Keep Australia Beautiful Council (WA)

ANNUAL REPORT

2011-12
ACKNOWLEDGMENTS

This report was prepared by Keep Australia Beautiful Section, Department of Environment and Conservation.

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September 2012
LETTER TO
THE MINISTER

Hon Bill Marmion MLA
Minister for Environment

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 for the period 1 July 2011 to 30 June 2012.

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

Mel Hay APM
Chairman
Keep Australia Beautiful Council
Chairman’s Foreword

Keep Australia Beautiful Council (KABC) continued with its implementation of its Strategy 2009–14, achieving many of its goals in 2011–12. We have been working with the community to modify community attitudes and behaviours regarding littering and illegal dumping.

The National Litter Index announced in August 2011 indicates litter levels have been maintained at the reduced levels achieved in 2009–10. There have been further reductions in the volume of litter per 1,000m² while the number of items littered per 1,000m² has increased only slightly. While this is encouraging, there is still a lot of improvement needed to achieve our aim of a 25 per cent reduction in litter by 2014.

The KABC Litter Reporting Scheme continues to gain momentum with more than 6,300 reporters and about 5,700 reports again this year. I am pleased that so many people in WA are concerned about litter and are willing to get involved.

KABC has many volunteers who take up a variety of our programs. The ‘Adopt-a-Spot’ program now has more than 9,000 participants who voluntarily cleanup up more than 280 sites throughout the year. Bin your Butt, a program which works with smokers in a business setting, has been run in many businesses in both metropolitan and regional areas. With generous sponsorship from Rio Tinto, KABC has been able to prepare 10,000 Outback Packs for travellers up to June this year, with another 10,000 to be distributed to the public by December 2012.

Our iconic program, Tidy Towns – Sustainable Communities, has again this year promoted and rewarded more than 60 communities from regional and remote WA, with West Arthur being the state winner and national finalist. The Clean Beaches Awards and Sustainable Cities Awards recognise and promote local governments, businesses and communities that do so much for our environment through the efforts of volunteers.

This year our ‘Clean Schools’ program has been particularly successful in secondary schools which find it a great way to involve their leadership group in working with all students in their school.

The two KABC investigators continue to investigate illegal dumping around metropolitan Perth. They are now using the new Dumping Waste legislation which allows for more severe penalties for both individuals and corporations caught for this offence.

All this does not happen by accident. KABC is lucky to have many hardworking people, including our staff, Council members, our project partners, sponsors and members of the community, who have participated and made possible our various programs. Thank you to all.

Mel Hay APM
Chairman
Keep Australia Beautiful Council
Western Australia
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1 OVERVIEW OF ORGANISATION

1.1 EXECUTIVE SUMMARY

In the past financial year the KABC has continued to maintain programs which have been developed under the Litter Prevention Strategy 2009–14 as well as developing and implementing new activities and initiatives. The activities cover education, enforcement, policy and legislation development, physical intervention, incentives and rewards and stakeholder involvement.

In 2011, the Trash My Ad competition continued to engage young people across Australia in the anti-litter debate. This year’s competition asked young people to develop a 30-second TV ad to help send an anti-littering message to their peers. The winning advertisement, Kevin the Crab, was showcased at a range of outdoor cinema events and in main-stream theatres around Perth. Feedback shows he was an instant success and very memorable and is being used in a social media campaign using Facebook and Twitter in 2012.

The three rewards programs — Tidy Towns – Sustainable Communities, Clean Beach Awards and Sustainable Cities — have showcased many great initiatives undertaken by individuals, communities and industry around WA.

The Tidy Towns – Sustainable Communities program was again greatly assisted in 2011–12 by media partnerships with GWN7 and the West Australian Regional Newspapers. Media releases throughout the year also resulted in a flow of radio grabs each month, particularly through the KABC regional network.

The Sustainable Cities and Clean Beaches Awards showcased some wonderful projects including the City of Cockburns Flora and Fauna Protection program and the Jurien Bay Progress Association which conducts beach clean-ups and work with local businesses to minimise plastic bag usage. The Clean Beaches program is supported by Surf Life Saving WA and the Sustainable Cities program is supported by Grundfos Pumps and the Parmelia Hilton Hotel.

The Adopt-a-Spot program involves more than 9,000 volunteers in helping to keep their local areas litter-free throughout the year. The Clean Clubs program involves 24 sporting clubs in preventing litter during sporting matches and training sessions. These programs shows how committed many people are to their local communities.

The Clean Schools program now has 150 schools registered to undertake litter prevention activities on a whole school basis, as well as making available the school curriculum resource ‘Learning about Litter’, and the Marine Debris education package.

The KABC Grants program sponsored by Coca Cola, distributed monies to groups wishing to implement recycling activities. The submissions included a wide range of initiatives, from removing recyclable landfill at Gnaraloo and purchasing a crusher to reduce the volume of recycling in Goomalling to make it more efficient to transport.

Local government training in the new Illegal Dumping Waste legislation was undertaken in 2011–12. More than 130 local government officers have been trained in this legislation which allows them to prosecute offenders who illegally dump waste in their jurisdiction. Regional officers had the opportunity for training with workshops held in Albany and Port Hedland.

Between 1 July 2011 and 30 June 2012, KABC Investigators investigated 141 incidents of illegal dumping/littering resulting in 31 infringements, 10 cautions and 28 environmental field notices being issued. In addition, 39 KABC Enforcement Unit Litter Reporting Scheme referrals were investigated and actioned. 13 formal prosecutions were prepared and referred to the Department of Environment and Conservation’s (DEC) Environmental Enforcement Unit Legal Team.

KABC has also provided individuals, communities and businesses the resources and support needed to undertake activities in keeping the environment clean. KABC has supplied large numbers of car and litter bags, gloves, tongs and Outback Packs which enable cleanup activities throughout the state.
1.2 OPERATIONAL STRUCTURE

Vision
To strive for a litter-free WA.

Mission
To reduce litter and littering in Western Australia through the development and implementation of effective policy, education and enforcement initiatives.

Enabling legislation
KABC was established as a statutory body in May 1980 following the proclamation of the Litter Act 1979. The Act established a body corporate with perpetual succession and provided a constitution and proceedings for the Council in the First and Second Schedules.

Fifteen people from business, community and government, conservation, consumer and workplace interests form the Council. KABC reports to the Minister for Environment.

KABC is provided with support by the Department of Environment and Conservation.

The role of KABC
Primary roles and responsibilities of the Council include:

• to educate the members of the public in, and to awaken, stimulate, encourage and maintain the interest of the public in, and to promote public knowledge of, the correct disposal of waste items
• to foster and encourage the appreciation of clean and well-kept cities and countryside
• to safeguard the character and beauty of the Australian landscape through the prevention of litter
• to preserve and improve the appearance of our environment in schools, in factories, shops and offices, in parks, beaches and recreation places and along the roadside by the prevention of litter
• to promote awareness of, and encouragement of, litter and recycling
• to serve as the coordinating agency between organisations seeking to aid the anti-litter effort.

Principles
• An emphasis on litter and illegal dumping prevention, and the avoidance of the creation of litter.
• A focus on solutions to litter and illegal dumping problems, in relation to reducing waste in general.
• An emphasis on supporting local solutions to litter and illegal dumping problems, wherever possible.
• An emphasis on minimising economic, social and environmental costs associated with litter and illegal dumping.
Values

Customer Focus — we are committed to providing excellent service to our customers.

