

Keep Australia Beautiful Council (Western Australia) Incorporated

# ANNUAL REPORT 2015-16



# ACKNOWLEDGEMENTS

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This report was prepared by Keep Australia Beautiful Council (Western Australia) Incorporated.

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# LETTER TO THE MINISTER

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**Hon Albert Jacob MLA**

Minister for Environment; Heritage

In accordance with Section 63 of the *Financial Management Act 2006*, I have pleasure in submitting for presentation to Parliament the Annual Report of the Keep Australia Beautiful Council (Western Australia) Incorporated for the period 1 July 2015 to 30 June 2016.

This report has been prepared in accordance with provisions of the *Financial Management Act 2006*.



**Michael Aspinall**

Chairman

Keep Australia Beautiful Council (Western Australia) Incorporated

# CHAIRMAN'S FOREWORD

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As the new Chairman for Keep Australia Beautiful Council (KABC) I have been impressed by the range of litter reduction activities being undertaken throughout Western Australia.

From my perspective, the success of KABC comes from engaging the interest of the community. I am encouraged that participation numbers in educational programs such as Clean Schools continued to increase during 2015-16, with 488 schools registered. Adopt-a-Spot also continued to flourish, with 654 groups, representing around 15,000 participants working to keep areas litter-free.

It is a pleasure to see our volunteers being rewarded for all of their hard work. In particular, the Tidy Towns Sustainable Communities Awards highlighted and rewarded the efforts of a range of community members - including volunteers and local governments around Western Australia. I would like to congratulate Albany on winning the State title in 2015.

KABC campaigns, such as *Bin it—you know it's the right thing to do and Bin it—too easy!*, resonated with the community and helped raise awareness and improve attitudes to rubbish disposal. In addition, the provision of resources through KABC grants and the Adopt-a-Spot, Clean Clubs and Outback Packs programs continued to give many in the community means to reduce litter and actively address the litter issue. The Litter Reporter Scheme provided yet another avenue for Western Australians to become involved in litter reduction. There are now over 11,000 litter reporters registered to report littering to KABC.

The year saw greater engagement of KABC with the Western Australian Local Government Association (WALGA). This resulted in workshops around the State providing assistance to local governments to develop litter prevention strategies and participate in KABC programs.

I would like to thank the Department of Environment Regulation (DER) and Waste Authority for their ongoing support. The Waste Authority, Water Corporation and Department of Regional Development's support for the Tidy Towns program is also greatly appreciated. West Australian Regional Newspapers, the Australian Packaging Forum, Tourism Western Australia and Cliffs Natural Resources also provided valued sponsorship and support.

Taking on the role of Chairman has been an honour and I would like to thank the previous Chairman for setting a strong direction for the organisation. I would also like to thank fellow Council members, some of whom are new this year. Lastly, I would like to acknowledge the DER officers, who provided services to KABC, for their hard work in achieving KABC's litter reduction goals.

I hope that you enjoy reading our 2015–16 Annual Report.

A handwritten signature in black ink, appearing to read 'M. Aspinall', written in a cursive style.

**Michael Aspinall**  
Chairman  
Keep Australia Beautiful Council

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# 1.0

## PERFORMANCE HIGHLIGHTS



## SUSTAINABLE COMMUNITY AWARDS

**Albany** was awarded the State title in the 2015 Tidy Towns Sustainable Communities program and won the National Heritage and Culture category at the Australian Tidy Towns Awards, held in Toodyay in 2016. Albany was also highly commended in two of the six national category awards.

**Guilderton** won Australia's Cleanest Beach for 2015. Kalgoorlie-Boulder won the Australian Sustainable Cities Award for Heritage and Culture and was highly commended for Environmental Education.



## LITTER REPORTERS

During 2015–16, **1,319 new reporters** registered, bringing the number of litter reporters to 11,349. Litter reporters made 3,159 litter reports, resulting in 2939 infringements given. Eighty eight litter reports were investigated for further action.

One hundred and seventy nine incidents of littering were also investigated resulting in **29 infringements**.



## GRANTS

The Community Litter Grants and Beverage Container Recycling Grants distributed **\$120,211 in funding**.

Major projects supported included: the Shire of Halls Creek's Can recycling from the Bush project, which saw over 10,000 aluminium cans collected; and the City of Gosnells' Carry Your Cup initiative; and the Toodyay Sustainability Station.



## MAIN ROADS WA PARTNERSHIP

A **memorandum** of understanding was signed with Main Roads WA in continued efforts to reduce roadside littering.



## CAMPAIGNS

The KABC brand and anti-litter message was promoted with the ongoing ***Bin it—you know it's the right thing to do*** anti-litter campaign as the overarching message.

The ***Too Easy*** tag line, introduced in 2014, was continued on promotional resources, including fast food bins and posters. These resources complemented six months of cinema advertising and a social media campaign to ensure a broad community reach.

The online ***Bin it to Win it*** quiz engaged more than 2,400 participants and the ***Tie Down Test*** had 1,650 entrants.



## PROGRAMS AND RESOURCES

**Seventy-four teachers** participated in the Clean Schools professional development program.

The **Design a Bin Sticker Competition** received 800 entries.

A total of **15,625 Outback Packs** were distributed through regional outlets.

Clean Clubs gave **471 pop-up bins** to sporting clubs.



## LOCAL GOVERNMENT

Working with local governments is a key focus area in the **Litter Prevention Strategy**.

**Four litter prevention workshops** were attended by 112 participants, leading to several local governments developing litter prevention strategies. The Rivers Regional Council is developing a region-wide program to combat littering and illegal dumping.





Keep  Australia Beautiful  
WA

 You know it's the right thing to do  
Please re-use this bag again and AGAIN!  
WARNING: To avoid danger of suffocation keep this bag away from babies and children. Do not use in cribs, cots, carriages or playpens. THIS BAG IS RECYCLED & 100% BIODEGRADABLE IN CRYSTALLINE WATER.

Keep  Australia Beautiful  
WA

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# 2.0

## OPERATIONAL STRUCTURE

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KABC is a statutory authority reporting to the Minister for Environment, Hon Albert Jacob MLA.

The *Litter Prevention Strategy 2015–20* sets out a framework for litter management, including initiatives and programs to reduce the incidence of littering in Western Australia.

The Strategy identifies seven key priorities:

- Research and data - to understand the type and extent of littering and illegal dumping in WA; and to develop litter prevention activities based on a range of data.
- Education, awareness and training - to increase public knowledge and willingness to participate in maintaining a litter-free environment; increase understanding in the community of the need for materials to be recycled outside the home in the same way as they are at home; and to train enforcement officers to support litter reduction initiatives and monitor litter and illegal dumping.
- Litter prevention tools - to facilitate appropriate infrastructure and services to reduce littering and increase recycling across WA.
- Enforcement - to ensure effective and efficient enforcement of the current litter legislation.
- Incentives - to encourage, reward and provide appropriate resources to people to change their behaviour with regard to litter and illegal dumping.
- Collaboration and partnerships - encourage and work with stakeholders to identify their responsibilities and manage their role in litter and waste management in a coordinated and consistent manner.
- Legislation and policy - encourage and work with stakeholders to identify their responsibilities and manage their role in litter and waste management in a coordinated and consistent manner.

### Enabling legislation

KABC is established under the *Litter Act 1979* (Litter Act) as a body corporate.

### Responsible Minister

KABC reports to the Minister for Environment for the purposes of the Litter Act.

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## Organisational structure

DER provides services to KABC to support its functions pursuant to section 16 of the Litter Act.

Members of Council from 1 July to 31 December 2015 were:

Mr Mel Hay, APM (Chairman);  
Ms Virginia Scott;  
Mr Jeff Anderton;  
Ms Genette Keating;  
Mr Malcolm Jenkinson;  
Mr Howard Flinders;  
Mr William Adams;  
Mr Dave Tapley; and  
Mr Michael Tuffin.

Some positions were vacant.

On 1 January 2016, on the recommendation of the Minister for Environment, the Governor of Western Australia appointed the members and deputy members of KABC for three-year terms.

Members of Council from 1 January to 30 June 2016 were:

Mr Michael Aspinall (Chairman);  
Mr Jeff Anderton;  
Ms Genette Keating;  
Mr Malcolm Jenkinson;  
Mr Michael Tuffin;  
Mr Ken Parker;  
Mrs Nola Green; and  
Mr Howard Flinders.

Deputy Members

Ms Linley Brown;  
Mrs Pamela Stewart;  
Ms Helen Joyce;  
Ms Kerry Thiess;  
Dr Shayne Silcox; and  
Ms Kelly Howlett.

## Council meetings

The Council met 12 times in 2015–16. Meetings occurred on the third Thursday of each month, with the exception of December when meetings were held on the second Thursday of the month.

## Corporate partners and sponsors

KABC acknowledges the following corporate and community sponsors and partners. Without their support, KABC would not have been able to provide the important programs detailed in this Annual Report.

- Waste Authority WA;
- Department of Environment Regulation;
- Main Roads WA;
- Water Corporation;
- Western Australian Local Government Association;
- West Australian Regional Newspapers;
- Cliffs Natural Resources Limited;
- Department of Regional Development;
- Australian Packaging Covenant Council;
- Tangaroa Blue; and
- Tourism Western Australia.



# 3.0 PERFORMANCE

## LITTER MONITORING AND RESEARCH

The National Litter Index (NLI) is Australia's only annual measure of litter type and volume based on counts which are taken twice a year at 1,059 sites across Australia. The NLI measures litter at eight different site types including beaches, car parks, highways, industrial sites, parks, residential areas and retail shopping centres.

The number of items of litter per 1,000 square metres (m<sup>2</sup>) increased from 50 to 51, representing a two per cent increase. The volume of litter per 1,000 m<sup>2</sup> increased from 9.58 to 10.38 litres, an increase of eight per cent.

Litter reduction by item occurred at five of the site types, including shopping centres (24 per cent), car parks (13 per cent), beaches (28 per cent), industrial areas (four per cent) and recreational areas such as parks (40 per cent).

