of disability and local Vincent knowledge. The City was inundated with entrants and pleased with the response.

Liberty Swing

The Liberty swing is an accessible swing for children who use a wheelchair and is located at the accessible children's playground at Hyde Park. The keys are available from the City of Vincent upon request.

Disability Access and Inclusion Plan (DAIP) Annual Report 2013-2014

In response to an amendment in the Disability Services Commission legislation, the City now has an Outcome 7 in its DAIP. This was endorsed by Council in June and this outcome area aims to assist in employment opportunities for people with disability. Some of the key DAIP projects that were completed this year are as follows:

- Installation of portable hearing loops at the Administration, Library and Beatty Park customer service counters;
- City wide tactile inspection and monitoring program;
- Implementation of event checklist for internal and external events held in the City of Vincent;
- Corflute event signage; and
- New section on access and inclusion now in the Community Consultation policy and consultation documents.

Aboriginal and Indigenous Projects

Action 2.1.2 - Develop and promote partnerships and alliances with key stakeholders

Action 3.1.1 - Celebrate, acknowledge and promote the City's cultural and social diversity

Action 3.1.5 - Promote and provide a range of community events to bring people together and to foster a community way of life

Action 4.1.5 - Focus on stakeholder needs, values, engagement and involvement

NAIDOC Week

The City's 2014 NAIDOC week event was held at Weld Square on Sunday 14 July. It aimed to position Weld Square as a place of reconciliation and celebrate the history of the area. The event included performances from Urban Youth Crew and the Bartlett Brothers, plus a free BBQ from nearby Kuditj café.

Reconciliation Week

As part of Reconciliation Week 2014 (27 May - 3 June) and in partnership with the Community Arts Network Western Australia, residents were invited to a number of free workshops to promote reconciliation, unity and respect between Aboriginal and non-Indigenous Australians. Here, they learnt how to use simple textile techniques to create a doll telling a story of them, their family or their community. The workshops were very successful and well attended.

Multicultural Projects

Action 2.1.2 - Develop and promote partnerships and alliances with key stakeholders

Action 3.1.1 - Celebrate, acknowledge and promote the City's cultural and social diversity

Action 3.1.5 - Promote and provide a range of community events to bring people together and to foster a community way of life

Action 4.1.5 - Focus on stakeholder needs, values, engagement and involvement

Translation and Interpreter Services

A key multicultural project this year saw the development of staff translation and interpreter guidelines to increase useability and awareness of interpreters and translators. This also included development of a booking form on the City's website for residents to utilise when required. In addition, a hands-free telephone handset was installed in the main meeting room to allow residents to communicate via a translator in a private space instead of at the front counter. This demonstrates the City's commitment to being a responsive government and the provision of quality customer service.

One Life Suicide Prevention Strategy

Action 2.1.2 - Develop and promote partnerships and alliances with key stakeholders

Action 3.1.2 - Promote and foster community safety and security

Action 3.1.3 - Promote health and wellbeing in the community

The Strategy aims to transform attitudes regarding suicide and suicidal behaviour and represents a guide for policies and services to better meet the needs of people at risk. The Strategy also charts a long-term vision to promote individual mental health and wellbeing and the need to enhance community capacity in approaches to suicide prevention.

In the 2012-2013 financial year, the City developed a Community Action Plan (CAP) which highlighted the key issues for the City to focus on to educate and increase awareness of mental health, personal wellbeing and suicide within the community. In the 2013-2014 financial year, the City implemented the CAP with numerous training courses, forums and workshops, as follows:

- 2 day ASIST Workshop x 3
- Safe Talk Workshops x 2
- Suicide Talk Workshop x 2
- Youth Mental Health First Aid x 2
- What is Mental Health x 2
- Suicide and Mental Health Education x 1
- Suicide Prevention Forum x 1
- Go Girls Workshop series
- Opening Closets Mental Health Training x 1

Place Management

Action 1.1.4 - Enhance and maintain the City's infrastructure, assets and community facilities to provide a safe, sustainable and functional environment

Action 2.1.1 - Promote business development and the City of Vincent as a place of investment appropriate to the vision for the City

Action 2.1.2 - Develop and promote partnerships and alliances with key stakeholders

Action 3.1.1 - Celebrate, acknowledge and promote the City's cultural and social diversity

Action 3.1.5 - Promote and provide a range of community events to bring people together and to foster a community way of life

Action 3.1.6 - Build capacity within the community to meet its needs

Action 4.1.5 - Focus on stakeholder needs, values, engagement and involvement

Town Centre Action Plans

The four 'Town Teams' - Beaufort Street Network, Leederville Connect, North Perth Local and Mt Hawthorn Hub - have either developed or are developing their Action Plans with the assistance and support of the City's Place Managers. Beaufort Street Network's 'Better Beaufort Action Plan' has been completed and a launch for this was held on Wednesday 7 May. The other three Town Teams are developing theirs via community engagement sessions and workshops.

Placemaking Initiatives

The Place Management team has overseen the following initiatives in our Town Centres:

Beaufort Street:

- Installation of twelve new public seats;
- Street tree planting from Bulwer Street to Walcott Street and the immediate secondary streets;
- Preparation of artwork on Beaufort Street pavement for Grosvenor/Beaufort intersection and St Albans/Beaufort intersection; and
- Wayfinding stencilling on Beaufort Street pavement

Leederville:

- Concept development for the revitalisation of the Water Corporation Laneway including resurfacing, planter boxes, creepers and lighting; and
- Streetscape audit of Oxford Street and Newcastle street undertaken with locations for seating and bins identified

North Perth:

- Streetscape audit of North Perth Town centre undertaken with locations for seating, street trees, bins and bicycle racks identified;
- Assistance for the approval of the Golden Days Markets at Rosemount Hotel car park

Mount Hawthorn:

- Street tree planting on Flinders Street and Scarborough Beach Road;
- Installation of bike racks along Scarborough Beach Road;
- Wayfinding stencilling on Scarborough Beach Road pavement; and
- Street pole banners advertising Mt Hawthorn Hub sponsored by the City and installed along Scarborough Beach Road.

Policy and Local Law Amendments

Based on feedback from the Town Teams, the City has worked with relevant internal departments to streamline and implement the Outdoor Eating Areas Policy. A review and amendment to the Trading in Public Places Local Law to allow street performers to perform without the need for a permit within Town Centres was initiated, as was the review and progression of the Mobile Food Vendor Policy.

Parking

Action 1.1.4 - Enhance and maintain the City's infrastructure, assets and community facilities to provide a safe, sustainable and functional environment.

The number of parking infringement notices issued during the 2013-2014 financial year was 27,901 with a total value of \$2,318,700. This is a slight decrease in the number of infringement notices issued; however, there was a slight increase in revenue generated.

There are 18 car parks under the control of the City, of which nine currently attract a day-time and night-time parking fee. The City has progressively replaced a number of parking machines which were aged and maintenance issues, and introduced additional paid kerbside parking along Harold Street

and Mary Streets. The Parking Management Strategy and Precinct Parking Management Plans continue to be implemented.

The City reviews its parking facilities on an ongoing basis to ensure that adequate facilities are available for use by people with a disability. The City has recently conducted a review of its ACROD bays to ensure they support and comply with the national adopted guidelines for universal access requirements.

Animal Control

Action 1.1.3 - Take action to reduce the City's environmental impacts and provide leadership on environmental matters.

There are 4,330 dogs registered within Vincent. The City dealt with 527 dog complaints of which fifty one related to dog attacks; twenty six attacks against people and twenty six against animals. Fifty one infringement notices and seventy five warning notices were issued with the most common reason being the dog was wandering at large. A total of forty nine dogs were impounded, thirty five were reclaimed by owners, one was sold, three were euthanised, and ten were released to the Dogs Refuge Home Inc. WA for rehabilitation. These figures represent a decrease in numbers compared to the previous reporting period.

Since November 2013, there have been 737 cats registered with the City as a result of the introduction of the new Cat Act legislation.

Litter Control, Burning & Smoke Nuisances

Action 1.1.3 - Take action to reduce the City's environmental impacts and provide leadership on environmental matters.

A total of 340 litter complaints were received - a slight decrease from 2012-2013. There were 150 reported cases of illegal dumping; the majority of these were dealt with by Technical Services section after Ranger investigation. Sixteen infringement notices were issued for litter offences, a decrease of twenty five during 2012/13. Twenty three warnings were issued this year.

The local law relating to health prohibits the burning of rubbish and refuse or other material on the ground at all times of the year. This issue is managed with by Health Services during business hours, and by Rangers after-hours. Ranger and Community Safety Services managed eleven complaints of this nature.

During the reporting period, 47 fire hazard complaints were received and investigated by Rangers. Compliance was obtained in all cases - this represents a noticeable decrease from the 2012/13 period. A number of vacant properties within the City have since been cleared as a result of construction works.

Road, Verge and Footpath Obstructions

Action 1.1.4 - Enhance and maintain the City's infrastructure, assets and community facilities to provide a safe, sustainable and functional environment.

The City undertook 438 inspections (186 inspections by Technical Services and 252 by Rangers) in relation to road obstructions which include skip bins, property maintenance and road closures for developers and utility companies. As a result of these inspections, 586 permits were issued with the remaining applicants assisted in finding alternative ways to undertake the works.

Abandoned Vehicles

Action 1.1.5 - Take action to improve transport and parking in the city and mitigate the effects of traffic.

In 2013/14 there were 552 abandoned vehicle complaints investigated by Rangers, resulting in thirty nine vehicles being towed away to the City's holding yard. 513 of the vehicles were removed prior to being towed, suggesting the majority were possibly left in the streets by their owners for extended periods of time. It is believed the abandoned vehicles are primarily due to the concentration of back-packing premises within Vincent. Medium term visitors to Perth appear to be purchasing inexpensive old vehicles, and then abandoning the vehicle, generally on the side of the road, prior to departing Perth.

Safer Vincent

Action 3.1.2 - Promote and foster community safety and security.

The latest crime statistics gathered from the WA Police provide a positive report card for 'Safer Vincent'. There were 1,437 offences reported during the reporting period of 2013 -2014, a decrease of 85 offences during the period. The most common offence was theft 'dwelling' which made up 40.2%, followed by assault 21.4% and burglary (other) at 16.2%. Graffiti accounted for 4.8%, Robbery 3.01% and motor vehicle theft 4.3%.

Vincent Scooter Safe Locks

This promotion will be ongoing until stock is no longer available. The City has distributed one Vincent Scooter Lock during 2013-14.

Nyoongar Patrol

The City has continued to provide funding for the invaluable work of the Nyoongar Patrol Service. This successful outreach service works with some of our community's most at-risk people in areas such as Forrest Park, Weld Square, Robertson Park, and Stuart Street Reserve.

Parks People Working Group (PPWG)

The group continues to meet regularly to support the coordination between agencies with a responsibility for at-risk people who frequent local parks and reserves.

Closed Circuit Television (CCTV)

Significant funding for the provision of CCTV services to the Mt Lawley, Highgate and Perth precincts was obtained from the WA State Government, Department of the Attorney General. The City has completed the implementation and commissioning process of forty seven CCTV cameras operating along Beaufort Street. The A/Coordinator Safer Vincent is completing the acquittal due in October 2014. During 2013/2014, the City received 48 requests for recorded data from the WA Police for a range of incidents including serious assault, robbery, graffiti, anti-social behaviour.

Party Buses Code of Conduct

The City continues to offer free registration to party buses operating within Vincent who agree to abide by a strict code of conduct. 109 buses have been registered to operate within the City in 2013-2014 year.

Child Car Restraint Checking Programme

The City continues to offer free Child Car Restraint checks to residents of Vincent. During the past 12 months, four installations/checks were conducted.

Vincent Graffiti Safe Wipes Citizen Packs

This community resource continues to be well-received. The packs encourage residents and businesses to remove graffiti quickly, denying offenders the kudos of having their 'tag' visible. The City distributed 121 packs to businesses and residents this year.

Vincent Solar Light and Safe

This year, fourteen motion sensor lights were distributed to victims of crime or persons deemed to be at risk.

Home and Business Data Dot Valuables Marking Kits

Eight kits were distributed to residents and businesses within Vincent during 2013-2014.

Constable Care

This program continues to be supported by the City and aims to educate primary school children on the importance of safety and crime prevention.

Street Prostitution in Highgate Area

The City continues to have the Street Prostitution 'Report it' function available for residents, however, since the blitz in 2013, no convictions have been reported.

Emergency Management

» 3.1.2 *Promote and foster community safety and security.*

The Western Central Local Emergency Management Committee (WCLEMC) continues to develop strategies to identify, minimise and treat risks. No reportable incidents were occurred during 2013/2014. A review of the Risk Register is currently being completed. The WC LEMC Business Plan for 2014-15 was completed in June.

Health Services

Action 3.1.3 - Promote health and wellbeing in the community.

The primary function of Health Services is to protect and enhance human health through the delivery of programs targeted at ensuring compliance with statutory obligations (e.g. the *Health Act 1911*, *Food Act 2008*, *Environmental Protection Act 1986*, *Local Government Act 1995* and other Regulations, Codes and Standards). In addition to ensuring compliance with minimum 'Environmental Health' standards, Health Services are also involved in promoting the advancement of public and environmental health standards specific to the needs of the Vincent community.

Statutory Based Inspections and Permits Program

The City is required under legislation to routinely carry out inspections at various types of premises at designated frequencies. It is also required to issue permits, for example Outdoor Eating Areas, Concert and Construction Noise Exemptions, and also provide certification to government agencies in regards to their licensing processes, such as liquor licenses.

A summary of inspections and permits are as follows:

- Food Businesses - 644 inspections
- Lodging Houses - 42 premises inspections
- Public Buildings - 78 premises inspections
- Public/semi-public Swimming Pools - 359 premises inspections with water samples being obtained
- Community Events - are subjected to a range of health and safety legislation. The City's Environmental Health Officers provide practical advice to organisers and stallholders in regards to legal, non-legal and risk management requirements. Permits were issued for 413 temporary food stalls which were inspected for events held throughout the City. 45 temporary Public Buildings, such as marquees and stages, were approved and inspected.
- Liquor licenses - 98 Extended Trading Permits and 'Sec. 39s' (certifications provided to Department of Racing, Gaming and Liquor advising that liquor premises either comply or do not comply with Food, Health and Local Government legislation) were issued.

- Noise exemptions - 26 permits were assessed and issued to builders and event organisers for specific activities, such as construction projects and concerts at nib Stadium - all subject to strict conditions.
- Outdoor Eating Areas - 97 permits were issued which allow businesses to provide al fresco dining on the City footpaths.

Outcomes of the inspections were generally very good; there is a follow-up inspection rate of about 25%. Most issues identified are of a minor nature and easily resolved. In cases where further action is required, the level of action taken is determined by the severity of the issue and the number of times the issue has arisen. The table below indicates the number of enforcement actions undertaken by Health Services.

| Relevant Legislation | Enforcement actions taken |
|---|---|
| Local Government Act 1995, Health Act 1911 and Health Local Law | 9 Statutory Notices |
| Food Act 2008 | 4 Improvement Notices 1 Seizure Notice 6 Infringement Notices 2 Prosecutions |
| Health Act 1911 | 1 Prosecution of a lodging house business |

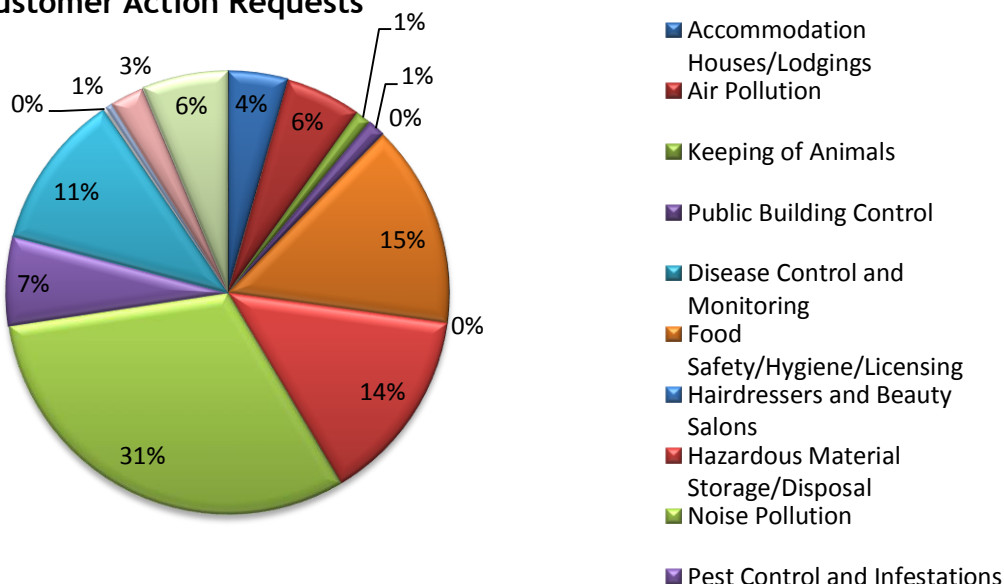
Customer Action Requests

A total of 526 Health Matters (health and environmental ‘customer action requests’) were received in the 2013/2014 period.

The amount of resourcing required to action these requests is difficult to determine as it varies depending on the complexity of the issue raised and often the willingness of parties to resolve the issue. Most of the requests relate to noise (31%), food poisoning/hygiene (15%), asbestos (14%) and substandard premises (11%).

There were 60 requests that remained active as at 30 June 2014.

Health Customer Action Requests



Built Environment

Health Services continue to have an important role in the approval process of development and building applications and proposed events. Liaison between relevant service areas within the organisation is strong and constructive. Health assessed 772 development applications, 485 building

permits and 72 demolition licences during the year to ensure plans complied with various health and environment legislation.

Proactive Public Health Program

The statutory functions undertaken by Health and Compliance Services are underpinned by a variety of complementary proactive initiatives including:

- **Public Health Plan**
Currently being developed, it will guide the City in providing better health outcomes for the community that arose from public and key stakeholder consultation.
- **The Vincent Liquor Accord**
This group is proactive and the quarterly meetings - coordinated by Health Services and chaired by the Manager Health and Compliance Services - are well-attended by relevant authorities and local businesses. Notable achievements this year have been:
 - ❖ the successful use of grant funding for no smoking signage in outdoor eating areas;
 - ❖ new signage to promote 'responsible drinking';
 - ❖ provision of subsidised First Aid Training for liquor industry employees;
 - ❖ networking and information dissemination for upcoming events (e.g. the FIFA World Cup), Party Buses, industry training needs (Responsible Serving of Alcohol and Armed Holdups) and changes to liquor legislation or policing priorities and/or objectives.
- **MenuWise**
The award-winning MenuWise program consistently attracts interest from external parties and food businesses within the sector. However, due to limited resources the City's efforts have this year been focussed on statutory obligations. The development of the City's Public Health Plan will see the program continue in 2014-15 following a review focusing on ways to broaden and market the package.
- **Food Sampling**
The City continues to participate in the state wide random food sampling programs and conducts its own spot checks of various food types. This year, 34 food samples were purchased from food businesses within Vincent.
- **Food Safety Training**
This online training program is a beneficial tool for food businesses to train their staff in-house. However, it has not been utilised by the industry as regularly as it could be. The program will be reviewed this year to ensure it remains aligned with legislation and then promoted via routine inspections in particular to those premises new to the City.
- **Infectious and Notifiable Disease Control**
The City was advised of four notifiable diseases by the Department of Health. Health Services arranged for the immunisation of staff and employee family members with 133 immunisations against Influenza and 18 for Hepatitis A/B.

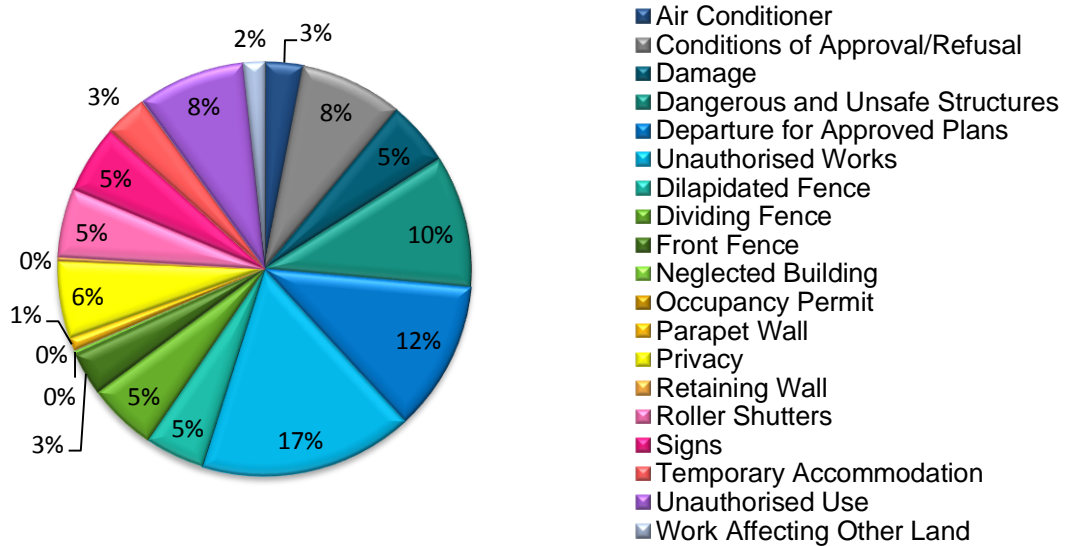
Compliance Services

A total of 299 Compliance Matters (Planning and Building 'customer action requests') were received this year - of these, 227 were successfully closed and 72 remained active as at 30 June 2014.

Compliance Matters can be highly emotive, involving sensitive planning and building issues and they often arise via disputes between neighbours. They can be time consuming and require a high level of communication and skill to manage and resolve.

The below graph displays the breakdown of the categories of Compliance Matters received:

Compliance Customer Action Requests



Library and Local History Services

Action 3.1.1 - Celebrate, acknowledge and promote the City’s cultural and social diversity.

The library has always pursued the dual goals of providing our community with access to materials and facilitating discovery and learning; they are achieved by providing a wide range of recreational and educational material for all ages and abilities in a variety of formats and languages. Free events for children and adults support community growth and interaction, while free access to technology ensures our community members are active participants in the digital community.

The Vincent library provides a dedicated area for children, another for young adults and a lounge area with a coffee machine, where people are encouraged to sit and enjoy a coffee with a friend. Books are provided in a range of community languages. Large print books and books recorded onto user-friendly ‘pods’ are now joined by eBooks (available for download via our website), all of which support vision-impaired people.

There are 14 members of staff in the library; a total of 10.66 FTE.

Interestingly, a report titled *The Library Dividend* produced by the State Library of Queensland and published in 2012, calculated that public libraries return between \$230 and \$410 to their community, for every \$100 invested!

Action 3.1.2 - Promote and foster community safety and security.

The library works to provide a safe place where all members of our community are welcome to meet and interact. There are always at least two members of staff present at the service desk to provide customer service and observe general behaviour within the public areas.

Action 3.1.4 - Continue to implement the principles of universal access.

To achieve our goal to provide equitable access to information and cultural expression, the library provides information and recreational material to suit all ages in a wide range of formats and languages.

| Format | Number available |
|---|------------------|
| <i>In the general library</i> | |
| Books | 40979 |
| Large Print Books | 1204 |
| Books in Languages other than English | 573 |
| e-Books and e-Audiobooks (Vincent) | 331 |
| Magazines | 104 titles |
| Books on CD | 941 |
| Books on pre-recorded Pod | 139 |
| CD-ROMs | 131 |
| Graphic Novels (Like comics) | 601 |
| DVDs | 2427 |
| Music CDs | 666 |
| Jigsaw Puzzles & Games | 20 |
| <i>In the Local History Centre</i> | |
| Local History books and unpublished documents | 1044 |
| Newspaper items | 12,070 |
| Vertical files items | 569 |
| Photographs | 4230 + archives* |
| Oral History interviews and transcripts | 387 |
| Maps | 120 |

* Archives are pre-digital City of Vincent photographs held in the Archival Storage Room, including Public Relations Collection, Library Collection, Visions of Vincent and Annual Garden Awards.

Action 3.1.5 - Promote and provide a range of community events to bring people together and to foster a community way of life.

The library hosts free community events such as forums, local history information sessions and storytime, and facilitates and encourages community interaction as part of all events.

Technology

Action 4.1.3 (a) - Continue to implement strategies to increase the use of online services for the community and enhance customer service.

We are living in a digital world; hence the library has a great opportunity to provide services online. Fortunately many traditional library services are not only transferrable to the online environment, they are significantly enhanced. The digital realm also improves access to our services for the community. The demand for Wi-Fi access and services such as streaming continues to grow; library staff are encouraged and supported to see, learn and promote changes to service provision as it develops.

In recognition of the progress this library has made in technology take-up, we were asked to host a formal tour for library studies students from Central TAFE focusing on the library's use of RFID technology. This technology has enabled significant efficiencies to the service, such as a running stocktake, member self-service, and a secure after hours returns chute.

In January, the Library became a hot spot when we replaced the secure Wi-Fi connection with an externally managed open network. The new network better manages access, ensuring that only appropriate use of the network is possible. As a result, Wi-Fi use has increased from an average of 506 per month in 2012-2013, to an average of 650 per month this year.

The Library Management System (Amlib) was upgraded to version 6.0; this will support in-house development of the online catalogue (OPAC) thereby avoiding costly upgrades. Even so, the system is rapidly becoming outdated and is structurally unable to support modern expectations. The library expects to address this problem once local government reform is underway.

Online services include newsletters, the interactive library catalogue, eBooks and eAudiobooks, the online Local History Photographic Collection and the new Local Oral History web page.

The Library continues to increase the eBook and eAudiobook collection, thus bettering access to resources. While loans have increased from 1788 in 2012-2013 to 6211 this year, it is still a small percentage of the library's total loans.

The library also works to reduce the digital divide between people who have access to and are comfortable in the digital world, and those who are not. This is achieved by providing informal 'on the spot' assistance as needed, and by providing free access to the internet and some devices. It is therefore essential that all members of the library staff are well trained in all of these aspects of library customer service provision.

Action 3.1.6 - Build capacity within the community to meet its needs.

The library makes a significant contribution to community development and wellbeing; influences people's literacy, employability and personal development and provides free events to support community engagement, education and intellectual stimulation.

The library is open seven days per week, providing opportunities for people from all ages, cultures and sections of the community to meet and mix:

| | |
|--------------------------------------|--------------------------|
| Monday to Thursday (9.00am - 7.00pm) | Friday (9.00am - 5.00pm) |
| Saturday (9.00am - 1.00pm) | Sunday (1.00am - 4.00pm) |

Far from being a quiet place with not much happening, this contemporary library is busy and full of life. This year 153,840 people visited the library; 2135 of them joined the library, 8450 attended Storytime or Baby Rhyme Time, and 385 attended a free Forum event. People also attended for some things that we don't count: to have a cup of coffee, read the paper, swot for exams, attend a book club, do some genealogy research, look at the library displays and local history photographs, get directions, catch up with a friend or to pick up a local paper.

Local History

Action 3.1.5 (c) Promote the City's Local History Centre to encourage local history and community participation.

Regular events in the Local History Centre include informative talks, information sessions, tutorials and workshops. Over 300 people attended these sessions, with three being booked to capacity.

Some of the stimulating topics over the year included:

- *Maude: finding home in colonial Western Australia* presented by Dr Jane Davis
- *The Life and times of Alfred Hawes Stone - Pioneer lawyer and photographer* presented by Dr Pamela Statham Drew
- *Local History through a fiction writer's eyes* presented by Ian Reid
- *Leederville; as we were...way back then* presented by local Geoff Venables (Former family business in Oxford Street from 1918 to 1998)
- *Beginnings* presented by Richard Offen (Heritage Perth)
- *The History of West Perth Football Club and Leederville Oval* presented by Brian Atkinson (Former WPFCA President and author of the official club history)
- *North Perth Fire Station history* presented by Andrew Duckworth (Serving fire fighter who is compiling history of the fire station)

Information sessions included:

- *How to research the history of your house* presented by Kris Bizzaca with Senior Librarian, Local History and Heritage staff
- *Stepping stones to the past; an introduction to family history research* presented by Mike Murray (Time Trackers)
- *Modern additions to heritage homes* presented by Joe Chindarsi (event in cooperation with member of the Heritage section staff)
- *History at home* presented by Patrick Cornish (journalist)

The Local History Photographic Awards once more unearthed some interesting gems for the Collection. The majority of the City's photographic collection is now available online via the Local History Image Library (on the Library and Local History Centre website). Winners of the 2013 Local History Awards can also be viewed on the website.

The City of Perth rate books from 1880 to 1946 became available on *Ancestry.com.au*, a subscription website with free access offered in the Library and Local History Centre. The addition of these rate books to *Ancestry* is a great improvement for researchers tracing the history of their property or family in the area.