Innovation — we initiate changes to enhance our performance.

People — we value teamwork, integrity and effort.

Resources — we aim to maximise the use of the resources invested in us.

Performance — we strive to achieve high results on a continuous basis.

Quality — we work hard to achieve quality exceeding expectations.

Strategic direction

In 2011–12, KABC completed the third year of its five year Litter Prevention Strategy 2009–14 which sets out a framework for effective litter and illegal dumping prevention and management, and provides strategic direction for initiatives and programs to reduce the incidence of littering and illegal dumping in WA.

The strategy addresses seven key areas of priority: auditing and evaluation; policy and legislation; education, information and training; enforcement; physical intervention; incentives; and stakeholder responsibility.

Council Meetings

There were 12 meetings of the Council during the 12 months ending 30 June 2012. They occurred every third Thursday of the month.

KABC is a statutory authority which reports directly to the Minister for Environment, Water, the Honourable Bill Marmion MLA.

Keep Australia Beautiful Council

Mr Mel Hay, APM (Chairman)
Ms Virginia Scott
Mr Jeff Anderton
Mr Greg Stevenson (resigned)
Ms Genette Keating
Mr Malcolm Jenkinson
Mr Howard Flinders
Mr Matt Brown
Mr William Adams
Mr Geoff Parker
Mr Dave Tapley
Ms Luisa Liddicoat
Ms Anne Brinkworth

Some positions were vacant.
KABC – WA organisational structure at 30 June 2012

Minister for Environment
Hon Bill Marmion MLA

Keep Australia Beautiful Council
Chairman: Mr Mel Hay, APM
Ms Virginia Scott
Mr Geoff Parker
Ms Genette Keating
Mr Matt Brown
Mrs Anne Brinkworth
Mr William Adams

Some positions are currently vacant.

Manager, Community Education, DEC
Greg Allen

Manager, KABC Programs
Jennie Anderton
Annette McGough (Admin)
Tenielle Armour (Admin)

Litter Policy and Programs
Rohan Swan

Tidy Towns program
Gail Dodd
Shirley Brindley

Litter Education
Maureen Maher
Lisa Smith
Cathy Hadlow

Illegal Dumping
Brad Waghorn
Cliff Bliss

Fines Enforcement
Adam Woodhead
Cindy Fryer
Trevor Black
Val Miller

Corporate partners and sponsors
KABC wishes to acknowledge the following corporate partners. Without the support from these organisations, KABC would not have been able to provide the important programs detailed in this Annual Report.

- Waste Authority WA
- Grundfos Pumps
- Main Roads WA
- Golden West Network (GWN)
- West Australian Regional Newspapers
- Cliffs Natural Resources
- Department of Regional Development and Lands
- Australian Packaging Covenant Council
- Bunnings WA
- Mentally Healthy WA
- Swan River Trust
- Landcare Australia
- Native Animal Rescue
- Marra Worra Worra Aboriginal Corporation
- Centre for Appropriate Technologies
- Rio Tinto
2 PERFORMANCE

2.1 REPORT ON OPERATIONS

Litter monitoring and research
Objective: to achieve a consistent approach to litter auditing giving reliable measure of littering in WA.

The 2010–11 National Litter Index (NLI) audits were completed in November 2010 and May 2011 with results being published in August 2011. The audits concluded that littering by number of items and volume decreased since 2006–07, as detailed by the following table. WA no longer ranks as the most littered state in Australia.

Summary 2010–11 National Litter Index

<table>
<thead>
<tr>
<th></th>
<th>Items per 1,000m²</th>
<th>Volume (litres) per 1,000m²</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>06/07</td>
<td>07/08</td>
</tr>
<tr>
<td>NATIONAL</td>
<td>74</td>
<td>68</td>
</tr>
<tr>
<td>ACT</td>
<td>68</td>
<td>56</td>
</tr>
<tr>
<td>NSW</td>
<td>71</td>
<td>77</td>
</tr>
<tr>
<td>NT</td>
<td>64</td>
<td>60</td>
</tr>
<tr>
<td>QLD</td>
<td>86</td>
<td>76</td>
</tr>
<tr>
<td>SA</td>
<td>61</td>
<td>68</td>
</tr>
<tr>
<td>TAS</td>
<td>70</td>
<td>61</td>
</tr>
<tr>
<td>VIC</td>
<td>80</td>
<td>48</td>
</tr>
<tr>
<td>WA</td>
<td>83</td>
<td>85</td>
</tr>
</tbody>
</table>

WA has maintained the lower litter levels achieved in 2009–10, which was a significant reduction to the previous three years, reducing from a high of 87 to 75 littered items per 1,000m² and from a volume of 13.06 to 9.03 litres per 1,000m².

Other notable findings
The tables below indicate the five most littered items nationally and how WA compares to other states and territories. These tables show that there is still improvement required to reduce littering in WA.

By item (per 1,000m²)

<table>
<thead>
<tr>
<th>MATERIAL</th>
<th>NATIONAL</th>
<th>NSW</th>
<th>ACT</th>
<th>VIC</th>
<th>QLD</th>
<th>WA</th>
<th>SA</th>
<th>NT</th>
<th>TAS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cigarette butts</td>
<td>29</td>
<td>33</td>
<td>23</td>
<td>18</td>
<td>41</td>
<td>32</td>
<td>23</td>
<td>15</td>
<td>53</td>
</tr>
<tr>
<td>Plastic</td>
<td>12</td>
<td>11</td>
<td>8</td>
<td>7</td>
<td>16</td>
<td>14</td>
<td>12</td>
<td>8</td>
<td>15</td>
</tr>
<tr>
<td>Paper/paperboard</td>
<td>11</td>
<td>15</td>
<td>9</td>
<td>8</td>
<td>12</td>
<td>16</td>
<td>12</td>
<td>4</td>
<td>9</td>
</tr>
<tr>
<td>Metal</td>
<td>5</td>
<td>6</td>
<td>3</td>
<td>3</td>
<td>5</td>
<td>7</td>
<td>4</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>Glass</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>3</td>
<td>1</td>
<td>4</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>
By volume (litres per 1,000m²)

<table>
<thead>
<tr>
<th>MATERIAL</th>
<th>NATIONAL</th>
<th>NSW</th>
<th>ACT</th>
<th>VIC</th>
<th>QLD</th>
<th>WA</th>
<th>SA</th>
<th>NT</th>
<th>TAS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plastic</td>
<td>1.95</td>
<td>2.66</td>
<td>1.15</td>
<td>1.05</td>
<td>2.38</td>
<td>3.10</td>
<td>1.31</td>
<td>1.14</td>
<td>2.34</td>
</tr>
<tr>
<td>Paper/paperboard</td>
<td>1.74</td>
<td>2.38</td>
<td>1.49</td>
<td>1.15</td>
<td>1.78</td>
<td>2.52</td>
<td>1.10</td>
<td>0.65</td>
<td>2.89</td>
</tr>
<tr>
<td>Metal</td>
<td>0.88</td>
<td>1.03</td>
<td>0.66</td>
<td>0.70</td>
<td>0.89</td>
<td>1.64</td>
<td>0.32</td>
<td>0.50</td>
<td>1.23</td>
</tr>
<tr>
<td>Glass</td>
<td>0.50</td>
<td>0.72</td>
<td>0.17</td>
<td>0.53</td>
<td>0.31</td>
<td>1.03</td>
<td>0.25</td>
<td>0.27</td>
<td>0.41</td>
</tr>
<tr>
<td>Cigarette butts</td>
<td>0.003</td>
<td>0.004</td>
<td>0.003</td>
<td>0.002</td>
<td>0.005</td>
<td>0.004</td>
<td>0.003</td>
<td>0.002</td>
<td>0.006</td>
</tr>
</tbody>
</table>

The state government, through KABC is using a combination of legislative reforms and targeted programs to encourage Western Australians to reduce, reuse and recycle waste, and to change littering behaviour.