Litter reduction by volume occurred at four sites including car parks (48 per cent), industrial areas (six per cent), retail areas (five per cent) and recreational areas such as parks (53 per cent).

Highways and roadsides continued to record higher levels of litter and were the major contributors to increased litter levels in Western Australia.

Table 1 shows changes in the NLI from 2010-11 to 2015-16.

	Items per 1,000m <sup>2</sup>						Volume (litres) per 1,000m <sup>2</sup>					
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
<b>National</b>	61	58	56	51	51	46	6.49	6.24	6.13	5.97	5.38	5.11
<b>WA</b>	75	62	63	54	50	51	9.03	10.28	10.46	10.14	9.58	10.38

**Table 1 National Litter Index 2010-11 to 2015-16**

Note: The NLI data is presented in a different format in 2015-16, showing this year's results as a comparison to previous years for Western Australia and against national data only.

## EDUCATION, AWARENESS AND TRAINING

### Public relations, campaigns, events and community sponsorships

The KABC brand and anti-litter message was promoted across a range of events and activities in 2015–16, with the ongoing *Bin it—you know it's the right thing to do* anti-litter campaign as the overarching message.

The *'Too Easy'* tag line, introduced in 2014, continued, including fast food bins and posters. The resources complemented six months of cinema advertising and a social media campaign to ensure broad community outreach. Facebook and Instagram were used as tools for engagement with the Facebook audience reaching 2,070 at 30 June 2016. The online *Bin it to Win it* quiz engaged more than 2,400 participants and the *'Tie Down Test'* had 1,650 entrants. Campaign resources continued to be distributed via local governments, community resource centres and community organisations.

### Events

Date	Name of event
<b>2015</b>	
29 July	Local government workshop with the Eastern Metropolitan Regional Council (EMRC)
6–7 August	WALGA State Conference
24–30 August	Keep Australia Beautiful Week promotions
11 September	Tidy Towns Sustainable Communities State Awards
12–13 September	Rottfest Comedy and Music Festival – sponsorship and KABC promotion
26 September –3 October	Royal Show – Arena big screen advertising
9 October	City of Swan – Great Day Out
10–11 October	WA beach clean-up – Tangaroa Blue sponsorship across WA and local Sorrento Beach clean-up with community
17 October	Safer Stirling Event – unsecured loads display
25 October	Mandurah Children's Festival
19 November	Local government workshop – Shire of Wagin
26 November	Local government workshop – Shire of Merredin
<b>2016</b>	
26 January	Skyworks – Australia Day fireworks, Swan River Foreshore
4 March	Clean Up Australia Day – Mosman Park foreshore clean-up
24-31 May	Indian Ocean Territories visit – Christmas Island
12 May	Thank a Volunteer Event – Volunteer Week
19 May	Local government workshop with Rivers Regional Council
5 June	World Environment Day River clean-up – Shelley Beach foreshore

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## **Local Government**

Working with local government is a key focus area of the Litter Prevention Strategy. Four litter prevention workshops were held in 2015-16, including:

- one workshop in conjunction with the Eastern Metropolitan Regional Council in July 2015;
- two workshops in Wagin and Merredin in November 2015 in conjunction with WALGA; and
- one workshop in May 2016 in conjunction with Rivers Regional Council.

A total of 112 local government members, officers and community members attended these workshops.

The workshops assisted local government in implementing KABC programs and discussed local litter issues to inform future KABC program design and support local government to manage litter more effectively. The workshops resulted in several local governments developing litter prevention strategies, and the Rivers Regional Council developing a region-wide program to combat littering and illegal dumping in the local area.

## **Clean Schools**

The Clean Schools program aims to change the littering behaviour of students and reduce litter in schools. As at 30 June 2016, 488 Western Australian primary and secondary schools, and other organisations involved in waste management education, were participating in the program.

During 2015–16, 40 schools registered for the program. Each registrant was provided with a resource package, including a step-by-step guide to implementing the program and a thumb-drive of downloadable resources. Ten professional development seminars were held in metropolitan and regional areas, with 74 teachers participating. Presentations were also made to pre-service teachers at Edith Cowan University (ECU) campuses in Joondalup and Mount Lawley.

In addition, 30 teachers, education assistants and interested community members attended the ‘Super Six’ workshop conducted by Mindarie Regional Council at Pearsall Primary School.

KABC Services officers attended school events at Dalyellup College (615 students); Presbyterian Ladies College (800 students); Cyril Jackson Senior Campus (400 students); Chidlow Primary School Earth Day (137 students); Ellen Stirling Primary School Earth Day (230 students); and Woodland Primary School (343 students).

KABC Services officers also attended Clean Up Australia Day events with Creaney Primary School and Springfield Primary School students; ECU Joondalup Earth Day Expo (146 students); and the Canning River Eco Education Centre Earth Day Expo (138 students).



Students at Woodlands Primary School working together to keep their school beautiful and clean.

KABC's support for Mandurah Junior Council continued in 2015–16. KABC Services officers attended the Mandurah Children's Festival as stallholders and supplied KABC branded resources to the Junior Council's stalls, as well as electronic resources for a presentation held on the event's main stage.

KABC's 'Design a Bin Sticker' competition received more than 800 entries. The winner was Kate Dreyer from Churchlands Senior High School. Ten copies of the winning design were placed on bins about the school.

### **Talking Rubbish e-zine**

Six editions of the *Talking Rubbish* e-zine were published and distributed electronically. The newsletter delivers news and articles promoting KABC programs, educates the community on actions to reduce litter, and encourages greater environmental stewardship.

Almost 7,000 people received the newsletter. Visitors to the KABC website are encouraged to sign up to receive *Talking Rubbish* via an online subscription form. Litter reporting and litter infringements are some of the most regularly accessed articles.

### **KABC website**

The KABC website continued to provide information to the community and promoted opportunities to participate in anti-litter activities, such as clean-up events, competitions and programs.

The website hosted registration pages for key programs, including Adopt-a-Spot, Litter Reporter Scheme, Clean Schools, Clean Clubs and Tidy Towns Sustainable Communities.

The website also enabled online purchasing of anti-litter resources and a range of accessible reporting forms for program evaluation. In 2015–16 there were 75 online sales.

Further opportunities for community engagement were provided via two online education quizzes with designated webpages. The 'Bin it to Win It' quiz engaged 2,400 people and the 'Tie Down Test' promoted the unsecured loads message to 1,650 community members.

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## LITTER PREVENTION TOOLS

### Outback Packs

Outback Packs continued to provide travellers with tools to manage their own litter and conduct clean-ups at rest areas, campsites and roadsides. The program continued to be supported by Main Roads WA (MRWA) in 2015–16.

During the year, 12,750 Outback Packs were assembled and 15,625 were distributed. Large volumes of packs were released in regions at strategic times of the year to coincide with peak holiday periods.

Data from report cards received indicated that:

- bottles, cans, plastic bags and toilet paper were the most common item encountered and cleaned up; and
- most people used the packs to clean up along the roadside, manage their own rubbish or clean up rest areas; and
- Outback Packs were most commonly used in the Gascoyne, Mid-West and South Coast regions of WA.

The packs were assembled by students from schools in Western Australia as part of their community service commitment, namely:

- Emmanuel Catholic College;
- Hale Middle School;
- Katanning Senior High School;
- Lumen Christi College;
- Mater Dei College; and
- Swan Christian College.

Packs were also assembled by people completing community service orders under the Department of Corrective Services, South West Metropolitan Youth Justice Services, and North Metropolitan Youth Justice Services.

## Resources

During 2015–16, KABC provided the following resources either free of charge or at cost:

- 196,450 car litter bags and 163,730 large rubbish collection bags to Tidy Towns Committees; Adopt-a-Spot groups; and other community groups, businesses and local governments.
- Other resources for Adopt-a-Spot groups to support clean-up activities included 600 pairs of gloves and 291 sets of tongs.
- 15,625 Outback Packs through regional outlets.
- 471 pop-up bins under Clean Clubs to help sporting clubs with litter.

## ENFORCEMENT

### Litter Reporter Scheme

The Litter Reporter Scheme has been in operation since 1984 and continued to grow in 2015–16. The number of litter reporters increased to 11,349, with 1,319 Western Australians registering to become litter reporters. During this period, KABC received 2,556 online litter reports and 603 report cards. Sixty-one reports were also received from authorised officers using KABC infringement books.

KABC worked with the Fines Enforcement Registry to expedite recovery of payments.

### Litter investigations

A senior investigator enforces the *Litter Act 1979*, and focuses efforts on areas of urban development, particularly locations within the cities of Armadale, Wanneroo, Swan, Rockingham and the Shire of Serpentine-Jarrahdale.

Other focus areas included:

- Gnangara and Pinjar pine plantations in Nowergup; regional parks in Jandakot; Beelu National Park in Helena Valley; Korung National Park in Karragullen; Darling Range Regional Park in Kelmscott; and the Canning River Regional Park in support of the Department of Parks and Wildlife; and
- Pickering Brook; Canning Mills; and Serpentine-Jarrahdale water catchment areas in support of the Water Corporation.

The senior investigator supports local governments experiencing increased incidents of littering and bill posting (the unlawful distribution of advertising pamphlets). Support has also been provided to the National Association of Charitable Recycling Organisations (NACRO) to reduce littering at charity bin sites.

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In 2015-16, KABC Services officers investigated 179 incidents of littering, resulting in 29 infringements and 21 letters of warning or environmental field reports (a non-statutory written notice identifying an alleged offence) being given. In addition, 88 reports lodged through KABC's Litter Report Scheme were investigated for further action — an increase over the 2014-15 number of 65.

## INCENTIVES

### Sustainable Communities Awards

#### Tidy Towns Sustainable Communities

KABC encouraged communities to embrace the concept of sustainability and rewarded their efforts through the annual Tidy Towns Sustainable Communities Awards.

2015-16 marked 46 years of the State program, and attracted 56 registrations. The awards recognised the efforts of 10,075 program volunteers who helped drive engagement to sustain the environmental, economic and social structure of Tidy Towns communities.