A focus during this period has been on improving the local history web pages to encourage further community engagement. There is now a dedicated tab on the library webpage with easy access to local history publications, e-news, award winners, guides, the image library, and more. A pilot Oral Histories web page was also added featuring six extracts including sound files and transcripts. Further interview extracts will be added in the future.

The Local History e-newsletter *The News Quarterly* is now distributed using the *Hello Starfish* e-news system, resulting in an increased mailing list of over 500, with positive feedback from new subscribers. Copies of *The News Quarterly* can be viewed on our website.

Our Oral Historian, Maxine Laurie, retired suddenly due to ill health in July after twelve years of service. Consequently the interview programme was disrupted for the remainder of the year. A part time Local History Librarian joined the local history team from 23 June; this position will include responsibility for the Oral History interviews.

Specialised Services

Action 3.1.3 - Determine the requirements of the community and focus on needs, value, engagement and involvement.

Young People Services

We provide a range of early literacy resources which help our young people to become active readers by the time they start school. There is also a range of activities to support family interaction. Our Young Adult members have a dedicated and semi-private space in which they can meet, read, study or just hang out.

The Better Beginnings program promotes reading to children from an early age. 578 parent toolkits were distributed through the Child Health Centres and 18 information sessions were held at the centres with new parents to reinforce the program.

Baby Rhyme Time and Storytime are opportunities for parents with young children to engage in songs, stories and craft together. Children learn to interact with others, plus develop concentration and fine motor skills. The Storytime activities allow the children to create an original craft that can stimulate imaginative play at home.

The school holiday program included a number of craft-based activities including rockets, kites, recycled materials, board games, paper planes and medieval shields and crowns. Mayor John Carey helped celebrate the annual National Simultaneous Storytime by reading the book *Too Many*

Elephants in This House by Ursula Dubosarsky and Andrew Joyner. Children from local day care centres attended and were provided with elephant masks to get into the spirit.

Children's Book Week promoted the theme *Read Across the Universe*. Author Wendy Binks gave a vibrant talk to local school children and included personal anecdotes about the life of an emu and a brief emu drawing lesson. Local author Chris Owen promoted his book *My superhero* and entertained families at a Sunday session.

Bolinda Audio Books sent narrator Stig Wemyss on a promotional tour to Perth and the library seized the opportunity to host a session. Stig is well known for his narrative work and bringing Australian authors to life. Students from Highgate Primary School had a riotous morning which included a marshmallow eating competition. A fun mock interview was recorded in the renovated Young Adult section.

Young People's Services also support the Western Australian Young Readers Book Award, Premier's Summer Reading Challenge and Western Australian Premier's Book Award.

Seniors Services

The library provides the housebound members of our community with regular deliveries of items that have been individually selected for them.

The introduction of *The Vine @ Home* newsletter for housebound members has been well received with positive feedback; additionally the inclusion of book and DVD reviews has empowered members to have more input into the selection of items that are provided to them. There has been a 12% increase in loans to housebound members this year.

In addition to 79 individuals, the housebound service delivers to local nursing homes to maximise people's access to current leisure and information reading.

The library celebrates Seniors Week, to acknowledge our seniors and show appreciation for their valued contributions to society. Each year an outing is organised to bring housebound members together; care is taken to ensure that the outing meets Disability and Inclusion standards.

Volunteers

The Library volunteer program is working well and proving to be mutually beneficial - the library staff and community definitely benefits from the assistance rendered, and new friendships have developed along the way. The library also hosted a thankyou morning tea for the volunteers.

Other Library Events

The library provided a variety of free forums each month throughout the year, plus a Christmas celebration for which we charged for attendance. Speakers included authors, photographers, a geophysicist, and a football historian. All forum events include a simple morning tea and time for people to talk to the speaker or amongst fellow visitors. Housebound members are supported if they express interest in attending forum events.

Special Collections

Within the general library, there are several special collections - by separating them from the mass they are easier to find and use:

- Aboriginal Studies Collection: works relating to the history, myths and legends, languages, culture, biographies and more, in both adults and children
- Bilingual storybooks - written in both English and a variety of community languages
- Macedonian Literature Collection - Macedonian literature that has been translated into English; generously donated by the Consulate of the Republic of Macedonia
- Parent's Help Collection - addresses parenting issues
- Rotary Collection of WA History - kindly donated by Rotary members

Community languages

The library provides materials in a range of languages other than English. Members are also able to use the Inter Library Loans service to reserve additional reading matter in their home language.

Tax help

Tax Help is a program in which an ATO-trained volunteer provides free assistance to low income earners with simple tax returns. The library provides a private meeting place and coordinates the bookings for the Tax Help volunteers.

Corporate Services Directorate

Customer Service Centre

The Customer Service Centre is the first point of contact between external customers and the City's Administration. All members of the Customer Service team strive to provide a high standard of customer service and aim to ensure that queries are handled efficiently and effectively, as per the City's Customer Service Charter. The team has again operated this year with a fervent commitment to the Charter.

Action 3.1.4 - Continue implementation of the principles of universal access.

The Customer Service Centre utilises a number of different services to ensure that access principles are adhered to including the provision of information in formats to suit customers' specific needs. Staff members are able to access an interpretation service for the hearing impaired, and the Customer Service Centre is an accessible facility.

Action 4.2.1 - Provide quality services with the best use of resources.

The processes and procedures are continually reviewed to ensure the Centre staff use industry best practice in the performance of their duties. This year, the Customer Service team has received a great deal of positive feedback on the service provided to customers. This has also been recognised by the organisation with employee of the month nominations and the receipt of awards at the Annual Employee Awards.

Action 4.2.4 - Attract and retain quality employees and encourage career development.

The Centre has retained a stable staff during the year. This has enabled the customer service team to maintain its strong performance and continue to show enthusiasm and commitment in the provision of customer service to the Vincent community.

The Centre continued to promote and encourage the use of online services via our webpage to increase the efficiency of the service provided by the City. Even with this effective timesaving tool in place, the Centre has still recorded consistent visitor statistics reflecting that many people still prefer face-to-face service.

The centre itself has had some subtle changes in order to provide accessible information in an organised and clutter free environment. The Centre continues to improve its efficiency as the processes and systems used are reviewed and clarified - this is particularly relevant in the handling of development applications and building licenses. Continued training in the City's corporate systems is proposed for staff.

Financial Services

Financial Services aims to continue to provide and improve financial management for the City of Vincent. The preparation of the annual budget and the annual financial statements are the major outcomes for the service area.

The team strives to provide timely and accurate financial information whilst meeting statutory obligations and customer expectations. Financial controls are regularly reviewed to ensure data integrity. The performance measures of the key results areas of Financial Management are highlighted in the Plan for the Future - Corporate Business Plan or Strategic Plan 2013-2017. The legislated financial performance ratios are specified in the Financial Statements for the year ended 30 June 2014.

Statutory Reporting

Action 4.1 - Provide Good Strategic Decision-making, Governance, Leadership and Professional Management.

Action 4.1.2(a) - Continue to adopt best practise to ensure the financial resources and assets of the City are responsibly managed and the quality of services, performance procedures and processes is improved and enhanced.

The 2013/2014 Annual Budget was adopted at the Special Council Meeting on Tuesday 2 July 2013. The Council also adopted the monthly reporting variance of 10% on items more than \$10,000, in accordance with the Local Government Act and Regulations No. 34 and 35 of the Local Government (Financial Management) Regulations 1996. The budget performance is closely monitored with material variances reported monthly to Council.

The Local Government Act requires at least one budget review to be conducted each financial year; the City completed one at the end of December 2013 which reported to Ordinary Council meeting on the 11 February 2014. The annual financial statements for the year ending 30 June 2014 received an unqualified report from the auditors.

In September 2011, the Australian Standard Board issued accounting standard AASB 13 Fair Value Measurement which set out a framework for measuring fair value. The Local Government (Financial Management) Regulations 1996 require all physical non-current assets to be valued on a fair value basis, with a three-year time frame and a full implementation required by 30 June 2015.

Last year under AASB 13 Fair Value Measurement and AASB 116 Property Plant and Equipment, the City elected to revalue the Plant and Equipment and Furniture and Equipment by management valuation having regard for their current replacement cost, condition assessment, residual values and the remaining useful life. The City's land and buildings and some infrastructure assets i.e. Roads, Right of Way and Footpaths were revalued at 30 June 2013 by an independent valuer. The remaining other infrastructure assets will be revalued by 30 June 2015.

Rates

Action 4.1.2 - Manage the organisation in a responsible, efficient and accountable manner.

Rates are the principal source of revenue for the City. The revenue generated from rates was \$25,362,390 this represents 50% of the total operating income. In 2013-2014, the City adopted a single general rate of 6.995 cents in the dollar of Gross Rental Value of the property and the minimum rates of \$681 was applied. The City's rates remain competitive in the metropolitan region.

The Ratepayers who paid their rates in full before the due date were eligible for the incentive prizes. The rates outstanding as at the 30 June 2014 were 0.32% of the collectable income compared to 0.53% in the previous financial year.

Investments

Action 4.1.4 - Plan effectively for the future.

The Reserve Bank of Australia has reduced the cash rates of 2.75% from June 2013 to 2.50% in September 2013. The Reserve Bank of Australia maintained a low rate of 2.50% for the rest of the financial year. During this period of stability as the growth in the global economy continues at a moderate pace, the City's investment only achieved 94% of the budget interest revenue. The City's investments are secure and have been invested in accordance with the Council Investment Policy No.1.2.4.

Corporate System

Action 4.3 - Promote and implement knowledge management and technology.
4.3.1(f) - Develop and maintain a Corporate System in line with industry best practice and technology advancements.

Since the implementation of the reporting software Business Intelligence System (BIS) and Excel Wizard, the City is able to produce better financial and management reports.

Service Area Improvements

Action 2.1.3 - Develop business strategies that reduce the reliance on rates revenue.

Financial Services continued to focus on training and customer service this year; induction and refresher courses on the Authority financial system and BIS management reporting tool were provided to new and existing staff. This training aims to improve efficiency and make management more accountable for their budgets.

The Highgate State Underground Power Debtors are in their seventh year. The current number of outstanding debtors (residents who have selected the installment method of payment over ten years) is 279. This represents 19.94% of the 1406 properties in the underground power area. The current collectible amount of \$264,412 represents 6.4% of the initial charge raised in October 2007.

Audit

Action 4.1.2 - Manage the organisation in a responsible, efficient and accountable manner.

A Financial Management Review was undertaken by UHY Haines Norton in March 2014 under the section 5(2)c of the Local Government (Financial Management) Regulation 1996. The internal audit performed covered a review of the accounting and internal control procedures in operation as well as testing of transactions in the following areas: Receipts, Investments, Reserves Funds and Sundry Debtors. The audit indicates that overall the controls in place are operating satisfactorily.

Information Technology

Action 4.2.5 - Enhance knowledge management.
Action 4.2.6 - Promote technology opportunities to improve the Town's business, data, communication and security systems.

The 2013/2014 year has seen Information Technology (IT) continue to ensure that the various council computer systems at the City are maintained. This year, the Information Technology and Records sections have completed a number of major projects, including:

- A new council wide EDRMS (Electronic Document Records Management System);
- Rollout of 12 x iPads to the Vincent Rangers. Electronic forms were created via an app which now allows Rangers to complete and submit forms electronically, thus improving efficiencies;
- In conjunction with Ranger and Community Safety Services, 47 x 4G CCTV cameras were installed along Beaufort Street;
- Installation of 18 x new model Autocite hand held devices for Ranger and Community Safety Services;
- As part of the Beatty Park redevelopment, IT assisted in the implementation of 35 CCTV cameras;
- A new centre-wide software solution (Phoenix) was implemented at Beatty Park;
- Ongoing Server/VMWARE maintenance; and
- Ongoing enhancements to the City of Vincent website.

As mentioned above, of particular importance has been the implementation of HP TRIM. This project involved every service area of council and utilised a lot of internal resources. The project began in April 2013 and went live on 11 June 2014.

As with any project implementation there were issues, however, the resilience of the project team (the Information Technology and Records team) saw these issues resolved and we were able to move forward with minimal impact to the project timeline. Since going live it is pleasing to note that the majority of staff have taken to this new system positively with daily registrations steadily increasing.

Records Management

Action 4.3.1 - Enhance knowledge management and promote technology opportunities to improve the City's business communications, security and sustainability

In 2013-2014, the City implemented a new Electronic Document and Records Management System (EDRMS) named HP TRIM. The key objective was to ensure that all substantive business records are kept for as long as they are required, for business needs, and then either retained in the State archive for future research needs or legitimately destroyed.

The Records Section has again seen a marked increase in the number of documents being captured (see table below). Emails are now the preferred method of communication and it is essential that these records are captured and disseminated throughout the City. This process is integral to the effective operation of the City and assists all service areas to meet their customer service obligations. Processes are continually examined with ongoing improvements implemented as needed. The successful performance and use of HP TRIM will lead to a standardisation and compliance with the electronic record keeping processes at the City.

Freedom of Information (FOI)

Action 4.1.2 - Manage the organisation in a responsible, efficient and accountable manner.

The number of FOI applications has increased every year (see table below). This is attributed to members of the public becoming more aware of the FOI process. The complex nature of some applications takes up a great deal of time and resources but the City embraces its responsibilities of being open and accountable. Officers are constantly encouraged to assist customers in obtaining the information they require without the need to lodge an application, therefore providing better customer service.

| Document type | 2011-12 | 2012-13 | 2013-14 |
|------------------------|---------|---------|---------|
| Mail - Incoming | 38,745 | 35,923 | 40,115 |
| Mail - Outgoing | 155,784 | 138,218 | 144,114 |
| Faxes | 2,416 | 1,722 | 1,531 |
| Building Applications | 597 | 655 | 783 |
| Planning Applications | 670 | 597 | 770 |
| Documents Registered | 12,167 | 12,470 | 14,851 |
| Ombudsman Complaints | 1 | 3 | 3 |
| Freedom of Information | 16 | 18 | 21 |

Beatty Park Leisure Centre

Facility

Action 1.1.2 - Enhance and maintain the character and heritage of the City.

Action 1.1.4 - Enhance and maintain the City's infrastructure, assets and community facilities to provide a safe, sustainable and functional environment.

The recently redeveloped Beatty Park Leisure Centre had an exceptional year with attendance returning to industry high levels and renewed interest from many community and sporting groups. The Centre remains a premier leisure and aquatic facility in our State and also a valuable asset for Vincent ratepayers.

Aquatic Programmes and Activities

Action 3.1.3 - Promote health and wellbeing in the community.

Action 3.1.4 - Continue to implementation the principles of universal access.

Beatty Park Leisure Centre plays a major role in swimming education in WA. The Centre's own Swim School achieved record enrolment numbers and the Angelfish Programme, which provides one-to-one tuition for people with disabilities, continues to be an industry leading initiative which achieves outstanding results.

Education Department interm swim lessons were held during all terms this year with Vacswim lessons held during the October and January school holidays.

The accessible change rooms, pool access ramps, wheelchairs and hoist proved beneficial to many special needs community groups that are now regular users of the facility.

In 2013/14 more than 110 fitness classes were available each week throughout the facility. Indoor Walking and AquaZumba were added to the timetable, as well as extra Les Mills™ classes due to demand and the increase in membership.

Membership numbers have increased from 2900 members in June 2013 to approx. 3700 members in June 2014. The redevelopment has encouraged new members to try out the centre; feedback has been overwhelmingly positive. The layout and equipment in the new gym has drawn numerous comments on its range and quality, and the outlook onto the Beatty Park reserve is an added bonus.

Maintenance Programmes and Sustainability

Action 1.1.4 - Enhance and maintain the City's infrastructure, assets and community facilities to provide a safe, sustainable and functional environment.

Beatty Park Leisure Centre has begun reviewing preventative maintenance schedules for all of the major plant and equipment on-site. Unscheduled plant and equipment failure results in loss of income for the Centre and poor customer relations. The Centre works closely with various specialist technicians who service and maintain the plant and equipment to minimise this impact.

The new Building Management System is allowing staff to monitor trends in equipment use and provides alarms and automated systems to safeguard equipment.

The majority of the facility is undergoing replacement of standard lights for LED lights to reduce the demand for electricity (commenced in June; to be completed in November 2014).

Public Education and Safety

Action 3.1.2 - Promote and foster community safety and security.

The *Watch Around Water* program - launched at Beatty Park by the Royal Life Saving Society of WA (RLSSWA) in 2005 - continues to be the Centre's key public safety education campaign. It promotes safe swimming in aquatic facilities across the state by providing consistent policies and guidelines from the RLSSWA which Beatty Park helped develop. The program is now considered industry best practice amongst WA facilities and numerous facilities in the eastern states have also introduced it.

The Beatty Park Swim School runs a *Safety Week* each term to familiarise students with situations they may face in real life. This has been well received by parents and children.

Employees at Beatty Park Leisure Centre are well trained in emergency care. The aquatic area also provides monthly data to the Royal Life Saving Society Injury Prevention Research Program which aims to reduce injuries in aquatic facilities.

The turnstiles in the foyer and gymnasium provide a fast, easy to use system (RFID and barcode readers) which allows members to quickly access the site without the need to report to reception. Three sets of state-of-the-art computerised lockers provide extra peace of mind and security for patrons visiting the busy facility and a CCTV system with thirty five cameras has been installed.

Retail Shop, Café and Crèche Service

Action 2.1.3 - Develop business strategies that reduce reliance on rates revenue.

A new centre-wide software solution (Phoenix) was implemented which is much better than the previous system and it will allow for future integration of online functions.

The Café now offers two separate seating and servery areas: the first is in the indoor pool area and the second is located in the new foyer/fitness section. Local suppliers have been engaged for a number of fresh and packaged items and the Café continues to be part of the City's *Menuwise* kilojoule labelling program.

The retail shop fit-out was completed this year; demand for bathers, towels, goggles, caps and other swim accessories has been high. Closer relationships have been formed with suppliers to ensure the best quality products are available for patrons and extra revenue is earned through signage sponsorship.

The Crèche service continues to be highly regarded as a safe, friendly and secure venue for children. The hours of operation of the Crèche were again increased in the latter part of the period to cope with increased demand, and also extended to Sundays.

Beatty Park now has two full time tenants leasing space in the facility - Swimming WA and Beatty Park Physiotherapy. This provides a further income stream for the facility and added benefit to patrons. The Australian College of Sports Fitness also leased space during the year while maintenance was undertaken at their usual offices at LORDS in the City of Subiaco.

The Future of Beatty Park Leisure Centre

Action 1.1.2 - Enhance and maintain the character and heritage of the City.

Action 1.1.4 - Enhance and maintain the City's infrastructure, assets and community facilities to provide a safe, sustainable and functional environment.

With Beatty Park Leisure Centre, the City is able to provide the community with a high quality, accessible facility which offers a diverse range of programs and services that is comparable with any new facility in the state. This will ensure both the operational and financial viability of the Centre for the foreseeable future.

Planning Services Directorate

Planning Services

Objective 1.1 - Improve and maintain environment and infrastructure.

A total of 714 Development Applications were received, comprising:

- 520 applications for development
- 78 change of land use applications
- 2 new home occupations
- 0 renewal home occupations
- 4 applications for demolition only of existing buildings
- 110 applications for demolition of existing buildings and redevelopment.

In comparison to 2012/13, Planning Services received 158 additional development applications.

Development Assessment Panel

The role of the Development Assessment Panel (DAP) is to determine development applications in place of Elected Council within a certain type and value threshold through consistent, accountable, and professional decision-making. This value threshold is \$3-7million for an optional DAP application and over \$7m for a mandatory DAP application.

The City of Vincent forms part of the Metropolitan West JDAP, along with the Town of Cambridge, Town of Claremont, Town of Cottesloe, Town of Mosman Park, City of Nedlands, Shire of Peppermint Grove and City of Subiaco.

Whilst the DAP takes the place of Council as the determining authority for such applications, the City's Planning Officers are required to process, assess and make recommendations on DAP applications in accordance with relevant City of Vincent Planning Policies and requirements.

The City of Vincent received 28 DAP applications in this last year which includes:

- 22 Applications approved
- 5 to be determined
- 1 withdrawn.

State Administrative Tribunal

The State Administrative Tribunal (SAT) is an independent body that makes and reviews a range of administrative decisions. It reviews town planning decisions as specified under the Planning and Development Act 2005. A total of 21 SAT appeals were lodged in the past year in the City of Vincent.

Building Services

Objective 1.1 - Improve and maintain environment and infrastructure.

Two years after the commencement of the Building Act 2011, the City can report that it has adapted with extreme proficiency and initial issues have now been resolved. The Building Act is a living document and ever changing to suit the needs of the Permit Authorities, the construction industry and home owners. The need for flexibility in procedures and accuracy in current information is a responsibility not taken lightly by the City, and one which it endeavors to uphold.

As of 2 April 2012, when applying for a Building Permit one of the following types of application must be made to the local government / Permit Authority - uncertified or certified.

The time to approve a compliant application depends on the type of application made. An uncertified application must be determined within 25 business days and a certified application within 10 business

days. Currently, Building Services is operating on a ratio of about 1:1 uncertified to certified applications. To date the City has not refunded one application for failure to issue a permit within the prescribed time frames.

Building Activity

A total of 748 Building Applications were determined during the year, comprised of:

- 475 Building Permits;
- 66 Demolition Permits;
- 3 Sign Permits;
- 50 Swimming Pool Permits;
- 13 Strata Certificates; and
- 17 Building Approval Certificates for Unauthorised Works.

Total value of fees paid for building permits was \$285,366.89.

Building Reviews

This year no review applications were lodged against a Building Permit condition.

Strategic Planning, Sustainability and Heritage Services

Action 1.1.1 - Develop and implement a Town Planning Scheme and associated policies, guidelines and initiatives that deliver the community vision.

The City's Draft Local Planning Strategy and Town Planning Scheme No. 2 documents were advertised for a period of 15 weeks between 11 March and 27 June 2014. Following the Council adopting the draft planning documents on 20 December 2011, the City received *consent to advertise* from the Minister for Planning in September 2013.

211 submissions were received during this time with 26 scheduled community events to provide an opportunity for residents and landowners to learn how the proposed changes might affect their property. More than 200 people attended these events over the four months.

With almost 7,000 properties directly affected by a change in zone, each of them was contacted directly; an information brochure was provided to every letterbox in the City with comprehensive information about the new scheme.

The Council will now be presented with a summary of the outcomes of advertising, including the key issues raised by the community as a part of the advertising process. The City will request the Council to adopt the new planning strategy and town planning scheme so that it can be forwarded to the Minister for final approval and ultimately replace the City's ageing planning documents.

As part of this process, new precinct policies have been prepared which support the objectives of the draft local planning strategy and Town Planning Scheme No. 2. Following their advertising in 2014 and ultimate approval by Council, the policies form the backbone of the Planning and Building Policy Manual which helps guide development across the City.

During this time, the administration has also been systematically reviewing the Planning and Building Policy manual to ensure its compliance with TPS2 and continue to perpetuate best practice and sustainability principles.

Action 1.1.2 - Enhance and maintain the character and heritage of the City.

The City of Vincent's commitment to heritage was awarded at the Heritage Council's 2013 Western Australian Heritage Awards - the City received a high commendation in the 'Outstanding Heritage Practices by a Local Government' category. This award recognises outstanding commitment and contribution to heritage conservation and the promotion of heritage in Western Australia.

The City's Heritage Services also received the Lotterywest Interpretation of Cultural Heritage Grant for the 'Interpreting the Anzac Cottage Story' project in February.

Key initiatives of the Heritage Strategic Plan that have been completed in 2013/2014 include: Building Design and Conservation Awards, Municipal Heritage Inventory (MHI) Review Stage 1, Anzac Cottage Education Package Project, Archaeological Collection Management, Heritage Assistance Fund, Heritage Walks, Heritage Workshops, Heritage Plaques Program, Heritage Newsletter, Heritage Calendar, Heritage Website, and review of the City's Heritage Policies.

Action 1.1.3 - Take action to reduce the City's environmental impacts and provide leadership on environmental matters.

The actions set out within the City's Sustainable Environment Strategy 2011-2016 continue to be implemented. Focus areas for 2013-2014 have included sustainable design, energy management and efficiency, our City's new Greening Plan, attaining Waterwise Council status and reviewing our City's waste management practices.

During 2013-2014, the City sustainable design events including Sustainable House Day, Sustainable Design Expo and Property Industry Workshop provided plenty of inspiration, information and resources for our community and local property industry to make sustainable design choices. Amendments to our City's planning and building policies further incentivised and supported this, resulting in significantly improved sustainability performance by many new developments.

We also maintained our focus on energy efficiency and reduced reliance on non-renewable energy sources via ongoing monitoring of our energy accounts, continued participation in a demand-side management program and the retrofitting of solar and heat pump hot water systems across a range of the City-owned facilities. Project planning and selection of contractors for the federally funded Community Energy Efficiency Program has now been completed and the implementation of real-time energy monitoring (with public displays), LED lighting and geothermal space heating are ready to commence in August 2014.

The City's Greening Plan was also completed this year, setting a tree canopy target of 20% and identifying 51km of greenway plantings to be achieved by 2050. With such a large task ahead, we have already commenced a number of actions to help us get there, including streetscape and public open space upgrades, ramped up street tree plantings, a new Adopt-a-Verge program and amendments to planning and building policies to protect existing vegetation and promote the planting of more in new developments.

In September 2013 the City achieved Waterwise Council status after extensive work over previous years to audit the City's water use, undertake staff education, develop a local action plan for water conservation and implement major water saving measures.

Finally, a major review of our City's waste management practices has resulted in the expansion of our recycling services and a renewed focus on community education around waste and resource recovery.

Action 1.1.5 - Take action to improve transport and parking in the City and mitigate the effects of traffic.

The City's Car Parking Strategy was prepared in 2010 and the Administration has been continuing to implement its recommendations since that time. An inter-departmental implementation committee meets regularly to discuss on-going parking issues throughout the City but also to ensure co-ordination between departments of car parking initiatives is effective.

Although some of the initiatives have been deferred this past year, 2013/2014 has also seen others finalised including:

-
- A review of the City's Parking and Access Policy;
 - A car parking survey of the North Perth town centre;
 - Ongoing review of parking restrictions and times parking in City owned car parks and on-street parking;
 - Clearway extensions for parts of Vincent Street;
 - Ongoing replacement program of ticket machines; and
 - ACROD bay review.

No traffic impact assessments have been commissioned as part of the preparation or advertising of Draft Town Planning Scheme No. 2. This is not a requirement of the planning regulations however, where there are significant developments or a structure plan being prepared such as Leederville, impact of traffic generation and impacts are considered.

The City supports the overall reduction of car dependency by residents and visitors to the City. Traffic reduction and alternative transport options are key priorities. The City's new Bike Plan and the development of the town centres as self-sustaining nodes through higher density and a greater mix of land uses assist in achieving these key objectives.

Action 2.1.1 - Promote business development and the City of Vincent as a place for investment appropriate to the vision for the City.

A number of activities and projects were undertaken to promote the City's Town Centres as exciting visitor destinations within Perth. The most significant has been taking a leading role coordinating an Urban Village promotional program with City of Perth and surrounding Councils. The City partnered with Urban Walkabout to produce a promotional booklet called Pieces of Perth which was aimed to target international, national and local tourist markets. The booklet is currently available at retailers throughout the City's Town Centres.

Another key project completed was the installation of free WIFI within the Leederville town centre. This service is available to all users with a compatible device that use Oxford and parts of Newcastle Street. This is considered a key attraction for international tourists and students.

Action 2.1.2 - Develop and promote partnerships and alliances with key stakeholders.

Opportunities are always explored, as they arise. The matter is also being considered as part of the Inter-Governmental Working Group which has recently been established comprising representatives from the City of Vincent, Subiaco and Perth, the Town of Cambridge, the Department of Transport, the Department of Planning, Main Roads WA, Western Power and the Water Corporation.

Action 2.1.3 - Develop business strategies that reduce reliance on rates revenue.

This was actively pursued through various initiatives being undertaken by the Economic Development Officer.

Action 2.1.4 - Implement the Leederville Masterplan and West Perth Regeneration Project.

The implementation of the Leederville Masterplan has been ongoing during 2013/14. Since the introduction of State Planning Policy 4.2 Activity Centres for Perth and Peel, the City has been undertaking a comprehensive review of the Masterplan to be consistent with the requirements of this State Planning Policy for Leederville which has been recognised as a 'secondary centre'.

The introduction of sustainability and resource retention requirements as well as a comprehensive review of land uses and where they are located will be introduced. Scheme Amendment 26 to the City's Town Planning Scheme No. 1 has been adopted by the Council and establishes Leederville as

a 'Development Area' allowing greater flexibility by the City to guide development through a structure plan.

The proposed changes to the City's current planning scheme will be incorporated in Draft Town Planning Scheme No. 2. No further work was undertaken on the West Perth Regeneration Project in 2013/14.