### 2.2 TIDY TOWNS – SUSTAINABLE COMMUNITIES PROGRAM

**Objective:** to foster sustainable behaviours and a litter-free environment in regional Western Australian communities.

KABC, through Tidy Towns – Sustainable Communities, encourages communities to embrace the concepts of sustainability and rewards their efforts through the annual Tidy Towns awards. It is KABC’s flagship program for community development and environmental action in WA and it continues to be an icon for travellers across WA.

According to last year’s entrant submissions, the estimated total number of regional Western Australians involved in the Tidy Towns program was 9,212. They contributed about 102,969 volunteer hours in labour. There were 306 categories entered, with 701 projects undertaken.

**State Winner 2011**

In November 2011, the Governor of Western Australia announced West Arthur as the state title holders for the 2011 Tidy Towns – Sustainable Communities awards. In April 2012 at the national awards in Canberra, they received the national Water Conservation Award and a special commendation for Community Action and Partnerships award. West Arthur is not only tidy, but also a place with a strong community spirit and a place that is making positive changes to protect the environment.

**State category winners 2011**

- Southern Cross — Community Action
- Karalundi — General Appearance
- Albany — Recycling and Waste Management
- Albany — Natural Heritage Conservation
- Menzies — Enhancing Cultural Identity
- Hedland (Port and South) — Water Conservation

**Regional winners 2011**

- Not awarded — Kimberley
- Paraburdoo — Pilbara
- Northampton — Midwest-Gascoyne
- Southern Cross — Goldfields
- Quairading — Central Wheatbelt
- West Arthur — Great Southern
- Albany — South Coast
- Collie — South West

Once again, the entries for 2011 were outstanding examples of communities working hard to sustain the environmental, economic and social structure of their towns.

Tidy Towns 2011 was sponsored by Grundfos Pumps Pty Ltd, the Golden West Network (GWN7), West Australian Regional Newspapers, Cliffs Natural Resources and the Department of Regional Development and Lands.
2.3 ADOPT-A-SPOT

Objective: to increase participation in ongoing litter collection and clean-ups.

Launched in June 2009, the Adopt-a-Spot program is a litter prevention initiative that gives local communities the opportunity to contribute to a healthier and cleaner environment. It engages volunteers (individuals, community, business and school groups) to undertake coordinated litter clean-ups of designated sites in their communities as an ongoing project. Sites include, but are not limited to, roadsides, streets, parks, waterways, bush trails, beaches and wetlands.

Registering groups are provided with gloves, bags, tools and signage to manage clean-ups and are recognised on the KABC website honours page and given an official adoption certificate.

The program not only addresses the objectives of KABC in reducing litter, but also provides a focus for local governments to promote environmental stewardship, litter prevention and community action to their residents. Adopt-a-Spot is also popular with schools interested in engaging students in community service projects and businesses and workplaces engaging employees in corporate volunteering.

By June 2012, there were 280 groups registered in the Adopt-a-Spot program, involving more than 9,000 volunteers. As a result of their efforts, more than 6,000 bags of rubbish have been removed from the environment in the past year.

2.4 LITTER REPORTER SCHEME

Objective: to deter littering through the application of appropriate penalties.

The Litter Reporter Scheme has been operating since 1984 and continued to grow in 2011–12 with the number of litter reporters increasing to 6,337, with 969 Western Australians registering to become litter reporters during the previous 12 months.

Litter reporters are able to report online as well as using the card system. During 2011–12, KABC received 2,480 online litter reports and 3,086 report cards. 133 reports were also received from police officers using KAB infringement books.

KABC continues to work with the Fines Enforcement Registry (FER) which recovers unpaid fines resulting in increased recovery of payments.

This year the Litter Report Scheme has allowed return to sender infringements to progress to the FER as the registry has more methods of gaining current address details of the alleged offenders. This process allows these infringements to be actioned further rather than being withdrawn.

In 2011, processing of infringements was further refined to include infringement write offs by FER. Reasons for write offs include imprisonment, death, inability to locate the offender or expiry of the infringement (eight years for south west area – four years for the rest of the state).
2.5 ILLEGAL DUMPING

Objective: to identify, investigate and assist local government and other regulatory agencies with illegal dumping of waste offences.

KABC employs two enforcement officers whose responsibilities include the investigation of incidents of illegal dumping of waste in, primarily, state conservation and recreation reserves but also on other private land. Another primary responsibility is to assist with the administration of the KABC 'Litter Report Scheme' with advice and actioning those reports that end in defended action.

KABC illegal dumping investigators continue to focus their efforts in the DEC areas of Gnangara and Pinjar pine plantations, Department of Water Mundaring and Serpentine/Jarrahdale water catchment areas, Beeliar Regional Park in Jandakot, Yalgacup National Park in Mandurah, John Forest National Park and Yanchep National Park. In addition, they have provided ongoing leadership and direction to outer urban local government authorities experiencing increased incidents of illegal dumping and also inner suburban local government authorities with littering and bill posting (unlawful distribution of advertising pamphlets).

Between 1 July 2011 and 30 June 2012, KABC Investigators investigated 141 incidents of illegal dumping/littering resulting in 31 infringements, 10 cautions and 28 environmental field notices being issued. In addition, 39 KABC Enforcement Unit Litter Report Scheme referrals were investigated and actioned. 13 formal prosecutions were prepared and referred to DEC's Environmental Enforcement Unit Legal Team, 10 of which are either currently before the Courts or awaiting sign off by DEC and three of which have been completed resulting in convictions in Court.

Successful prosecutions for breaches of both the Litter Act and the Environmental Protection Act in the Armadale, Perth and Joondalup Courts of Petty Sessions were undertaken in regard to commercial dumping of construction and demolition waste, green waste and asbestos in a conservation reserve and also littering in a public place. Investigators continued to support the enforcement actions of the KABC Litter Report Scheme by following up fine defaulters and preparing prosecution briefs for those choosing to defend cigarette butt and other littering allegations.

KABC investigators contributed to amendments made to the Litter Act 1979 for increasing penalties as well as motor vehicle owner onus in regard to responsibility for breaches of the Litter Act.

KABC Investigators provided expert training at DEC's Authorised Officers Training Course conducted quarterly at the WA Police Academy. This course is a nationally recognised training course providing credits towards a Certificate IV in Government Investigations.

In addition training sessions were conducted with local government rangers as a result of the amendments to the EP Act which allows for prosecutions to be undertaken by those local government authorities with the permission of the DEC.
2.6 SUSTAINABLE CITIES AWARDS

Objective: to foster and encourage community action in urban areas to protect their natural and built environs.

The Sustainable Cities Awards, now in its fourth year, aims to recognise local governments’ contribution to the enhancement and sustainability of the state’s metropolitan environment and communities. Overall there were 41 category entries representing 141 separate projects.