Albany was announced as the State title holder and subsequently won the national Heritage and Culture Award in the Australian Tidy Towns titles at Keep Australia Beautiful's national award ceremony, held in Toodyay, Western Australia. Albany was also awarded two special commendations for the Dame Phyllis Frost Litter Prevention, Waste Management and Resource Recovery; and Environmental Education awards.

State category winners 2015

- Wongan Hills – Community Action and Partnerships
- Esperance – General Appearance
- Karratha – Waste Management and Litter Prevention
- Greenbushes – Natural Environment Conservation
- Albany – Heritage and Culture
- Kalgoorlie-Boulder – Water Conservation
- Kalgoorlie-Boulder – Energy Innovation
- Toodyay – Young Legends



Tidy Towns 2015 was sponsored by the Water Corporation, West Australian Regional Newspapers, the Australian Packaging Covenant, Cliffs Natural Resources Limited and the Department of Regional Development (DRD).

Westlink (DRD) studios staff filmed the Tidy Towns State Award ceremony and broadcast it through the regions in the week following the event. Westlink staff also interviewed attendees and created community service announcements, as well as showcased a one-hour program featuring Tidy Towns, Clean Beaches and Sustainable Cities national winners.

An analysis of monthly media coverage for the financial year recorded five to 28 radio and newspaper items promoting Tidy Towns. Entrants were encouraged to use the media to raise awareness, gain support and facilitate partnerships for their projects.

### **Australian Sustainable Cities Awards**

The Sustainable Cities Award nominee, the City of Kalgoorlie-Boulder, went on to win the Keep Australia Beautiful National awards for Heritage and Culture in 2015. Kalgoorlie-Boulder was also highly commended for Environmental Education.

### **Australian Clean Beaches Awards**

The Guilderton Community Association represented WA in the 2015 National Clean Beaches Awards, winning Australia's Cleanest Beach.

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## **Programs**

### **Adopt-a-Spot**

The Adopt-a-Spot program is a litter prevention initiative providing local communities with the opportunity to contribute to a healthier and cleaner environment. During 2015-16, it continued to encourage volunteers (individuals, communities, businesses and school groups) to undertake coordinated litter clean-ups at designated local sites as an ongoing project. Sites include roadsides, streets, parks, waterways, bush trails, beaches and wetlands.

Registered groups are provided with equipment to manage clean-ups, including gloves, bags and insurance. Each group also received an official adoption certificate.

The program addresses the objectives of KABC in reducing litter, and provides a focus for local governments to promote environmental stewardship, litter prevention and community actions to residents. Adopt-a-Spot is popular with schools interested in engaging students in community service projects, and businesses and workplaces engaging employees in corporate volunteering.

To date, program evaluation shows a broad reach across the State, with approximately 45 per cent of adopters coming from regional communities. Feedback from active participants suggested the program provides a way for people to take action when they see litter around their neighbourhoods, enabling them to 'do their bit' for the environment.

At 30 June 2016, there were 654 groups registered in the Adopt-a-Spot program, involving more than 15,000 volunteers. As a result of these efforts, thousands of bags of rubbish have been removed from the environment in the past year.

### **Clean Clubs**

In 2015-16, Clean Clubs was relaunched with new resource materials and website information. Seventy-one clubs registered during the financial year in addition to the existing 51 registered clubs. Resources (including 243 rubbish bins and 228 recycling bins) were distributed, along with bags and additional resources such as posters. Clean Clubs was promoted at three club development workshops in Mandurah, Rockingham and Joondalup. The Department of Sport and Recreation promoted Clean Clubs in regular bulletins.

### **Clean Marine Campaign**

The Clean Marine Campaign promotes responsible litter disposal among recreational fishers, boaters and those engaging in recreational pursuits near rivers, waterways and beaches. The initiative is supported through partnerships with the Department of Parks and Wildlife, the Department of Transport, the Department of Fisheries, RecFishWest and Tangaroa Blue Ocean Care.

A continuing partnership with the Department of Parks and Wildlife (formerly Swan River Trust) on the Fishing Line Bin project promoted the Clean Marine message, with 45 bins installed throughout the metropolitan area at fishing jetties and boat ramps. Community members who signed up as adopters of fishing line bins were provided with stickers and brochures for distribution.

Updated Clean Marine fact sheets, stickers and brochures were distributed on request to schools, businesses and community groups, and campaign messages continued to be promoted via partner organisations.

### Community grants

A total of \$72,611 in funding was distributed in 2015-16 to the following projects:

Organisation	Project	Amount
Ardross Primary School P&C Association	H2O to go	\$2,000.00
Shire of Wagin	Refill, Rehydrate & Recycle	\$3,000.00
Walpole Nornalup Visitor Centre	Recycle Reuse Remember	\$2,000.00
Shire of Halls Creek	Can recycling from bush	\$4,000.00
Nannup Garden Village Inc	Value your Waste	\$4,800.00
Tangaroa Blue Foundation	WA Marine Debris Source Reduction Plan Workshops	\$5,000.00
Green Skills Inc	Denmark Litter Reduction Project	\$3,000.00
City of Kwinana	Educating builders and new residents about construction waste and illegal dumping in subdivisions in the City of Kwinana.	\$5,000.00
City of Swan	Toodyay Road – Litter Awareness and Action	\$5,000.00
Shire of Yilgarn	Keep Yilgarn Beautiful	Donation of trailer nets
City of Gosnells	Carry Your Cup	\$2,500.00
Eastern Metropolitan Regional Council (EMRC)	Event recycling trailer update and litter letters moveable display	\$4,000.00
Care for Hedland Environmental Association Inc.	Hedland Families Litter Prevention Campaign (Campaign)	\$5,000.00
City of Cockburn	Go Fishing – Don't Blow It/Fish for the Future – Don't Blow It	\$6,000.00
Greenbushes Ratepayers and Residents Association	Water Without Waste	\$3,346.36
Shire of Morawa	Plastic bag Free Morawa	\$5,000.00
Shire of Wandering	Paper, bottles, cans, plastic – recycle them all, it's fantastic!	\$1,363.64
Toodyay Farmers Market	Toodyay Sustainability Station	\$5,000.00



EMRC littering letters

*CJayde Image Photography*

Western Australian communities also received beverage recycling grants worth \$47,600 from Keep Australia Beautiful National Association, sponsored by Coca Cola. Recipients included:

<b>Recipient</b>	<b>Project</b>	<b>Amount</b>
City of Joondalup	Installation of 10 recycling bins and surrounds.	\$10,000
Cocos (Keeling) Islands Shire Council	Home recycling bins which will be distributed to 164 dwellings.	\$13,697
Duncraig Education Support Centre	Install can collection cages and can crusher.	\$4,575
Kalgoorlie-Boulder Urban Landcare Group Inc	Purchase of 22 eco designed bins.	\$2,328
Marble Bar Community Resource Centre	Installation of 10 can bins throughout the town and wool bale collection stations.	\$4,000
Pingelly Men's Shed and Townscape Group	Purchase a can crusher.	\$5,000
Shire of Merredin	Build a sheep and buy a can crusher.	\$5,000
Walpole-Nornalup Visitor Centre	Install four new bins within Pioneer Park on Highway No1 Walpole.	\$3,000

KABC also distributed \$24,700 to various regional communities participating in the Tidy Towns program, and provided a \$1,500 subsidy to Kalgoorlie-Boulder and Guilderton to attend the national Clean Beaches and Sustainable Cities awards.

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## COLLABORATION AND PARTNERSHIPS

### Indian Ocean Territories Program

In May 2016, KABC Services officers visited Christmas Island to deliver litter prevention education and community engagement programs as part of DER's Standard Delivery Arrangement to deliver environmental services to the Indian Ocean Territories.

The program of activities engaged the community, schools, businesses and local government, and the trip built on the activities of the 2015 visit to promote waste and litter management issues. Activities were designed to raise awareness, encourage responsible behaviours, and provide opportunities for dialogue between the community and local government in order to set a positive direction for managing waste into the future.

To support island activities, KABC used an online Community Waste Survey which enabled locals to provide feedback on attitudes and behaviours around waste management, as well as highlight community interest on specific issues.

There was a high level of interest around the topics presented, and the visit was successful in raising awareness and encouraging responsible behaviours – especially around reducing single use plastic.

Well attended community events and forums also provided the opportunity to bring stakeholders together and set a positive direction for managing waste into the future.

### Main Roads Western Australia

A five year Memorandum of Understanding (MOU) was signed between KABC and Main Roads WA to facilitate the two organisations working more closely together to reduce litter on highways.

The *Unsecured Loads, Unsafe Roads* program, which highlighted the dangers of items falling off moving vehicles, commenced in 2015-16. As well as being dangerous, these items form approximately 40 per cent of the litter found along roadsides. With funding from the Road Safety Commission, resources were prepared in the last quarter of 2015–16, ready for promotion in the last six months of 2016.

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Other items under the MOU include:

- the provision of regional contacts for litter matters;
- traffic management for community and volunteer clean-ups;
- ongoing financial support of the Outback Pack program; and
- the development of state-wide litter communications plan.

The MOU is in place for 2016–2021 to reflect the timeframe of the *Litter Prevention Strategy*.

# 4.0

## SIGNIFICANT ISSUES AND TRENDS

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### CURRENT AND EMERGING ISSUES AND TRENDS

Roadside litter continues to be a major concern in the community and is perceived by the public as getting worse.

Littering remains a significant issue in Western Australia. The results of the 2015–16 NLI show that the volume of litter remains relatively high. This reflects a large number of bulky items.

The NLI also highlighted an increase in the amount of roadside litter from unsecured loads.

KABC programs that engage the public in litter prevention and reduction remain well supported. Tidy Towns, Adopt-a- Spot, Clean Marine, Clean Clubs and Outback Packs all continued to receive strong community support. There was an increasing trend for public involvement in litter prevention projects, with all KABC programs increasing in participant numbers in 2015–16.

### CHANGES IN WRITTEN LAW

No changes were made to the *Litter Act 1979* during this reporting period.

The *Litter Regulations 1981* were amended by the *Litter Amendment Regulations (No. 2) 2015* to ensure that certificates of appointment for authorised officers accurately reflect the powers of authorised officers and the source of their authority. The Amendment Regulations were gazetted on 7 August 2015.