Technical Services Directorate

Mindarie Regional Council

Action 1.1.3 - Take action to reduce the City's environmental impacts and provide leadership on environmental matters.

The City together with six (6) other metropolitan local governments comprise the Mindarie Regional Council (MRC). The MRC is committed to reducing the amount of waste to landfill and in 2009 implemented the Stage 1 Resource Recovery Facility (RRF) located at Neerabup (east Wanneroo).

The RRF is designed to receive domestic and commercial waste and process the organic fraction of the waste stream to produce high quality compost. A large proportion of the City's waste was delivered to the RRF in 2012/2013

Engineering Operations and Maintenance

Action 1.1.4 - Enhance and maintain the City's infrastructure, assets and community facilities to provide a safe, sustainable and functional environment.

Engineering Operations is responsible for the construction, maintenance and cleaning of the City's infrastructure including roads, footpaths, drainage, right of ways, car parks and streetscapes. The service is also responsible for the collection of refuse from residential and commercial properties.

During 2013/14, in excess of \$3.5 million was expended in maintaining the City's infrastructure to a safe and acceptable level of service. Works included the installation of crossovers, street/parking signage, drainage, road line marking and the installation of street furniture. The majority of works were undertaken by the City's day labour workforce with some by contractors under the City's supervision. Considerable work was also undertaken to improve drainage and road infrastructure.

Capital Works Implemented during 2013/14

Action 1.1.4 - Enhance and maintain the City's infrastructure, assets and community facilities to provide a safe, sustainable and functional environment.

Footpath Upgrade Program

Approximately \$470,000 was spent to replace slab footpaths with cast in-situ concrete and brick paving throughout the City. The program resulted in more than three kilometres of footpaths being upgraded via thirteen individual projects across the City.

Road Resurfacing & Rehabilitation

This year over \$1.3 million was expended on the rehabilitation of the City's District Distributor roads as part of an ongoing road upgrade program. Five roads were upgraded as part of the Metropolitan Regional Road Program (administered by Main Roads WA) whereby the City contributed one-third of the cost and the State Government contributed the rest. As part of the Road Resurfacing program an additional \$307,000 was expended upgrading the City's local road network.

Australian Government's Auslink Roads to Recovery Program

Approximately \$173,000 was expended to upgrade a further six local roads as part of this program which is fully funded by the Commonwealth Government.

Right of Ways

In accordance with the adopted Right of Way (ROW) Acquisition and Upgrade Program, six ROW's were upgraded. They were paved, kerbed and drained at a total cost of approximately \$448,000.

Capital Works

A large number of significant projects including traffic management, State-funded Black Spot safety improvements and various streetscape upgrades were also implemented by Engineering Operations at a cost of over \$450,000. As part of an ongoing program, drainage construction (approx. \$20,000) was implemented at various low points via the installation of double soak wells to address flooding issues.

Recoverable Works

Engineering Operations undertook in excess of \$1million of recoverable works for private developers, public utility authorities and residents. These works included the upgrade and repair of ROWs, footpaths, crossovers, roads and verges. The majority of this work was undertaken for the Perth Transport Authority (PTA) along Beaufort Street (from Walcott to Brisbane) associated with the conversion of bus lanes from Morley to the city.

Waste Management/Street Cleaning Operations

Action 1.1.4 - Enhance and maintain the City's infrastructure, assets and community facilities to provide a safe, sustainable and functional environment.

Household Refuse Collection

The City's day labour workforce undertakes the collection and disposal of municipal solid waste. This year, in excess of \$3million was expended on residential and commercial refuse collection. That's around 13,500 tonnes of refuse (domestic waste, park rubbish and tidy bins collected by Parks and Property Services) and miscellaneous waste, or around 1,000-1,200 tonnes per month. The service included a minimum weekly collection of mobile garbage bins from residential properties (including units) and commercial properties; in some instances the collection was up to two to three times per week.

Street Cleaning &/Precinct Cleaning

A budget of in excess of \$550,000 was allocated to clean the City's precincts, roads, footpaths and car parks. A dedicated Precinct Cleaning Crew undertook this function each day, commencing in the high profile Leederville shopping precinct and working their way around the various precincts, car parks and hot spots. The City's large road sweeper attempts to clean every street three to four times annually. As part of this program, individual requests were also immediately addressed.

Major Plant Replacement Program

The City of Vincent fleet and plant for engineering is upgraded annually to ensure the delivery of a quality service with less downtime to the community. As part of the above program, in excess of \$600,000 for the purchase of a Side Arm Refuse truck and repairs to the skid steer and water trailers were undertaken last financial year.

Works Depot

The Works Depot (1 Linwood Court, Osborne Park) houses all plant and equipment for Engineering Operations, Parks/ Property Services and is also the base for the City's operational staff. The depot has a large stores area for day-to-day use of materials and in case of emergencies. The store area houses in excess of \$120,000 in stock. The City's Dog Pound and Ranger Services are also located at, and operate from, the Depot.

Asset and Design Services

Asset and Design Services is a multi-faceted team with responsibility for the design and documentation of the City's infrastructure upgrade programs including drainage, rights of way (acquisition and administration), underground power, street lighting, signage and street furniture. The team also assesses all development applications to ensure compliance with the relevant engineering standards and specifications, as well as providing design and survey support for Engineering Operations and Parks and Property Services.

In addition, Asset and Design Services coordinates the City's recycling service and provides administrative support for the City's waste collection service as undertaken by Engineering Operations.

The City's TravelSmart Officer, also part of the team, is tasked with promoting the benefits of 'active transport' such as walking, cycling and public transport in the Vincent community. Initiatives include the Vincent Community Bike Library, the Bike Network Plan (as adopted by Council in October 2013), Schools Safe Cycling Series, community bike skills and maintenance courses, the staff electric bike fleet and the City's Workplace Travel Plan, community cycling events such as 'Ride to Work' bike week, and Walk Over October. More information on the TravelSmart Program can be found City's web site at www.vincent.wa.gov.au/TravelSmart.

Asset and Design Services also administers the City's light vehicle fleet with an emphasis on cost control, vehicle safety and environmental sustainability.

Capital Works Designed and Implemented during 2013/14

Action 1.1.4 - Enhance and maintain the City's infrastructure, assets and community facilities to provide a safe, sustainable and functional environment.

Cycling, Walking & Universal Access Improvements

After extensive public consultation including focus groups and public meetings, Council adopted the City's new Bike Network Plan in October. Key amongst the Plan's many recommendations were a number of priority on-road bicycle corridors. Specifically, Oxford Street, linking Mt Hawthorn to Leederville; Vincent and Bulwer Streets connecting Leederville to Hyde Park, Robinson Park and the Perth Bicycle Network Route NE4 into the City; and Scarborough Beach Road from Mt Hawthorn to Charles Street and the North Perth Town Centre.

The estimated cost of the three major projects is in order of \$2.2million dollars. Works are scheduled to commence in 2014/15 with Bulwer and Oxford Streets to be completed by year's end and Scarborough Beach Road to follow.

In addition, the City completed a number of other cycling, walking and universal access improvement projects in keeping with the Disability Access and Inclusion Plan. Of significance was the completion of the 'missing link' - the Palmerston Street on-road cycle lanes between Randell and Stuart Streets, which provides a continuous and safe on-road route from Hyde Park to Russell Square in Northbridge. Another link in the shared path network was constructed around the western end of Beatty Park Reserve connecting Charles Veryard Reserve/Smith Lake shared path to the Beatty Park Leisure Centre, and also Royal Park Hall and Robinson Park.

Road Rehabilitation (State/Local Government Funded Road Works)

As part of the State 2013-2014 Metropolitan Regional Roads Program (MRRP), the City applied for and subsequently received funding to upgrade sections of five district distributor roads. The value of these projects was in the order of \$840,000 to which the City contributed one-third of the total cost. The works (mainly) comprised new kerbing, drainage improvements, profiling of the existing road surface, applying new asphalt overlay and line-marking.

The largest road project undertaken in the past year was the successful installation of the peak period bus lanes in Beaufort Street from Brisbane Street through to Walcott Street. The section from Newcastle Street to Brisbane Street was completed in the previous financial year (2012-2013). As a result, and in conjunction with similar works undertaken by the City of Stirling to the north of Walcott Street, the peak period bus lanes now extend from Roe Street in Northbridge to Grand Promenade in Inglewood. The project was a combination of Council and MRRP funding, with a significant contribution from the Public Transport Authority.

The next major road projects in 2014/2015 are likely to be the two-way conversion of Brisbane Street (Beaufort to William) and William Street (between Brisbane and Newcastle), with the associated civil and traffic control signal works.

Drainage

In addition to the drainage improvements associated with road rehabilitation and road resurfacing programs, the City undertook a number of drainage designs/assessments. Works varied from minor improvements addressing localised problems, such as tree roots and debris blocking pipes, to significantly larger projects designed to reduce the likelihood of property damage resulting from flooding. The major storm events of March 2010 and December 2011 presented many design and operational challenges which the City has been working through progressively over the past four years.

Car Parking

The City undertook a number of parking improvement projects within the commercial/entertainment precincts and around schools. Additional on-road parking was constructed in Mary Street, Highgate; the team embayed parking in Lake Street; and a successful 'Kiss and Drive' zone was introduced in Lincoln Street to improve pedestrian safety, traffic management and parking around Highgate Primary.

The largest car park construction project this year was the reconfiguration and upgrade of the Beatty Park Leisure Centre car park, undertaken in conjunction with the centre's refurbishment. This not only resulted in better layout, circulation, landscaping and safer pedestrian access, it also enabled more parking spaces to be created. The cost of the works was in the order of \$280,000.

Streetscape Improvements and Commercial Precinct Upgrades

Action 1.1.4 - Enhance and maintain the City's infrastructure, assets and community facilities to provide a safe, sustainable and functional environment.

Streetscape enhancement projects ranged from incorporating additional trees in the narrow streets of the inner city areas to extensive upgrades of the various town centres and commercial precincts. Design elements include varying combinations of new paving, street furniture, pedestrian crossing facilities, landscaping, public art, bicycle parking facilities, bus shelters, traffic calming and upgraded street lighting. In order to maximise the benefits to the community, many of these projects are efficiently linked with road resurfacing, traffic management, footpath upgrade programs and the Vincent Greening Plan.

Traffic Management and Safety

Action 1.1.4 - Enhance and maintain the City's infrastructure, assets and community facilities to provide a safe, sustainable and functional environment.

Various traffic management and road safety improvement works were implemented during the course of the year including Black Spot Improvement Projects at the intersections of Vincent and Cleaver Streets in West Perth, York and Walcott Streets in North Perth, and Broome and Stirling Streets in Highgate.

Traffic calming measures were installed in Barnett Street in North Perth and Summers Street in East Perth. In addition Summers Street and Claisebrook Road were resurfaced incorporating embayed parking and landscaping to enhance the streetscape.

State Underground Power Program (SUPP)

While the State Government is yet to confirm that the SUPP will continue beyond the current Round 5 projects (none of which are within the City), it has indicated in the past that submissions for a Round 6 - for both Major Residential Projects (MRP) and Localise Enhancement Projects (LEP) - will be called for in the latter part of 2014.

However, the level of contributory funding between State Government and Local Government is yet to be determined but is likely to change from the current 50/50 arrangement (half State, half Local) to a 30/70 funding split (30% State, 70% Local) or similar. The Local Government's portion will then be passed onto residents within the project area.

Notwithstanding, underground power continues to be implemented as a condition of commercial development approval where appropriate. Further, Western Power has previously advised the City that it has been successful in its submission for an LEP in the Brookman and Moir Streets heritage precinct, with works tentatively scheduled to start towards the end of 2014.

Asset Management

Action 4.1.2 - Manage the organisation in a responsible, efficient and accountable manner.

Asset Management is now considered a core function of local government and mandated in legislation which requires all local governments to develop comprehensive Asset Management Plans that link directly to the City's Long Term Financial Plan.

The City has completed the process with its major Asset Management Plans (transport, property and recreation) being adopted by Council in April 2013. The Long Term (10 year) Financial Plan was adopted in June 2013. These plans include recommendations on a continuous improvement program and are to be updated annually. To this end, the City has embarked upon a long term data collection program to accurately record the location and condition of its infrastructure. The data is 'mapped' on the City's Geographic Information System and also used by Financial Services to determine the 'fair value' of the infrastructure for financial reporting purposes.

Waste Management

Action 1.1.3 - Take action to reduce the City's environmental impacts and provide leadership on environmental matters.

Recycling Collection

At the end of this year, there were 12,798 'yellow top' 240L mobile recycling bins and 137 of the 360L bins (introduced for commercial recycling) in service within the City - an increase of 2.2% over the previous year. Some 4,003 tonnes of recyclable material (residential and commercial) was processed by the City's contractor *Perth Waste Green Recycling* at its Bibra Lake facility at a total cost of \$930,000. In addition, the City collected the following quantities of household recyclable items from collection points at the Administration and Civic Centre and the Library and Local History Centre:

- 914kg of dry cell batteries (615kg dropped off by residents and 255kg collected from local primary schools) an increase of 78% from the previous year
- 35.7kg of old mobile phones (the MobileMuster program), +11%
- 171kg of compact fluorescent light globes and fluorescent tubes, -10.5%
- 192.7kg of printer cartridges, +10%

As of 1 July 2014, the City will be expanding its plastics recycling to cover all coded plastics numbered 1 to 7 - this also includes plastic shopping bags. To date only plastics numbered 1, 2, 3 and 5 have been recycled.

In 2013, the City successfully introduced Event Recycling Bins for the City's public events, such as street festivals and concerts in the park, with the program being expanded and refined in period since.

Another notable event was the City's Household Hazardous Waste (HHW) Disposal Day held in September 2013, which was partially funded by the Waste Management Authority. A total of 14,585kg of HHW was collected, the bulk of which (9,375kg) consisted of paint. The other significant items collected (by weight) were 2,395kg of lead acid batteries and 910kg of expired gas cylinders.

Bulk Verge Collections

This year the City's contractor carried out two green bulk verge collections and one general junk bulk verge collection. Following the success of the inclusion of 'eWaste' in the 2012 general junk collection, it was again included this year resulting in 13.6tonnes of eWaste being diverted away from landfill, equivalent to offsetting more than 60tonnes of carbon. This included hundreds of redundant CRT TV's and computer monitors, dozens of printers and computer hardware and all manner of electronic items.

This year, the City also introduced 'mattress recycling' in its general junk waste collection, resulting in 617 mattresses being diverted away from landfill and a significant saving in 'air space'.

Overall, the bulk verge collections resulted in 799tonnes of general junk or hard waste (including eWaste) being collected from which a further 110tonnes of scrap metal was recovered. The combined green waste collections resulted in 479tonnes of green waste being mulched for landscaping use.

Parks and Property Services

Parks Development

Action 1.1.4 - Enhance and maintain the City's parks, landscaping and the natural environment.

As part of the Leederville Town Centre enhancement, the Oxford Street Reserve Redevelopment project works were nearing completion as of 30 June 2014. This 'high end' landscape project will provide a quality recreational area for lunchtime patrons and families to enjoy. Works involved closing a section of the Frame Court car park to construct a raised seating area that will overlook the new nature play area. Other features include raised turf areas, outdoor ping pong, four square and a bocce pit.

Wade Street Reserve has also been transformed with the addition of the Vietnamese Monument of Gratitude and associated landscaping, providing yet another quality recreational space that was previously a rarely used area of road reserve.

Stage One of the Britannia Reserve Masterplan Implementation program was completed with installation of a two metre wide recreational path along the eastern and southern boundaries. The Beatty Park Leisure Centre landscaping was also completed.

Capital Works undertaken during 2013/14

Action 1.1.4 - Enhance and maintain the City's infrastructure, assets and community facilities to provide a safe, sustainable and functional environment.

Other projects completed throughout the 2013/14 year included:

- Loton Park - installation of AFL goalposts
- Britannia Reserve - construction of new groundwater bore
- Robertson Park - upgrade of AIDS memorial
- Braithwaite Park - fencing and lighting upgrade
- Auckland/Hobart Reserve - installation of rubber softfall

Environmental Projects

Action 1.1.3 - Take action to reduce the City's environmental impacts and provide leadership on environmental matters.

On 6 September, the City was awarded Waterwise Council status from the Water Corporation as part of a joint collaboration project between the Water Corporation, Department of Water and ICLEI (International Council for Local Environmental Initiatives). To obtain this accreditation the City completed water audits of City owned/managed facilities, water saving auditing on current and future projects, project planning for the further reduction of water dependence and action development to achieve previously set targets.

An abundance of environmentally themed workshops were held throughout the year which included sustainable gardening, edible gardening, foodscaping, bush foods and sustainable living.

Vincent environmental grants for schools and community groups were offered again during the year, with a diverse range of projects received. Projects included a swale garden supported by rainfall run off, 'no junk mail' sticker manufacture and delivery, as well as the creation of a waterwise and sustainable garden. Each school or community group received up to \$2,000.

The Vincent Greening Plan has now been adopted with an implementation plan to ensure that the actions and objectives of the plan are realised. Last year a significant streetscape improvement was undertaken in Brady Street with 35 median trees and 180m² of shrubbery planted.

The new Adopt-a-Verge program has been extremely successful and very popular. Since the commencement of the program in December/January 2013, over 50 grassed verges have been transformed into native verge gardens.

Conservation/Restoration Projects

Walters Brook Restoration project has been completed resulted in the stabilisation and realignment of the banks with gabion baskets and jute matting. The completion of the project was marked by a community planting day which saw around 1500 tubes planted by volunteers.

The Eco-Zoning program continues - turfed areas are replaced with native vegetation in an effort to further conserve groundwater use, power and labour costs, and also increase biodiversity. As part of the 2013/14 program, Birdwood Square will be completed as part of National Tree Day which will see approximately 6000m² of turf converted, translating into around 3000kL of water savings per annum.

Environmental Grants for schools and community groups were offered again during the year and a diverse range of projects were received. These included sustainable garden projects, improved recycling systems and educational programs to assist in careful resource management.

Ongoing maintenance works around wetland areas in Hyde Park, Smith Lake and Robertson Park have continued and restoration works are in progress on the brook at 'Swan Waters' adjacent to the Tony Di Scerni pathway in East Perth.

Building Projects

Action 1.1.4 Enhance and maintain the City's infrastructure, assets & community facilities to provide a safe, sustainable and functional environment.

Over the past year, many major building projects have been progressed including the Men's Shed at 10 Farmer St North Perth which has been completed and is now in use by members.

A refurbishment at Leederville Gardens Retirement Village has resulted in the upgrade of various units on site and a tender has been prepared for the refurbishment and upgrade of the Clubhouse (to

be progressed in 2014/15). The old gymnasium at the Beatty Park Leisure Centre has also been refurbished and is now being leased.

Works on the Cheriton St House are progressing and a refurbishment tender will be advertised shortly. The rear of the property has been transformed by the Norwood Community Group who is establishing a community garden.

At Charles Veryard Reserve, a fire significantly damaged the main area of the building. Repairs have been completed; however, the entire building will receive a significant upgrade during the 2014/15 financial year. Plans are currently being drafted.

Operations - Maintenance

Action 1.1.6 - Enhance and maintain the City's parks, landscaping and natural environment.

Street Trees

Over 10,500 street trees are located within the City and the management of all street trees (pruning, watering and planting) is the responsibility of Parks Services. An annual pruning programme commences in July each year and involves clearing of all household service wires and Western Power cables, plus under pruning. A total of 318 street trees were planted throughout the City this year.

Weed Pest Control/Fertiliser Applications

The City's annual weed control of footpaths/kerbs/medians was undertaken in October and May. Exemptions from this spraying can be obtained by contacting Parks Services. The City fertilises all active sports reserves up to three times per year with various blends of fertiliser, depending on results of turf leaf tissue analysis and the Phosphorous Retention Index (PRI) of the soils. Turf areas around water bodies near Hyde Park, Smith's Lake and Banks Reserve are not fertilised to minimise run-off into the drainage and groundwater systems.

Playgrounds

The City's playgrounds are inspected and maintained regularly in accordance with the relevant Australian Standards. Nature play areas are becoming more and more popular and we are very excited about the new nature based playground nearing completion as part of the Oxford Street Reserve Redevelopment project. In addition, the Council has recently approved the construction of a nature play area (with a water element) in the north-east corner of Braithwaite Park; plans are currently being finalised with works expected to commence late 2014.

Graffiti Control

The Council has a policy of, where practicable, removing all reported graffiti tags on public and private property within forty-eight hours.

The following table represents the statistics for the period 1 July 2013 to 30 June 2014 compared to previous years:

| Suburb | Reports 10-11 | Reports 11-12 | Reports 12-13 | Reports 13-14 |
|----------------|---------------|---------------|---------------|---------------|
| East Perth | 19 | 10 | 10 | 36 |
| Highgate | 189 | 99 | 133 | 135 |
| Leederville | 395 | 188 | 279 | 217 |
| Mount Hawthorn | 298 | 132 | 184 | 168 |
| Mount Lawley | 259 | 339 | 339 | 253 |
| North Perth | 351 | 371 | 415 | 356 |
| Perth | 698 | 527 | 733 | 753 |
| West Perth | 134 | 84 | 198 | 144 |

Of the above reports 1,657 were on private property, 404 were on the City's property and the remainder being on other service authorities' infrastructure. A total of 13,024m² of graffiti was removed at a total cost of \$145,077.

Vandalism

The City experiences acts of vandalism from time to time and costs associated with repairs and reinstatement of recreational areas/buildings and car parks for the 2013-2014 financial years were:

| Location | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|-------------------|----------|----------|----------|----------|----------|----------|
| Sportsgrounds | \$26,304 | \$27,886 | \$28,839 | \$21,659 | \$12,731 | \$16,716 |
| Parks | \$32,922 | \$38,542 | \$32,329 | \$23,157 | \$25,165 | \$36,582 |
| Road Reserves | Nil | \$5,750 | \$1,186 | \$2,370 | \$7,688 | \$4,559 |
| Car parks | \$972 | \$1,317 | \$515 | \$245 | \$6,576 | \$5,711 |
| Council Buildings | \$16,579 | \$11,204 | \$15,293 | \$8,083 | \$15,955 | \$24,067 |

Halls and Reserves Bookings

The total revenue generated for the year from halls bookings was \$279,930 and the total revenue generated from the hiring of reserves was \$108,602.

Garden Competition

The City's 19th Annual Garden Competition was held during September/October 2013. The gardens presented last year were of a very high quality and it's encouraging to see owner/occupiers increased use of local native species within their own properties or on verges.

| Year | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
|---------|------|------|------|------|------|------|
| Entries | 116 | 95 | 107 | 102 | 102 | 128 |

PERFORMANCE AND WORKLOAD INDICATORS

This section outlines the City's performance against its performance and workload indicators for the below activity areas, which are aligned to the Strategic Community Plan:

- Governance
- Asset Acquisition and Replacement
- Beatty Park Leisure Centre
- Vincent Library Services
- Law and Order Services
- Car Parks and Parking Control
- City Planning and Development Control
- Building Management and Control
- Health Services
- Parks and Sports Grounds
- Road Reserve Infrastructure
- Waste Management
- Community Development.

The City performed to a high standard in most activity areas, generally meeting established performance measures. Details on the performance of specific activities are included in the various service area reports contained within this Annual Report.

Operating expenditures were subject to some variations, while operating incomes were on budget.

GOVERNANCE

ACTIVITY

To provide efficient and effective administrative and operational services to the Council Members to enable them to perform their duties and meet the requirements of the community and the Council.

OBJECTIVE

To provide timely, professional advice and services to Council Members to facilitate strategic planning and responsible decision-making.

| KEY PERFORMANCE INDICATORS | 09/10 | 10/11 | 11/12 | 12/13 | 13/14 |
|--|------------|------------|------------|-----------|-----------|
| Workload Indicators | | | | | |
| Average number of residents per Council Member | 2,989 | 3,466 | 3,466 | 3,466 | 3,466 |
| Size of local government | 11.3 sq km | 11.3 sq km | 11.3 sq km | 11.3sqkm | 11.3sq km |
| Average population per square kilometre | 2,689 | 2,761 | 2,761 | 2,761 | 2,761 |
| Efficiency Indicators | | | | | |
| Governance expenses as a percentage of operating expenditure | 6.40% | 5.55% | 6.0% | 4.8% | 5.3% |
| Average governance expenses per Council Member | \$273,702 | \$243,022 | \$279,070 | 215,152 | 313,632 |
| Average amount of Council expenses per Council Member | \$112,150 | \$114,149 | \$132,671 | \$173,339 | 211,207 |

| Effectiveness Indicators | | | | | |
|---|--------|-----|--------|--------------------------------------|--------------------------------------|
| Voter participation at elections | 29.60% | N/A | 36.24% | Mayor: 29.2% Council: 31.6% | Mayor: 29.2% Council: 31.6% |
| Number of elector initiated meetings | 0 | 0 | 0 | 0 | 1 |
| Number of complaints against an Council Member for alleged breach of the City's Code of Conduct | 1 | 2 | 2 | 1 | 1 |

Statistical Information

| Governance | 09/10 | 10/11 | 11/12 | 12/13 | 13/14 |
|--|-----------|-----------|-----------|-----------|---------|
| Governance as a percentage of operating expenditure | 6.40 | 5.55 | 6.0 | 4.8 | 5.3 |
| Average governance expenditure per Council Member - total governance | \$273,702 | \$243,022 | \$279,070 | \$251,152 | 313,632 |
| Members of Council only | \$112,150 | \$114,149 | \$132,671 | \$173,389 | 211,207 |
| Elector Initiated Meetings | | | | | |
| Number of meetings | 0 | 0 | 0 | 0 | 1 |
| Complaints to the Ombudsman | | | | | |
| Number of complaints | 2 | 3 | 1 | 3 | 3 |
| Freedom of Information Requests | | | | | |
| Number of requests | 7 | 8 | 16 | 18 | 21 |

Statistical Information - Decisions of Council

| Item | 09/10 | % | 10/11 | % | 11/12 | % | 12/13 | % | 13/14 | % |
|-----------------------------------|----------------------|-------|----------------------|-------|------------------------|-------|------------------------|-------|------------------------|-------|
| Items Considered | 546 | - | 507 | - | 588 | - | 597 | - | 624 | |
| Recommendations Adopted | 408 | 74.72 | 373 | 73.57 | 367 | 62.41 | 136 | 22.78 | 161 | 25.80 |
| Recommendations Amended | 107 | 19.59 | 98 | 19.32 | 111 | 18.87 | 136 | 22.78 | 136 | 21.79 |
| Recommendations Not Adopted | 19 | 3.47 | 17 | 3.35 | 18 | 3.06 | 4 | 0.67 | 18 | 2.88 |
| Items carried En Bloc | 235 | 43.04 | 201 | 39.64 | 233 | 39.62 | 242 | 40.57 | 205 | 32.85 |
| Items Deferred | 32 | 5.86 | 28 | 5.51 | 50 | 8.50 | 42 | 7.03 | 59 | 9.45 |
| Notices of Motion | 9 | - | 19 | 3.74 | 31 | 5.28 | 21 | 3.52 | 35 | 5.60 |
| Corrected Officer Recommendation | 55 | 10.07 | 26 | 5.12 | 16 | 2.72 | 23 | 3.85 | 10 | 1.60 |
| Average Public Attendance | 20 | - | 19 | | 17 | - | 20 | | 28 | |
| Average Public Questions/Speakers | 5 | - | 8 | | 9 | - | 9 | | 14 | |
| Average Meeting Time | 3 hours & 50 minutes | | 3 hours & 15 minutes | | 3 hours and 25 minutes | | 3 hours and 19 minutes | | 3 hours and 18 minutes | |

ASSET ACQUISITION AND REPLACEMENT

ACTIVITY

To provide for the acquisition and replacement of City vehicles, plant and equipment assets. The major plant and waste plant are acquired and replaced in line with the 5-Year Plant Replacement Programme. The light vehicles are replaced in accordance with the Fleet Management Contract. The acquisition and replacement of computer hardware is in line with the Information Technology Strategic Plan.

OBJECTIVE

To provide a programme for the planned acquisition and replacement of City-owned assets and to ensure the necessary reserves are in place to enable this to be funded in the future.

| KEY PERFORMANCE INDICATORS | 08/09 | 09/10 | 10/11 | 11/12 | 12/13 | 12/14 |
|---|-------|-------|-------|-------|-------|-------|
| Effectiveness Indicators | | | | | | |
| Percentage of Capital Expenditure financed by external funding | 17.7 | 14.7 | 17.7 | 64.2 | 12.0 | 24.2 |
| Percentage of Assets programmed for replacement actually replaced | 67 | 82 | 97 | 85 | 64 | 66 |
| Ratio of Capital Expenditure to Total Depreciation | 102% | 90% | 87% | 59% | 50% | 149% |

BEATTY PARK LEISURE CENTRE OPERATIONS

ACTIVITY

To maintain a high quality leisure facility for the benefit of all ratepayers, residents and other members of the public.