State winner 2012
The state winner for 2012 was the City of Cockburn. The City impressed the judges with the sheer range of sustainability projects happening within the council area. The City excelled in Environmental Innovation, Young Legends and also won two highly commended awards for Community Action and Partnership and Heritage and Culture.

Category winners 2012
Community Action and Partnership — City of Mandurah
Litter Prevention — City of Mandurah
Resource Recovery and Waste Management — City of Rockingham
Environmental Innovation and Protection — City of Cockburn
Water Conservation — City of Subiaco
Energy Innovation — City of Rockingham
Heritage and Culture — City of Perth
Young Legends — City of Cockburn

2.7 CLEAN BEACHES AWARDS

Objective: to foster and encourage community action in beach areas to protect their natural and built environs.

The Clean Beaches Awards, now in its fourth year, aims to recognise local governments, groups, schools and individuals who have contributed to the protection, enhancement and sustainability of the state’s beaches. There were nine beaches entered into the competition and 26 category entries overall.

State winner 2012
Jurien Bay Town Beach was named the state winner as it is a great example of how community organisation and pride can be used to enhance and protect a beach. The community of Jurien Bay raised funds to build a new jetty, implemented a no plastic bag program and has been instrumental in the careful planning and development of the Jurien Bay Town beach foreshore.

Category winners 2012
Community Action — Jurien Bay Town Beach (Binningup Beach – Highly Commended)
Litter Prevention — Jurien Bay Town Beach
Natural Resource Management — Lucky Bay, Esperance
Friendliest Beach — Sorrento Beach
Protection of the Environment — Drummond Cove, Geraldton
2.8 SUPPORT AND RESOURCES

Objective: to assist participation in litter collection and clean-ups.

a) In January 2012, KABC organised 40 enthusiastic volunteers to be part of the annual City of Perth Skyworks event to hand out City of Perth rubbish and recycling bags to the crowd in an effort to minimise the litter left on the foreshore and encourage people to recycle.

b) During 2011–12, KABC provided about 276,000 car litter bags and 133,750 large rubbish collection bags, either free or below cost to Tidy Town’s committees, community groups, businesses and local governments.

c) Through the Adopt-a-Spot program, KABC has supplied cleanup kits to 280 groups which represents more than 9,000 individuals helping to clean up WA on an ongoing basis.

d) One-off community clean-ups have involved about 700 volunteers.

e) In conjunction with Main Roads WA, two high profile litter collections on the Kwinana and Mitchell Freeways were conducted in November 2011 and May 2012 respectively.

f) KABC supplied 14,000 Outback Packs through regional visitor centers.

2.9 EDUCATION AND PROMOTION

Objective: to develop and promote litter education resource packages/programs, allowing for local adaptability and implementation.

2.9.1 Trash My Ad Youth Competition

In 2011, the Trash My Ad competition continued to engage young people across Australia in the anti-litter debate. The 2011 competition asked young people to develop a 30-second TV ad or a radio ad to help send an anti-littering message to their peers. In 2011, there were 48 TV entries and six radio entries which was an increase of 14 entrants from 2010.

The designated trashmyad.com.au website was visited by 19,800 people (1,200 per week). Statistics show an increase in referrals from Facebook and use of smart phones to access information. You Tube views also increased in the post competition promotion period.

A youth judging panel of eight, 13 to 22 year olds developed a shortlist of ads after reviewing and voting and a panel of four marketing and advertising experts added their votes and came up with final winners once all votes were collated.

The winning TV ad, ‘Kevin the Crab’ was further exposed in a six month advertising campaign across six Hoyts cinemas across the metropolitan area from November 2011 to April 2012. It was also showcased at a range of outdoor cinema events across WA including:

- Moonlight Cinema Kings Park summer season (four months)
- Great Southern Film Festival Albany
- Movies by Burswood Perth summer season (four months)
2.9.2 Clean Schools
Since the launch of the Clean Schools program in October 2010, there are now more than 150 WA primary and secondary schools participating in the program. The success achieved by schools who implement the full program has been very promising with litter reductions between 50 and 80 per cent.

This whole school approach has been particularly successful in secondary schools, some of which have used the student body to implement the program. For example, at Emmanuel Catholic College the Student Leadership Team (SLT) were involved in planning with staff on the Litter Taskforce, then the SLT implemented the activities within the school.

Three case studies have been prepared on schools who have implemented a whole school approach using the Clean Schools program: Emmanuel Catholic College, Cecil Andrew’s Senior High School, and John Wollaston Anglican Community School.

KABC ran eight teacher professional learning sessions throughout the year— one metro and one regional each term. The metro workshops were attended by an average of 17 teachers and took place centrally as well as north of the river at Mindarie Regional Council and south of the river at Emmanuel Catholic College. The regional workshops take the format of an online webinar and are becoming more popular. It is proving an efficient way for KABC to communicate with regional schools.

KABC continued to promote the school resource package, ‘Learning about Litter’ which includes a suite of activities and accompanying equipment, including a CD and DVD for teachers to use. KABC also distributes the ‘Oceans of Plastic’ marine education DVD, developed by Tangaroa Blue Oceancare Society through the provision of a Litter Prevention Grant (2007–08). This resource is promoted in association with Clean Schools and Learning about Litter.

In addition to schools resources, KABC attended the Quiz on Legs schools event in Kings Park (September 2011) and the Earth Day Expo at Canning River Environmental Education Centre (March 2012).

KABC has also been promoting the Leading Integrated Taskforce Tackling Litter Everywhere (LITTLE) program within schools and the wider community. KAB WA ran the LITTLE competition, designed to engage young people aged 8 to 15 in developing anti-littering campaign ideas. The competition asked for ideas that could be run as a project or campaign to reduce litter in Australia. It was promoted to all schools in Western Australia through the Clean Schools program as well as through other avenues for youth.

The competition ran from mid-March to July 2012. More than 80 entries were received and winners were announced at the end of July 2012.

2.9.3 Bin Your Butt
Designed to reduce cigarette butt litter, the Bin Your Butt program has provided resources for businesses, local councils, hospitals, construction sites, mine sites, sports clubs, sports grounds and industry bodies. During 2011–12, 13 organisations have taken steps to decrease butt litter and used resources from the Bin Your Butt program. A major intervention program was undertaken by the Parmelia Hilton Hotel to educate staff and to highlight to guests the damage that carelessly discarded cigarette butts can cause.
2.9.4 Outback Packs

Outback Packs contain a set of tools designed to help travelers deal with their waste responsibly and encourage them to clean up other litter along the roadside, at rest areas and campsites. The packs include bags, gloves, tongs and information on litter.

14,000 Outback Packs were distributed in Western Australia between July 2011 and June 2012. KAB was fortunate in securing funding from Rio Tinto to produce 20,000 Outback Packs in 2012. 10,000 of those packs have been distributed in the first six months of 2012.

Major releases were timed to coincide with major holiday periods in Western Australia. Packs were released continuously but targeted releases were made at the start of the winter holiday season where travellers head to the north of the state, the Christmas and Easter school holiday period where packs were released along the south coast. The packs are distributed through major tourist and DEC visitor centres statewide. The packs are assembled by schools as part of their community service commitment.

2.9.5 Clean Clubs program

KAB was successful in gaining funding from The National Packaging Covenant Industry Association to run a campaign aimed at assisting sporting clubs reduce the amount of litter on ovals during and after sports events. By 30 June 2012, 24 clubs, representing more than 7,000 participants, had officially registered for the program. The Clean Clubs program is currently being rolled out as a council wide program in the City of Nedlands and is being promoted by the WA Football Commission as part of their Quality Clubs accreditation program.