### LIKELY DEVELOPMENTS AND FORECAST RESULTS OF OPERATIONS

The *Litter Prevention Strategy 2015–20* provides strategic direction for KABC with an emphasis on ‘a shared responsibility’. KABC will work with individuals, local government, industry and community groups to communicate the importance of addressing litter issues in local jurisdictions.



# 5.0

## DISCLOSURES AND LEGAL COMPLIANCE FOR THE YEAR ENDING 30 JUNE 2016

### FINANCIAL STATEMENTS

#### Certification of Financial Statements

The accompanying financial statements of the Keep Australia Beautiful Council Incorporated have been prepared in compliance with the provisions of the *Financial Management Act 2006*, from proper accounts and records, to present fairly the financial transactions for the financial year and the financial position as at 30 June 2016.

At the date of signing, we are not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.



**Michael Aspinall**  
Chairman  
Keep Australia Beautiful Council  
12 September 2016



**Jeff Anderton**  
Deputy Chair  
Keep Australia Beautiful Council  
12 September 2016



**Jennie Anderton**  
Chief Finance Officer  
Keep Australia Beautiful Council (Western Australia) Incorporated  
12 September 2016



## Auditor General

### INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

KEEP AUSTRALIA BEAUTIFUL COUNCIL (W.A.)

#### Report on the Financial Statements

I have audited the accounts and financial statements of the Keep Australia Beautiful Council (W.A.).

The financial statements comprise the Statement of Financial Position as at 30 June 2016, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

#### *Opinion*

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the financial position of the Keep Australia Beautiful Council (W.A.) at 30 June 2016 and its financial performance and cash flows for the year then ended. They are in accordance with Australian Accounting Standards and the Treasurer's Instructions.

#### *Council's Responsibility for the Financial Statements*

The Council is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the Treasurer's Instructions, and for such internal control as the Council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility for the Audit of the Financial Statements*

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements based on my audit. The audit was conducted in accordance with Australian Auditing Standards. Those Standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, 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 statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Report on Controls**

I have audited the controls exercised by the Keep Australia Beautiful Council (W.A.) during the year ended 30 June 2016.

Controls exercised by the Keep Australia Beautiful Council (W.A.) are those policies and procedures established by the Council to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions.

#### ***Opinion***

In my opinion, in all material respects, the controls exercised by the Keep Australia Beautiful Council (W.A.) are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2016.

#### ***Council's Responsibility for Controls***

The Council is responsible for maintaining an adequate system of internal control to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of public and other property, and the incurring of liabilities are in accordance with the Financial Management Act 2006 and the Treasurer's Instructions, and other relevant written law.

#### ***Auditor's Responsibility for the Audit of Controls***

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the controls exercised by the Keep Australia Beautiful Council (W.A.) based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the adequacy of controls to ensure that the Council complies with the legislative provisions. The procedures selected depend on the auditor's judgement and include an evaluation of the design and implementation of relevant controls.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Report on the Key Performance Indicators**

I have audited the key performance indicators of the Keep Australia Beautiful Council (W.A.) for the year ended 30 June 2016.

The key performance indicators are the key effectiveness indicators and the key efficiency indicators that provide information on outcome achievement and service provision.

#### ***Opinion***

In my opinion, in all material respects, the key performance indicators of the Keep Australia Beautiful Council (W.A.) are relevant and appropriate to assist users to assess the Council's performance and fairly represent indicated performance for the year ended 30 June 2016.

#### ***Council's Responsibility for the Key Performance Indicators***

The Council is responsible for the preparation and fair presentation of the key performance indicators in accordance with the Financial Management Act 2006 and the Treasurer's Instructions and for such controls as the Council determines necessary to ensure that the key performance indicators fairly represent indicated performance.

*Auditor's Responsibility for the Audit of Key Performance Indicators*

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the key performance indicators based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the key performance indicators. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments the auditor considers internal control relevant to the Council's preparation and fair presentation of the key performance indicators in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the relevance and appropriateness of the key performance indicators for measuring the extent of outcome achievement and service provision.

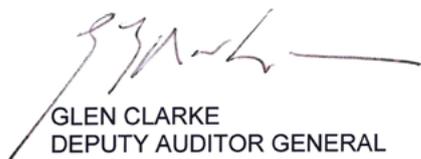
I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

**Independence**

In conducting the above audits, I have complied with the independence requirements of the Auditor General Act 2006 and Australian Auditing and Assurance Standards, and other relevant ethical requirements.

**Matters Relating to the Electronic Publication of the Audited Financial Statements and Key Performance Indicators**

This auditor's report relates to the financial statements and key performance indicators of the Keep Australia Beautiful Council (W.A.) for the year ended 30 June 2016 included on the Council's website. The Council's management is responsible for the integrity of the Council's website. This audit does not provide assurance on the integrity of the Council's website. The auditor's report refers only to the financial statements and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements or key performance indicators. If users of the financial statements and key performance indicators 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 statements and key performance indicators to confirm the information contained in this website version of the financial statements and key performance indicators.



GLEN CLARKE  
DEPUTY AUDITOR GENERAL  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
13 September 2016

## KEEP AUSTRALIA BEAUTIFUL COUNCIL (W.A.)

### STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2016

	Note	2016 \$	2015 \$
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits expense	5	988,921	1,052,864
Supplies and services	6	849,302	926,364
Grants and subsidies	7	96,815	109,082
Other expenses	8	84	154
<b>Total cost of services</b>		<b>1,935,122</b>	<b>2,088,464</b>
<b>Income</b>			
<b>Revenue</b>			
User charges and fees	9	1,512,819	1,558,340
Interest revenue	10	4,696	8,256
Other revenue	11	20,951	24,122
<b>Total revenue</b>		<b>1,538,466</b>	<b>1,590,718</b>
<b>Total income other than income from State Government</b>		<b>1,538,466</b>	<b>1,590,718</b>
<b>NET COST OF SERVICES</b>		<b>396,656</b>	<b>497,746</b>
<b>INCOME FROM STATE GOVERNMENT</b>			
State Government grant	12	112,000	112,000
Services received free of charge		261,898	256,693
<b>Total income from State Government</b>		<b>373,898</b>	<b>368,693</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>(22,758)</b>	<b>(129,053)</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>(22,758)</b>	<b>(129,053)</b>

See also note 26 'Schedule of Income and Expenses by Service'.

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

## KEEP AUSTRALIA BEAUTIFUL COUNCIL (W.A.)

### STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016

	Note	2016 \$	2015 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	17	247,968	390,193
Receivables	13	116,505	55,074
<b>Total Current Assets</b>		<b>364,473</b>	<b>445,267</b>
<b>Non-Current Assets</b>			
<b>Total Non-Current Assets</b>		<b>-</b>	<b>-</b>
<b>TOTAL ASSETS</b>		<b>364,473</b>	<b>445,267</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	14	31,132	117,312
Other current liabilities	15	88,144	60,000
<b>Total Current Liabilities</b>		<b>119,276</b>	<b>177,312</b>
<b>Non-Current Liabilities</b>			
<b>Total Non-Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>Total Liabilities</b>		<b>119,276</b>	<b>177,312</b>
<b>NET ASSETS</b>		<b>245,197</b>	<b>267,955</b>
<b>EQUITY</b>			
Accumulated surplus	16	245,197	267,955
<b>TOTAL EQUITY</b>		<b>245,197</b>	<b>267,955</b>

The Statement of Financial Position should be read in conjunction with the accompanying notes.

## KEEP AUSTRALIA BEAUTIFUL COUNCIL (W.A.)

### STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2016

	Note	Accumulated surplus \$	Total equity \$
Balance at 1 July 2014	16	397,008	397,008
Total comprehensive income for the year		(129,053)	(129,053)
<b>Balance at 30 June 2015</b>		<b>267,955</b>	<b>267,955</b>
Balance at 1 July 2015		267,955	267,955
Total comprehensive income for the year		(22,758)	(22,758)
<b>Balance at 30 June 2016</b>		<b>245,197</b>	<b>245,197</b>

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

## KEEP AUSTRALIA BEAUTIFUL COUNCIL (W.A.)

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2016

#### CASH FLOWS FROM STATE GOVERNMENT

Grant from State Government	112,000	112,000
<b>Net cash provided by State Government</b>	<b>112,000</b>	<b>112,000</b>

Utilised as follows:

#### CASH FLOWS FROM OPERATING ACTIVITIES

##### Payments

Employee benefits	(1,018,013)	(1,048,560)
Supplies and services	(698,710)	(678,254)
Grants and subsidies	(91,199)	(108,429)
GST payments on purchases	(70,981)	(79,879)
GST payments to the taxation authority	(48,834)	(10,117)
Other payments	(84)	(154)

##### Receipts

User charges and fees	1,547,555	1,541,248
Interest received	4,891	8,682
GST receipts on sales	98,881	85,778
GST receipts from the taxation authority	-	16,033
Other receipts	22,269	22,172

<b>Net cash used in operating activities</b>	<b>17</b>	<b>(254,225)</b>	<b>(251,480)</b>
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Net decrease in cash and cash equivalents	(142,225)	(139,480)
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Cash and cash equivalents at the beginning of period	390,193	529,673
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<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>17</b>	<b>247,968</b>	<b>390,193</b>
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The Statement of Cash Flows should be read in conjunction with the accompanying notes.

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

### 1 AUSTRALIAN ACCOUNTING STANDARDS

#### General

The Council's financial statements for the year ended 30 June 2016 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' includes Standards and Interpretations issued by the Australian Accounting Standard Board (AASB).

The Council has adopted any applicable, new and revised Australian Accounting Standards from their operative dates.

#### Early adoption of standards

The Council cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements*. There has been no early adoption of Australian Accounting Standards that have been issued or amended (but not operative) by the Council for the annual reporting period ended 30 June 2016.

### 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### (a) General statement

The Council is a not-for-profit reporting entity that prepares general purpose financial statements in accordance with Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB as applied by the Treasurer's instructions. Several of these are modified by the Treasurer's instructions to vary application, disclosure, format and wording.