OBJECTIVE

To provide the community with a self-funding facility that has access to both aquatic and other leisure activities in a clean, well-supervised, state-of-the-art facility.

| KEY PERFORMANCE INDICATORS | 09/10 | 10/11 | 11/12 [^] | 12/13 [#] | 13/14 |
|--|---------|---------|--------------------|--------------------|---------|
| Workload Indicators | | | | | |
| Number of full-time equivalent employees in the Leisure Centre | 51 | 46 | | 52 | 63 |
| Number of recreation and leisure centre users per week | 15,596 | 15,403 | | 11,106 | 16,801 |
| Number of swimming pool users per week | *7,785 | *7,854 | | *4,731 | *7,720 |
| Number of activity users per week (swim school, circuit, aerobics, aqua fitness, personal training, massage) | 1,867 | 1,949 | | *1,333 | *1,632 |
| Efficiency Indicators | | | | | |
| Net cost of operating Leisure Centre per user | \$0.34 | \$0.38 | | \$1.89 | \$0.03 |
| Net cost per full-time equivalent employee | \$5,511 | \$6,677 | | \$21,016 | \$427 |
| Operating cost per hour open to the public | \$1,096 | \$1,077 | | \$1,055 | \$1,650 |
| Effectiveness Indicators | | | | | |

| | | | | | |
|---|-------|-------|--|---------------|--------|
| Leisure Centre total operating hours per week | 98.25 | 98.25 | | 98.75 | 103 |
| Leisure Centre's written complaints per 1000 capita | <1.0% | <1.0% | | <1.0% | <1.0% |
| Royal Life Saving Safety Audit | 94.76 | 96.97 | | Not conducted | #92.52 |

^ Figures not calculated for 2011/12 due to redevelopment.

* Not including member attendance

50m pool closed until November 2012. 30m pool closed until Jan 2013. Café, Retail shop closed until March 2013.

#Revised Code of Practice Audit Program implemented

Statistical Information

| ATTENDANCE FIGURES | 09/10 | 10/11 | 11/12 | 12/13 | 13/14 |
|---------------------------------------|----------------|----------------|-----------------|-----------------|----------------|
| Category | | | | | |
| Adult Swim * | 145,660 | 140,319 | 27,660 | 102,248 | 148,014 |
| Child Swim * | 53,397 | 51,849 | 6,902 | 35,944 | 58,350 |
| Student Swim * | 10,097 | 9,126 | 2,955 | 4,914 | 8,689 |
| Pensioner/Senior Swim * | 28,464 | 26,987 | 9,144 | 16,096 | 25,132 |
| Sauna/Spa/Steam Room/Swim * | 13,375 | 13,363 | 4,467 | 5,537 | 16,830 |
| Pensioner Sauna/Spa/Steam Room/Swim * | 3,384 | 3,103 | 924 | 1,084 | 3,585 |
| Student Sauna/Spa/Steam Room/Swim * | 1,636 | 1,121 | 360 | 420 | 1,821 |
| Trainer Swim * | 13,951 | 10,621 | 3,175 | 3,990 | 6,020 |
| Family Swim (2 adults and 2 children) | 15,500 | 18,013 | 8,520 | 20,664 | 24,016 |
| Baby Toddler - free | 51,975 | 54,225 | 7,200 | 31,349 | 46,461 |
| Spectator | 95,863 | 104,894 | 24,581 | 75,319 | 83,869 |
| In-term Swim and VacSwim | 53,967 | 64,492 | No Classes | 23,810 | 60,095 |
| Carnival | 18,100 | 15,200 | No Carnivals | 3,500 | 2,472 |
| Special Events | 615 | 700 | - | 2,100 | 1,500 |
| Birthday Party participants | 2,177 | 2,724 | 228 | 345 | 1,314 |
| Swim School - parent baby | 15,591 | 17,036 | 5,307 | 11,103 | |
| Swim School - pre-school | 23,001 | 25,111 | 8,512 | 16,655 | |
| Swim School - school age | 34,077 | 36,767 | 11,860 | 24,427 | |
| Swim School - adult | 2,867 | 2,733 | 691 | 1,666 | |
| Swim School - one-to-one | 1,276 | 1,677 | 1,687 | 1,665 | |
| Swim School - school holiday | 3,105 | 3,385 | No Classes | No Classes | |
| Swim School - RLSS In-term | 2,430 | 2,130 | No Classes | No Classes | |
| Swim School Total entries | | | | | 58,901 |
| Member entry | 178,104 | 164,832 | 96,111 | 164,936 | 265,860 |
| Casual Gym | 3,946 | 4,010 | 2,765 | 5,077 | 10,482 |
| 50+FIT | 848 | 801 | 486 | 340 | 424 |
| Aerobics * | 6,819 | 5,884 | 4,665 | 6,559 | 13,040 |
| Circuit Gym * | 479 | 439 | 429 | 291 | 577 |
| Aqua Fitness * | 4,198 | 3,101 | 585 | 3,083 | 3,506 |
| Massage | 1,114 | 883 | 851 | 727 | 814 |
| Personal Training | 2,175 | 1,425 | 1,068 | 1,500 | 5,037 |
| Crèche | 9,367 | 7,349 | 4,175 | 6,671 | 18,424 |
| RPM* | 1,308 | 1,191 | 1,154 | 1,333 | 2,579 |
| Meetings/Functions/Courses | 12,130 | 5,480 | 500 | 4,200 | 5,860 |
| TOTAL | 810,996 | 800,971 | ^236,966 | #577,553 | 873,672 |

* Not including member attendance

50m pool closed until November 2012. 30m pool closed until Jan 2013. Café, Retail shop closed until March 2013. New gym and group fitness rooms opened in March 2013.

LIBRARY SERVICES

ACTIVITY

Providing a comprehensive library and local history service for the community in well-equipped and modern surroundings at the City of Vincent Library and Local History Centre

OBJECTIVES

To provide the Vincent community with access to a first-class service which provides the widest range of library services and maximises the use of current technology.

| KEY PERFORMANCE INDICATORS | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 |
|---|-----------|-----------|-----------|-----------|
| Workload Indicators | | | | |
| Number of Library loans per annum | 194,153 | 192,289 | 195,243 | 204,427* |
| Total registered members | 12,433 | 14,513 | 16,812 | 16,849 |
| Total number of requests per annum per member | 0.68 | 0.73 | 0.71 | 0.47 |
| Efficiency Indicators | | | | |
| Total number of requests satisfied | 8,725 | 10,686 | 11,956 | 9500 |
| Total members served per staff member Full Time Equivalent | 9.34 | 12.30 | 14.25 | 1580 ** |
| Total loans per staff member Full Time Equivalent | 16,723 | 18,123 | 18,419 | 19,177 |
| Library Operating Expenditure per member | \$109.64 | \$91.29 | \$90.41 | \$95.48 |
| Effectiveness Indicators | | | | |
| Number of loans per member | 15.62 | 13.24 | 11.61 | 12.13 |
| Total hours per week of access | 55 | 55 | 55 | 55 |
| Hours of access outside normal office hours | 15 | 15 | 15 | 15 |
| Current Membership as a percentage of local government population | 39.85% | 46.00% | 53.29% | 53.41% |
| Average number of users of internet terminals per week | 326 | 292 | 285 | 277 |

* Loans this year include 6211 e-Loans, up from 1788 last year

** This item has been incorrectly reported in previous years, in dividing the figure by 100.

| STATISTICAL INFORMATION | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 |
|--|-------------|-------------|-------------|-------------|
| Adult membership | 8,897 | 11,789 | 13,581 | 13,402 |
| Child membership | 2,346 | 2,724 | 2,994 | 3,140 |
| Total membership | 12,443 | 14,513 | 16,812 | 16,849 |
| Percent of resident membership | 56.89% | 61.36% | 60.05% | 57.77% |
| Number of Housebound members | 86 | 90 | 86 | 79 |
| Average monthly transactions | 21,207 | 30,853 | 31,718 | 32,865 |
| Number of Library Board stock per capita | 1.17 | 1.18 | 1.2 | 1.09 |
| Library Board recommended standard | 1.25 | 1.25 | 1.25 | 1.25 |
| Number of items issued | 194,153 | 192,289 | 195,243 | 204,427 |
| Library gross expenditure | \$1,363,159 | \$1,324,940 | \$1,520,041 | \$1,608,763 |
| Cost per issue | \$7.02 | \$6.89 | \$7.79 | \$7.87 |

RANGER AND COMMUNITY SAFETY SERVICES

ACTIVITY

To provide a Ranger Service to the community which will fulfil the statutory requirements of the City within the law and order and public safety services?

OBJECTIVE

To provide the residents, ratepayers and business proprietors of the City with an effective liaison, educational and legislative service in the areas of Animal Control, Litter Control, Graffiti Control, Fire Hazards, Abandoned Vehicles and other associated activities.

| KEY PERFORMANCE INDICATORS | 11/12 | 12/13 | 13/14 |
|---|------------|------------|-------------|
| Workload Indicators | | | |
| Expenditure per property serviced by Ranger Services | \$273.63 | \$284.17 | \$257.59 |
| Total annual complaints received per capita | 1.09 | 1.19 | 0.83 |
| Number of reports received to which Rangers Services response is warranted | 29,498 | 32,434 | 26,055 |
| Efficiency Indicators | | | |
| Rangers Service Revenue per Full Time Equivalent | -\$109,399 | -\$159,898 | -\$192,161 |
| Average response time to reports received | 2 hours* | 2 hours* | 2 hours* |
| Responses handled per Full Time Equivalent | 3411 | 3705 | 1861 (2605) |
| Effectiveness Indicators | | | |
| Percentage of rateable properties covered by Ranger Services | 100% | 100% | 100% |
| Percentage of total reports warranting Ranger response to which response was provided | 100% | 100% | 100% |
| Total reported complaints | 34,112 | 37,048 | 26,055 |

* Dog attacks actioned immediately

* Serious parking complaints - initial response as soon as possible

* Dependent on severity of complaint

| Number of Complaints | 11/12 | 12/13 | 13/14 |
|--|-------|-------|-------------|
| Litter | 313 | 397 | 340 |
| Dogs General | 291 | 350 | 527 |
| Dogs Noise | 137 | 121 | 141 |
| Dogs Attacks | 44 | 46 | 51 |
| Bush Fire/Burn off | 287 | 188 | 11 (48) |
| Other | 1519 | 1352 | 1253 |
| Total No of Non-Parking Complaints | 2591 | 2454 | 2323 (2371) |
| No of Infringement Notices Issued | | | |
| Dog Act | 45 | 45 | 51 |
| Litter Act | 41 | 41 | 16 |
| Number of dogs impounded | 72 | 73 | 49 |
| Number of dogs claimed | 64 | 64 | 35 |
| Number of dogs sold | 6 | 6 | 1 |
| Number of dogs euthanised | 1 | 1 | 3 |

CAR PARKS AND PARKING CONTROL

ACTIVITY

To provide an enforcement service to residents, ratepayers and business proprietors, and to provide car parking facilities for use by the customers of Vincent.

OBJECTIVES

To provide the residents, ratepayers and business proprietors of the City with effective and cost-efficient car parking facilities. Also to provide suitably maintained car parks to ensure safety and security of patrons.

| KEY PERFORMANCE INDICATORS | 11/12 | 12/13 | 13/14 |
|---|-----------|-----------|-----------|
| Workload Indicators | | | |
| Parking revenue as a percentage of overall revenue | 15.56% | 15.32% | 14.92% |
| Total number of infringements issued per annum | 33,437 | 32,083 | 27,901 |
| Total number of infringements issued per capita | 1.07 | 1.03 | 0.89 |
| Number of Premises Assessed for Eligibility for Parking Permits | 1413 | 1728 | 1480 |
| No of Properties Assessed for Road Closure/Obstruction Permits | 496 | 742 | 438 |
| Number Road/Footpath Obstruction Permits Issued | 437 | 618 | 586 |
| Efficiency Indicators | | | |
| Number of infringements issued per Full Time Equivalent (FTE) | 3715 | 2139 | 1993 |
| Parking Revenue generated per Full Time Equivalent (FTE) | \$244,129 | \$253,210 | \$165,621 |
| Effectiveness Indicators | | | |
| Percentage of revenue over total expenditure for car parks and parking control | 143% | 151% | 167% |
| Number of complaints received by Ranger Services regarding parking in the City of Vincent | 20,117 | 23,722 | 21,766 |
| Number of complaints received re. parking control service | 3 | 6 | |

Statistical Information

Revenue

| Inspectorial Control | 11/12 | 12/13 | 13/14 |
|-------------------------------|--------------------|--------------------|--------------------|
| Modified Penalties | \$2,197,159 | \$2,278,887 | \$2,495,643 |
| Fees and Charges | \$1,995 | \$1,505 | \$127 |
| Sale of Parking Signs/Permits | \$2,229 | \$7,468 | \$45,319 |
| Other Revenue | \$10,720 | \$6,644 | \$3,089 |
| TOTAL | \$2,212,103 | \$2,294,504 | \$2,544,178 |

| Car Parks | 11/12 | 12/13 | 13/14 |
|-------------------|--------------------|--------------------|--------------------|
| Frame Court | \$888,178 | \$816,232 | \$817,940 |
| Brisbane Street | \$218,553 | \$198,440 | \$209,969 |
| Raglan Road | \$82,184 | \$112,073 | \$104,851 |
| The Avenue | \$656,563 | \$767,373 | \$693,786 |
| Oxford Street | \$10,467 | \$64,648 | \$49,061 |
| Chelmsford Road | \$61,403 | \$68,456 | \$65,509 |
| Loton Park | \$87,958 | \$50,725 | \$75,959 |
| The Stadium | \$17,382 | \$99,949 | \$100,823 |
| Barlee Street | \$79,281 | \$76,194 | \$72,798 |
| Leederville Hotel | \$0 | \$0 | \$166,230 |
| TOTAL | \$2,101,969 | \$2,254,090 | \$2,356,926 |

| Kerbside Parking | 11/12 | 12/13 | 13/14 |
|------------------------------|--------------------|--------------------|--------------------|
| Various Kerbside Locations | \$1,693,790 | \$2,192,175 | \$2,256,817 |
| Parking Revenue Total | \$6,007,862 | \$6,740,769 | \$7,157,921 |

| EXPENDITURE | 11/12 | 12/13 | 13/14 |
|----------------------------------|--------------------|--------------------|--------------------|
| Inspectorial Control | \$2,260,975 | \$2,246,544 | \$3,097,419 |
| Car Parks | \$618,290 | \$711,852 | \$681,404 |
| Kerbside Parking | \$331,810 | \$538,535 | \$496,682 |
| Parking Expenditure Total | \$3,211,075 | \$3,496,931 | \$4,275,505 |

| NET REVENUE | 11/12 | 12/13 | 13/14 |
|----------------------|--------------------|--------------------|--------------------|
| Parking total | \$2,796,787 | \$3,243,838 | \$2,882,416 |

CITY PLANNING AND DEVELOPMENT CONTROL

ACTIVITY

To provide for the orderly and proper land use and development in Vincent by providing equitable and timely planning advice and efficient and effective decision-making for the long-term benefit of the residents of Vincent.

OBJECTIVE

To provide the future strategic planning of Vincent and to maintain an efficient and effective service in the deliverance of statutory planning issues.

| KEY PERFORMANCE INDICATORS | 10/11 | 11/12 | 12/13 | 13/14 |
|--|---------|---------|---------|---------|
| Comparative Indicators | | | | |
| Net planning and regulatory costs per capita | \$53 | \$61 | \$17 | \$14 |
| Number of planning applications determined through the year* | 553 | 535 | 511 | 678 |
| Development applications | 497 | 464 | 432 | 598 |
| Survey strata title applications | 21 | 20 | 27 | 29 |
| Subdivision referrals | 43 | 45 | 38 | 44 |
| Change of land use applications | 82 | 64 | 77 | 78 |
| Home occupation applications | 1 | 7 | 2 | 2 |
| Requests for City Planning Scheme amendments | 0 | 1 | 3 | 3 |
| Efficiency Indicators | | | | |
| Percentage of planning applications determined under delegated authority | 71 | 82 | 81 | 85 |
| Development applications | 88 | 83 | 83 | 85 |
| Survey strata title applications | 95 | 100 | 96 | 100 |
| Subdivision referrals | 100 | 100 | 95 | 100 |
| Change of land use applications | 88 | 75 | 75 | 62 |
| Home occupation applications | 67 | 57 | 50 | 100 |
| Average net cost of processing planning applications | \$1,395 | \$1,505 | \$955 | \$640 |
| Average planning application processing time | 45 days | 52 days | 52 days | 61 days |
| Development applications | 48 days | 52 days | 52 days | 61 days |
| Survey strata title applications | 15 days | 25 days | 28 days | 28 days |
| Subdivision referrals | 18 days | 21 days | 24 days | 25 days |
| Change of land use applications | 54 days | 53 days | 57 days | 59 days |
| Home occupation applications | 55days | 29 days | 38 days | 50 days |
| Percentage of applications processed within statutory time frame | 69 | 63 | 64 | 60 days |

| | | | | |
|--|------|------|------|------|
| Effectiveness Indicators | | | | |
| Percentage of appeals per application decision** | 1.9 | 3.1 | 1.23 | 3 |
| Percentage of successful appeals per appeal lodged | 7.6 | 15.8 | 0 | 19 |
| Percentage of mediated appeals | 61.5 | 63.2 | 0 | 52.4 |

*The total number of applications determined comprises development, change of use and home occupation applications. The Western Australian Planning Commission is the responsible authority for strata and survey strata title applications and subdivision referrals.

**There are no formal appeal rights on requests for City planning scheme amendments.

Statistical Information

| Planning Applications | 10/11 | 11/12 | 12/13 | 13/14 |
|--------------------------------------|------------|------------|------------|------------|
| Planning applications | - | - | - | |
| Change of use applications | 82 | 64 | 77 | 78 |
| Development not involving demolition | 234 | 112 | 409 | 519 |
| Home occupation | 1 | 0 | 1 | 2 |
| Home occupations - renewals | 2 | 7 | 1 | 0 |
| Demolition excluding redevelopment | 8 | 13 | 4 | 5 |
| Demolition including redevelopment | 335 | 339 | 64 | 110 |
| Total | 662 | 535 | 556 | 714 |
| Planning Appeals - Tribunal | | | | |
| Total number | 13 | 19 | 7 | 21 |
| Appeals dismissed | 0 | 0 | 0 | 1 |
| Appeals upheld | 1 | 3 | 0 | 4 |
| Appeals dismissed/mediated | 8 | 12 | 0 | 11 |
| Appeals withdrawn | 0 | 0 | 3 | 2 |
| Appeals pending | 4 | 4 | 4 | 3 |

| Approved Developments | 10/11 | 11/12 | 12/13 | 13/14 |
|--|------------|------------|------------|------------|
| Single houses | 48 | 45 | 49 | 52 |
| Grouped dwellings | 58 | 43 | 51 | 42 |
| Multiple dwellings | 256 | 98 | 114 | 11 |
| Aged/dependent person dwellings | 1 | 0 | 19 | 0 |
| Total Number of dwellings | 363 | 186 | 233 | 105 |
| Dwellings subject to alterations/additions | 181 | 298 | 122 | 166 |
| Home occupations | 1 | 7 | 1 | 2 |
| Mixed-use developments | 11 | 6 | 8 | 9 |
| Comprising: | | | | |
| shop | 1 | 6 | 4 | 4 |
| office | 28 | 19 | 10 | 24 |
| eating house | 2 | 1 | 2 | 2 |
| show room | 1 | 2 | 0 | 0 |
| education establishment | 1 | 0 | 0 | 0 |
| group dwellings | 1 | 0 | 2 | 0 |
| multiple dwellings | 256 | 213 | 169 | 278 |
| light industry | 0 | 0 | 0 | 0 |
| unlisted use | 0 | 0 | 0 | 0 |
| Hall inc. dining | 0 | 0 | 0 | 0 |
| Hostel | 0 | 0 | 0 | 0 |
| Commercial | 4 | 54 | 34 | 81 |

The difference in the Net planning and regulatory costs per capita for 2012/2013, is that previously the strategic planning services was not a separate section by itself, and was under one section together with statutory planning, hence the difference in the cost.

The Average net cost of processing planning applications has also decreased, is due to expenditure decreasing as a result of strategic planning services now being a separate section by itself.

BUILDING MANAGEMENT AND CONTROL

ACTIVITY

To manage and maintain the City's building assets to meet the required standards in accordance with the City's 5-year maintenance programme.

OBJECTIVES

- To ensure building developments comply with the statutory standards of enabling legislation and provide for reasonable structure of integrity, durability, health, safety and amenity for the benefit of the occupants in the community.
- To manage the City's building assets and to ensure the City's buildings are maintained to a satisfactory level that ensures both the health and the safety of the users of the buildings.

| KEY PERFORMANCE INDICATORS | 10/11 | 11/12 | 12/13 | 13/14 |
|---|---------|---------|----------------|---------|
| Workload Indicators | | | | |
| Number of building applications per year | 634 | 683 | 645 | 748 |
| Building control revenue to expenditure ratio | 0.55 | 0.43 | 0.40 | 0.45 |
| Efficiency Indicators | | | | |
| Average number of working days to decide building application | 38days | 33 days | 10/25 days | 10/25 |
| Percentage of building Permit applications processed within 10/25 days | 62 | 70 | 100 | 100 |
| Percentage of private swimming pools inspected during the year (4-year inspection programme) <i>(Statistics provided by the Royal Life Saving Society)</i> | 57 | 67 | 0 | 27 |
| Net private swimming pool inspection costs per inspection (GST inclusive) | \$33.00 | \$31.00 | \$33.00 | \$33.00 |
| Effectiveness Indicators | | | | |
| Percentage of appeals per building Permit application decision | Nil | Nil | Nil | Nil |
| Percentage of successful building appeals lodged | Nil | Nil | Nil | Nil |
| Percentage of pools inspected that require second or subsequent inspection to ensure compliance <i>(Statistics provided by the Royal Life Saving Society)</i> | 10 | 9 | No inspections | 14% |

Statistical Information

| Building Permits | 10/11 | 11/12 | 12/13 | 13/14 |
|---|---------------|---------------|---------------|--------------|
| Building Permits | 444 | 514 | 469 | 475 |
| Demolition Permits | 74 | 52 | 59 | 66 |
| Sign Permits | 20 | 17 | 9 | 3 |
| Swimming Pool Permits | 59 | 53 | 57 | 50 |
| Strata Certificates | 17 | 14 | 20 | 13 |
| Building Approval Certificates for Unauthorised Works | 20 | 33 | 31 | 17 |
| Total | 634 | 683 | 645 | 748 |
| Value of Approved Constructions | \$142,498,911 | \$255,526,846 | \$275,634,721 | \$285,366.89 |
| Private Pool Inspections | | | | |
| Number of pools inspected | 408 | 674 | 0 | 186 |
| Number of pools requiring re-inspection | 39 | 201 | 57 | 34 |
| Percentage of pools requiring re-inspection | 10 | 66 | 100 | 18% |

HEALTH AND COMPLIANCE SERVICES

ACTIVITY

To ensure overall compliance with all statutory environmental health related legislation, codes and standards.

OBJECTIVE

To provide regulation, control and education to promote, protect and maintain the health of the community and provide equitable access to community health services.

| KEY PERFORMANCE INDICATORS | 09/10 | 10/11 | 11/12 | 12/13 | 13/14 |
|--|---------|---------|---------|---------|---------|
| Expenditure | | | | | |
| Health Service expenditure as a percentage of total operating expenditure | 2.1 | 2.1 | 2.2 | 2.4 | 2.2 |
| Health expenditure per head of population | \$30.40 | \$26.60 | \$29.60 | \$34.42 | \$35.13 |
| Workload Indicators | | | | | |
| <i>Number of premises inspections required per annum:</i> | | | | | |
| • Food Premises | 660 | 707 | 771 | 782 | 644 |
| • Public buildings | 104 | #72 | 116 | 129 | 125 |
| • Public swimming pools samples | 338 | 336 | 264 | 300 | 359 |
| • Lodging houses | 42 | 46 | 44 | 84 | 42 |
| • Skin penetration premises (registered) | 2 | 4 | 11 | 11 | 14 |
| • Offensive trades | 18 | 18 | 10 | 8 | 9 |
| <i>Annually variable statistics:</i> | | | | | |
| • Number of special event permits | 172 | 95 | 176 | 216 | 413 |
| • Number of development and building licence applications assessed for HIA | 1,020 | 1,177 | 1,104 | 1,141 | 1,084 |
| • Number of greywater system applications assessed | 3 | 3 | 3 | 4 | 0 |
| • Number of property and business orders and requisitions processed | 3,281 | 788 | 851 | 945 | 1,296 |
| • Number of customer requests actioned | 167 | 362 | 329 | 360 | 526 |
| • Number of complaints received against Health Services per annum | 0 | 1 | 0 | 2 | 0 |
| • Food samples | *128 | 95 | 99 | 137 | 34 |
| • Number of food units used | 835 | 540 | 450 | ** | ** |
| • Staff immunisation | 131 | 106 | 257 | 123 | 151 |

| KEY PERFORMANCE INDICATORS | 09/10 | 10/11 | 11/12 | 12/13 | 13/14 |
|--|-------|-------|-------|-------|-------|
| Workload Indicators (cont.) | | | | | |
| <i>Number of compliance actions initiated:</i> | | | | | |
| • Notice/directions issued under the <i>Health Act 1911, City of Vincent Health Local Law 2004 and Food Act 2008</i> | 38 | 45 | 17 | 24 | 10 |
| • Notice/Directions issued under the <i>Local Government Act 1995 and Local Government (Miscellaneous Provisions) Act 1960</i> | 10 | 19 | 9 | 5 | 4 |
| • Noise infringement notices issued | 6 | 6 | 2 | 2 | 0 |
| • Food premises infringement notices issued | 20 | 12 | 19 | 39 | 6 |
| • Noise abatement directions issued | 0 | 1 | 37 | 0 | 0 |
| • Environmental pollution notices issued | 0 | 0 | 0 | 0 | 0 |
| • Directions given for non-compliant swimming pool samples | 11 | 9 | 7 | 14 | 6 |
| • Directions given for unsatisfactory food analysis | 35 | 21 | 5 | 5 | 1 |
| • Prosecutions | 3 | 1 | 0 | 3 | 3 |
| Effectiveness Indicators | | | | | |
| Percentage (%) of total inspection target completed during the year (by group) | | | | | |
| • Food premises | 99.7 | 97 | 130 | 145 | 77 |
| • Public buildings | 67 | 138 | 123 | 128 | 98 |
| • Public swimming pools | 100 | 90 | 96 | 109 | 100 |
| • Lodging houses | 60 | 89 | 104 | 117 | 100 |
| • Skin penetration premises | 50 | 100 | 100 | 0 | 0 |
| • Offensive trades | 89 | 100 | 80 | 62 | 55 |
| Compliance Rates (outcomes expressed as a percentage) | | | | | |
| • Notice/directions issued under the <i>Health Act 1911, City of Vincent Health Local Law 2004 and Food Act 2008</i> | 86 | 89 | 82 | 62 | 80 |
| • Notice/Directions issued under the <i>Local Government Act 1995 and Local Government (Miscellaneous Provisions) Act 1960</i> | 100 | 37 | 66 | 100 | 75 |
| • Noise infringement notices issued | 100 | 100 | 100 | 100 | N/A |
| • Food premises infringement notices issued | 100 | 100 | 73 | 100 | 100 |
| • Noise abatement directions issued | N/A | 100 | 100 | N/A | N/A |
| • Environmental pollution notices issued | - | - | - | N/A | N/A |
| • Directions given for non-compliant swimming pool samples | 100 | 100 | 100 | 100 | 100 |
| • Directions given for unsatisfactory food analysis | 71 | 100 | 100 | 100 | 100 |
| • Prosecutions | 100 | 100 | N/A | N/A | 100 |

New risk rating system implemented

* New sampling scheme

** Food Units no longer used as LHAAC entered into new contract and assessment scheme with AgriFoods

PARKS AND SPORTS GROUNDS

ACTIVITY

The development and maintenance of all parks and sports grounds utilised for passive and active recreation to the highest standard of duty and care.