Clubs receive portable collapsible bins, posters, stickers and a small grant to enable them to enhance their ability to manage match day litter.

2.9.6 Clean Marine Campaign

In November 2010, the Clean Marine Campaign was launched to promote responsible litter disposal amongst recreational fishers, boaters and others recreating around WA rivers and beaches. The initiative is supported via partnerships with DEC’s Marine Policy and Planning Branch, the Department of Transport, Department of Fisheries (DoF), Swan River Trust, Rec Fish West and Tangaroa Blue Ocean Care.

During the 2011–12 period, Clean Marine fact sheets, stickers and brochures were distributed on request to schools, businesses and community groups and the campaign messages continue to be promoted via the partner organisations. In March 2012, KAB partnered with DoF to highlight the harmful effects of litter on the marine environment during Sea Week 2012.

2.9.7 Talking Rubbish newsletter and calendar

The KABC e-newsletter, now called the Talking Rubbish E-zine has been enthusiastically received by more than 3,500 community members and helps KABC to reduce its environmental impact while still delivering a service. The contact list expands monthly and visitors to the website are encouraged to sign up to receive the e-newsletter via an online subscription form.

The 2012 Keep Australia Beautiful Calendar, a convenient pocket size booklet, highlighted all KAB programs and launched the tagline 'Take a step, get involved'. With beautiful beach scenes and useful dates highlighted the pocket size calendar was well received by our audience and taken at stalls by enthusiastic recipients. About 5,000 of the calendars were distributed.
2.10 INCENTIVES

Community Grants

*Objective: To provide financial assistance to local government, non-government organisations and communities wishing to undertake litter prevention and management activities.*

Final payments were made to the 2010–11 Litter Prevention Grant recipients to the value of $21,146. Recipients were the Shire of Dumbleyung, Eastern Metropolitan Regional Council, Murdoch University Guild, Fairbridge Festival, Tangaroa Blue Foundation, Town of Bassendean and Shire of Lake Grace.

Initial and final payments to the value of $20,293 were made to the 2011–12 Coca Cola Beverage Container Recycling Grant recipients. Recipients were Gnaraloo Station, Lions Club of Goomalling and the Shire of Toodyay.

Another round of Coca Cola Beverage Container Recycling Grants was advertised in early 2012 for community recycling projects with grants being assessed in late July.

2.11 WEBSITE

*Objective: to ensure litter information is available and accessible to everyone.*

The KABC website, [www.kabc.wa.gov.au](http://www.kabc.wa.gov.au) continued to evolve as a comprehensive site with regular updates on KABC programs and events. KAB newsletters are also available for download. The site has on average 542 visits a week. It is a useful tool for community members to access program and litter information. It provides an easy contact point for their enquiries, ordering materials for clean-ups, registering as a litter reporter or making a litter report and registering for programs such as Tidy Towns, Adopt-a-Spot and Bin Your Butt. The website is updated in-house as required by staff.
2.12 PUBLIC RELATIONS AND EVENTS

KABC attended many events throughout the 2011–12 year, engaging the community and promoting the anti-litter message. At the events listed below, KABC staff promoted getting involved in KABC programs and general sustainability activities.

<table>
<thead>
<tr>
<th>Date</th>
<th>Name of event</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td></td>
</tr>
<tr>
<td>5–7 August</td>
<td>WALGA</td>
</tr>
<tr>
<td>10–11 August</td>
<td>Enviro Fest UWA</td>
</tr>
<tr>
<td>27 August</td>
<td>KAB Week</td>
</tr>
<tr>
<td>18 September</td>
<td>Fishing Boat Harbour Clean Up</td>
</tr>
<tr>
<td>22 September</td>
<td>Quiz on Legs</td>
</tr>
<tr>
<td>3–4 September</td>
<td>Trash My Ad Announcement of winners</td>
</tr>
<tr>
<td>October</td>
<td></td>
</tr>
<tr>
<td>6 November</td>
<td>Wellard festival – Kwinana</td>
</tr>
<tr>
<td>26 November</td>
<td>Hullabaloo in the Village here in Cottesloe</td>
</tr>
<tr>
<td>27 November</td>
<td>Mainroads/KAB Kwinana Freeway Clean Up</td>
</tr>
<tr>
<td>3–18 December</td>
<td>Sailing World Championships</td>
</tr>
<tr>
<td>2012</td>
<td></td>
</tr>
<tr>
<td>26 January</td>
<td>Skyworks</td>
</tr>
<tr>
<td>28 February</td>
<td>Business Clean Up Day- DEC staff clean up</td>
</tr>
<tr>
<td>4 March</td>
<td>Clean up Australia Day, Hillarys</td>
</tr>
<tr>
<td>6 May</td>
<td>Envirofest, Whiteman Park</td>
</tr>
<tr>
<td>20 May</td>
<td>Mainroads Mitchell Freeway clean up to celebrate Volunteers Week</td>
</tr>
</tbody>
</table>

2.13 POLICY AND LEGISLATION

Objective: to ensure robust litter legislation and appropriate penalties.

KABC advised Parliamentary Counsel on amendments to the Litter Act 1979 to increase penalties for littering, in particular for cigarette butts and to include a new offence of dangerous littering. These offences where littering can cause a public risk will carry higher penalties. The amendments also include an ‘owner onus’ provision to make owners responsible for littering offences from their vehicles. The amendments were introduced into Parliament in November 2011.
3 SIGNIFICANT ISSUES AND TRENDS

3.1 CURRENT AND EMERGING ISSUES AND TRENDS

Awareness of the Litter Reporter Scheme continued to increase which resulted in an increased number of reporters, though infringements and revenue were down on last year. There is an increasing awareness among the community that littering is illegal and will be prosecuted.

An increasing trend is occurring in community involvement in litter clean-up and prevention activities which have been assisted by increased support from KABC with programs such as Adopt-a-Spot, the Clean Marine Campaign, Learning about litter schools’ program and the Litter Prevention Grants.

Emerging issues continue to include:

- increase in illegal dumping on Crown lands and reserves as well as at charity bins
- littering in indigenous communities and health related issues.

3.2 ECONOMIC AND SOCIAL TRENDS

None identified.

3.3 CHANGES IN WRITTEN LAW

There were no changes to the Litter Act 1979 during 2010–11.

3.4 LIKELY DEVELOPMENTS AND FORECAST RESULTS OF OPERATIONS

The direction of operations for 2012–13 will continue to be determined by the Litter Prevention Strategy 2009–14 which should result in an increase in number and type of programs and consequent participation directed at the community and local government with regard to litter and illegal dumping.

With increased numbers of authorised officers and new litter legislation, enforcement efforts should continue to increase, thereby increasing the number of infringements and prosecutions.
4 DISCLOSURES AND LEGAL COMPLIANCE

4.1 FINANCIAL STATEMENTS

Certification of Financial Statements
The accompanying financial statements of the Keep Australia Beautiful Council – Western Australia 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 2012.

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.

FOR THE YEAR ENDED 30 JUNE 2012

M Hay APM
Chairman
Keep Australia Beautiful Council
Date: 25 September 2012

V Scott
Deputy Chair
Keep Australia Beautiful Council
Date: 25 September 2012

G Allen
Chief Financial Officer
Keep Australia Beautiful Council
Date: 25 September 2012
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 2012, 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.