The *Financial Management Act 2006* and the Treasurer's instructions impose legislative provisions that govern the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB.

Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

#### (b) Basis of preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated.

The financial statements are presented in Australian dollars and all values are rounded to the nearest dollar.

Note 3 'Judgments made by management in applying accounting policies' discloses judgments that have been made in the process of applying the Department's accounting policies resulting in the most significant effect on amounts recognised in the financial statements.

There are no key assumptions made concerning the future, and other key sources of estimation uncertainty at the end of the reporting period that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

### (c) Reporting entity

The reporting entity comprises the Council and bodies listed at note 24 'Related bodies'.

### (d) Contributed equity

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions. Capital contributions have been designated as contributions by owners by Treasurer's Instruction TI 955 *Contributions by Owners made to Wholly-Owned Public Sector Entities* and have been credited directly to Contributed equity.

The transfers of net assets to/from other agencies, other than as a result of a restructure of administrative arrangements, are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal.

### (e) Income

#### **Revenue recognition**

Revenue is recognised and measured at the fair value of consideration received or receivable.

Revenue is recognised for the major business activities as follows:

#### *Sale of goods*

Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership transfer to the purchaser and can be measured reliably.

#### *Litter Infringements*

Revenue is recorded when infringements are paid to signify that the infringement is accepted as valid.

#### *Provision of services*

Revenue is recognised by reference to the stage of completion of the transaction.

#### *Interest*

Revenue is recognised as the interest accrues.

#### *Grants from State Government*

Grants from State Government are recognised as revenues at fair value in the period in which the Council gains control of the appropriated funds. The Council gains control of appropriated funds at the time those funds are deposited to the bank account or credited to the 'Amounts receivables for services' (holding account) held at Treasury.

#### *Grants, donations, gifts and other non-reciprocal contributions*

Revenue is recognised at fair value when the Council obtains control over the assets comprising the contributions, usually when cash is received.

Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

#### **Gains**

Realised and unrealised gains are usually recognised on a net basis. These include gains arising on the disposal of non-current assets and some revaluations of non-current assets.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

### (f) Property, plant and equipment

#### **Capitalisation/Expensing of assets**

Items of property, plant and equipment costing \$5,000 or more are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property, plant and equipment costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income (other than where they form part of a group of similar items which are significant in total).

#### **Initial recognition and measurement**

The Council does not currently have any items of property, plant and equipment.

### (g) Leases

The Council does not currently have any leases.

### (h) Financial instruments

In addition to cash, the Council has two categories of financial instrument:

- Receivables; and
- Financial liabilities measured at amortised cost.

Financial Instruments have been disaggregated into the following classes:

#### Financial Assets

- Cash and cash equivalents
- Receivables

#### Financial Liabilities

- Payables

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value. Subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

### (i) Cash and cash equivalents

For the purpose of the Statement of Cash Flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value, and bank overdrafts. The Council did not overdraw their bank account this year.

### (j) Accrued salaries

Accrued salaries (see note 14 'Payables') represent the amount due to staff but unpaid at the end of the financial year. Accrued salaries are settled within a fortnight of the financial year end. The Council considers the carrying amount of accrued salaries to be equivalent to its fair value.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

### **(k) Receivables**

Receivables are recognised at original invoice amount less an allowance for any uncollectible amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written-off against the allowance account. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Council will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days.

### **(l) Payables**

Payables are recognised at the amount payable when the Council becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally settled within 30 days.

### **(m) Provisions**

Provisions are liabilities of uncertain timing or amount and are recognised where there is a present legal or constructive obligation as a result of a past event and when the outflow of resources embodying economic benefits is probable and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at the end of each reporting period.

#### **Provisions - employee benefits**

All employees performing the functions of the Council are employees of the Department of Environment Regulation (DER). Therefore the Council has no liability in relation to employee benefits. Liability for employee entitlements rests with the DER.

### **(n) Superannuation expense**

Superannuation expense is recognised in the profit or loss of the Statement of Comprehensive Income and comprises employer contributions paid to the Gold State Superannuation Scheme (GSS) (concurrent contributions), the West State Superannuation Scheme (WSS), the GESB Super Scheme (GESBS), and other superannuation funds.

### **(o) Services received free of charge or for nominal cost**

Services received free of charge or for nominal cost that the Council would otherwise purchase if not donated, are recognised as income at the fair value of services where they can be reliably measured. A corresponding expense is recognised for services received.

Services received from other State Government agencies are separately disclosed under Income from State Government in the Statement of Comprehensive Income.

### **(p) Comparative figures**

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

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

### 3 JUDGEMENTS MADE BY MANAGEMENT IN APPLYING ACCOUNTING POLICIES

The preparation of financial statements requires management to make judgments about the application of accounting policies that have a significant effect on the amounts recognised in the financial statements. The Council evaluates these judgements regularly.

#### Services received and provided free of charge

The Council is both a recipient and provider of services free of charge. The amounts determined are significant and consultation has required the management to exercise a degree of judgement to reasonably reflect the level of this free service activity.

### 4 DISCLOSURE OF CHANGES IN ACCOUNTING POLICY AND ESTIMATES

#### Initial application of an Australian Accounting Standard

The Council has applied the following Australian Accounting Standards effective for annual reporting periods beginning on or after 1 July 2015 that impacted on the Council.

*AASB2013-9 Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments*

Part C of this Standard defers the application of AASB 9 to 1 January 2017. The application date of AASB 9 was subsequently deferred to 1 January 2018 by AASB 2014-1. The Authority has not yet determined the application or the potential impact of AASB 9.

*AASB2014-8 Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) – Application of AASB 9 (December 2009) and AASB 9 (December 2010) [AASB 9 (2009 & 2010)]*

This Standard makes amendments to AASB 9 Financial Instruments (December 2009) and AASB 9 Financial Instruments (December 2010), arising from the issuance of AASB 9 Financial Instruments in December 2014. The Authority has not yet determined the application or the potential impact of AASB 9.

*AASB2015-3 Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality*

This Standard completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and Interpretations, allowing that Standard to effectively be withdrawn. There is no financial impact.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 JUNE 2016

#### Future impact of Australian Accounting Standards not yet operative

The Council cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements*. Consequently, the Council has not applied early any of the following Australian Accounting Standards that have been issued that may impact the Council. Where applicable, the Council plans to apply these Australian Accounting Standards from their application date.

		<b>Operative for reporting periods beginning on/after</b>
AASB 9	<p><i>Financial Instruments</i></p> <p>This Standard supersedes AASB 139 <i>Financial Instruments: Recognition and Measurement</i>, introducing a number of changes to accounting treatments.</p> <p>The mandatory application date of this Standard was amended to 1 January 2018 after being amended by AASB 2012-6, AASB 2013-9 by AASB 2014-1 <i>Amendments to Australian Accounting Standards</i>. The Council has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018
AASB 15	<p><i>Revenue from Contracts with Customers</i></p> <p>This Standard establishes the principles that the Council shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The Council has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018
AASB 16	<p><i>Leases</i></p> <p>This Standard introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. The Authority has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2019
AASB 1057	<p><i>Application of Australian Accounting Standards</i></p> <p>This Standard lists the application paragraphs for each other Standard (and Interpretation), grouped where they are the same. There is no financial impact.</p>	1 Jan 2016

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

		Operative for reporting periods beginning on/after
ASB 2010-7	<p><i>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 &amp; 1038 and Int 2, 5, 10, 12,19 &amp; 127]</i></p> <p>This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 9 in December 2010.</p> <p>The mandatory application date of this Standard has been amended by AASB 2012-6 and AASB 2014-1 to 1 January 2018. The Council has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018
ASB 2014-1	<p><i>Amendments to Australian Accounting Standards</i></p> <p>Part E of this Standard makes amendments to AASB 9 and consequential amendments to other Standards. It has not yet been assessed by the Council to determine the application or potential impact of the Standard.</p>	1 Jan 2018
ASB 2014-3	<p><i>Amendments to Australian Accounting Standards – Accounting for Acquisitions of Interests in Joint Operations [AASB 1 &amp; 11]</i></p> <p>The Council establishes Joint Operations in pursuit of its objectives and does not routinely acquire interests in Joint Operations. Therefore, there is no financial impact on application of the Standard.</p>	1 Jan 2016
ASB 2014-4	<p><i>Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation [AASB 116 &amp; 138]</i></p> <p>The adoption of this Standard has no financial impact for the Council as depreciation and amortisation is not determined by reference to revenue generation, but by reference to consumption of future economic benefits makes amendments to AASB 9 and consequential amendments to other Standards. It has not yet been assessed by the Council to determine the application or potential impact of the Standard.</p>	1 Jan 2016
ASB 2014-5	<p><i>Amendments to Australian Accounting Standards arising from AASB 15</i></p> <p>This Standard gives effect to the consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 15. The Council has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 JUNE 2016

		Operative for reporting periods beginning on/after
AASB 2014-7	<p><i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)</i></p> <p>This Standard gives effect to the consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 9 (December 2014). The Council has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018
AASB 2014-9	<p><i>Amendments to Australian Accounting Standards – Equity Method in Separate Financial Statements [AASB 1, 127 &amp; 128]</i></p> <p>This Standard amends AASB 127, and consequentially amends AASB 1 and AASB 128, to allow entities to use the equity method of accounting for investments in subsidiaries, joint ventures and associates in their separate financial statements. The Council has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2016
AASB 2014-10	<p><i>Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture [AASB 10 &amp; 128]</i></p> <p>This Standard amends AASB 10 and AASB 128 to address an inconsistency between the requirements in AASB 10 and those in AASB 128 (August 2011), in dealing with the sale or contribution of assets between an investor and its associate or joint venture. The Council has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2016
AASB 2015-1	<p><i>Amendments to Australian Accounting Standards – Annual Improvements to Australian Accounting Standards 2012–2014 Cycle [AASB 1, 2, 3, 5, 7, 11, 110, 119, 121, 133, 134, 137 &amp; 140]</i></p> <p>These amendments arise from the issuance of International Financial Reporting Standard Annual Improvements to IFRSs 2012–2014 Cycle in September 2014, and editorial corrections. The Council has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2016
AASB 2015-2	<p><i>Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, 101, 134 &amp; 1049]</i></p> <p>This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements. There is no financial impact.</p>	1 Jan 2016