OBJECTIVE

To provide equitable access to a range of parks, gardens and recreation grounds to enable the passive and active recreation needs of the community to be enjoyed in a safe and aesthetically satisfying environment.

| KEY PERFORMANCE INDICATORS | 09/10 | 10/11 | 11/12 | 12/13 | 13/14 |
|--|----------|----------|----------|----------|----------|
| Workload Indicators | | | | | |
| Hectares of parks, gardens and recreation grounds per thousand capita passive and active | 3.94 | 3.39 | 3.39 | 3.39 | 3.35 |
| Annual cost of parks and recreation grounds maintenance per rateable property | \$138.25 | \$137.57 | \$152.98 | \$166.94 | \$166.47 |
| Number of passive reserves | 39 | 39 | 39 | 39 | 39 |
| Number of active reserves | 21 | 21 | 21 | 21 | 21 |
| Number of trees planted per year | 81 | 145 | 251 | 489 | 374 |
| Efficiency Indicators | | | | | |
| Annual maintenance cost per hectare for parks and recreation grounds | \$20,976 | \$21,326 | \$23,737 | \$25,903 | \$25,337 |
| Annual maintenance cost per hectare for street tree and verge maintenance | \$10,081 | \$10,472 | \$12,182 | \$11,121 | \$13,964 |

Statistical Information

| RESERVE BOOKING STATISTICS | 08/09 | 09/10 | 10/11 | 11/12 | 12/13 | 13/14 |
|----------------------------|---------|----------|----------|----------|---------|----------|
| Braithwaite Park | | | | | | |
| Number of Bookings | 19 | 21 | 62 | 21 | 34 | 27 |
| Number of Users | 1,300 | 2,355 | 5,532 | 1,925 | 1,967 | 3,661 |
| Revenue | \$1,183 | \$1,170 | \$2,201 | \$2,381 | \$3,369 | \$3,292 |
| Hyde Park | | | | | | |
| Number of Bookings | 90 | 120 | 150 | 185 | 281 | 334 |
| Number of Users | 38,039 | 55,103 | 24,700 | 63,300 | 12,523 | 44,002 |
| Revenue | \$7,952 | \$12,098 | \$19,053 | \$21,929 | 20,684 | \$35,444 |
| Banks Reserve | | | | | | |
| Number of Bookings | 16 | 19 | 105 | 83 | 122 | 76 |
| Number of Users | 1,342 | 4,450 | 3,203 | 4,174 | 3,884 | 5,486 |
| Revenue | \$5,549 | \$8,198 | \$5,974 | \$5,099 | \$5,280 | \$5,440 |
| Beatty Park Reserve | | | | | | |
| Number of Bookings | 246 | 264 | 263 | 264 | 421 | 726 |
| Number of Users | 10,286 | 11,920 | 14,815 | 10,480 | 10,938 | 14,029 |
| Revenue | \$5,358 | \$6,432 | \$5,856 | \$5,105 | \$7,635 | \$8,362 |
| Woodville Reserve | | | | | | |
| Number of Bookings | 85 | 67 | 50 | 25 | 27 | 32 |
| Number of Users | 1,633 | 2,720 | 1,650 | 630 | 526 | 1,054 |

| | | | | | | |
|--------------------------------|----------|----------|----------|----------|----------|----------|
| Revenue | \$13,114 | \$2,269 | \$15,533 | \$8,887 | \$1,472 | \$3,537 |
| Britannia Road Reserve | | | | | | |
| Number of Bookings | 722 | 546 | 844 | 1,165 | 941 | 1058 |
| Number of Users | 88,803 | 88,941 | 70,886 | 74,718 | 131,390 | 119,127 |
| Revenue | \$15,560 | \$13,816 | \$18,676 | \$27,864 | \$23,852 | \$17,756 |
| Charles Veryard Reserve | | | | | | |
| Number of Bookings | 213 | 200 | 283 | 278 | 392 | 377 |
| Number of Users | 9,705 | 15,574 | 9,880 | 17,966 | 19,708 | 17,038 |
| Revenue | \$12,704 | \$4,106 | \$4,990 | \$6,620 | \$9,349 | \$10,267 |
| Les Lilleyman Reserve | | | | | | |
| Number of Bookings | 290 | 341 | 221 | 606 | 458 | 168 |
| Number of Users | 6,904 | 20,898 | 11,918 | 7,705 | 7,359 | 6,814 |
| Revenue | \$3,579 | \$4,106 | \$2,433 | \$6,373 | \$4,999 | \$3,422 |
| Birdwood Square | | | | | | |
| Number of Bookings | 110 | 65 | 491 | 393 | 312 | 275 |
| Number of Users | 3,425 | 7,671 | 17,421 | 8,590 | 7,815 | 18,266 |
| Revenue | \$1,769 | \$2,212 | \$5328 | \$5,509 | \$5,805 | \$7,811 |
| Forrest Park | | | | | | |
| Number of Bookings | 350 | 300 | 340 | 315 | 234 | 246 |
| Number of Users | 37,432 | 19,350 | 19,194 | 31,646 | 24,763 | 22,745 |
| Revenue | \$2,475 | \$2,465 | \$2,994 | \$2,547 | \$3,232 | \$1,957 |

| HALL BOOKING STATISTICS | 08/09 | 09/10 | 10/11 | 11/12 | 12/13 | 13/14 |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
| North Perth Town Hall | | | | | | |
| Number of Bookings | | | | | | |
| Main Hall | 697 | 760 | 566 | 754 | 690 | 660 |
| Lesser Hall | 430 | 694 | 568 | 566 | 314 | 536 |
| Number of Users | | | | | | |
| Main Hall | 22,258 | 37,809 | 26,660 | 17,242 | 20,788 | 19,030 |
| Lesser Hall | 10,553 | 15,085 | 18,644 | 9,913 | 5,878 | 8,224 |
| Total Revenue | \$50,716 | \$47,173 | \$66,734 | \$70,750 | \$67,140 | \$83,617 |
| Total Expenditure | \$41,218 | \$71,967 | \$50,705 | \$131,230 | \$129,558 | \$142,333 |
| Net Return | \$9,498 | \$23,720 | \$16,029 | -\$60,480 | -\$62,417 | -\$58,716 |
| Mount Hawthorn Community Centre | | | | | | |
| Number of Bookings | | | | | | |
| Main Hall | 336 | 374 | 552 | 309 | 506 | 646 |
| Lesser Hall | 900 | 557 | 464 | 509 | 527 | 599 |
| Number of Users | | | | | | |
| Main Hall | 11,506 | 23,340 | 21,924 | 10,992 | 16,333 | 19,796 |
| Lesser Hall | 26,667 | 23,113 | 28,340 | 25,332 | 27,725 | 31,620 |
| Total Revenue | \$48,726 | \$63,394 | \$51,533 | \$56,735 | \$70,370 | \$94,555 |
| Total Expenditure | \$74,987 | \$75,326 | \$83,254 | \$85,985 | \$138,115 | \$132,675 |
| Net Return | -\$26,261 | -\$11,932 | -\$31,721 | -\$29,250 | -\$67,745 | -\$38,118 |
| Banks Reserve Pavilion | | | | | | |
| Number of Bookings | 425 | 283 | 241 | 248 | 275 | 368 |
| Number of Users | 6,188 | 4,990 | 8,700 | 5,410 | 4,527 | 5,583 |
| Total Revenue | 9,518 | \$13,343 | \$13,386 | \$19,727 | \$22,108 | \$36,440 |
| Total Expenditure | \$25,044 | \$29,083 | \$28,971 | \$28,255 | \$52,621 | \$53,153 |
| Net Return | \$15,526 | -\$15,740 | -\$15,585 | -\$8,528 | -\$30,513 | -\$16,713 |
| Menzies Park & Pavilion | | | | | | |

| | | | | | | |
|------------------------|-----------|-----------|------------|------------|-----------|-----------|
| Number of Bookings | 164 | 414 | 582 | 448 | 448 | 424 |
| Number of Users | 5,657 | 8,740 | 12,196 | 12,800 | 21,718 | 20,155 |
| Total Revenue | \$7,900 | \$10,532 | \$9,799 | \$10,500 | \$10,430 | \$12,449 |
| Total Expenditure | \$72,578 | \$109,212 | \$126,610 | \$118,385 | \$69,998 | \$109,802 |
| Net Return | -\$64,678 | -\$98,680 | -\$116,811 | -\$107,885 | -\$50,568 | -\$97,353 |
| Royal Park Hall | | | | | | |
| Number of Bookings | 786 | 450 | 490 | 533 | 529 | 459 |
| Number of Users | 15,196 | 23,501 | 16,550 | 21,930 | 15,401 | 13,036 |
| Total Revenue | \$46,157 | \$50,726 | \$58,260 | \$55,920 | \$34,832 | \$41,820 |
| Total Expenditure | \$78,559 | \$83,103 | \$75,756 | \$77,610 | \$65,766 | \$78,026 |
| Net Return | -\$32,402 | -\$32,377 | -\$17,496 | -\$21,690 | -\$30,934 | -\$36,206 |

ROAD RESERVE INFRASTRUCTURE

ACTIVITY

The management and maintenance of an effective and efficient infrastructure system for roads, drainage and street lighting, including the provision and maintenance of a network of safe footpaths and dual-use paths. The monitoring of traffic patterns in terms of access, safety and road capacity to ensure efficient traffic flows, ensuring that adequate levels of vehicular parking exists within designated strategic locations and developing and maintaining streetscape improvements to achieve an attractive visual environment. Progressively carry out improvements to rights of way.

OBJECTIVE

To develop and manage a road system that provides for safe, efficient and comfortable vehicular and pedestrian traffic.

| KEY PERFORMANCE INDICATORS | 09/10 | 10/11 | 11/12 | 12/13 | 13/14 |
|---|----------|----------|----------|----------|----------|
| Workload Indicators | | | | | |
| Road preservation expenditure ratio | 0.17 | 0.24 | 0.30 | 0.44 | 0.16 |
| City resources roadwork expenditure per rateable property | \$208.57 | \$116.43 | \$119.34 | \$171.34 | \$630.95 |
| Proportion of total expenditure applied to sealed roads | 14.75% | 9.25% | 9.47% | 8.61% | 22.93% |
| Efficiency Indicators | | | | | |
| Percentage of utilisation and road-making plant | 87.64 | 87.64 | 88.99 | 89.89 | 92.13% |
| Percentage of road asset network assessed for a set condition | 10.17 | 14.29 | 100.00 | 7.14 | 8.57 |
| Percentage of road construction completed within the year | 86.67 | 75.47 | 69.51 | 61.40 | 53.57 |
| Average cost of verge or streetscape maintenance per hectare | \$76.95 | \$181.03 | \$117.55 | \$44.84 | \$48.40 |
| Effectiveness Indicators | | | | | |
| Road condition ratio | 0.50 | 0.50 | 0.48 | 0.43 | 0.41 |
| Percentage of road capital expenditure to road depreciation | 3.15 | 2.74 | 2.93 | 2.41 | 11.25 |
| Road preservation performance ratio | 0.94 | 0.94 | .80 | .89 | 0.86 |

WASTE MANAGEMENT

ACTIVITY

The removal and disposal of putrescibles, recyclable and green waste in a cost-effective and efficient manner by means of:

1. Weekly domestic service
2. Fortnightly recycling service
3. Bi-annual verge collection
4. Provision of compost bins at cost price.

The aim of these services is to reduce the quantity of waste disposal which goes to landfill sites.

OBJECTIVE

To provide a cost-efficient, effective and environmentally-friendly waste collection/recycling service to the residents of Vincent by employing state-of-the-art disposal technology.

| KEY PERFORMANCE INDICATORS | 09/10 | 10/11 | 11/12 | 12/13 | 13/14 |
|--|--------|--------|--------|--------|--------|
| Workload Indicators | | | | | |
| Waste management revenue to expenditure ratio | 0.03 | 0.04 | 0.03 | 0.05 | 0.05 |
| Number of residential waste collections per week | 14,423 | 14,951 | 14,000 | 14,599 | 15,646 |
| Total tonnes of waste to landfill per annum | 15,030 | 14,622 | 7,324 | 7,534 | 7,456 |
| Efficiency Indicators | | | | | |
| Waste collection cost per tonne | \$317 | \$293 | \$339 | \$322 | \$359 |
| Waste collection cost per service | \$277 | \$258 | \$286 | \$278 | \$285 |
| Net recycling cost per tonne | \$254 | \$239 | \$263 | \$290 | \$266 |
| Total annual waste management expenditure per capita | \$144 | \$137 | \$150 | \$149 | \$152 |
| Effectiveness Indicators | | | | | |
| Number of complaints per thousand capita | 3.24 | 3.36 | 1.58 | 0.79 | 0.48 |
| Percentage of missed services per week | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 |

Statistical Information

| Rubbish Collection | 09/10 | 10/11 | 11/12 | 12/13 | 13/14 |
|--|--------------|--------------|--------------|--------------|--------------|
| Rateable properties | 16,326 | 16,326 | 16,603 | 16,733 | 16,689 |
| Residential properties serviced | 14,423 | 14,951 | 14,793 | 15,172 | 14,446 |
| Commercial Properties serviced by the City (includes churches, schools, halls and some vacant blocks that are under development) | 1,273 | 1,496 | 1,785 | 1,666 | 1,434 |
| Commercial Properties not serviced by the City | N/A | N/A | N/A | N/A | N/A |
| Total domestic and commercial rubbish tipping costs | \$1,570,848 | \$1,301,218 | \$1,589,503 | \$1,773,159 | \$1,660,314 |
| Total tonnes domestic and commercial rubbish collected | 13,331 | 14,622 | 13,333 | 14,599 | 13,325 |
| Recycling - Domestic | | | | | |
| Paper | 789 | 949 | 789 | 2,146 | 2,231 |
| Co-mingled | 2,636 | 2,418 | 2,636 | 1,141 | 1,199 |
| Total Tonnage | 3,425 | 3,367 | 3,425 | 3,287 | 3,430 |

| Recycling - Commercial | | | | | |
|-----------------------------|------------|------------|------------|------------|------------|
| Paper | N/A | N/A | N/A | N/A | N/A |
| Co-mingled | N/A | N/A | N/A | N/A | N/A |
| Total Tonnage | N/A | N/A | N/A | N/A | N/A |
| Public Tidy Bins/Parks | | | | | |
| Tipping cost per tonne | \$72.60 | \$105.00 | \$128.58 | \$137 | \$120 |
| Tipping costs | \$31,670 | \$49,609 | \$63,463 | \$65,262 | \$64,615 |
| Tonnes | 508 | 477 | 494 | 519 | 503 |
| Collection cost | \$167,295 | \$232,312 | \$193,973 | \$179,774 | \$235,662 |
| Collection cost per tonne | \$329 | \$487 | \$393 | \$346 | \$468 |
| Bulk Verge Collection | | | | | |
| Contractor's cost per annum | \$236,430 | \$238,342 | \$263,015 | \$279,893 | \$282,312 |
| Tipping costs per annum | \$70,876 | \$91,242 | \$57,591 | \$125,558 | \$111,137 |
| Hard waste collected | 620 | 721 | 730 | 805 | 785 |
| Green waste collected | 573 | 314 | 507 | 503 | 479 |

COMMUNITY DEVELOPMENT

ACTIVITY

To progress the City's vision and values by facilitating the achievement of the community's goals through co-operation and partnership with the local community.

OBJECTIVES

- To provide services and programmes which are relevant to the needs of Vincent's community.
- To promote community development, and celebrate cultural and social diversity.
- To provide opportunities for people in Vincent's community to enhance their quality of life.
- To facilitate an effective communication flow between the community and the City.

| KEY PERFORMANCE INDICATORS | 10/11 | 11/12 | 12/13 | 13/14 |
|--|---|---|---|---|
| Workload Indicators | | | | |
| • Participant numbers in events | 15,500 | 45,678 | 78,486 | 179 075 |
| • Number of events serviced | 56 | 41 | 139 | 131 |
| Efficiency Indicators | | | | |
| • Client feedback on services provided | See below | See below | See below | See below |
| Effectiveness Indicators | | | | |
| • Evaluation surveys on events (Likert scale with 1 being for badly organised and 5 for well organised) | 99% rated the organisation of the events as 4 or 5 99% of those surveyed would like to attend the event again. | 96% rated the organisation of the events as 4 or 5 97% of those surveyed would like to attend the event again. | 98% rated the organisation of the events as 4 or 5 99% of those surveyed would like to attend the event again. | 98.5% rated the organisation of the events as 4 or 5 83% of those surveyed would like to attend the event again. |

COMPETITION PRINCIPLES AGREEMENT

The Competition Principles Agreement (CPA) is a contractual agreement between the Federal Government and all State and Territory Governments. Local Government is committed to the CPA through the State Governments' involvement. The focus of the CPA is to ensure that all public enterprises operate in a transparent manner in the best public interest. This requires that public enterprises review their operations to ensure that they do not have a competitive advantage or disadvantage resulting from their status as public enterprises.

To ensure compliance with the CPA, local governments are required to include in their annual reports certain particulars in relation to CPA. The City of Vincent supports the concept of the CPA and in this regard the following particulars are reported.

Competitive Neutrality

This principle deals with ensuring that government business operations do not have any advantage or disadvantage in comparison with the private sector. At present no activities undertaken by the City have been classified as either a Public Trading Enterprise or a Public Financial Enterprise by the Australian Bureau of Statistics.

During the reporting period the City did not received any allegations of non-compliance with the principles of Competitive Neutrality.

Structural Reform of Public Monopolies

The City does not operate any Public Monopolies within the CPA definition and accordingly there is no reporting requirement. The City did not privatise any activities during 2012-2013.

Legislation Review

Within the principles of the CPA is a requirement for local governments to review all existing legislation to ensure that the legislation does not restrict competition, or if restrictive legislation is in place, it is in the best interests of the community.

Local Laws

The review was carried out in-house and completed in 2009. The *Local Government Act 1995* requires all existing local laws to be reviewed every eight years.

Policies

In conjunction with the Local Laws Review process, the City regularly reviews its policies. All new policies were advertised for twenty-one days for public comment, thereafter being adopted by the Council. In some cases policies were amended to reflect current terminology and community expectations. Policy amendments are an ongoing commitment and feature regularly at Council Meetings.



CITY OF VINCENT

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

30 JUNE 2014

Financial Report
For the year ended 30 June 2014

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INDEPENDENT AUDITOR'S REPORT

TO: RATEPAYERS OF CITY OF VINCENT

We have audited the financial report of the City of Vincent, which comprises the Statement of Financial Position as at 30 June 2014 and the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity and Statement of Cash Flows and Rate Setting Statement for the year ended on that date and a summary of significant accounting policies and other explanatory information and the Statement by Chief Executive Officer.

Management's Responsibility for the Financial Report

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

Auditor's Responsibility

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

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

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

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional accounting bodies.



INDEPENDENT AUDITOR'S REPORT (Cont'd)

Auditor's Opinion

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

- (a) gives a true and fair view of the financial position of the City of Vincent as at 30 June 2014 and of its financial performance for the year ended on that date; and
- (b) complies with the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) and the Australian Accounting Standards.

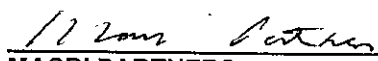
Report on Other Legal and Regulatory Requirements

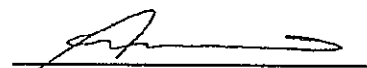
In accordance with the Local Government (Audit) Regulations 1996, we also report that:

- (a) There are no matters that in our opinion indicate significant adverse trends in the financial position or financial management practices of the Council.
- (b) There are no matters indicating non-compliance with Part 6 of the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) or applicable financial controls of any other written law were noted during the course of our audit.
- (c) The asset consumption ratio and the asset renewal funding ratio included in the annual financial report (Note 30 of the annual financial report) are supported by verifiable information and reasonable assumptions.
- (d) All necessary information and explanations were obtained by us.
- (e) All audit procedures were satisfactorily completed in conducting our audit.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the financial report of City of Vincent for the year ended 30 June 2014 included on the City of Vincent's website. Management is responsible for the integrity of the City of Vincent'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 12th DAY OF DECEMBER 2014.

**City of Vincent
Statement by Chief Executive Officer
Financial Year Ended 30 June 2014**

**Local Government Act 1995
Local Government (Financial Management) Regulations 1996**

The attached financial report of the City of Vincent being the annual financial report and supporting notes and other information for the financial year ended 30 June 2014 are in my opinion, properly drawn up to present fairly the financial position of the City of Vincent as at 30 June 2014 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.

Signed as authorisation of issue on the 10th day of December 2014



**Len Kosova
Chief Executive Officer**

City of Vincent
Statement of Comprehensive Income
By Nature or Type
For the year ended 30 June 2014

| | Note | Revised Budget 2013/14 \$ | Actual 2013/14 \$ | Actual 2012/13 \$ |
|---|-------|------------------------------------|-------------------------|-------------------------|
| Revenue | | | | |
| Rates | 23 | 25,222,320 | 25,362,390 | 23,825,952 |
| Operating Grants, Subsidies and Contributions | 21 | 1,867,509 | 1,435,384 | 1,567,459 |
| Fees and Charges | 20 | 19,170,395 | 19,187,447 | 15,304,231 |
| Interest Earnings | 3(c) | 941,650 | 897,486 | 1,243,366 |
| Other Revenue | 3(a) | 1,126,095 | 1,099,417 | 3,590,513 |
| | | 48,327,969 | 47,982,124 | 45,531,521 |
| Expenditure | | | | |
| Employee Costs | | (21,867,355) | (22,996,728) | (20,737,967) |
| Materials & Contracts | | (13,666,870) | (14,385,556) | (14,495,855) |
| Utilities Charges | | (1,825,725) | (2,176,874) | (1,983,195) |
| Insurance Expenses | | (846,880) | (878,414) | (794,498) |
| Interest Expenses | | (1,142,450) | (1,145,812) | (1,199,652) |
| Depreciation of Non-Current Assets | 3(d) | (8,985,780) | (11,760,170) | (8,906,059) |
| Other Expenditure | | (174,700) | (449,721) | 1,204,412 |
| | | (48,509,760) | (53,793,275) | (46,912,814) |
| Non-Operating Grants, Subsidies and Contributions | 21 | 4,289,057 | 1,903,855 | 2,163,779 |
| Profit on Asset Disposal | 4 | 2,098,944 | 872,525 | 138,285 |
| Loss on Asset Disposal | 4 | - | (156,377) | (343) |
| | | 2,098,944 | 716,148 | 137,942 |
| Joint Venture Operations | 19(b) | - | 1,580,303 | 535,076 |
| | | - | 1,580,303 | 535,076 |
| Net Result | | 6,206,210 | (1,610,845) | 1,455,504 |
| Other Comprehensive Income | | | | |
| Non-Current Assets Revaluation Changes | 11 | - | 39,699,215 | 1,460,807 |
| Total Other Comprehensive Income | | - | 39,699,215 | 1,460,807 |
| Total Comprehensive Income | | 6,206,210 | 38,088,370 | 2,916,311 |

This statement to be read in conjunction with the accompanying notes

City of Vincent
Statement of Comprehensive Income
By Programme
For the year ended 30 June 2014

| | Revised Budget 2013/14 \$ | Actual 2013/14 \$ | Actual 2012/13 \$ |
|--|------------------------------------|-------------------------|-------------------------|
| Revenue | | | |
| General Purpose Funding | 27,389,570 | 27,193,861 | 26,407,182 |
| Governance | 28,390 | 95,301 | 9,875 |
| Law, Order and Public Safety | 158,850 | 195,027 | 208,535 |
| Health | 370,085 | 366,005 | 372,805 |
| Education and Welfare | 667,759 | 640,477 | 694,569 |
| Community Amenities | 1,360,670 | 1,763,357 | 1,571,486 |
| Recreation and Culture | 10,012,440 | 9,900,090 | 6,275,873 |
| Transport | 7,836,735 | 7,262,273 | 8,551,564 |
| Economic Services | 319,720 | 346,473 | 293,446 |
| Other Property and Services | 181,570 | 217,723 | 1,144,253 |
| General Administration | 2,180 | 1,537 | 1,933 |
| | 48,327,969 | 47,982,124 | 45,531,521 |
| Expenditure Excluding Finance Costs | | | |
| General Purpose Funding | (537,990) | (556,229) | (539,358) |
| Governance | (2,712,505) | (3,030,270) | (2,260,373) |
| Law, Order and Public Safety | (1,361,400) | (1,335,546) | (1,248,138) |
| Health | (1,114,610) | (1,087,639) | (1,085,800) |
| Education and Welfare | (1,283,555) | (1,301,405) | (1,235,125) |
| Community Amenities | (8,791,440) | (8,546,970) | (8,422,997) |
| Recreation and Culture | (18,065,900) | (21,505,850) | (17,743,923) |
| Transport | (10,859,610) | (12,136,091) | (11,863,937) |
| Economic Services | (731,335) | (706,764) | (720,537) |
| Other Property and Services | (1,906,335) | (2,438,591) | (590,220) |
| General Administration | (2,630) | (2,107) | (2,754) |
| | (47,367,310) | (52,647,462) | (45,713,162) |
| Finance Costs | | | |
| Education and Welfare | (69,570) | (69,797) | (78,402) |
| Recreation and Culture | (1,067,070) | (1,070,120) | (1,095,723) |
| Transport | (5,810) | (5,896) | (25,527) |
| | (1,142,450) | (1,145,813) | (1,199,652) |
| Non-Operating Grants and Contribution | | | |
| Law, Order and Public Safety | 134,000 | 81,893 | 85,228 |
| Education and Welfare | 6,396 | 6,396 | - |
| Community Amenities | 726,666 | 220,592 | - |
| Recreation and Culture | 135,600 | 225,665 | 1,217,670 |
| Transport | 3,236,395 | 1,369,309 | 860,881 |
| Other Property and Services | 50,000 | - | - |
| | 4,289,057 | 1,903,855 | 2,163,779 |

This statement to be read in conjunction with the accompanying notes

City of Vincent
Statement of Comprehensive Income
By Programme
For the year ended 30 June 2014

| | | Revised Budget 2013/14 \$ | Actual 2013/14 \$ | Actual 2012/13 \$ |
|--|-------|------------------------------------|--------------------------|-------------------------|
| Profit/(Loss) on Disposal | | | | |
| Governance | | - | (8,643) | 5,153 |
| Law, Order and Public Safety | | 4,440 | (36,385) | 4,316 |
| Health | | - | - | 17,818 |
| Education and Welfare | | 1,320 | (1,863) | - |
| Community Amenities | | 24,020 | (19,204) | 5,331 |
| Recreation and Culture | | 18,150 | 15,724 | 8,263 |
| Transport | | 49,695 | - | - |
| Economic Services | | - | (35,321) | 5,815 |
| Other Property and Services | | 2,001,319 | 804,564 | 71,889 |
| General Administration | | - | (2,724) | 19,357 |
| | | <u>2,098,944</u> | <u>716,148</u> | <u>137,942</u> |
| Other Property and Services (Joint Ventures Operations) | 19(b) | - | 1,580,303 | 535,076 |
| | | - | <u>1,580,303</u> | <u>535,076</u> |
| Net Results | | 6,206,210 | (1,610,845) | 1,455,504 |
| Other Comprehensive Income | | | | |
| Changes On Revaluation Of Non-Current Assets | 11 | - | 39,699,215 | 1,460,807 |
| Total Other Comprehensive Income | | <u>-</u> | <u>39,699,215</u> | <u>1,460,807</u> |
| Total Comprehensive Income | | <u>6,206,210</u> | <u>38,088,370</u> | <u>2,916,311</u> |

This statement to be read in conjunction with the accompanying notes

City of Vincent
Statement of Financial Position
As at 30 June 2014

| | Note | Actual 2013/14 \$ | Actual 2012/13 \$ |
|--|-------|-------------------------|-------------------------|
| Current Assets | | | |
| Cash and Cash Equivalents | 12 | 10,608,066 | 7,770,132 |
| Other Assets | 7 | 185,633 | 29,817 |
| Trade and Other Receivables | 6 | 3,246,674 | 3,722,363 |
| Inventories | 25 | 318,256 | 301,457 |
| Total Current Assets | | 14,358,629 | 11,823,769 |
| Non-Current Assets | | | |
| Trade and Other Receivables | 6 | 181,383 | 196,495 |
| Financial Assets | 19 | 6,590,919 | 5,010,616 |
| Property, Plant and Equipment | 9(a) | 146,592,970 | 112,158,797 |
| Infrastructure Assets | 9(b) | 91,425,996 | 90,443,675 |
| Total Non-Current Assets | | 244,791,268 | 207,809,583 |
| Total Assets | | 259,149,897 | 219,633,352 |
| Current Liabilities | | | |
| Trade and Other Payables | 8(a) | 7,247,660 | 4,940,339 |
| Provisions | 8(b) | 3,016,730 | 2,763,284 |
| Current Portion - Long Term Borrowings | 16(b) | 869,022 | 1,092,353 |
| Total Current Liabilities | | 11,133,412 | 8,795,976 |
| Non-Current Liabilities | | | |
| Long Term Borrowings | 16(b) | 18,231,567 | 19,100,589 |
| Provisions | 8(b) | 260,079 | 300,318 |
| Total Non-Current Liabilities | | 18,491,646 | 19,400,907 |
| Total Liabilities | | 29,625,058 | 28,196,883 |
| Net Assets | | 229,524,839 | 191,436,469 |
| Equity | | | |
| Retained Surplus | | 124,545,700 | 127,086,186 |
| Reserves - Cash Backed | 10 | 8,694,079 | 7,764,438 |
| Asset Revaluation Surplus | 11 | 96,285,060 | 56,585,845 |
| Total Equity | | 229,524,839 | 191,436,469 |