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
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.

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 2012 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.
Report on Controls
I have audited the controls exercised by the Keep Australia Beautiful Council (W.A.) during the year ended 30 June 2012.

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.

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
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.

Opinion
In my opinion, 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 2012.

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 2012.

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

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
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.

**Opinion**

In my opinion, 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 2012.

**Independence**

In conducting this audit, 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 2012 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
26 September 2012
## KEEP AUSTRALIA BEAUTIFUL COUNCIL (W.A.)

### STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2012

<table>
<thead>
<tr>
<th>Note</th>
<th>2012</th>
<th>2011</th>
</tr>
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<tbody>
<tr>
<td></td>
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</table>

### COST OF SERVICES

**Expenses**
- Employee benefits expense: 977,307, 921,215
- Supplies and services: 834,669, 730,155
- Grants and subsidies: 78,473, 96,050
- Other expenses: 858, 6,492

**Total cost of services**: 1,891,307, 1,753,912

### Income

**Revenue**
- User charges and fees: 1,273,427, 1,211,113
- Interest revenue: 28,430, 29,167
- Other revenue: 26,966, 21,586

**Total revenue**: 1,328,823, 1,261,866

**Net cost of services**: 562,484, 492,046

### INCOME FROM STATE GOVERNMENT

- State Government grant: 262,870, 262,870
- Resources received free of charge: 343,250, 151,890

**Total income from State Government**: 606,120, 414,760

**Surplus/(Deficit) for the period**: 43,636, (77,286)

**Other Comprehensive Income**

**Total Comprehensive Income for the period**: 43,636, (77,286)

See also note 25 ‘Schedule of Income and Expenses by Service’. The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.
### STATEMENT OF FINANCIAL POSITION

**AS AT 30 JUNE 2012**

<table>
<thead>
<tr>
<th>Note</th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
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</tbody>
</table>

#### ASSETS

**Current Assets**

- Cash and cash equivalents: 16
- Receivables: 12

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>546,801</td>
<td>467,732</td>
</tr>
<tr>
<td>Receivables</td>
<td>16,262</td>
<td>36,065</td>
</tr>
<tr>
<td><strong>Total Current Assets</strong></td>
<td><strong>563,063</strong></td>
<td><strong>503,797</strong></td>
</tr>
</tbody>
</table>

**Non-Current Assets**

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Non-Current Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td><strong>563,063</strong></td>
<td><strong>503,797</strong></td>
</tr>
</tbody>
</table>

#### LIABILITIES

**Current Liabilities**

- Payables: 13
- Other current liabilities: 14

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payables</td>
<td>33,416</td>
<td>54,286</td>
</tr>
<tr>
<td>Other current liabilities</td>
<td>36,500</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Current Liabilities</strong></td>
<td><strong>69,916</strong></td>
<td><strong>54,286</strong></td>
</tr>
</tbody>
</table>

**Non-Current Liabilities**

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td><strong>Total Non-Current Liabilities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td><strong>69,916</strong></td>
<td><strong>54,286</strong></td>
</tr>
</tbody>
</table>

**NET ASSETS**

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accumulated surplus</td>
<td>493,147</td>
<td>449,511</td>
</tr>
<tr>
<td><strong>TOTAL EQUITY</strong></td>
<td><strong>493,147</strong></td>
<td><strong>449,511</strong></td>
</tr>
</tbody>
</table>

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 2012

<table>
<thead>
<tr>
<th>Note</th>
<th>Accumulated surplus/(deficit)</th>
<th>Total equity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td>526,797</td>
</tr>
<tr>
<td></td>
<td>15</td>
<td>526,797</td>
</tr>
<tr>
<td><strong>Balance at 1 July 2010</strong></td>
<td>(77,286)</td>
<td>(77,286)</td>
</tr>
<tr>
<td><strong>Total comprehensive income for the year</strong></td>
<td>449,511</td>
<td>449,511</td>
</tr>
<tr>
<td><strong>Balance at 30 June 2011</strong></td>
<td>449,511</td>
<td>449,511</td>
</tr>
<tr>
<td><strong>Balance at 1 July 2011</strong></td>
<td>43,636</td>
<td>43,636</td>
</tr>
<tr>
<td><strong>Total comprehensive income for the year</strong></td>
<td>493,147</td>
<td>493,147</td>
</tr>
<tr>
<td><strong>Balance at 30 June 2012</strong></td>
<td>493,147</td>
<td>493,147</td>
</tr>
</tbody>
</table>

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

For the Year Ended 30 June 2012

<table>
<thead>
<tr>
<th>Note</th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

### Cash Flows from State Government

- **Grant from State Government**: 262,870
- **Net cash provided by State Government**: 262,870

Utilised as follows:

### Cash Flows from Operating Activities

#### Payments

- **Employee benefits**: (981,311) (909,920)
- **Supplies and services**: (508,917) (580,277)
- **Grants and subsidies**: (75,700) (103,734)
- **GST payments on purchases**: (51,175) (57,134)
- **GST payments to the taxation authority**: (54,459) (44,924)
- **Other payments**: (858) (6,490)

#### Receipts

- **User charges and fees**: 1,329,245 1,189,558
- **Interest received**: 28,653 29,211
- **GST receipts on sales**: 95,512 83,142
- **GST receipts from the taxation authority**: 8,530 17,339
- **Other receipts**: 26,679 22,424

- **Net cash used in operating activities**: (183,801) (360,805)

### Net Increase/(Decrease) in Cash and Cash Equivalents

<table>
<thead>
<tr>
<th>Note</th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

- **Cash and cash equivalents at the beginning of period**: 467,732 565,667
- **Net increase/(decrease) in cash and cash equivalents**: 79,069 (97,935)
- **Cash and cash equivalents at the end of the period**: 546,801 467,732

The Statement of Cash Flows should be read in conjunction with the accompanying notes.
1 AUSTRALIAN ACCOUNTING STANDARDS

General

The Council’s financial statements for the year ended 30 June 2012 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 Treasurer’s Instruction 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 2012.

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 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.

There are no judgements made in the process of applying the Council’s accounting policies that have a significant effect on the 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.
(c) Reporting entity

The reporting entity comprises the Council and entities listed at note 23 ‘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 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. The following specific recognition criteria must also be met before 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.
(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:

• Loans and receivables; and
• Financial liabilities measured at amortised cost.

Financial Instruments have been disaggregated into the following classes:

Financial Assets
• Cash and cash equivalents
• Restricted cash and cash equivalents
• Receivables
• Amounts receivable for services

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.

(j) Accrued salaries

Accrued salaries (see note 13 ‘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.
(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 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 and Conservation. Therefore the Council has no liability in relation to employee benefits. Liability for employee entitlements rests with the Department of Environment and Conservation.

(n) Superannuation expense

The superannuation expense in the Statement of Comprehensive Income comprises employer contributions paid to Gold State Superannuation Scheme (GSS) concurrent contributions, the West State Superannuation Scheme (WSS), the GESB Super Scheme (GESBS), or other superannuation fund.

(o) Resources received free of charge or for nominal cost

Resources received free of charge or for nominal cost that can be reliably measured are recognised as income at fair value. Where the resource received represents a service that the authority would otherwise pay for, a corresponding expense is recognised. Receipts of assets are recognised in the Statement of Financial Position.

Assets or 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.