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

		<b>Operative for reporting periods beginning on/after</b>
AASB 2015-6	<p><i>Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, 124 &amp; 1049]</i></p> <p>The amendments extend the scope of AASB 124 to include application by not-for-profit public sector entities. Implementation guidance is included to assist application of the Standard by not-for-profit public sector entities. The Council has not yet determined the application of the Standard, though there is no financial impact.</p>	1 Jan 2016
AASB 2015-8	<p><i>Amendments to Australian Accounting Standards – Effective Date of AASB 15</i></p> <p>This Standard amends the mandatory effective date (application date) of AASB 15 Revenue from Contracts with Customers so that AASB 15 is required to be applied for annual reporting periods beginning on or after 1 January 2018 instead of 1 January 2017. The Authority has not yet determined the application or the potential impact of AASB 15.</p>	1 Jan 2017
AASB 2015-10	<p><i>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 &amp; 128</i></p> <p>This Standard defers the mandatory effective date (application date) of amendments to AASB 10 &amp; 128 that were originally made in AASB 2014-10 so that the amendments are required to be applied for annual reporting periods beginning on or after 1 January 2018 instead of 1 January 2016. The Authority has not yet determined the application or the potential impact of AASB 2014-10.</p>	1 Jan 2016
AASB 2016-2	<p><i>Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107</i></p> <p>This Standard amends AASB 107 Statement of Cash Flows (August 2015) to require disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. There is no financial impact.</p>	1 Jan 2017

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2016**

		<b>Operative for reporting periods beginning on/after</b>
AASB 2016-3	<p><i>Amendments to Australian Accounting Standards – Clarifications to AASB 15</i></p> <p>This Standard clarifies identifying performance obligations, principal versus agent considerations, timing of recognising revenue from granting a licence, and, provides further transitional provisions to AASB 15. The Authority has not yet determined the application or the potential impact.</p>	1 Jan 2018
AASB 2016-4	<p><i>Amendments to Australian Accounting Standards – Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities</i></p> <p>This Standard clarifies that the recoverable amount of primarily non-cash-generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 Fair Value Measurement. The Authority has not yet determined the application or the potential impact.</p>	1 Jan 2017

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

	2016 \$	2015 \$
<b>5 EMPLOYEE BENEFITS EXPENSE</b>		
Salaries <sup>(a)</sup>	893,903	955,618
Superannuation - defined contribution plans <sup>(b)</sup>	95,018	97,246
	<b>988,921</b>	<b>1,052,864</b>
<p>(a) Includes the value of the fringe benefit to the employee plus the fringe benefits tax component.</p> <p>(b) Defined contribution plans include West State, Gold State and GESB Super Scheme (contributions paid).</p> <p>Officers are employed by DER with effect from 1 July 2013. All entitlements are provided for within DER.</p>		
<b>6 SUPPLIES AND SERVICES</b>		
Consultants and contractors	520,385	508,848
Travel	34,993	43,132
Materials	99,089	132,733
Advertising	31,941	79,295
Consumables	88,276	82,486
Other	74,618	79,870
	<b>849,302</b>	<b>926,364</b>
<b>7 GRANTS AND SUBSIDIES</b>		
<u>Recurrent</u>		
Ardross Primary School P&C Association	1,600	-
Care for Hedland Environmental Association Inc	-	5,000
City of Cockburn	4,800	-
City of Gosnells	2,500	-
City of Kwinana	5,000	-
City of Swan	4,000	-
Clean Schools & Other	8,538	10,191
Eastern Metropolitan Regional Council (EMRC)	3,200	-
Green Skills Inc	3,000	-
Greenbushes Ratepayers and Residents Association	3,346	-
Guilderton Community Association	-	1,500
John Tonkin College Bushranger Cadet Unit	-	1,742
Nannup Garden Village Inc	3,840	-
Nannup Music Club	-	5,000
Paraburdoo Tidy Towns Committee	-	5,000
Philby Walpole Cleanups	1,500	1,500
Rotary Club of Collie (Inc.)	-	10,000
Shire of Boddington	-	6,200
Shire of Halls Creek	4,000	-
Shire of Harvey	-	2,500
Shire of Morawa	5,000	4,849
Shire of Wagin	3,000	-

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
Shire of Wandering	1,091	-
Tangaroa Blue Foundation Ltd	4,000	9,800
Tidy Towns	28,400	25,300
Toodyay Farmers Market	5,000	-
Town of Narrogin	1,000	4,000
Vulture Culture	2,000	6,500
Walpole Nornalup Visitor Centre	2,000	-
Wellington Regional Waste Group	-	4,000
Western Metropolitan Regional Council - Earth Carers	-	6,000
	<b>96,815</b>	<b>109,082</b>
<b>8 OTHER EXPENSES</b>		
Lease rental/hire charges	<b>84</b>	<b>154</b>
<b>9 USER CHARGES AND FEES</b>		
Recoups from other state government agencies	71,847	38,039
Funding for the Litter Prevention Strategy 2009-2014 continuation	820,000	801,768
Industry grants and levies <sup>(a)</sup>	60,732	15,182
	<b>952,579</b>	<b>854,989</b>
<u>Fees</u>		
Litter infringement notices	560,240	703,351
	<b>1,512,819</b>	<b>1,558,340</b>
(a) Industry grants and levies		
Cliffs Resources	5,000	5,000
Australian Packaging Covenant	25,000	-
Wrigley	30,000	-
Watercorp	-	10,000
Other	732	182
	<b>60,732</b>	<b>15,182</b>
<b>10 INTEREST REVENUE</b>		
Interest revenue from investments	<b>4,696</b>	<b>8,256</b>
<b>11 OTHER REVENUE</b>		
Sale of litter bags	20,940	24,122
Other revenues	11	-
	<b>20,951</b>	<b>24,122</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

	2016 \$	2015 \$
<b>12 INCOME FROM STATE GOVERNMENT</b>		
Grant received from the following government agencies:		
Department of Environment Regulation	112,000	112,000
	<u>112,000</u>	<u>112,000</u>
Services received free of charge from other State government agencies during the period:		
Department of Environment Regulation	250,870	244,900
State Solicitor's Office	11,028	11,793
	<u>261,898</u>	<u>256,693</u>
	<b><u>373,898</u></b>	<b><u>368,693</u></b>
<b>13 RECEIVABLES</b>		
<u>Current</u>		
Receivables	116,088	54,462
Accrued revenues	417	612
<b>Total current</b>	<b><u>116,505</u></b>	<b><u>55,074</u></b>
The Council does not hold any collateral as security or other credit enhancements as security for receivables.		
<b>14 PAYABLES</b>		
<u>Current</u>		
Trade payables	15,238	43,130
Accrued expenses	14,516	27,285
Accrued salaries	-	29,091
GST payable	1,378	17,806
<b>Total current</b>	<b><u>31,132</u></b>	<b><u>117,312</u></b>
<b>15 OTHER LIABILITIES</b>		
<u>Current</u>		
Prepaid revenue	88,144	60,000
<b>Total current</b>	<b><u>88,144</u></b>	<b><u>60,000</u></b>
<b>16 EQUITY</b>		
The Western Australian Government holds the equity interest in the Council on behalf of the community. Equity represents the residual interest in the net assets of the Council.		
<b>Accumulated surplus</b>		
Balance at start of period	267,955	397,008
Result for the period	(22,758)	(129,053)
<b>Balance at end of period</b>	<b><u>245,197</u></b>	<b><u>267,955</u></b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

	2016 \$	2015 \$
<b>17 NOTES TO THE STATEMENT OF CASH FLOWS</b>		
<b>Reconciliation of cash</b>		
Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:		
Cash and cash equivalents	<u>247,968</u>	<u>390,193</u>
<b>Reconciliation of net cost of services to net cash flows used in operating activities</b>		
Net cost of services	(396,656)	(497,746)
Non-cash items:		
Services received free of charge ( <i>note 12 'Income from State Government'</i> )	261,898	256,693
<u>(Increase)/decrease in assets:</u>		
Current receivables <sup>(c)</sup>	(61,431)	(46,906)
<u>Increase/(decrease) in liabilities:</u>		
Current payables <sup>(c)</sup>	(69,752)	(3,370)
Other current liabilities	28,144	25,000
Net GST receipts/(payments) <sup>(a)</sup>	(19,238)	12,093
Change in GST in receivables/payables <sup>(b)</sup>	2,810	2,756
<b>Net cash used in operating activities</b>	<u>(254,225)</u>	<u>(251,480)</u>

(a) This is the net GST paid/received, i.e. cash transactions.

(b) This reverses out the GST in receivables and payables.

(c) Note that the Australian Taxation Office (ATO) receivable/payable in respect of GST is not included in these items as they do not form part of the reconciling items.

## 18 SERVICES PROVIDED FREE OF CHARGE

During the period the following services were provided to other agencies free of charge for functions outside the normal operations of the Council:

DER - Investigative and prosecution services	<u>111,207</u>	<u>120,968</u>
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## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016**

### **19 CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

The Council has no contingent liabilities or contingent assets at 30 June 2016.

### **20 EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

No events have occurred after the end of the reporting period which would materially impact on the financial statements.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

### 21 FINANCIAL INSTRUMENTS

#### (a) Financial risk management objectives and policies

Financial instruments held by the Council are cash and cash equivalents, receivables, and payables. The Council has limited exposure to financial risks. The Council's overall risk management program focuses on managing the risks identified below.

##### Credit risk

Credit risk arises when there is the possibility of the Council's receivables defaulting on their contractual obligations resulting in financial loss to the Council.

The maximum exposure to credit risk at the end of the reporting period in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any allowance for impairment as shown in the table at note 22(c) 'Financial instrument disclosures' and note 13 'Receivables'.