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

**City of Vincent
Statement of Changes in Equity
For the year ended 30 June 2014**

| | Note | Retained Surplus \$ | Reserves Cash Backed \$ | Asset Revaluation Surplus \$ | Total Equity \$ |
|--|------|---------------------------|----------------------------------|---------------------------------------|-----------------------|
| Balance as at 1st July 2012 | | 116,211,760 | 17,183,360 | 55,125,037 | 188,520,157 |
| Net Result | | 1,455,504 | - | - | 1,455,504 |
| Changes on Revaluation of Non-Current Assets | | | | 1,460,808 | 1,460,808 |
| Transfer from / (to) Reserves | | 9,418,922 | (9,418,922) | - | - |
| Balance as at 30th June 2013 | | 127,086,186 | 7,764,438 | 56,585,845 | 191,436,469 |
| Current Year Balance | | | | | |
| Balance as at 30 June 2013 | | 127,086,186 | 7,764,438 | 56,585,845 | 191,436,469 |
| Net Result | | (1,610,845) | - | - | (1,610,845) |
| Changes on Revaluation of Non-Current Assets | | - | - | 39,699,215 | 39,699,215 |
| Transfer from / (to) Reserves | 11 | (929,641) | 929,641 | - | - |
| Balance as at 30 June 2014 | | 124,545,700 | 8,694,079 | 96,285,060 | 229,524,839 |

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

City of Vincent
Statement of Cash Flows
For the year ended 30 June 2014

| | Note | Revised Budget 2013/14 \$ | Actual 2013/14 \$ | Actual 2012/13 \$ |
|---|-------|------------------------------------|-------------------------|-------------------------|
| Cash Flows From Operating Activities | | | | |
| Receipts | | | | |
| Rates | | 25,213,463 | 25,228,446 | 23,908,143 |
| Operating Grants & Contributions | | 2,643,525 | 2,464,819 | 4,280,369 |
| Fees and Charges | | 17,972,260 | 21,311,053 | 16,245,203 |
| Interest Earnings | | 941,350 | 897,486 | 1,243,366 |
| Goods and Services Tax | | 1,600,000 | 963,690 | 2,294,292 |
| Other Revenue | | 134,650 | 327,336 | 210,992 |
| Total Receipts | | 48,505,248 | 51,192,830 | 48,182,365 |
| Payments | | | | |
| Employee Costs | | (17,894,480) | (22,783,521) | (20,484,773) |
| Materials & Contracts | | (13,563,053) | (10,505,279) | (13,248,738) |
| Utilities | | (1,835,480) | (2,513,488) | (2,456,209) |
| Insurance | | (846,880) | (1,014,245) | (983,995) |
| Interest Expense | | (1,142,450) | (1,145,812) | (1,199,652) |
| Other Expenditure | | (4,530,570) | (4,464,690) | (2,423,642) |
| Total Payments | | (39,812,913) | (42,427,035) | (40,797,009) |
| Net Cash Flows from Operating Activities | 13(b) | 8,692,335 | 8,765,795 | 7,385,356 |
| Cash Flows from Investing Activities | | | | |
| Payments | | | | |
| Payment for Purchase of Property, Plant and Equipment | | (4,934,416) | (1,794,332) | (9,317,372) |
| Payment for Construction of Infrastructure Assets | | (12,107,238) | (6,080,709) | (8,832,287) |
| Proceeds from Sale of Plant & Equipment | 4 | 2,401,014 | 1,113,740 | 222,466 |
| Grant and Contribution – Non-Operating | | 4,309,421 | 1,903,855 | 2,163,779 |
| Net Cash Flows from Investing Activities | | (10,331,219) | (4,857,446) | (15,763,414) |
| Cash Flows from Financing Activities | | | | |
| Borrowings | | - | - | - |
| Repayment of Borrowings | | (1,092,000) | (1,092,353) | (1,089,036) |
| Net increase in Bonds and Deposits | | - | 21,938 | (460,720) |
| Net Cash Flows from Financing Activities | | (1,092,000) | (1,070,415) | (1,549,756) |
| Net Increase/(Decrease) in Cash Held | | (2,370,884) | 2,837,934 | (9,927,814) |
| Cash at Beginning of Year | | 10,805,739 | 7,770,132 | 17,697,946 |
| Cash and Cash Equivalents at End of Year | 13(a) | 8,074,855 | 10,608,066 | 7,770,132 |

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

City of Vincent
Rate Setting Statement
For the year ended 30 June 2014

| | Note | Original Budget 2013/14 \$ | Actual 2013/14 \$ | Actual 2012/13 \$ |
|---|-----------|-------------------------------------|-------------------------|-------------------------|
| Revenue | | | | |
| General Purpose Funding | | 2,167,250 | 1,831,471 | 2,581,230 |
| Governance | | 28,390 | 95,301 | 15,028 |
| Law, Order and Public Safety | | 128,290 | 195,026 | 212,851 |
| Health | | 370,085 | 366,005 | 390,623 |
| Education and Welfare | | 425,450 | 640,477 | 694,569 |
| Community Amenities | | 1,284,690 | 1,763,357 | 1,576,817 |
| Recreation and Culture | | 8,995,355 | 9,939,127 | 6,284,134 |
| Transport | | 7,886,430 | 7,262,273 | 8,551,564 |
| Economic Services | | 319,720 | 346,473 | 299,262 |
| Other Property and Services | | 2,182,889 | 2,631,514 | 808,603 |
| General Administration (Allocated) | | 2,180 | 1,537 | 21,290 |
| | | 23,790,729 | 25,072,561 | 21,435,971 |
| Expenditure | | | | |
| General Purpose Funding | | (537,990) | (556,229) | (539,358) |
| Governance | | (2,639,485) | (3,038,913) | (2,260,373) |
| Law, Order and Public Safety | | (1,361,400) | (1,371,931) | (1,248,138) |
| Health | | (1,114,610) | (1,087,639) | (1,085,800) |
| Education and Welfare | | (1,460,625) | (1,373,065) | (1,313,527) |
| Community Amenities | | (9,185,050) | (8,566,174) | (8,422,997) |
| Recreation and Culture | | (19,132,670) | (22,599,282) | (18,839,646) |
| Transport | | (10,835,420) | (12,141,987) | (11,889,464) |
| Economic Services | | (731,335) | (742,085) | (720,537) |
| Other Property and Services | | (1,926,335) | (2,467,515) | (590,562) |
| General Administration (Allocated) | | (2,630) | (4,831) | (2,754) |
| | | (48,927,550) | (53,949,651) | (46,913,156) |
| Net Result Excluding Rates | | (25,136,821) | (28,877,090) | (25,477,185) |
| Non Cash Items | | | | |
| Provision Employee Benefit (Non Current) | | - | (40,239) | 44,191 |
| Deferred Rates (Non Current) | | - | 15,111 | 9,649 |
| Write Back Non-Cash Items Depreciation | | 8,985,780 | 11,760,170 | 8,906,059 |
| (Profit)/Loss on Asset Disposals | | (2,098,944) | (716,148) | (137,942) |
| Contributions/Grant for the Development of Assets | | 4,385,768 | 1,903,855 | 2,163,779 |
| | | (13,864,217) | (15,954,341) | (14,491,449) |
| Capital Expense and Revenue | | | | |
| Purchase Buildings Assets | | (1,229,000) | (530,549) | (7,750,758) |
| Purchase Infrastructure Assets | | (12,198,585) | (6,080,709) | (8,832,287) |
| Purchase Plant & Equipment | | (3,504,166) | (1,202,353) | (1,358,217) |
| Purchase Furniture & Equipment | | (201,750) | (61,430) | (208,397) |
| Proceed from Disposal of Assets | | 2,401,014 | 1,113,740 | 222,466 |
| Joint Venture Operations | 19(b) | - | (1,580,303) | (535,076) |
| Repayments Loan Capital | 16 | (1,092,353) | (1,092,353) | (1,089,036) |
| Transfer to Reserves | | (3,699,340) | (3,295,522) | (4,943,541) |
| Transfer from Reserves | | 4,251,500 | 2,365,881 | 14,362,463 |
| | | (15,272,680) | (10,363,598) | (10,132,383) |
| Demand From Resources | | (29,136,897) | (26,317,939) | (24,623,832) |
| Add Surplus/(Deficit) 1 July 13 B/Fwd | | 3,914,577 | (3,803,161) | (3,005,281) |
| Less Surplus/(Deficit) 30 June 14 C/Fwd | | - | (4,758,710) | (3,803,161) |
| Amount Required To Be Raised From Rates | 23 | (25,222,320) | (25,362,390) | (23,825,952) |

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

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

1. Significant Accounting Policies

The significant policies which have been adopted in the preparation of these financial statements are:-

(a) Basis of preparation

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

Trust Funds

Monies held in the Trust Fund, which Council holds in a custodian role, are excluded from the Financial Statements, but a separate Statement of those monies is disclosed in Note 18.

(c) 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

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

1. Significant Accounting Policies (Continued)

(c) Goods and Services Tax (GST) (Continued)

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.

(d) Trade and Other Receivables

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

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

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

(e) Inventories

General

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

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

Land Held for Sale

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

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

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

(f) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

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

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

1. Significant Accounting Policies (Continued)

(f) Fixed Assets (Continued)

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment;
- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government –
 - (i) that are plant and equipment; and
 - (ii) that are –
 - (I) land and buildings; or
 - (II) infrastructure; and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years. In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

Land Under Control

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

Whilst they were initially recorded at cost, fair value at the date of acquisition was deemed cost as per AASB 116.

Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 30 June 2014.

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

1. Significant Accounting Policies (Continued)

(f) Fixed Assets (Continued)

Revaluation

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

Transitional Arrangements

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

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

Early Adoption of AASB 13 – Fair Value Measurement

Whilst the new accounting standard in relation to Fair Value, AASB 13 – Fair Value Measurement only become applicable for the year ended 30 June 2014 (in relation to Council), given the legislative need to commence using Fair Value methodology in the previous reporting period (year ended 30 June 2013) the Council chose to early adopt AASB 13 (as allowed for in the standard).

As a consequence, the principles embodied in AASB 13 – Fair Value Measurement have been applied to the previous reporting period (year ended 30 June 2013).

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 Council.

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.

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

1. Significant Accounting Policies (Continued)

(f) Fixed Assets (Continued)

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is 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.

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

| | |
|--|-----------------|
| Buildings | 30 to 50 years |
| Furniture and Equipment | 4 to 10 years |
| Plant and Equipment | 5 to 15 years |
| Sealed roads and streets | |
| 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 | |
| formation | Not depreciated |
| pavement | 50 years |
| Foot paths - slab | 20 years |
| Sewerage piping | 100 years |
| Water supply piping & drainage systems | 75 years |

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

When revalued assets are disposed of, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Intangible Assets

Easements

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

Capitalisation Threshold

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

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

1. Significant Accounting Policies (Continued)

(g) Fair Value of Assets and Liabilities

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

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

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. 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 (i.e. the market with the greatest volume and level of activity for the asset 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).

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 Council 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 Council are consistent with one or more of the following valuation approaches:

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

1. Significant Accounting Policies (Continued)

(g) Fair Value of Assets and Liabilities (Continued)

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 Council 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 and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

(h) Financial Instruments

Initial recognition and measurement

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

Financial instruments are initially measured at fair value plus transactions 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 assets are subsequently measured at fair value, amortised cost using the effective interest rate method or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

1. Significant Accounting Policies (Continued)

(h) Financial Instruments (Continued)

Amortised cost is calculated as:

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

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

The Council does not designate any interest in subsidiaries, associates or joint venture entities as being subject to the requirements of accounting standards specifically applicable to financial instruments.

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

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

(ii) Loans and Receivables

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

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

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

1. Significant Accounting Policies (Continued)

(h) Financial Instruments (Continued)

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the Council's intention to hold these investments to maturity. They are subsequently measured at amortised cost.

Held-to-maturity investments are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period. (All other investments are classified as current assets).

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

(iv) Available for sale financial assets

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

Available-for-sale financial assets are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period. (All other financial assets are classified as current assets).

(v) Financial Liabilities

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

(vi) Fair Value

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

Derivative Instruments

Derivative instruments are measured at fair value. Gains and losses arising from changes in fair value are taken to the statement of comprehensive income unless they are designated as hedges.

Impairment

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

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

1. Significant Accounting Policies (Continued)

(h) Financial Instruments (Continued)

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed is recognised in profit or loss.

(i) Impairment

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

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

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

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

(j) Trade and Other Payables

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

(k) Employee Benefits

Short-Term Employee Benefits

Provision is made for the Council'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 Council'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 Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

1. Significant Accounting Policies (Continued)

(k) Employee Benefits (Continued)

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or 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 Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(l) Borrowing

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

(m) Provisions

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

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

(n) Leases

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

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

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

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred. Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

1. Significant Accounting Policies (Continued)

(o) Rates, Grants, Donations and other Contributions

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

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 5. The note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the Council's operations for the current reporting period.

(p) Interest in Joint Venture

The Council is participant with 6 other Councils, namely the Cities of Joondalup, Wanneroo, Stirling, Perth and the Towns of Cambridge and Victoria Park.

The Council's interest in Joint Venture is accounted for by applying the equity method of accounting in the financial report. Under this method of accounting interest in a joint controlled entity is initially recorded at cost and adjusted thereafter for the post acquisition change in the venturer's share of net assets of the jointly controlled entity.

For further details relating to the Interest in Joint Venture in the Mindarie Regional Council and the Tamala Park Regional Council refer to Note 19.

(q) Rounding Off Figures

All figures shown in the financial report have been rounded off to the nearest dollar and some minor variations between schedules may result.

(r) Superannuation

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

(s) Current and Non-Current Classification

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

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

1. Significant Accounting Policies (Continued)

(t) Comparatives

Comparative figures are, where appropriate, reclassified as to be comparable with the figures presented for the current financial year.

When the Council applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, a statement of financial position as at the beginning of the earliest period will be disclosed.

(u) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the revised estimate for the relevant item of the disclosure except the rate setting statement and statement of rating information Note 24 where the original estimates are used.

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

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

Management's assessment of the new and amended pronouncement that is relevant to the Council, applicable to future reporting periods and which have not yet been adopted are set out as follows.

(i) AASB 9 – Financial Instruments

| | |
|------------|--|
| Issued | December 2013 |
| Applicable | 1 January 2017 |
| Impact | Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Council, it is not anticipated the standard will have any material effect. |

(ii) AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)

[AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]

| | |
|------------|---|
| Issued | December 2013 |
| Applicable | 1 January 2017 |
| Impact | Nil – The revisions embodied in this standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Council (refer (i) above). |

(iii) AASB 2011 – 7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangement Standards [Not-For-Profit entities]

[AASB 1, 2, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 132, 133, 131, 138, 139, 1023 & 1038 and Interpretations 5, 9, 16 & 17]

| | |
|------------|---|
| Issued | December 2012 |
| Applicable | 1 January 2014 |
| Impact | Consequential changes to various standards arising from the issuance of AASB 10, 11, 12, 127 and 128. |

It is not expected to have a significant impact on Council.

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

1. Significant Accounting Policies (Continued)

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

(iv) AASB 2012-3: Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132]

Issued June 2012

Applicable¹ January 2014

Impact This Standard adds application guidance to AASB 132: Financial Instruments: Presentation to address potential inconsistencies identified in applying some of the offsetting criteria of AASB 132, including clarifying the meaning of “currently has a legally enforceable right of set-off” and that some gross settlement systems may be considered equivalent to net settlement.

This Standard is not expected to significantly impact the Council’s financial statements.

(v) AASB 2013-3: Amendments to AASB 136 – Recoverable Amount Disclosures for Non-Financial Assets

Issued June 2013

Applicable 1 January 2014

Impact This standard makes amendments to AASB 136 and includes requirements to disclose additional information when present value techniques are used to measure the recoverable amount of impaired assets.

It is not expected to have a significant impact on Council.

(vi) AASB 2013-8: Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities – Control and Structured Entities [AASB 10, 12 & 1049]

Issued October 2013

Applicable 1 January 2014

Impact This standard adds Appendix E to AASB 10 to provide implementation guidance for Not-for-Profit entities regarding control criteria from the perspective of not-for-profit entities.

It is not expected to have a significant impact on Council.

(vii) AASB 2013-9: Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments

[Operative dates: Part A Conceptual Framework – 20 December 2013; Part B Materiality – 1 January 2014; Part C Financial Instruments – 1 January 2015]

Issued December 2013

Applicable Refer Title column

Impact Part A of this standard makes various editorial corrections to Australian Accounting Standards.

Part B of this standard deletes references to AASB 1031 in various Australian Accounting Standards in advance of the withdrawal of AASB 1031.

Part C of this standard makes consequential amendments to AASB 9 and numerous other standards and amends the permissions around certain applications relating to financial liabilities reissued at fair value.

As the bulk of changes related either to editorial or reference changes it is not expected to have a significant impact on Council.

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

1. Significant Accounting Policies (Continued)

(w) Adoption of New and Revised Accounting Standards

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

These new and revised standards were:

| | | |
|----------|----------------|----------------|
| AASB 10 | AASB 128 | AASB 2012 – 2 |
| AASB 11 | AASB 2011 - 7 | AASB 2012 – 3 |
| AASB 12 | AASB 2011 - 9 | AASB 2012 – 5 |
| AASB 119 | AASB 2011 - 10 | AASB 2012 - 10 |
| AASB 127 | | |

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

(x) Events after the Reporting Period

On the 22 October 2014, the Premier and the Minister for Local Government announced the State Government's position on the Local Government Advisory Board's recommendation for Local Government Reform. The Premier confirmed that the Government has rejected the independent Board's recommendations to merge City of Perth and City of Vincent and will instead enforce a new Capital City Act covering both Council's with the inclusion of University of Western Australia, QE11 Medical Centre and Kings Park.

At the time of this report the City has written to the Premier and the Minister of Local Government asking them to clarify the purpose, effect and timing of a Capital City Act.

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

2. Component Functions/Activities

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

These objectives provide a framework for the future direction of the City of Vincent.

Council Mission Statement

"Enhancing and celebrating our diverse Community"

Council Vision Statement

Our Vision is for Vincent to be a sustainable and caring community built with vibrancy and diversity.

Our Purpose

To provide and facilitate services for a safe, healthy and sustainable community.

Our Guiding Values

The guiding values of City of Vincent are those that describe how we want to operate, and all employees are strongly encouraged to align and work to these values.

Excellence & Service

We aim to pursue and deliver the highest possible standard of service and professionalism to the Vincent community.

Honesty & Integrity

We are honest, fair, consistent, accountable, open and transparent in our dealings with each other and are committed to building trust and mutual respect.

Caring & Empathy

We are committed to the wellbeing and needs of our employees and community and value each other's views and contributions.

Innovation & Diversity

We encourage creativity, innovation and initiative to realise the vibrancy and diversity of our vision.

Teamwork & Commitment

Effective teamwork is vital to our organisation and we encourage co-operation, teamwork and commitment within and between our employees and our business partners and community.

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

2. Component Functions/Activities (Continued)

The Operating Statements are presented in a programme format using the following classifications:-

Governance

This schedule details costs and revenues associated with Governance of the City. These include Members of Council and other costs involved in supporting members and governing the City.

General Purpose Funding

This schedule records detail of rate revenue and general purpose grants allocated by the WA Local Government Grants Commission as well as expenditures associated with this (rates collection, investment of funds).

Law, Order and Public Safety

This programme covers costs associated with Animal Control, Fire Prevention and other Law and Order services generally associated with Local Law control.

Health

This programme covers Health Administration and Inspection, Child Health Clinics, Immunisation Clinics, Food Control and Pest Control Services.

Education and Welfare

The major costs here relate to staff involved in coordinating welfare, disability and youth services and donations to various community welfare groups serving the City.

Community Amenities

This programme covers activities of household refuse and recycling, other sanitation including public litter bins and bulk rubbish collections, as well as town planning and regional development administration, protection of the environment and bus shelters and street furniture.

Recreation and Culture

This programme covers activities associated with public halls, recreation administration, sports grounds, parks and reserves, Beatty Park Leisure Centre, Vincent Library and cultural activities.

Transport

The principal operating areas here relate to maintenance of footpaths, drains, street cleaning, verges and medians, roads and kerbs, rights of way, crossovers, street trees and road reserves. Parking control and operation of car parks is also covered.

Economic Services

This programme covers costs associated with building control and area promotion.

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

2. Component Functions/Activities (Continued)

Other Property and Services

This programme is principally a clearing area where costs associated with public works overheads are accumulated and then subsequently dispersed to other expense areas. Other activities include plant operation costs, insurance claims and properties held for civic purposes.

Administration General

This schedule accumulates costs associated with executive management, financial services, administrative services and computing which cannot be directly charged to other programmes. Costs are then allocated to other programmes using Activity Based Costing techniques.

3. Revenue and Expenses

(a) Significant Revenue

| Other Revenue | Actual 2013/14 \$ | Actual 2012/13 \$ |
|--|----------------------------------|----------------------------------|
| Other Property and Services | | |
| Sale of Land in Tamala Park Regional Council Joint Venture | 833,332 | 942,959 |

(b) Remuneration of Auditors

| | Actual 2013/14 \$ | Actual 2012/13 \$ |
|--------------------------------|----------------------------------|----------------------------------|
| Auditing the Financial Reports | 22,030 | 18,560 |
| Financial Management Review | 12,000 | 11,029 |
| Other audit services | 1,200 | 1,670 |
| | 35,230 | 31,259 |

(c) Interest Earnings

| Interest Earnings | Revised Budget 2013/14 \$ | Actual 2013/14 \$ | Actual 2012/13 \$ |
|--------------------------|--|----------------------------------|----------------------------------|
| Reserve Investments | 386,610 | 348,557 | 619,293 |
| Municipal Investments | 281,340 | 288,365 | 370,715 |
| Other interest revenue | 273,700 | 260,564 | 253,358 |
| | 941,650 | 897,486 | 1,243,366 |

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

3. Revenue and Expenses (Continued)

(d) Depreciation

Depreciation expense for the financial year was charged in respect of:

| | Actual 2013/14 | Actual 2012/13 |
|--------------------------------|---------------------------|---------------------------|
| | \$ | \$ |
| Buildings | 5,366,654 | 3,336,439 |
| Infrastructure Assets | 5,098,387 | 4,285,353 |
| Plant and Mobile Equipment | 1,137,493 | 1,077,816 |
| Office Furniture and Equipment | 157,636 | 206,451 |
| | 11,760,170 | 8,906,059 |

4. Disposal of assets by Class year ended 30 June 2014

| | Budget Net Book Value | Actual Net Book Value | Budget Sale Price | Actual Sale Price | Budget Gain (Loss) | Actual Gain (Loss) |
|----------------------------|-----------------------------|-----------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Land and Buildings | 173,125 | - | 2,058,514 | 833,332 | 1,885,389 | 833,332 |
| Plant and Mobile Equipment | 128,945 | 356,132 | 342,500 | 280,408 | 213,555 | (75,724) |
| Furniture and Equipment | - | 41,460 | - | - | - | (41,460) |
| Total | 302,070 | 397,592 | 2,401,014 | 1,113,740 | 2,098,944 | 716,148 |

5. Conditions over Contributions

| | Actual 2013/14 | Actual 2012/13 |
|--|---------------------------|---------------------------|
| | \$ | \$ |
| Grants recognised as revenues in previous reporting period and which were not expended at the close of the previous reporting period | - | (19,037) |
| Add: New grant which were recognised as revenue during the reporting period | 201,156 | 190,552 |
| Total Grant available | 201,156 | 171,515 |
| Less Grants expended during the reporting period in the manner specified by the grantor were: | - | 173,115 |
| Total Expenditure 2012/13 | | (1,600) |
| Less: Grants which were expended as revenue in a current reporting period and were expended during the current period in the manner specified by the grantor were: | | |
| Lynton Street- Anzac Road and Purslowe Street | 80,635 | - |
| Ambleside Street - East St to End | 28,599 | - |
| Federation Street - Anzac Road to Britannia Road | 21,043 | - |
| Coogee Street - Woodstock Street to Ellesmere Street | 32,372 | - |
| Glenelg Street - Federation Street to End | 16,604 | - |
| Ashby Street - Coogee Street to The Boulevarde | 28,613 | - |
| Total Expenditure 2013/14 | 207,866 | - |
| Expenditure exceeded grants received | (6,710) | (1,600) |
| Closing balances of unexpended grants | - | - |

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

6. Trade and other Receivables

| | Actual 2013/14 | Actual 2012/13 |
|---|---------------------------|---------------------------|
| Current | \$ | \$ |
| Rates | 120,591 | (28,465) |
| Works and Services | 676,758 | 866,228 |
| Property Rental/Leases | 115,559 | 76,449 |
| Other | 546,532 | 765,433 |
| Accrued Income | 89,823 | 456,485 |
| Infringements | 1,807,140 | 1,695,961 |
| Less: Provision for Impairment of Receivables | (109,729) | (109,728) |
| | 3,246,674 | 3,722,363 |
| | Actual 2013/14 | Actual 2012/13 |
| | \$ | \$ |
| Non Current | | |
| Pensioners' Rates Deferred | 181,383 | 196,495 |
| | 181,383 | 196,495 |

Pensioners' Rates Deferred

The amount of \$181,383 in 2013/14 relates to Council Rates deferred by pensioners in accordance with the Rates and Charges (Rebates and Deferments) Act 1992. During the 2012/13 year the deferred rates amounted to \$196,495.

7. Other Assets

| | Actual 2013/14 | Actual 2012/13 |
|--|---------------------------|---------------------------|
| Current | \$ | \$ |
| Investments - Shares in North Perth Community Financial Services Limited | 11,000 | 11,000 |
| Deposits and prepayments | 174,633 | 18,817 |
| | 185,633 | 29,817 |

Investments are made in accordance with the Western Australia Trustee Act 1962 (as amended). All investments are recorded at cost.

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

8 (a) Trade and Other Payables

| | Actual 2013/14 | Actual 2012/13 |
|--------------------------------|---------------------------|---------------------------|
| | \$ | \$ |
| Current | | |
| Creditors | 5,378,326 | 2,726,464 |
| Deposits and Income in Advance | 265,722 | 117,035 |
| Contribution Liabilities | 1,332,987 | 1,303,987 |
| Accrued Expenses | 270,625 | 792,853 |
| | 7,247,660 | 4,940,339 |

(b) Provisions

| | Actual 2013/14 | Actual 2012/13 |
|--------------------------------------|---------------------------|---------------------------|
| | \$ | \$ |
| Analysis of total provisions: | | |
| Current | 3,016,730 | 2,763,284 |
| Non Current | 260,079 | 300,318 |
| Total | 3,276,809 | 3,063,602 |

| | Provision For Annual Leave \$ | Provision for Long Service Leave \$ | Total \$ |
|--|--|--|---------------------|
| Opening balance as at 1 July 2013 | 1,657,980 | 1,405,622 | 3,063,602 |
| Additional Provisions | 1,106,220 | 348,610 | 1,454,830 |
| Amount used | (1,140,574) | (300,348) | (1,440,922) |
| Used amounts reversed | - | 104,462 | 104,462 |
| Increase in the discounted amount arising because of time and the effect of any changes in the discount rate | - | 94,837 | 94,837 |
| Balance at 30 June 2014 | 1,623,626 | 1,653,183 | 3,276,809 |

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

9. (a) Property, Plant and Equipment

| | Actual 2013/14 \$ | Actual 2012/13 \$ |
|--|----------------------------------|----------------------------------|
| Freehold Land at Independent Valuation 2014 | 45,816,056 | - |
| Cost | - | 11,330,355 |
| | <u>45,816,056</u> | <u>11,330,355</u> |
| Land Vested in and Under the Control of the Council at Independent Valuation 2014 | 10,630,000 | - |
| Cost | - | 6 |
| | <u>10,630,000</u> | <u>6</u> |
| Total Land | <u>56,446,056</u> | <u>11,330,361</u> |
| Buildings at Independent valuation 2014 | 151,290,245 | 147,543,911 |
| Addition after Valuation - cost | 530,549 | - |
| Less Accumulated Depreciation | (66,904,534) | (52,375,066) |
| | <u>84,916,260</u> | <u>95,168,845</u> |
| Plant and Mobile Equipment at management valuation | 10,739,851 | 11,021,084 |
| Less Accumulated Depreciation | (6,079,542) | (6,069,503) |
| | <u>4,660,309</u> | <u>4,951,581</u> |
| Office Furniture and Equipment at management valuation | 3,083,404 | 4,081,334 |
| Less Accumulated Depreciation | (2,513,059) | (3,373,324) |
| | <u>570,345</u> | <u>708,010</u> |
| Total Property, Plant and Equipment Assets | <u>146,592,970</u> | <u>112,158,797</u> |

Land and Buildings

The City's land and buildings were revalued at 1 July 2013 by independent valuer complying with AASB 116 and AASB 13.