3 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 January 2011 that impacted on the Council.
AASB 1054  *Australian Additional Disclosures*

This Standard, in conjunction with AASB 2011-1 *Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project*, removes disclosure requirements from other Standards and incorporates them in a single Standard to achieve convergence between Australian and New Zealand Accounting Standards. There is no financial impact.

AASB 2009-12  *Amendments to Australian Accounting Standards [AASB 5, 8, 108, 110, 112, 119, 133, 137, 139, 1023 & 1031 and Interpretations 2, 4, 16, 1039 & 1052]*

This Standard makes editorial amendments to a range of Australian Accounting Standards and Interpretations. There is no financial impact.

AASB 2010-4  *Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project [AASB 1, 7, 101 & 134 and Interpretations 13]*

The amendments to AASB 7 clarify financial instrument disclosures in relation to credit risk. The carrying amount of financial assets that would otherwise be past due or impaired whose terms have been renegotiated is no longer required to be disclosed. There is no financial impact.

The amendments to AASB 101 clarify the presentation of the Statement of Changes in Equity. The disaggregation of other comprehensive income reconciling the carrying amount at the beginning and the end of the period for each component of equity can be presented in either the Statement of Changes in Equity or the Notes. There is no financial impact.

AASB 2010-5  *Amendments to Australian Accounting Standards [AASB 1, 3, 4, 5, 101, 107, 112, 118, 119, 121, 132, 133, 134, 137, 139, 140, 1023 & 1038 and Interpretations 112, 115, 127, 132 & 1042]*

This Standard makes editorial amendments to a range of Australian Accounting Standards and Interpretations. There is no financial impact.

AASB 2010-6  *Amendments to Australian Accounting Standards – Disclosures on Transfers of Financial Assets [AASB 1 & 7]*

This Standard introduces additional disclosure relating to transfers of financial assets in AASB 7. An entity shall disclose all transferred financial assets that are not derecognised and any continuing involvement in a transferred asset, existing at the reporting date, irrespective of when the related transfer transaction occurred. There is no financial impact.

AASB 2011-1  *Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project [AASB 1, 5, 101, 107, 108, 121, 128, 132 & 134 and Interpretations 2, 112 & 113]*

This Standard, in conjunction with AASB 1054, removes disclosure requirements from other Standards and incorporates them in a single Standard to achieve convergence between Australian and New Zealand Accounting Standards. There is no financial impact.
AASB 2011-5 \textit{Amendments to Australian Accounting Standards – Extending Relief from Consolidation, the Equity Method and Proportionate Consolidation} [AASB 127, 128 & 131]

This Standard extends the relief from consolidation, the equity method and proportionate consolidation by removing the requirement for the consolidated financial statements prepared by the ultimate or any intermediate parent entity to be IFRS compliant, provided that the parent entity, investor or venturer and the ultimate or intermediate parent entity are not-for-profit non-reporting entities that comply with Australian Accounting Standards. There is no financial impact.

\textbf{Future impact of Australian Accounting Standards not yet operative}

The Council cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 \textit{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.

\begin{center}
\begin{tabular}{|l|l|}
\hline
\textbf{AASB 9} & \textit{Financial Instruments} \hspace{1cm} 1 Jan 2013 \\
\textbf{AASB 10} & \textit{Consolidated Financial Statements} \hspace{1cm} 1 Jan 2013 \\
\textbf{AASB 11} & \textit{Joint Arrangements} \hspace{1cm} 1 Jan 2013 \\
\hline
\end{tabular}
\end{center}

This Standard supersedes AASB 139 \textit{Financial Instruments: Recognition and Measurement}, introducing a number of changes to accounting treatments.

The Standard was reissued in December 2010. The Council has not yet determined the application or the potential impact of the Standard.

This Standard supersedes requirements under AASB 127 \textit{Consolidated and Separate Financial Statements} and Interpretations 112 \textit{Consolidation – Special Purpose Entities}, introducing a number of changes to accounting treatments.

The Standard was issued in August 2011. The Council has not yet determined the application or the potential impact of the Standard.

This Standard supersedes AASB 131 \textit{Interests in Joint Ventures}, introducing a number of changes to accounting treatments.

The Standard was issued in August 2011. The Council has not yet determined the application or the potential impact of the Standard.
### KEEP AUSTRALIA BEAUTIFUL COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2012**

<table>
<thead>
<tr>
<th>AASB 12</th>
<th>Disclosure of Interests in Other Entities</th>
<th>1 Jan 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>This Standard supersedes disclosure requirements under AASB 127 <em>Consolidated and Separate Financial Statements</em>, AASB 128 <em>Investments in Associates</em> and AASB 131 <em>Interests in Joint Ventures</em>.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>The Standard was issued in August 2011. The Council has not yet determined the application or the potential impact of the Standard.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>AASB 13</th>
<th>Fair Value Measurement</th>
<th>1 Jan 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>This Standard defines fair value, sets out a framework for measuring fair value and requires disclosures about fair value measurements. There is no financial impact.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>AASB 119</th>
<th>Employee Benefits</th>
<th>1 Jan 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>This Standard supersedes AASB 119 (October 2010). As the Council does not operate a defined benefit plan, the impact of the change is limited to measuring annual leave as a long-term employee benefit. The resultant discounting of the annual leave benefit has an immaterial impact.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>AASB 127</th>
<th>Separate Financial Statements</th>
<th>1 Jan 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>This Standard supersedes requirements under AASB 127 <em>Consolidated and Separate Financial Statements</em>, introducing a number of changes to accounting treatments.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>The Standard was issued in August 2011. The Council has not yet determined the application or the potential impact of the Standard.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>AASB 128</th>
<th>Investments in Associates and Joint Ventures</th>
<th>1 Jan 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>This Standard supersedes AASB 128 <em>Investments in Associates</em>, introducing a number of changes to accounting treatments.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>The Standard was issued in August 2011. The Council has not yet determined the application or the potential impact of the Standard.</td>
<td></td>
</tr>
</tbody>
</table>
### Application of Tiers of Australian Accounting Standards

This Standard establishes a differential financial reporting framework consisting of two tiers of reporting requirements for preparing general purpose financial statements. There is no financial impact.

#### AASB 1053

1 Jul 2013

### Amendments to Australian Accounting Standards arising from AASB 2009-11 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Interpretations 10 & 12]

[Modified by AASB 2010-7]

#### AASB 2009-11

1 Jul 2013


This Standard makes amendments to Australian Accounting Standards and Interpretations to introduce reduced disclosure requirements for certain types of entities. There is no financial impact.

#### AASB 2010-2

1 Jul 2013

### Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]

This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 9 in December 2010. The Council has not yet determined the application or the potential impact of the Standard.