Credit risk associated with the Council's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than government, the Council trades only with recognised, creditworthy third parties. The Council has policies in place to ensure that sales of products and services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that the Council's exposure to bad debts is minimal. At the end of the reporting period there were no significant concentrations of credit risk.

##### Liquidity risk

Liquidity risk arises when the Council is unable to meet its financial obligations as they fall due.

The Council is exposed to liquidity risk through its trading in the normal course of business.

The Council has appropriate procedures to manage cash flows including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

##### Market risk

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

The Council does not trade in foreign currency and is not materially exposed to other price risks. The Council's exposure to market risk for changes in interest rates relates primarily to the long-term debt obligations.

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

### (b) Categories of financial instruments

In addition to cash, the carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are as follows:

	2016	2015
	\$	\$
<b>Financial Assets</b>		
Cash and cash equivalents	247,968	390,193
Receivables <sup>(a)</sup>	44,094	51,787
<b>Financial Liabilities</b>		
Payables <sup>(a)</sup>	29,754	99,506

(a) The amount of receivables/payables excludes GST recoverable from/payable to the ATO (statutory receivable/payable)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

### (c) Financial instrument disclosures

#### Credit risk

The following table discloses the Council's maximum exposure to credit risk and the ageing analysis of financial assets. The Council's maximum exposure to credit risk at the end of the reporting period is the carrying amount of the financial assets as shown below. The table discloses the ageing of financial assets that are past due but not impaired and impaired financial assets. The table is based on information provided to senior management of the Council.

The Council does not hold any collateral as security or other credit enhancement relating to the financial assets it holds.

#### Ageing analysis of financial assets

	Carrying Amount \$	Not past due and not impaired \$	Past due but not impaired					Impaired financial assets \$
			Up to 1 month \$	1 - 3 months \$	3 months to 1 year \$	1 - 5 years \$	More than 5 years \$	
<b>2016</b>								
Cash and cash equivalents	247,968	247,968	-	-	-	-	-	-
Receivables <sup>(a)</sup>	44,094	44,094	-	-	-	-	-	-
	<b>292,062</b>	<b>292,062</b>	-	-	-	-	-	-
<b>2015</b>								
Cash and cash equivalents	390,193	390,193	-	-	-	-	-	-
Receivables <sup>(a)</sup>	51,787	51,331	-	456	-	-	-	-
	<b>441,980</b>	<b>441,524</b>	-	<b>456</b>	-	-	-	-

(a) The amount of receivables excludes GST recoverable from the ATO (statutory receivable).

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

### Liquidity risk and interest rate exposure

The following table details the Council's interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities. The maturity analysis section includes interest and principal cash flows. The interest rate exposure section analyses only the carrying amounts of each item.

### Interest rate exposure and maturity analysis of financial assets and financial liabilities

	Weighted Average Effective Interest Rate %	Interest rate exposure				Maturity dates						
		Carrying Amount \$	Fixed interest rate \$	Variable interest rate \$	Non-interest bearing \$	Nominal Amount \$	Up to 1 month \$	1 - 3 months \$	3 months to 1 year \$	1 - 5 years \$	More than 5 years \$	
<b>2016</b>												
<u>Financial Assets</u>												
Cash and cash equivalents	2.3	247,968	-	247,968	-	247,968	247,968	-	-	-	-	-
Receivables <sup>(a)</sup>	-	44,094	-	-	44,094	44,094	44,094	-	-	-	-	-
		<b>292,062</b>	<b>-</b>	<b>247,968</b>	<b>44,094</b>	<b>292,062</b>	<b>292,062</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Financial Liabilities</u>												
Payables <sup>(a)</sup>	-	29,754	-	-	29,754	29,754	29,754	-	-	-	-	-
		<b>29,754</b>	<b>-</b>	<b>-</b>	<b>29,754</b>	<b>29,754</b>	<b>29,754</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2015</b>												
<u>Financial Assets</u>												
Cash and cash equivalents	2.7	390,193	-	390,193	-	390,193	390,193	-	-	-	-	-
Receivables <sup>(a)</sup>	-	51,787	-	-	51,787	51,787	51,331	456	-	-	-	-
		<b>441,980</b>	<b>-</b>	<b>390,193</b>	<b>51,787</b>	<b>441,980</b>	<b>441,524</b>	<b>456</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Financial Liabilities</u>												
Payables <sup>(a)</sup>	-	99,506	-	-	99,506	99,506	99,506	-	-	-	-	-
		<b>99,506</b>	<b>-</b>	<b>-</b>	<b>99,506</b>	<b>99,506</b>	<b>99,506</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(a) The amount of receivables/payables excludes GST recoverable from/payable to the ATO (statutory receivable/payable).

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

### Interest rate sensitivity analysis

The following table represents a summary of the interest rate sensitivity of the Council's financial assets and liabilities at the end of the reporting period on the surplus for the period and equity for a 1% change in interest rates. It is assumed that the change in interest rates is held constant throughout the reporting period.

	Carrying amount	-100 basis points		+100 basis points	
		Surplus	Equity	Surplus	Equity
<b>2016</b>					
<u>Financial Assets</u>					
Cash and cash equivalents	247,968	(2,480)	(2,480)	2,480	2,480
<u>Financial Liabilities</u>					
Total Increase/(Decrease)	-	<u>(2,480)</u>	<u>(2,480)</u>	<u>2,480</u>	<u>2,480</u>
<b>2015</b>					
<u>Financial Assets</u>					
Cash and cash equivalents	390,193	(3,902)	(3,902)	3,902	3,902
<u>Financial Liabilities</u>					
Total Increase/(Decrease)	-	<u>(3,902)</u>	<u>(3,902)</u>	<u>3,902</u>	<u>3,902</u>

### Fair values

All financial assets and liabilities recognised in the Statement of Financial Position, whether they are carried at cost or fair value, are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

### REMUNERATION OF MEMBERS OF THE COUNCIL AND SENIOR OFFICERS

#### Remuneration of the members of the Council

The number of members of the Council, whose total of fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year, fall within the following bands are:

<b>Remuneration Band (\$)</b>		
0 - 10,000	12	8
10,001 - 20,000	-	1
	<b>\$</b>	<b>\$</b>
Base remuneration and superannuation	25,091	18,863
<b>The total remuneration of members of the Council</b>	<b>25,091</b>	<b>18,863</b>

The total remuneration includes the superannuation expense incurred by the Council in respect of members of the Council.

#### Remuneration of senior officers

The number of senior officers, other than senior officers reported as members of the Council, whose total of fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year, fall within the following bands are:

<b>Remuneration Band (\$)</b>		
80,001 - 90,000	-	1
90,001 - 100,000	1	-
	<b>\$</b>	<b>\$</b>
Base remuneration and superannuation	108,213	106,254
Annual leave and long service leave accruals	(11,382)	(19,250)
<b>The total remuneration of senior officers</b>	<b>96,831</b>	<b>87,004</b>

The total remuneration includes the superannuation expense incurred by the Council in respect of senior officers other than senior officers reported as members of the Council.

No senior officers are members of the Pension Scheme.

### REMUNERATION OF AUDITOR

Remuneration payable to the Auditor General in respect of the audit for the current financial year is as follows:

Auditing the accounts, financial statements and key performance indicators	<b>14,600</b>	<b>14,300</b>
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The expense is included at note 6 'Supplies and services'.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2016**

	2016	2015
	\$	\$
<b>24 RELATED BODIES</b>		
The Council does not provide any assistance to other agencies which would deem them to be regarded as related or affiliated bodies under the definitions included in TI 951.		
<b>25 SUPPLEMENTARY FINANCIAL INFORMATION</b>		
<u>Write-offs</u>		
Debt due written off by the Council during the financial year	-	<b>191</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

### 26 SCHEDULE OF INCOME AND EXPENSES BY SERVICE

	Administration		Litter Enforcement	
	2016	2015	2016	2015
	\$	\$	\$	\$
<b>COST OF SERVICES</b>				
<b>Expenses</b>				
Employee benefits expense	179,043	185,750	360,310	418,547
Supplies and services	395,310	361,013	101,319	128,444
Grants and subsidies	3,700	1,500	-	-
Other expenses	84	154	-	-
<b>Total cost of services</b>	<b>578,137</b>	<b>548,417</b>	<b>461,629</b>	<b>546,991</b>
<b>Income</b>				
User charges and fees	21,079	30,000	560,240	703,351
Interest revenue	4,696	8,256	-	-
Other revenue	20,951	24,122	-	-
<b>Total income other than income from State Government</b>	<b>46,726</b>	<b>62,378</b>	<b>560,240</b>	<b>703,351</b>
<b>NET COST OF SERVICES/(NET INCOME)</b>	<b>531,411</b>	<b>486,039</b>	<b>(98,611)</b>	<b>(156,360)</b>
<b>INCOME FROM STATE GOVERNMENT</b>				
State Government grant	112,000	112,000	-	-
Services received free of charge	261,898	256,693	-	-
<b>Total income from State Government</b>	<b>373,898</b>	<b>368,693</b>	<b>-</b>	<b>-</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b>(157,513)</b>	<b>(117,346)</b>	<b>98,611</b>	<b>156,360</b>

The Schedule of Income and Expenses by Service should be read in conjunction with the accompanying notes.

Community Education and Awareness		Tidy Towns		Total	
2016	2015	2016	2015	2016	2015
\$	\$	\$	\$	\$	\$
293,926	295,670	155,642	152,897	988,921	1,052,864
260,470	303,622	92,203	133,285	849,302	926,364
65,715	82,282	27,400	25,300	96,815	109,082
-	-	-	-	84	154
<b>620,111</b>	<b>681,574</b>	<b>275,245</b>	<b>311,482</b>	<b>1,935,122</b>	<b>2,088,464</b>
860,000	801,768	71,500	23,221	1,512,819	1,558,340
-	-	-	-	4,696	8,256
-	-	-	-	20,951	24,122
<b>860,000</b>	<b>801,768</b>	<b>71,500</b>	<b>23,221</b>	<b>1,538,466</b>	<b>1,590,718</b>
<b>(239,889)</b>	<b>(120,194)</b>	<b>203,745</b>	<b>288,261</b>	<b>396,656</b>	<b>497,746</b>
-	-	-	-	112,000	112,000
-	-	-	-	261,898	256,693
-	-	-	-	<b>373,898</b>	<b>368,693</b>
<b>239,889</b>	<b>120,194</b>	<b>(203,745)</b>	<b>(288,261)</b>	<b>(22,758)</b>	<b>(129,053)</b>

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## CERTIFICATION OF KEY PERFORMANCE INDICATORS

### FOR THE YEAR ENDED 30 JUNE 2016

We hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess Keep Australia Beautiful Council performance, and fairly represent the performance of the Keep Australia Beautiful Council for the financial year ended 30 June 2016.