The method of valuation used was 'Fair Value', carried out in accordance with the requirements of the Local Government (Financial Management) Regulations 1996, Regulation 17A and AASB 13. In previous years, the City's land and buildings were valued at cost.

Revaluation of land resulted in an overall increase of \$48,877,848 in the net value of the City's land assets, comprising a Fair Value valuation increment of \$45,115,695 and land that was previously included in the buildings valuation, which was assigned a Fair Value valuation of \$3,762,152. This increase was credited to the revaluation surplus in the City's equity (refer Note 11)

The revaluation of the buildings resulted in an overall decrease of \$5,416,480 in the net value of the City's buildings. This decrease was debited to the revaluation surplus in the City's equity (refer Note 11 for further details) and was recognised as Changes on Revaluation of Non-current Assets in the Statement of Comprehensive Income.

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

Plant and Equipment
Furniture and Equipment

Both furniture and equipment and plant and equipment were revalued in 2013 as part of the mandatory requirements embodied in Local Government (Financial Management) Regulation 17A.

They will be revalued during the year ended 2016 in accordance with the mandatory assets measurement framework detailed at Note 1(f).

Refer to Note 31 for detailed disclosures regarding fair value measurements.

9. (a) Property, Plant and Equipment

Movement in Carrying Amounts

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

| | Land Level 2 | Buildings Level 2 | Buildings Level 3 | Plant & Equipment | Office Furniture & Equipment | Total |
|---------------------------------------|-----------------|----------------------|----------------------|----------------------|------------------------------------|--------------------|
| Balance at beginning of year | 11,330,361 | 2,721,430 | 96,209,567 | 4,951,581 | 708,010 | 112,158,797 |
| Additions | | | 530,549 | 1,202,353 | 61,430 | 1,794,332 |
| Revaluation increments / (decrements) | 45,115,695 | (207,872) | (8,970,760) | | | 39,699,215 |
| Disposals | | | | (356,132) | (41,460) | (397,592) |
| Depreciation Expense | | (115,152) | (5,251,502) | (1,137,493) | (157,635) | (6,661,782) |
| Carrying Amount at end of year | 56,446,056 | 2,398,406 | 82,517,854 | 4,660,309 | 570,345 | 146,592,970 |

Assets at cost are subjected to an annual assessment as to whether there is any indication an asset may have been impaired in accordance with AASB 136 "Impairment of Assets".

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

9. (b) Infrastructure Assets

| | Actual 2013/14 \$ | Actual 2012/13 \$ |
|--|--------------------------|--------------------------|
| Roads at management valuation | 76,952,218 | 73,557,204 |
| Less Accumulated Depreciation | (44,676,285) | (41,830,422) |
| | <u>32,275,933</u> | <u>31,726,782</u> |
| Footpaths and Right of Ways at management valuation | 24,945,795 | 24,078,954 |
| Less Accumulated Depreciation | (8,574,070) | (8,313,880) |
| | <u>16,371,725</u> | <u>15,765,074</u> |
| Total Road, Footpaths and Right of Ways | <u>48,647,658</u> | <u>47,491,856</u> |
| Drainage at cost | 25,231,424 | 25,078,274 |
| Less Accumulated Depreciation | (10,785,942) | (10,472,318) |
| | <u>14,445,482</u> | <u>14,605,956</u> |
| Park Development at cost | 19,078,544 | 17,978,416 |
| Less Accumulated Depreciation | (4,182,688) | (3,315,303) |
| | <u>14,895,856</u> | <u>14,663,113</u> |
| Car Park Development at cost | 11,666,964 | 11,324,054 |
| Less Accumulated Depreciation | (3,348,782) | (3,163,834) |
| | <u>8,318,182</u> | <u>8,160,220</u> |
| Other Infrastructure Assets at cost | 10,137,018 | 9,914,351 |
| Less Accumulated Depreciation | (5,018,200) | (4,391,821) |
| | <u>5,118,818</u> | <u>5,522,530</u> |
| Total Infrastructure Assets | <u>91,425,996</u> | <u>90,443,675</u> |

Movement in Carrying Amounts

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

| | Roads, Footpaths & ROW | Drainage | Park Development | Carpark Development | Other Infrastructure Assets | Total |
|--|------------------------------|------------|---------------------|------------------------|-----------------------------------|-------------|
| Balance at beginning of year | 47,491,856 | 14,605,956 | 14,663,113 | 8,160,220 | 5,522,530 | 90,443,675 |
| Additions | 4,261,854 | 153,151 | 1,100,128 | 342,910 | 222,666 | 6,080,709 |
| Revaluation increments / (decrements) | | | | | | - |
| Disposals | | | | | | - |
| Depreciation Expense | (3,106,052) | (313,625) | (867,385) | (184,948) | (626,378) | (5,098,388) |
| Carrying Amount at end of year | 48,647,658 | 14,445,482 | 14,895,856 | 8,318,182 | 5,118,818 | 91,425,996 |

Refer to Note 31 for detailed disclosures regarding fair value measurements

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

10. Cash Reserves

On restructuring of the City of Perth, the City of Vincent was provided with several specific cash reserves which were transferred to the City by Order of the Governor under Section 13 of the Local Government Act 1960. The City has also established other specific reserves to provide for future capital works. The specific reserves have been established for the following purposes:

a. Beatty Park Leisure Centre Reserve

This reserve was established in 1994/95 for the major upgrade and redevelopment of the Beatty Park Leisure Centre including major plant and equipment purchases. Transfers represent the before depreciation operating surplus of the Centre. The exact amount transferred will depend upon the surplus achieved.

b. Public Open Space Development Reserve

This reserve was established in the transfer from the City of Perth for the acquisition and development of land to provide additional public open space in the City.

c. Loftus Recreation Centre Reserve

This reserve was established in 1994/95. Contributions are made to the Council by the lessee of the Loftus Recreation Centre. These funds are held in a cash backed reserve for the purpose of replacing major items of plant and equipment or modifications to the Centre.

d. Loftus Community Centre Reserve

This reserve was established in 1994/95. Contributions are made to the Council by the lessee of the Loftus Community Centre. These funds are held in a cash backed reserve for the purpose of replacing major items of plant and equipment or modifications to the Centre.

e. Plant And Equipment Reserve

This reserve was established in April 1995 for the purchase of replacement plant and equipment associated with Council's works. An annual transfer is made to this reserve to minimise the impact of major purchases in any one year.

f. Waste Management And Plant Equipment Reserve

This reserve was established for the purpose of replacing plant and equipment associated with Council's waste management operations. An annual transfer is made to this reserve to minimise the impact of major purchases in any one year.

At the Ordinary Council meeting of the 23 October 2001 it was resolved to alter the name of this reserve to the Waste Management Plant and Equipment Reserve fund to reflect its use.

g. Land And Buildings Asset Acquisition Reserve

This reserve was established from proceeds of sale of land. The purpose of the reserve is to ensure that proceeds of real assets disposed of are restricted to purchase other land and buildings for civic purposes.

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

10. Cash Reserves (Continued)

h. Capital Reserve

This was established in 1995/96 with the allocation of \$1,000,000 from the Infrastructure Account established under the City of Perth Restructuring Act. The reserve exists for future major capital works.

i. Administration Centre Reserve – 244 Vincent Street

This reserve was established in 1996/97 for the purpose of providing for major renovation and maintenance/repairs associated with the new Administration and Civic Centre.

j. Carparking Development Reserve

This reserve was established in April 1996 for the payment of cash-in-lieu of car parking from developers and is to be used to upgrade existing car parks or the establishment of new car parks.

k. Electronic Equipment Reserve

This reserve was established for the purpose of replacement and major upgrade of computing equipment owned by the City.

l. Aged Persons And Senior Citizens Reserve

This reserve was established in 1997/98 from a contribution from the Board of Leederville Gardens Retirement Village for the purpose of the acquisition, provision, maintenance, management or extension of the existing Leederville Gardens Village, or the purchase or construction of a similar type of village for senior citizens or provision of aged or senior citizens facilities, within the City's boundaries.

m. Leederville Oval Reserve

This reserve was established in 1998/99 with the allocation of \$1,000,000 from the Infrastructure Account established under the City of Perth Restructuring Act. The purpose of this reserve is for the redevelopment of Leederville Oval.

At the Special Council meeting of the 30 October 2001 it was resolved to change the future use of this reserve to include the following:

"and for works associated with the maintenance, repairs, upgrade and replacement of Leederville Oval buildings, fixtures, fittings and associated land."

n. Heritage Loan Reserve

This reserve was established in 1998/99 with the allocation of \$20,000 to the newly created Heritage Loan Reserve.

The purpose of the Heritage Loan Reserve changed to the Heritage Low Interest Loan Scheme and the funds held to be applied to that new Reserve, to enable the funds to be transferred to the proposed Western Australian Municipal Association scheme.

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

10. Cash Reserves (Continued)

o. Underground Power Reserve

This reserve was established in 1998/99 with the allocation of \$20,000 for the purpose of funding Councils possible contribution to underground power projects considered by State Government.

p. Light Vehicle Fleet Reserve

This reserve has been established to fund the replacement of the light vehicle fleet, which is now contracted to occur every three years. An annual transfer will be made to this reserve, which minimises the impact of the capital outlay for the light vehicle fleet in the year of the replacement of the fleet.

q. Perth Oval Reserve

At the Special Council meeting of 30 October 2001 it was resolved to establish a new Reserve Fund for Perth Oval and associated land for the following purpose:

"works associated with the maintenance, repairs, upgrade and replacement of Perth Oval buildings, fixtures, fittings and associated land."

r. Strategic Waste Management Reserve

At the Ordinary Meeting of Council, held on 23 October 2001, it was agreed to establish a new Strategic Waste Management Reserve for the following purpose:

"Investigation and implementation of integrated waste management strategies/programmes and initiatives, (including secondary waste treatment and costs associated with the redevelopment of Lot 118 Tamala Park)."

s. State Indoor Multi-Use Sports Centre Reserve

At the Ordinary Meeting of Council, held on 23 July 2002, it was agreed to establish a new State Indoor Multi-Use Sports Centre Reserve for the following purpose:

"For works associated with the maintenance, repairs, alterations, upgrade and replacement of the proposed State Indoor Multi-Use Sports Centre buildings, major plant and equipment, fixtures, fittings and associated land."

t. Office Building Reserve – 246 Vincent Street

At the Ordinary Meeting of Council, held on 13 May 2003, it was agreed to establish a new Office Building Reserve for the following purpose:

"For major building upgrade/maintenance/repairs/renovation and replacement of fixtures and fittings associated with the new Office Building and Land."

u. Hyde Park Lake Reserve

At the Special Meeting of Council held on 12 July 2005, it was agreed to establish a reserve for works associated with the investigation, maintenance, remedial works and the rehabilitation of the Hyde Park Lakes and surrounds.

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

10. Cash Reserves (Continued)

v. Parking Facility Reserve

At the Special Meeting of Council held on 2 July 2008, it was agreed to establish a reserve for works associated with the purchase, maintenance and operation of parking ticket machines.

w. Parking Funded Sustainable Transport Initiatives Reserve

At the Special Council Meeting held on 17 May 2011, a new Reserve was established for the provision of sustainable transport initiatives and modes and including, but not limited to, the provision and maintenance of footpaths, cycle ways and other cycling support facilities, bus shelter and other transit facilities.

x. Parking Funded City Centre and Parking Benefit Districts Upgrade and Promotion Reserve

At the Special Council Meeting held on 17 May 2011, it was agreed to establish a Parking Funded City Centre Parking Benefits Districts Upgrade and Promotion Reserve. This Reserve is for the provision and upgrade of infrastructure, facilities and services, both parking and non-parking, in the City of Vincent, City Centre's and the promotion of those City Centre's as well as well as works associated with any Parking Benefit Districts as determined by the Council.

The following reserve funds will be used, as and when the need arises:

- Administration Centre Reserve – 244 Vincent Street;
- Aged Persons and Senior Citizens Reserve;
- Capital Reserve;
- Hyde Park Lake Reserve;
- Land and Building Asset Acquisition Reserve;
- Leederville Oval Reserve;
- Office Building Reserve – 246 Vincent Street;
- Parking Facility Reserve;
- Parking Funded Sustainable Transport Initiatives Reserve; and
- Parking Funded City Centre and Parking Benefit Districts Upgrade and Promotion Reserve;
- Perth Oval Reserve;
- State Indoor Multi-Use Sports Centre Reserve;
- Strategic Waste Management Reserve.

The following reserve funds are established to minimize the impact of major expenditure on any one budget and varying levels of expenditure will occur from year to year as required:

- Beatty Park Leisure Centre Reserve;
- Car Parking Development Reserve;
- Electronic Equipment Reserve;
- Light Fleet Replacement Reserve;
- Light Vehicle Fleet Reserve;
- Loftus Community Centre Reserve;
- Loftus Recreation Centre Reserve;
- Plant and Equipment Reserve;
- Underground Power Reserve;
- Waste Management and Plant Equipment Reserve.

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

10. Cash Reserves (Continued)

| | Revised Budget 2013/14 \$ | Actual 2013/14 \$ | Actual 2012/13 \$ |
|--|--|----------------------------------|----------------------------------|
| Administration Centre Reserve | | | |
| Opening Balance 1 July 2013 | 313,079 | 317,007 | 114,260 |
| Transfer to Reserve | 110,234 | 38,067 | 209,823 |
| Transfer from Reserve | (216,500) | (128,942) | (7,076) |
| Closing Balance 30 June 2014 | 206,813 | 226,132 | 317,007 |
| Aged Persons and Senior Citizens Reserve | | | |
| Opening Balance 1 July 2013 | 3,198,953 | 3,246,597 | 3,096,072 |
| Transfer to Reserve | 104,571 | 374,326 | 150,525 |
| Transfer from Reserve | - | - | - |
| Closing Balance 30 June 2014 | 3,303,524 | 3,620,923 | 3,246,597 |
| Beatty Park Leisure Centre Reserve | | | |
| Opening Balance 1 July 2013 | 223,265 | 1,985 | 7,690,180 |
| Transfer to Reserve | 307,298 | 250,007 | 1,756,060 |
| Transfer from Reserve | (280,000) | (251,992) | (9,444,255) |
| Closing Balance 30 June 2014 | 250,563 | - | 1,985 |
| Capital Reserve | | | |
| Opening Balance 1 July 2013 | 162,146 | 96,839 | 106,269 |
| Transfer to Reserve | 700,300 | 360,310 | 147,989 |
| Transfer from Reserve | (373,000) | (110,635) | (157,419) |
| Closing Balance 30 June 2014 | 489,446 | 346,514 | 96,839 |
| Car Parking Development Reserve | | | |
| Opening Balance 1 July 2013 | 392,310 | 339,830 | 240,574 |
| Transfer to Reserve | 362,824 | 256,112 | 172,319 |
| Transfer from Reserve | (297,500) | (185,407) | (73,063) |
| Closing Balance 30 June 2014 | 457,634 | 410,535 | 339,830 |
| Office Building Reserve -246 Vincent Street | | | |
| Opening Balance 1 July 2013 | 522,224 | 529,794 | 435,020 |
| Transfer to Reserve | 82,071 | 32,546 | 94,774 |
| Transfer from Reserve | - | - | - |
| Closing Balance 30 June 2014 | 604,295 | 562,340 | 529,794 |
| Electronic Equipment Reserve | | | |
| Opening Balance 1 July 2013 | 158,629 | 160,776 | 86,461 |
| Transfer to Reserve | 55,185 | 30,962 | 80,704 |
| Transfer from Reserve | (176,000) | (44,066) | (6,389) |
| Closing Balance 30 June 2014 | 37,814 | 147,672 | 160,776 |

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

10. Cash Reserves (Continued)

| | Revised Budget 2013/14 \$ | Actual 2013/14 \$ | Actual 2012/13 \$ |
|--|--|----------------------------------|----------------------------------|
| Hyde Park Lake Reserve | | | |
| Opening Balance 1 July 2013 | 787,040 | 279,626 | 2,500,114 |
| Transfer to Reserve | 25,728 | 384,192 | 841,517 |
| Transfer from Reserve | (745,000) | (479,905) | (3,062,005) |
| Closing Balance 30 June 2014 | 67,768 | 183,913 | 279,626 |
| Land & Building Asset Acquisition Reserve | | | |
| Opening Balance 1 July 2013 | 247,528 | 251,214 | 239,568 |
| Transfer to Reserve | 8,092 | 10,115 | 11,646 |
| Transfer from Reserve | - | - | - |
| Closing Balance 30 June 2014 | 255,620 | 261,329 | 251,214 |
| Leederville Oval Reserve | | | |
| Opening Balance 1 July 2013 | 281,528 | 285,594 | 227,147 |
| Transfer to Reserve | 54,203 | 22,872 | 58,447 |
| Transfer from Reserve | (17,800) | (17,800) | - |
| Closing Balance 30 June 2014 | 317,931 | 290,666 | 285,594 |
| Light Fleet Replacement Reserve | | | |
| Opening Balance 1 July 2013 | 61,187 | 115,264 | 2,385 |
| Transfer to Reserve | 252,000 | 127,844 | 330,117 |
| Transfer from Reserve | (303,000) | (243,108) | (217,238) |
| Closing Balance 30 June 2014 | 10,187 | - | 115,264 |
| Loftus Community Centre Reserve | | | |
| Opening Balance 1 July 2013 | 14,394 | 14,581 | 18,788 |
| Transfer to Reserve | 6,471 | 3,675 | 6,493 |
| Transfer from Reserve | (7,500) | (5,328) | (10,700) |
| Closing Balance 30 June 2014 | 13,365 | 12,928 | 14,581 |
| Loftus Recreation Centre Reserve | | | |
| Opening Balance 1 July 2013 | 56,613 | 119,483 | 40,740 |
| Transfer to Reserve | 61,851 | 34,694 | 174,833 |
| Transfer from Reserve | (116,000) | (113,587) | (96,090) |
| Closing Balance 30 June 2014 | 2,464 | 40,590 | 119,483 |
| Parking Facility and Equipment Reserve | | | |
| Opening Balance 1 July 2013 | 336,709 | 341,505 | 248,447 |
| Transfer to Reserve | 11,007 | 13,702 | 114,092 |
| Transfer from Reserve | (175,000) | (15,870) | (21,034) |
| Closing Balance 30 June 2014 | 172,716 | 339,337 | 341,505 |

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

10. Cash Reserves (Continued)

| | Revised Budget 2013/14 \$ | Actual 2013/14 \$ | Actual 2012/13 \$ |
|--|--|----------------------------------|----------------------------------|
| Perth Oval Reserve | | | |
| Opening Balance 1 July 2013 | 1,342 | 1,029 | 270,174 |
| Transfer to Reserve | 44 | - | 4,168 |
| Transfer from Reserve | - | (1,029) | (273,313) |
| Closing Balance 30 June 2014 | <u>1,386</u> | <u>-</u> | <u>1,029</u> |
| Plant and Equipment Reserve | | | |
| Opening Balance 1 July 2013 | 527,936 | 525,693 | 795,764 |
| Transfer to Reserve | 317,258 | 145,035 | 129,682 |
| Transfer from Reserve | (609,000) | (197,398) | (399,753) |
| Closing Balance 30 June 2014 | <u>236,194</u> | <u>473,330</u> | <u>525,693</u> |
| State Indoor Multi Use Sport Centre Reserve | | | |
| Opening Balance 1 July 2013 | 51,069 | 51,804 | 40,625 |
| Transfer to Reserve | 13,669 | 8,262 | 11,179 |
| Transfer from Reserve | - | - | - |
| Closing Balance 30 June 2014 | <u>64,738</u> | <u>60,066</u> | <u>51,804</u> |
| Strategic Waste Management Reserve | | | |
| Opening Balance 1 July 2013 | 75,143 | 76,262 | 72,726 |
| Transfer to Reserve | 2,456 | 2,187 | 3,536 |
| Transfer from Reserve | - | (58,770) | - |
| Closing Balance 30 June 2014 | <u>77,599</u> | <u>19,679</u> | <u>76,262</u> |
| Tamala Park Land Sales Reserve | | | |
| Opening Balance 1 July 2013 | - | - | - |
| Transfer to Reserve | 485,000 | 841,853 | - |
| Transfer from Reserve | - | - | - |
| Closing Balance 30 June 2014 | <u>485,000</u> | <u>841,853</u> | <u>-</u> |
| Underground Power Reserve | | | |
| Opening Balance 1 July 2013 | 179,569 | 182,244 | 173,794 |
| Transfer to Reserve | 5,870 | 7,287 | 8,450 |
| Transfer from Reserve | (30,000) | (5,000) | - |
| Closing Balance 30 June 2014 | <u>155,439</u> | <u>184,531</u> | <u>182,244</u> |
| Waste Management Reserve | | | |
| Opening Balance 1 July 2013 | 437,072 | 442,717 | 491,769 |
| Transfer to Reserve | 414,288 | 220,951 | 319,688 |
| Transfer from Reserve | (750,000) | (273,178) | (368,740) |
| Closing Balance 30 June 2014 | <u>101,360</u> | <u>390,490</u> | <u>442,717</u> |

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

10. Cash Reserves (Continued)

| | Revised Budget 2013/14 \$ | Actual 2013/14 \$ | Actual 2012/13 \$ |
|--|--|----------------------------------|----------------------------------|
| Parking Funded City Centre Upgrade Reserve | | | |
| Opening Balance 1 July 2013 | 294,426 | 82,895 | 139,552 |
| Transfer to Reserve | 159,625 | 80,451 | 157,077 |
| Transfer from Reserve | (444,000) | (148,393) | (213,734) |
| Closing Balance 30 June 2014 | <u>10,051</u> | <u>14,953</u> | <u>82,895</u> |
| Parking Funded Transport Initiative Reserve | | | |
| Opening Balance 1 July 2013 | 284,346 | 301,699 | 152,931 |
| Transfer to Reserve | 159,295 | 50,072 | 160,422 |
| Transfer from Reserve | (359,800) | (85,473) | (11,654) |
| Closing Balance 30 June 2014 | <u>83,841</u> | <u>266,298</u> | <u>301,699</u> |
| Total Reserves | <u>7,405,748</u> | <u>8,694,079</u> | <u>7,764,438</u> |

All of the reserve accounts are supported by money held in financial institution and match the amount shown as restricted cash and restricted investments in Note 12 to this financial report.

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

11. Asset Revaluation Surplus

Asset revaluation reserves have arisen on revaluation of the following classes of non-current assets

| | Actual 2013/14 \$ | Actual 2012/13 \$ |
|---|----------------------------------|----------------------------------|
| Plant and Equipment | | |
| Opening Balance | 1,300,727 | - |
| Revaluation Increment/(Decrement) | - | 1,300,727 |
| Closing Balance | <u>1,300,727</u> | <u>1,300,727</u> |
| Furniture and Equipment | | |
| Opening Balance | 160,080 | - |
| Revaluation Increment/(Decrement) | - | 160,080 |
| Closing Balance | <u>160,080</u> | <u>160,080</u> |
| Land | | |
| Opening Balance | 7,042,661 | 7,042,661 |
| Revaluation Increment/(Decrement) | 45,115,695 | - |
| Closing Balance | <u>52,158,356</u> | <u>7,042,661</u> |
| Buildings | | |
| Opening Balance | 34,963,560 | 34,963,560 |
| Revaluation Increment/(Decrement) | (5,416,480) | - |
| Closing Balance | <u>29,547,080</u> | <u>34,963,560</u> |
| Roads, Right of Ways and Footpaths | | |
| Opening Balance | 13,118,817 | 13,118,817 |
| Revaluation Increment/(Decrement) | - | - |
| Closing Balance | <u>13,118,817</u> | <u>13,118,817</u> |
| Total Asset Revaluation Surplus | <u>96,285,060</u> | <u>56,585,845</u> |

12. Cash and Cash Equivalents

| | Actual 2013/14 \$ | Actual 2012/13 \$ |
|--------------|----------------------------------|----------------------------------|
| Unrestricted | 1,913,987 | 5,694 |
| Restricted | 8,694,079 | 7,764,438 |
| | <u>10,608,066</u> | <u>7,770,132</u> |

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

| | Note | Actual 2013/14 \$ | Actual 2012/13 \$ |
|----------|-------------|----------------------------------|----------------------------------|
| Reserves | 10 | 8,694,079 | 7,764,438 |
| | | <u>8,694,079</u> | <u>7,764,438</u> |

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

13. Notes to the Statement of Cash Flows

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, the City of Vincent considers cash to include cash on hand and in banks and investments net of outstanding bank overdrafts and non cash investments. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:-

| | Actual 2013/14 \$ | Actual 2012/13 \$ |
|---------------------------|----------------------------------|----------------------------------|
| Cash and Cash Equivalents | 10,608,066 | 7,770,132 |

(b) Reconciliation of Net Cash provided by Operating Activities to Net Result

| | Actual 2013/14 \$ | Actual 2012/13 \$ |
|--|----------------------------------|----------------------------------|
| Change in Net Assets Resulting from Operations | (1,610,845) | 1,455,504 |
| Adjustment for items not involving the movement of Cash: | | |
| Depreciation | 11,760,170 | 8,906,059 |
| Non cash investment | (1,580,303) | (535,076) |
| (Gain)/Loss on Sale of Property, Plant and Equipment | (716,148) | (1,080,901) |
| | 7,852,874 | 8,745,586 |
| Revenues Provided by: | | |
| Government Grants for the Development of Assets | (1,903,855) | (2,163,779) |
| | (1,903,855) | (2,163,779) |
| Change in Operating Assets and Liabilities | | |
| Increase/(Decrease) in Provisions | 213,207 | 253,194 |
| Increase/(Decrease) Income Received in Advance | (46,544) | (89,805) |
| Increase/(Decrease) in Accrued Expenses | 366,662 | (360,390) |
| Increase/(Decrease) in Creditors | 2,247,022 | 931,671 |
| Decrease/(Increase) in Debtors | 347,517 | 311,117 |
| Decrease/(Increase) in Prepayments | (155,816) | 72,463 |
| (Increase)/Decrease in Stock on Hand | (16,800) | 31,941 |
| Increase/(Decrease) in GST Movement | (223,378) | (99,785) |
| (Increase)/Decrease in Accrued Interest | 84,906 | (246,857) |
| | 2,816,776 | 803,549 |
| Net Cash Provided by Operating Activities | 8,765,795 | 7,385,356 |

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

14. Superannuation

The City of Vincent complies with the minimum obligations under federal law and contributes in respect of its employees to one of the following superannuation plans:-

WA Local Government Superannuation Plan

The Council contributes in respect of certain of its employees to an accumulated benefit superannuation fund established in respect of all Councils in the State. In accordance with statutory requirements, the Council contributes to the WA Local Government Superannuation Plan ("the plan") amounts nominated by the Council. As such, assets are accumulated in the plan to meet members' benefits as they accrue. No liability of the Council has been recognised as at the reporting date in respect of superannuation benefits for its employees.

City of Perth Superannuation Plan – a sub plan in the AustralianSuper Corporate Division

The Council contributes in respect of certain former City of Perth employees to a defined benefit superannuation plan. In accordance with statutory requirements, the Council contributes to the City of Perth Superannuation Fund (the Fund) amounts determined by the plan actuary Australian Super – City of Perth in respect of contributory members. In respect of non-contributory members, the Council contributes at the minimum Award/SGC contribution rate. As such, assets are accumulated in the Fund to meet members' benefits as they accrue.

The latest available audited financial report of AustralianSuper Pty Ltd as at 30 June 2013, which was not subject to audit qualification, indicated that the assets of the plan are sufficient to meet accrued benefits.

The total statutory superannuation contribution paid by the Council during the reporting period was \$1,520,649. During the 2012/2013 year the contributions were \$1,319,002.

15. Contingent Liabilities

Mindarie Regional Council

On the 25 September 2007, a Council Meeting was held at City of Vincent to accept the Deed of Guarantee to satisfy the financial security requirements relating to the tender currently under review by the Mindarie Regional Council for the construction of a Resource Recovery Facility at Neerabup. The City's maximum exposure under the Deed of Guarantee is \$7.33 million. The Deed of Guarantee will only crystallise if:

- a. Mindarie Regional Council is unable to meet the payments and there is a Mindarie Regional Council default under the Resource Recovery Facility Agreement (RRFA);
- b. There is a Force Majeure Event.

Force Majeure Events will be limited due to insurance and can be narrowed down to the following:

- War risks, confiscations, nationalisation;
- Nuclear attacks, radiation, contamination by radio activity from nuclear waste etc;
- Sea damage, tidal wave or high water or storm surge;
- Spontaneous combustion, fermentation or any process involving application of heat.