**Michael Aspinall**  
Chairman  
Keep Australia Beautiful Council

12 September 2016



**Jeff Anderton**  
Deputy Chair  
Keep Australia Beautiful Council

12 September 2016



**Jennie Anderton**  
Chief Financial Officer  
Keep Australia Beautiful Council (Western Australia) Incorporated

12 September 2016

## KEY PERFORMANCE INDICATORS FOR KEEP AUSTRALIA BEAUTIFUL COUNCIL

### Introduction

Under the provisions of the *Financial Management Act 2006*, agencies are required to disclose key effectiveness and efficiency indicators in their annual report to provide information about how an agency has achieved its outcomes and used its resources.

### Outcome framework

KABC structures its activities around one outcome: Reduction in litter and littering behaviour in Western Australia. There are a number of services provided by KABC to the community under this outcome.

Government goal	Desired outcome	Services
<p><b>Results-based service delivery:</b></p> <p><b>Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians.</b></p>	Reduction in litter and littering behaviour in Western Australia.	<p>Service 1: Monitoring litter levels via the National Litter Index (NLI).</p> <p>Service 2: Enforcement of the <i>Litter Act 1979</i>.</p> <p>Service 3: Education and awareness.</p>

## EFFECTIVENESS INDICATORS

### Outcome 1: Reduction in litter and littering behaviour in Western Australia.

The *Litter Act 1979* provides for the abatement of litter and establishes the KABC. KABC achieves litter abatement through the development and implementation of community education and awareness programs that encourage and support communities to change behaviours to prevent littering and participate in activities which help clean up and maintain Western Australia's environment. These programs include advertising and promotion, events, and school and community participation programs aimed at reducing littering behaviour.

KABC monitors litter levels in Western Australia by funding an audit of litter levels through the National Litter Index (NLI).

**Indicator 1.1: The amount of litter as measured by the National Litter Index.**

	Items per 1,000m <sup>2</sup>							Volume (litres) per 1,000m <sup>2</sup>						
	2010–11	2011–12	2012–13	2013–14	2014–15	2015–16	2015–16	2010–11	2011–12	2012–13	2013–14	2014–15	2015–16	2015–16
						Actual	Target						Actual	Target
<b>National</b>	61	58	56	51	51	46		6.49	6.24	6.13	5.97	5.38	5.11	
<b>WA</b>	75	62	63	54	50	51	48.5	9.03	10.28	10.46	10.14	9.58	10.38	9.1

**Table 2 National Litter Index 2010-16**

Note: The NLI data has been presented in a different format in 2016 with the results showing this year's results as a comparison to the previous year for Western Australia and to the national data only.

**ANALYSIS**

Number of items per 1000m<sup>2</sup> increased by 1.5% in 2015-16 from the previous year and by 8% by volume per 1000m<sup>2</sup> with highways contributing to the significant increases.

The National Litter Index (NLI) is measured twice per year in May and November in every state and territory in Australia. The 2015-16 results were from November 2015 and May 2016 and reported in August 2016. In Western Australia, 151 sites within 50 kilometres of Perth, where the bulk of the WA population live and generally represents littering in WA, are measured each year using a protocol designed and implemented by McGregor Tan Consultants\* and reported on in August each year. The same methodology\*\*, analysis and reporting system is used for each jurisdiction each year.

\* NOTE: McGregor Tan Research has achieved the double management system quality accreditation to the highest standards (ISO 9001:2008, formerly ISO9001:2000) and (ISO 20252:2007, formerly AS4752:2004) for the full scope of research and strategy services including customized research for consumer, social and commercial studies, as recognised by the Australian Market and Social Research Society.

\*\* NLI counts are conducted in November and May each year, and cover 983 sites across Australia. Each count records all items of litter present. From the number of items volumes of litter are estimated using established conversion factors. This base data is then collated to provide trend comparisons between items and volumes within material types and across the various site types. All sites have been selected to be 'typical' for that site category, and are not varied from count to count. Each site has been measured to determine its area. As a result of these changes, benchmarking between individual states and the national data is more reliable.

### Indicator 1.2: Level of enforcement of the *Litter Act 1979*

Indicator 1.2: Level of enforcement of the Litter Act 1979	2012–13 Actual	2013–14 Actual	2014–15 Actual	2015–16 Target	2015–16 Actual	Variation
<b>Indicator 1.2.1: Litter Reporter Scheme</b>						
Number of Infringement notices issued	4,766	3,938	3946	3946	2939	Note 1
Percentage of reports resulting in infringements	78	82	90	85	91	
<b>Indicator 1.2.2: Percentage of investigations leading to an enforceable outcome.</b>						
Number of investigations*	141	72**	81	N/A	72	Note 2
Percentage of investigations with enforceable outcomes	20	29	21	20	31	Note 3

**Table 3 Key effectiveness indicators - Enforcement 2012-2016**

\* Note: There is no target for the number of investigations as their occurrence and complexity cannot be predicted on a yearly basis as investigations result from reports from other organisations and community members.

\*\* Note: Number of dumping investigations for 2013-14 was amended as previously reported numbers gave total investigations, a number of which were not dumping offences.

**Note 1:** Target not met due to less reports being received during the financial year.

**Note 2:** Less investigations due to reduced personnel time available for undertaking investigations.

**Note 3:** There were more investigations for which appropriate evidence was available for enforceable outcomes.

Part IV of the *Litter Act 1979* establishes that any person who deposits litter, or causes litter to be deposited on any land or any waters (unless exempt by clauses (a) to (d)) commits an offence). Section 27 of the Litter Act and Regulations 1981 prescribe penalties for specific offences, and allows for the issue of infringement notices to offenders and the appointment of authorised officers to assist with the enforcement of the Litter Act. Offenders can also be dealt with by requiring clean up of the litter (an Environmental Field Notice (EFN)) or by prosecution in court. All actions would be deemed a successful outcome in dealing with offenders under the law.

KABC issues infringement notices to offenders using the information supplied through the Litter Reporter Scheme. Authorized officers issue infringements or EFNs or prosecute those instances of illegal dumping.

## EFFICIENCY INDICATORS

### Outcome 1: Reduction in litter and littering behaviour in Western Australia.

Key Efficiency Indicator	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Target	2015-16 Actual	Variation
<b>Service 1: Monitoring litter levels in WA</b>						
Average cost of audit for litter levels in WA	\$24,580	\$25,688	\$30,580	\$30,000	\$30,250	
<b>Service 2: Level of enforcement of the <i>Litter Act 1979</i></b>						
Cost per infringement	\$108	\$124	\$111	\$110	\$86	Note 1
Revenue per infringement	\$99	\$175	\$178	\$175	\$191	
Total cost of investigations	\$346,356	\$399,122	\$377,099	\$370,000	\$208,147	Note 2
Average cost per investigation	\$1,596	\$2,626	\$2,417	\$2,400	\$1,360	Note 3
Cost per education and awareness program	\$43,535	\$43,636	\$48,397	\$40,000	\$34,451	Note 4
Cost per town for Tidy Towns	\$5,001	\$5,904	\$5,644	\$5,000	\$4,915	

**Table 4 Key efficiency indicators 2012- 2016**

Note 1: Cost per infringements decreased in 2015-16 due to reduced personnel processing infringements.

Note 2: Total cost reduced due reduced staff numbers.

Note 3: Cost per investigation decreased due to reduced personnel time undertaking investigations.

Note 4: Cost of Community Education Awareness decreased due to decreased advertising activity.

## MINISTERIAL DIRECTIVES

No Ministerial directives were received by KABC during the financial year.

## OTHER FINANCIAL DISCLOSURES

Pricing policies

Employment and industrial relations

Staff development

Workers compensation

Governance disclosures

KABC's administrative requirements were provided by DER with the Council adopting all of DER's administrative policies; however, KABC remains a separate legal entity and therefore requires separate accounting and reporting. Refer to DER 2015-16 annual report for details.

## CAPITAL WORKS COMPLETED

No capital projects were completed in 2015-16.

## OTHER LEGAL REQUIREMENTS

Compliance with the *Public Sector Management Act* section 31(1).

*Electoral Act 1907* section 175ZE.

KABC's administrative requirements were provided by DER with the Council adopting all of DER's administrative policies, however, KABC remains a separate legal entity and therefore requires separate accounting and reporting, which was also provided by DER. Refer to DER 2015-16 annual report for details.

Expenditure with Advertising Agencies – \$0

Expenditure with Market Research Agencies – \$0

Expenditure with Polling Agencies – \$0

Expenditure with Direct Mail Agencies – \$0

Expenditure with Media Advertising Agencies – \$24,565

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## STATEMENT OF COMPLIANCE

KABC operated in accordance with section 63 of the *Financial Management Act 2006* and the *Public Sector Management Act 1994*, DER's Code of Conduct and the OPSSC Conduct Guide for Boards and Committees.

KABC has exercised controls providing reasonable assurance that the receipt and expenditure of moneys and the incurring of liabilities have been in accordance with the legislative provisions.

KABC is not aware of any circumstances which would render the particulars included in this statement misleading or inaccurate.

## COMPLIANCE REPORT

No claims for job-related injuries were received during the reporting period.

One Freedom of Information request was received during the reporting period.

The applications made for breach of standards review and the corresponding outcomes for the reporting period are:

Number lodged	Nil
Number of breaches found	Nil
Number still under review	Nil





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