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

16 (a). Borrowings

| Loan Purpose | Loan No. | Interest Rate % | Balance as at 1 July 2013 | Budget Principal Repayment | Principal Repayment 30 June 2014 | Balance as at 30 June 2014 | Budget Interest Expense | Interest Expense 30 June 2014 |
|---------------------------|----------|-----------------|---------------------------|----------------------------|----------------------------------|----------------------------|-------------------------|-------------------------------|
| Office Building | 2 | 6.48% | 6,319,610 | 99,895 | 99,895 | 6,219,715 | 406,205 | 407,346 |
| Loftus Centre Belgravia | 5 | 6.35% | 2,464,560 | 111,912 | 111,912 | 2,352,648 | 154,550 | 154,998 |
| Loftus Centre UG Carpark | 6B | 3.85% | 2,068,576 | 191,901 | 191,901 | 1,876,675 | 76,905 | 77,143 |
| 81 Angove Street | 7 | 6.18% | 1,191,733 | 153,750 | 153,750 | 1,037,983 | 69,570 | 69,797 |
| Parking Ticket machines | 9 | 5.51% | 284,371 | 284,371 | 284,371 | - | 5,810 | 5,896 |
| Beatty Park Redevelopment | 10 | 5.49% | 7,864,092 | 250,524 | 250,524 | 7,613,568 | 429,410 | 430,632 |
| | | | 20,192,942 | 1,092,353 | 1,092,353 | 19,100,589 | 1,142,450 | 1,145,812 |

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

16 (b). Long Term Borrowings (Continued)

| | Actual 2013/14 \$ | Actual 2012/13 \$ |
|--------------------|----------------------------------|----------------------------------|
| Current | | |
| Debentures | 869,022 | 1,092,353 |
| | <u>869,022</u> | <u>1,092,353</u> |
| Non-Current | | |
| Debentures | 18,231,567 | 19,100,589 |
| | <u>18,231,567</u> | <u>19,100,589</u> |
| Total | <u>19,100,589</u> | <u>20,192,942</u> |

Unspent Debentures

Council had no unspent debenture funds as at 30 June 2014.

Overdraft

Bank overdraft is shown as short term borrowings in current liabilities in the statement of financial position. The Council has an overdraft facility of \$2,000,000 with the Commonwealth Bank.

17. Operating Lease Commitments

At the reporting date, the City of Vincent had the following obligations under non-cancelable operating leases (these obligations are not recognised as liabilities):

| | Actual 2013/14 \$ | Actual 2012/13 \$ |
|---|----------------------------------|----------------------------------|
| Not longer than 1 year | 409,269 | 195,705 |
| Longer than 1 year and not longer than 2 years | 589,415 | 367,103 |
| Longer than 2 years and not longer than 5 years | 1,100,387 | 670,209 |
| Longer than five years | 15,209 | 92,630 |
| | <u>2,114,280</u> | <u>1,325,647</u> |

At the reporting date the City of Vincent has no obligations for other finance lease commitments.

18. Trust Funds

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

| | Actual 2013/14 \$ | Actual 2012/13 \$ |
|------------------------------|----------------------------------|----------------------------------|
| Key Deposits | | |
| Balance as at 1st July 2013 | 17,450 | 17,650 |
| Receipts | 3,500 | 11,300 |
| Payments | (4,550) | (11,500) |
| Balance as at 30th June 2014 | <u>16,400</u> | <u>17,450</u> |

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

18. Trust Funds (Continued)

| | Actual 2013/14 \$ | Actual 2012/13 \$ |
|----------------------------------|-------------------------|-------------------------|
| Ground Bonds | | |
| Balance as at 1st July 2013 | 7,880 | 6,530 |
| Receipts | 41,550 | 30,400 |
| Payments | (38,550) | (29,050) |
| Balance as at 30th June 2014 | <u>10,880</u> | <u>7,880</u> |
| Hall Deposits | | |
| Balance as at 1st July 2013 | 57,951 | 49,451 |
| Receipts | 151,250 | 129,550 |
| Payments | (149,520) | (121,050) |
| Balance as at 30th June 2014 | <u>59,681</u> | <u>57,951</u> |
| Nomination Deposits | | |
| Balance as at 1st July 2013 | - | - |
| Receipts | 160 | - |
| Payments | - | - |
| Balance as at 30th June 2014 | <u>160</u> | <u>-</u> |
| Work Bonds | | |
| Balance as at 1st July 2013 | 1,772,598 | 1,813,038 |
| Receipts | 1,021,273 | 837,056 |
| Payments | (811,461) | (877,496) |
| Balance as at 30th June 2014 | <u>1,982,410</u> | <u>1,772,598</u> |
| Unclaimed Monies | | |
| Balance as at 1st July 2013 | 27,717 | 24,280 |
| Receipts | 798 | 3,437 |
| Payments | (138) | - |
| Balance as at 30th June 2014 | <u>28,377</u> | <u>27,717</u> |
| Planning Application Bond | | |
| Balance as at 1st July 2013 | 38,500 | 53,700 |
| Receipts | 4,800 | 7,000 |
| Payments | (4,000) | (22,200) |
| Balance as at 30th June 2014 | <u>39,300</u> | <u>38,500</u> |
| Beatty Park Bond | | |
| Balance as at 1st July 2013 | 250 | 250 |
| Receipts | - | 250 |
| Payments | - | (250) |
| Balance as at 30th June 2014 | <u>250</u> | <u>250</u> |
| Total Trust Balance | <u><u>2,137,458</u></u> | <u><u>1,922,346</u></u> |

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

19. Joint Ventures

(a) Mindarie Regional Council

The Mindarie Regional Council was formally constituted in December 1987. The City of Vincent, along with the Cities of Perth, Wanneroo, Joondalup, Stirling and Towns of Victoria Park and Cambridge, is a member of the Mindarie Regional Council. The primary function of the Regional Council under the constitution agreement is for the orderly and efficient treatment and/or disposal of waste. City of Vincent is a participant in the Mindarie Regional Council (MRC) and has one twelfth (1/12) equity in the land and assets of the refuse disposal facility as per the constitution amendment (dated 25 November 1996) that recognises the City as a member of the Mindarie Regional Council.

The valuation as shown below were, at the time of preparation of these statements, unaudited.

| | 2013/14 | 2012/13 |
|---------------------------|------------------|------------------|
| | \$ | \$ |
| Current Assets | 2,288,038 | 1,446,582 |
| Non - Current Assets | 3,777,065 | 3,936,806 |
| Total Assets | 6,065,103 | 5,383,388 |
| Current Liabilities | 712,904 | 568,600 |
| Non - Current Liabilities | 2,296,828 | 2,138,634 |
| Total Liabilities | 3,009,732 | 2,707,234 |
| Net Assets | 3,055,371 | 2,676,154 |

(b) Tamala Park Regional Council

The Tamala Park Regional Council (TPRC) was formally constituted in February 2006. The City of Vincent along with the Cities of Joondalup, Wanneroo, Stirling, Perth and the Town's of Cambridge and Victoria Park, is a member of the Tamala Park Regional Council. The 7 participants are joint owners of Lot 118 Mindarie, which is an area of 432 hectares situated in the local authority district of Wanneroo. Part of the land is used by the Mindarie Regional Council as a refuse landfill. The Tamala Park Regional Council has been established for the specific purpose of creating an urban development of 165 hectares immediately north of the area leased to the Mindarie Regional Council.

The valuation as shown below were, at the time of preparation of these statements, unaudited.

| | 2013/14 | 2012/13 |
|---|------------------|------------------|
| | \$ | \$ |
| Current Assets | 3,429,039 | 2,208,442 |
| Non - Current Assets | 163,192 | 163,649 |
| Total Assets | 3,592,231 | 2,372,091 |
| Current Liabilities | 55,328 | 36,074 |
| Non - Current Liabilities | 1,355 | 1,555 |
| Total Liabilities | 56,683 | 37,629 |
| Net Assets | 3,535,548 | 2,334,462 |
| Total Joint Venture Net Assets | 6,590,919 | 5,010,616 |
| Movement in Joint Venture Equity (Increase/Decrease) | 1,580,303 | 535,076 |

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

20. Fees and Charges by Programme

| | Actual 2013/14 \$ | Actual 2012/13 \$ |
|-----------------------------|----------------------------------|----------------------------------|
| Governance | 343,750 | 359,932 |
| Law Order and Public Safety | 169,422 | 193,555 |
| Health | 347,057 | 357,693 |
| Education and Welfare | 136,828 | 142,329 |
| Community Amenities | 1,435,110 | 1,497,974 |
| Recreation and Culture | 9,155,538 | 5,527,106 |
| Transport | 7,178,949 | 6,851,201 |
| Economic Services | 344,295 | 290,464 |
| Other Property and Services | 76,498 | 83,977 |
| | 19,187,447 | 15,304,231 |

21. Grants and Contribution

| | Actual 2013/14 \$ | Actual 2012/13 \$ |
|--|----------------------------------|----------------------------------|
| By Nature and Type | | |
| Grants and Contributions - Operating | 1,435,384 | 1,567,459 |
| Grants and Contributions - Non Operating | 1,903,855 | 2,163,779 |
| | 3,339,239 | 3,731,238 |

| | Actual 2013/14 \$ | Actual 2012/13 \$ |
|-----------------------------|----------------------------------|----------------------------------|
| By Programme | | |
| General Purpose Funding | 561,705 | 981,595 |
| Governance | 886 | 875 |
| Law Order and Public Safety | 103,339 | 88,727 |
| Health | 1,893 | 2,192 |
| Education and Welfare | 396,363 | 446,881 |
| Community Amenities | 501,622 | 5,833 |
| Recreation and Culture | 349,604 | 1,335,458 |
| Economic | 2,178 | 2,982 |
| Transport | 1,391,682 | 860,881 |
| Other Property and Services | 1,605 | 4,037 |
| Administration | 28,362 | 1,777 |
| | 3,339,239 | 3,731,238 |

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

22. Elected Members Fees and Allowances

| | Revised Budget 2013/14 \$ | Actual 2013/14 \$ | Actual 2012/13 \$ |
|----------------------------------|--|----------------------------------|----------------------------------|
| Members Meeting Fee | 205,500 | 195,547 | 69,947 |
| Mayor Allowance | 60,000 | 55,667 | 60,000 |
| Deputy Mayor Allowance | 12,000 | 12,000 | 12,000 |
| Information Technology Allowance | 30,600 | 29,640 | 29,251 |
| Travelling Expenses | 1,500 | 1,543 | 3,065 |
| Child Care | 500 | 600 | - |
| Stationery/Printing | 5,300 | 3,796 | 8,067 |
| Other Expenses | 300 | - | 300 |
| Total | 315,700 | 298,793 | 182,630 |

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

23. Rating Information

(a) Rates

| | Rateable Value \$ | Rate in Dollar Cents | Original Budget 2013/14 \$ | Actual 2013/14 \$ | Actual 2012/13 \$ |
|--|-------------------------|-------------------------------|-------------------------------------|-------------------------|-------------------------|
| Rate Revenue | | | | | |
| Gross Rental Values | | | | | |
| General Rate | | | | | |
| 15,950 Assessments | 348,336,185 | 6.995 | 24,331,020 | 24,366,125 | 23,045,769 |
| Minimum Rate | | | | | |
| 761 Assessments | 6,718,464 | @ 681 | 518,000 | 518,241 | 518,105 |
| Interim and Back Rates | 6,190,626 | 6.995 | 338,300 | 442,058 | 227,536 |
| Total General Rates Levied | 361,245,275 | | 25,187,320 | 25,326,424 | 23,791,410 |
| Ex Gratia Rates | 520,520 | 6.995 | 36,000 | 36,410 | 35,802 |
| Less Rates Written Off | | | (1,000) | (444) | (1,260) |
| Total Amount Made Up From Rates | 361,765,795 | | 25,222,320 | 25,362,390 | 23,825,952 |

(b) Interest Charges, instalments and write offs

| | | | |
|---|----------------|----------------|----------------|
| Instalment Interest @ 5.5% | 157,500 | 152,362 | 142,640 |
| Penalty Interest @ 11% | 74,600 | 72,331 | 67,357 |
| Administration Charge \$11 per instalment | 173,800 | 170,808 | 157,880 |
| Legal Costs Recovered | 20,000 | 30,902 | 54,626 |
| Other Reimbursements | 200 | 397 | - |
| Interest Write Off | (300) | (703) | - |
| | 425,800 | 426,097 | 422,503 |

Ratepayers had the option of paying rates in four equal instalments. These were due on

- 1 26 August 2013
- 2 28 October 2013
- 3 3 January 2014
- 4 7 March 2014

Administration charges and interest applied for the final three instalments.

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

24. Financial Risk Management

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

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk. Financial risk management is carried out by the finance area under policies approved by the Council.

The Council held the following financial instruments at balance date:

| | Carrying Value | | Fair Value | |
|------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | Actual 2013/14 \$ | Actual 2012/13 \$ | Actual 2013/14 \$ | Actual 2012/13 \$ |
| Financial Assets | | | | |
| Cash and Cash Equivalents | 10,608,066 | 7,770,132 | 10,608,066 | 7,770,132 |
| Receivables | 3,428,057 | 3,918,858 | 3,428,057 | 3,918,858 |
| | 14,036,123 | 11,688,990 | 14,036,123 | 11,688,990 |
| Financial Liabilities | | | | |
| Payables | 7,247,660 | 4,940,339 | 7,247,660 | 4,940,339 |
| Borrowings | 19,100,589 | 20,192,942 | 14,733,249 | 15,645,836 |
| | 26,348,249 | 25,133,281 | 21,980,909 | 20,586,175 |

Fair value is determined as follows:

- Cash and Cash Equivalents, Receivables, Payables – estimated to the carrying value which approximates net market value.
- Borrowings – estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.

(a) Cash and Cash Equivalents

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

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

Cash and investments are also subject to interest rate risk – the risk that movements in interest rates could affect returns. The weighted effective average interest for all the cash and cash equivalent for the year was 2.53% (2012/2013 was 3.13%).

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

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

24. Financial Risk Management (Continued)

Sensitivity Analysis

| | 30 June 2014 | 30 June 2013 |
|---|---------------------|---------------------|
| | \$ | \$ |
| Impact of a 1.0% movement in interest rates on cash and investments | | |
| - Equity | 106,080 | 77,000 |
| - Income Statement | 106,080 | 77,000 |

(b) Receivables

Council's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. Council manages this risk by monitoring outstanding debt and employing debt recovery policies. Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land – that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is monitored against benchmarks for acceptable collection performance. Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

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

| | 30 June 2014 | 30 June 2013 |
|--|---------------------|---------------------|
| Percentage of Rates and Annual Charges | | |
| - Current | 60% | 63% |
| - Overdue greater than 12 months | 40% | 37% |

| | 30 June 2014 | 30 June 2013 |
|---|---------------------|---------------------|
| Percentage of Other Receivables (excluded Underground Power Charge) | | |
| - Current | 93% | 96% |
| - Overdue | 6% | 4% |

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

24. Financial Risk Management (Continued)

(c) Borrowings

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

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

| | Due within 1 year \$ | Due between 1 & 5 years \$ | Due after 5 years \$ | Total Contractual Cash Flows \$ | Carrying Values \$ |
|-------------|----------------------------|-------------------------------------|-------------------------------|--|--------------------------|
| 2014 | | | | | |
| Payables | 7,247,660 | - | - | 7,247,660 | 7,247,660 |
| Borrowings | 1,954,276 | 7,978,407 | 17,126,447 | 27,059,130 | 19,100,589 |
| | 9,201,936 | 7,978,407 | 17,126,477 | 34,306,790 | 26,348,249 |
| 2013 | | | | | |
| Payables | 4,940,339 | - | - | 4,940,339 | 4,940,339 |
| Borrowings | 2,230,018 | 7,912,918 | 19,146,212 | 29,289,147 | 20,192,942 |
| | 7,170,357 | 7,912,918 | 19,146,212 | 34,229,486 | 25,133,281 |

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

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

| | <1year \$ | >1>5 years \$ | >5 years \$ | Total \$ | Weighted Average Effective Interest Rate % |
|---|--------------|------------------|----------------|-------------|---|
| Year Ended 30 June 2014 | | | | | |
| Borrowings | | | | | |
| - Fixed Rate | | | | | |
| Debentures | 869,022 | 3,016,171 | 15,215,396 | 19,100,589 | |
| Weighted Average Effective Interest Rate | 5.68% | 5.68% | 5.05% | | 5.47% |
| Year Ended 30 June 2013 | | | | | |
| - Fixed Rate | | | | | |
| Debentures | 1,092,352 | 2,807,053 | 16,293,537 | 20,912,942 | |
| Weighted Average Effective Interest Rate | 5.63% | 5.68% | 5.15% | | 5.49% |

City of Vincent
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25. Inventories

| | Actual 2013/14 \$ | Actual 2012/13 \$ |
|-----------------------------|----------------------------------|----------------------------------|
| Stock held at the Depot | 129,223 | 114,960 |
| Retail Stock – Beatty Park | 54,308 | 38,628 |
| Land Held for Resale – Cost | 134,725 | 147,869 |
| | 318,256 | 301,457 |

26. Total Assets Classified by Function and Activity

| | Actual 2013/14 \$ | Actual 2012/13 \$ |
|-----------------------------|----------------------------------|----------------------------------|
| General Purpose Funding | 1,560,040 | 1,288,162 |
| Governance | 16,263,530 | 13,072,408 |
| Law, Order, Public Safety | 1,839,193 | 1,732,737 |
| Health | 3,324,483 | 1,235,307 |
| Education and Welfare | 10,172,066 | 7,714,735 |
| Community Amenities | 2,664,550 | 2,677,989 |
| Recreation and Culture | 133,374,927 | 106,186,349 |
| Transport | 75,731,537 | 75,098,426 |
| Other Property and Services | 14,219,571 | 10,627,239 |
| | 259,149,897 | 219,633,352 |

27. Trading Undertakings, Major Trading Undertakings and Major Land Transactions.

No trading or major undertakings and no major land transactions have been undertaken by the City for the year ending in the 30 June 2014.

28. Employee Numbers

| | Actual 2013/14 | Actual 2012/13 |
|--|---------------------------|---------------------------|
| The number of full-time equivalent Employees at balance date | 203 | 194 |

29. Economic Dependency

A significant portion of revenue is received by way of grant from the State and Federal Government. The total of grant revenue from government sources is disclosed in Note 21.

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

30. Financial Ratios of the Accounts

| | 2014 | 2013 | 2012 |
|-----------------------------------|-------------|-------------|-------------|
| Current Ratio | 0.51 | 0.47 | 0.46 |
| Asset Sustainability Ratio | 0.50 | 1.43 | 1.21 |
| Debt Service Cover Ratio | 4.20 | 3.72 | 3.44 |
| Operating Surplus Ratio | (0.07) | (0.03) | (0.10) |
| Own Source Revenue Coverage Ratio | 0.88 | 0.95 | 0.87 |

The above ratios are calculated as follows:

| | |
|-----------------------------------|--|
| Current Ratio | $\frac{\text{(Current Assets – Restricted Assets)}}{\text{(Current Liabilities - Liabilities associated with Restricted Assets)}}$ |
| Asset Sustainability Ratio | $\frac{\text{Capital Renewal and Replacement Expenditure}}{\text{Depreciation Expense}}$ |
| 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 | $\frac{\text{Own Source Operating Revenue}}{\text{Operating Expense}}$ |

Additional Financial Ratios

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

| | 2014 | 2013 | 2012 |
|-----------------------------|-------------|-------------|-------------|
| Asset Consumption Ratio | 0.54 | 0.60 | N/A |
| Asset Renewal Funding Ratio | 0.76 | 0.77 | N/A |

The above ratios are calculated as follows:

| | |
|-----------------------------|---|
| Asset Consumption Ratio | $\frac{\text{Depreciated Replacement Cost Of Assets}}{\text{Current Replacement Cost Of Depreciable Assets}}$ |
| Asset Renewal Funding Ratio | $\frac{\text{NPV of Planned Capital Renewals Over 10 Years}}{\text{NPV of Required Capital Expenditure Over 10 Years}}$ |

N/A – In keeping with amendments to Local Government (Financial Management) Regulations 50, comparatives for the preceding years being 2012 have not been reported as financial information is not available.

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

31. Fair Value Measurement

The City measures the following assets and liabilities on a recurring basis:

- Land and Buildings
- Furniture and Equipment
- Plant and Equipment

The City does not measure any other assets and liabilities at fair value on a non-recurring basis. As described in Note 9(a) the Fair Value valuation of land and buildings applies to land and buildings for the first time in 2013-14.

The following table provides the fair values of the City's assets measured and recognized on a recurring basis after initial recognition and their categorization within the fair hierarchy:

Recurring Fair Value Measurements

Non-Financial Assets
30 June 2014

| | Note | Level 1 | Level 2 | Level 3 | Total |
|--|------|---------|------------|-------------|-------------|
| Land | 9(a) | | 10,630,000 | 45,816,056 | 56,446,056 |
| Building | 9(a) | | 2,398,406 | | 2,398,406 |
| Building | 9(a) | | | 82,517,854 | 82,517,854 |
| Plant and Equipment | | | 4,660,309 | | 4,660,309 |
| Office Furniture and Equipment | | | 570,345 | | 570,345 |
| Total non-financial assets recognised at fair value on a recurring basis | | | 18,259,060 | 128,333,910 | 146,592,970 |

30 June 2013

| | | Level 1 | Level 2 | Level 3 | Total |
|--|--|---------|-----------|---------|-----------|
| Plant and Equipment | | | 4,951,581 | | 4,951,581 |
| Office Furniture and Equipment | | | 708,010 | | 708,010 |
| Total non-financial assets recognised at fair value on a recurring basis | | | 5,659,591 | | 5,659,591 |

The City's land and buildings were valued on the cost basis for the year ended 30 June 2013 and revalued at 1 July 2013. Therefore, no fair values have been reported for the year ended 30 June 2013.

(a) Transfers Policy

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

City of Vincent
Notes to and forming part of the Financial Report
For the year ended 30 June 2014

31. Fair Value Measurement (Continued)

(b) Highest and Best Use

There were no assets valued where it was assumed that the highest and best use was other than their current use.

(c) Valuation techniques and inputs used to derive fair values

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

| Asset | Level of Valuation Input | Fair Value at 30 June 2014 \$ | Valuation Technique(s) | Inputs Used |
|-----------------------------|--------------------------------|--|--------------------------------|--|
| Non-Financial Assets | | | | |
| Land | 2 | 10,630,000 | Market approach | price per square metre |
| Land | 3 | 45,816,056 | Cost Approach | price per square metre |
| Buildings | 2 | 2,398,406 | Market Approach | estimates of residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount |
| Buildings | 3 | 82,517,854 | Cost and Market Approach | estimates of residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount |
| Plant and Equipment | 2 | 4,660,309 | Cost and Market approach | Make, size, year of manufacture and condition |
| Furniture and Equipment | 2 | 570,345 | Cost and Market approach | Make, size, year of manufacture and condition |
| Total | | <u>146,592,970</u> | | |

City of Vincent
Notes to and forming part of the Financial Report
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31. Fair Value Measurement (Continued)

(c) Valuation techniques and inputs used to derive fair values (Continue)

Recurring fair value measurements

Land

Level 2 valuation inputs are used to value land held in freehold title as well as land used for special purposes that are restricted in use under current zoning rules (i.e. Commercial, Industrial or Residential). Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant inputs into this valuation approach were price per square metre.

With regard to land that is currently zoned Parks, Recreation and/or for Public Purpose, having a highly restricted use, it is difficult with any degree of confidence in applying the typical valuation method of direct comparable sales evidence consistent with the Level 2 input. These were subsequently valued at the Level 3 valuation input hierarchy by using the professional judgement of a Registered Valuer who investigated land value within a wider general area of the region where traditionally land values are at their lowest. The appropriate sales of this marginal land was then applied to the subject property after making due allowances for location, size and utility. This provided only a low level of comparability.

Buildings

The City's building & improvement assets such as the City's Depot, Community Halls and Club houses, Pavilion, etc. which are considered to be of a "specialised nature" (non – market type properties which are not readily traded in the market place) were valued by professionally qualified Registered Valuers using the cost approach. This approach is commonly referred to as the depreciated replacement cost (DRC).

The "DRC" approach considers the cost (sourced from cost guides such as Rawlinsons, Cordell, professional quantity surveyors and recent construction costs for similar projects throughout Western Australia) to reproduce or replace similar assets with an asset in new condition, including allowance for installation, less an amount for depreciation in the form of accrued physical wear and tear, economic and functional obsolescence. The depreciation consists of a combination of unit rates based on square metres and quantification of the component parts of the asset (level 2 valuation inputs). Other inputs (i.e. remaining useful life, asset condition and utility) required extensive professional judgement and impacted significantly on the final determination of fair value. Therefore, specialised building assets were classified as having been valued using Level 3 valuation inputs.

Plant and Equipment

Plant and equipment were revalued in 2013 as part of the mandatory requirements embodied in Local Government (Financial Management) Regulation 17A. Whilst the additions since 1 July 2013 have been brought in the books at cost, given they were acquired at arm's length and any accumulated depreciation reflects the usage of service potential, it is considered that the recorded written down values approximate fair values. Thus, the value of the class of assets in the City's books is considered to be in accordance with Local Government (Financial Management (Regulation) 17A (2) which requires these assets to be shown at fair value. Plant and Equipment will be revalued during the year ended 30 June 2016 in accordance with the mandatory asset measurement framework detailed at Note 1(g).

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Notes to and forming part of the Financial Report
For the year ended 30 June 2014

31. Fair Value Measurement (Continued)

(c) Valuation techniques and inputs used to derive fair values (Continue)

Recurring fair value measurements

Plant and Equipment (Continued)

Most plant and equipment assets are generally valued using the market and cost approach using comparable sales and relevant industry market price reference guides, and have been classified as being valued at Level 2 of the fair value hierarchy. The most significant inputs into this valuation approach are the make, size, year of manufacture and condition.

(d) Quantitative Information about the significant unobservable inputs and relationship to fair value

The following table summarises the quantitative information about the key significant unobservable inputs (level 3 fair value hierarchy), the ranges of those inputs and the relationships of unobservable inputs to the fair value measurements.

| Description and fair value as at 30 June 2014 | Valuation technique(s) | Unobservable inputs | Range of inputs (probability – weighted average) | Relationship of unobservable inputs to fair value |
|---|--|---|---|---|
| Land with restricted use (\$45,816,056) | Market approach | Price per square metre | +/-10% | A change of 10% would result in a change in fair value by \$4,581,605 |
| Land vested and under the Control of Council (\$10,630,000) | Income and Cost approach | Ground rent, cost of course development | +/-10% | A change of 10% would result in a change in fair value by \$1,063,000 |
| Specialised buildings (\$82,517,854) | Market approach (depreciated replacement cost) | Relationship between asset consumption rating scale and the level of consumed service potential | +/- 10% | A change of 10% would result in an increase/decrease of \$ 8,251,785 |

31. Fair Value Measurement (Continued)

(e) Valuation processes

The Council engages external, independent and qualified valuers to determine the fair value of the entity's land, buildings, plant and equipment on a regular basis.

An annual assessment is undertaken to determine whether the carrying amount of the assets is materially different from the fair value. If any variation is considered material, a revaluation is undertaken either by comprehensive revaluation or by applying an interim revaluation using appropriate indices.

As at 30 June 2014 a comprehensive revaluation was undertaken for land and building asset classes subject to revaluation by AssetVal Pty Limited.

The main Level 3 inputs used are derived and evaluated as follows:

- **Cost for land restricted in use (non-saleable)** – This is the cost estimate to replace the existing land if Council had to acquire it on the open market in competition with other market participants. Because of the restricted nature and unique characteristics of this land, there was insufficient market evidence of directly comparable sales. Professional judgement was used by the Valuer who investigated land value within a wider general area of the region where traditionally land values are at their lowest. The appropriate sales of this marginal land was then applied to the subject property after making due allowances for location, size and utility. This provided only a low level of comparability.
- **Relationship between asset consumption rating scale and the level of consumed service potential** – Under the cost approach the estimated cost to replace the asset is calculated and then adjusted to take account of an accumulated depreciation. In order to achieve this, the valuer determines an asset consumption rating scale for each asset type based on the inter-relationship between a range of factors. These factors and their relationship to the fair value require profession judgment and include asset condition, legal and commercial obsolescence and the determination of key depreciation related assumptions such as residual value, useful life and pattern of consumption of the future economic benefit. The consumption rating scales were based initially on the past experience of the valuation firm and industry guides and were then updated to take into account the experience and understanding of the City's own engineers, asset management and finance staff. The results of the valuation were further evaluated by confirmation against the Council's own understanding of the assets and the level of remaining service potential.

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31. Fair Value Measurement (Continued)

(f) Disclosed Fair Value Measurements

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

Borrowings

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

| Description | Note | Fair Value Hierarchy Level | Valuation Technique(s) | Inputs Used |
|--------------------|-------|----------------------------|--|--|
| Liabilities | | | | |
| Borrowings | 16(a) | 2 | Income approach using discounted cash flow methodology | Current treasury borrowing rates for similar instruments |

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