#### AASB 2010-7

1 Jan 2013
### Operative for reporting periods beginning on/after

<table>
<thead>
<tr>
<th>AASB 2011-2</th>
<th>Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project – Reduced Disclosure Requirements [AASB 101 &amp; 1054]</th>
<th>1 Jul 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>This Standard</strong> removes disclosure requirements from other Standards and incorporates them in a single Standard to achieve convergence between Australian and New Zealand Accounting Standards for reduced disclosure reporting. There is no financial impact.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>AASB 2011-6</th>
<th>Amendments to Australian Accounting Standards – Extending Relief from Consolidation, the Equity Method and Proportionate Consolidation – Reduced Disclosure Requirements [AASB 127, 128 &amp; 131]</th>
<th>1 Jul 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>This Standard</strong> extends the relief from consolidation, the equity method and proportionate consolidation by removing the requirement for the consolidated financial statements prepared by the ultimate or any intermediate parent entity to be IFRS compliant, provided that the parent entity, investor or venturer and the ultimate or intermediate parent entity comply with Australian Accounting Standards or Australian Accounting Standards – Reduced Disclosure Requirements. There is no financial impact.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>AASB 2011-7</th>
<th>Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards [AASB 1, 2, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 &amp; 1038 and Interpretations 5, 9, 16 &amp; 17]</th>
<th>1 Jan 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>This Standard</strong> gives effect to consequential changes arising from the issuance of AASB 10, AASB 11, AASB 127 Separate Financial Statements and AASB 128 Investments in Associates and Joint Ventures. The Council has not yet determined the application or the potential impact of the Standard.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>This Standard</strong> replaces the existing definition and fair value guidance in other Australian Accounting Standards and Interpretations as the result of issuing AASB 13 in September 2011. There is no financial impact.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
AASB 2011-9  
**Amendments to Australian Accounting Standards – Presentation of Items of Other Comprehensive Income [AASB 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 & 1049]**

This Standard requires to group items presented in other comprehensive income on the basis of whether they are potentially reclassifiable to profit or loss subsequently (reclassification adjustments). The Council has not yet determined the application or the potential impact of the Standard.

AASB 2011-10  
**Amendments to Australian Accounting Standards arising from AASB 119 (September 2011) [AASB 1, 8, 101, 124, 134, 1049 & 2011-8 and Interpretations 14]**

This Standard makes amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 119 Employee Benefits in September 2011. There is no financial impact.

AASB 2011-11  
**Amendments to AASB 119 (September 2011) arising from Reduced Disclosure Requirements**

This Standard gives effect to Australian Accounting Standards – Reduced Disclosure Requirements for AASB 119 (September 2011). There is no financial impact.

AASB 2012-1  
**Amendments to Australian Accounting Standards – Fair Value Measurement – Reduced Disclosure Requirements [AASB3, 7 13, 140 & 141]**

This Standard establishes and amends reduced disclosure requirements for additional and amended disclosures arising from AASB 13 and the consequential amendments implemented through AASB 2011-8. There is no financial impact.
## 4 EMPLOYEE BENEFITS EXPENSE

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries (a)</td>
<td>894,162</td>
<td>842,679</td>
</tr>
<tr>
<td>Superannuation - defined contribution plans (b)</td>
<td>83,145</td>
<td>78,536</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>977,307</strong></td>
<td><strong>921,215</strong></td>
</tr>
</tbody>
</table>

(a) Includes the value of the fringe benefit to the employee plus the fringe benefits tax component.

(b) Defined contribution plans include West State, Gold State and GESB Super Scheme (contributions paid).

Officers are employed by the Department of Environment and Conservation. All entitlements are provided for within the Department of Environment and Conservation.

## 5 SUPPLIES AND SERVICES

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Consultants and contractors</td>
<td>246,186</td>
<td>275,930</td>
</tr>
<tr>
<td>Travel</td>
<td>29,620</td>
<td>27,841</td>
</tr>
<tr>
<td>Materials</td>
<td>883</td>
<td>2,754</td>
</tr>
<tr>
<td>Advertising</td>
<td>53,615</td>
<td>47,251</td>
</tr>
<tr>
<td>Consumables</td>
<td>98,436</td>
<td>120,515</td>
</tr>
<tr>
<td>Resources received free of charge</td>
<td>343,250</td>
<td>151,890</td>
</tr>
<tr>
<td>Other</td>
<td>62,679</td>
<td>103,974</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>834,669</strong></td>
<td><strong>730,155</strong></td>
</tr>
</tbody>
</table>

## 6 GRANTS AND SUBSIDIES

**Recurrent**

<table>
<thead>
<tr>
<th>Organisation</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>City of Armadale</td>
<td>-</td>
<td>3,182</td>
</tr>
<tr>
<td>City of Joondalup</td>
<td>-</td>
<td>3,182</td>
</tr>
<tr>
<td>City of Mandurah</td>
<td>-</td>
<td>5,000</td>
</tr>
<tr>
<td>City of Stirling</td>
<td>-</td>
<td>909</td>
</tr>
<tr>
<td>Clean Clubs</td>
<td>1,000</td>
<td>-</td>
</tr>
<tr>
<td>Eastern Metropolitan Regional Council</td>
<td>2,500</td>
<td>2,500</td>
</tr>
<tr>
<td>Fairbridge Festival</td>
<td>3,015</td>
<td>3,035</td>
</tr>
<tr>
<td>Gnuraloo Station Trust</td>
<td>7,818</td>
<td>-</td>
</tr>
<tr>
<td>Hypermartek Pty Ltd</td>
<td>-</td>
<td>5,000</td>
</tr>
<tr>
<td>Jigalong Community Inc</td>
<td>-</td>
<td>1,750</td>
</tr>
<tr>
<td>Lions Club of Goomalling</td>
<td>4,104</td>
<td>-</td>
</tr>
<tr>
<td>Movies by Burswood</td>
<td>-</td>
<td>5,000</td>
</tr>
<tr>
<td>Murdoch University</td>
<td>2,487</td>
<td>2,487</td>
</tr>
<tr>
<td>Scouts Australia</td>
<td>2,000</td>
<td>2,773</td>
</tr>
<tr>
<td>Shire of Corrigin</td>
<td>-</td>
<td>1,400</td>
</tr>
<tr>
<td>Shire of Dumbleyung</td>
<td>2,500</td>
<td>2,500</td>
</tr>
<tr>
<td>Shire of Lake Grace</td>
<td>2,423</td>
<td>2,423</td>
</tr>
<tr>
<td>Shire of Margaret River</td>
<td>-</td>
<td>9,091</td>
</tr>
<tr>
<td>Shire of Pingelly</td>
<td>-</td>
<td>818</td>
</tr>
<tr>
<td>Shire of Toodyay</td>
<td>6,899</td>
<td>-</td>
</tr>
<tr>
<td>Tangaroa Blue Ocean Care Society</td>
<td>5,000</td>
<td>10,000</td>
</tr>
</tbody>
</table>

-
### OTHER EXPENSES

Lease rental/hire charges 858 6,492

### USER CHARGES AND FEES

<table>
<thead>
<tr>
<th>Description</th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recoups from other state government agencies</td>
<td>30,500</td>
<td>43,827</td>
</tr>
<tr>
<td>Funding for the Litter Prevention Strategy 2009-2014</td>
<td>766,875</td>
<td>750,000</td>
</tr>
<tr>
<td>Industry grants and levies (^{(a)})</td>
<td>113,083</td>
<td>42,050</td>
</tr>
<tr>
<td>Fees</td>
<td>910,458</td>
<td>835,877</td>
</tr>
<tr>
<td>Litter infringement notices</td>
<td>362,969</td>
<td>375,236</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,273,427</strong></td>
<td><strong>1,211,133</strong></td>
</tr>
</tbody>
</table>

\(^{(a)}\) Industry grants and levies

- Grundfos: 17,500 9,000
- Coca Cola: 16,583 23,050
- Cliffs Resources: 10,000 10,000
- Pilbara Iron: 30,000 -
- PSF: 25,000 -
- NPCIA: 14,000 -

**Total Industry grants and levies:** 113,083 42,050

### INTEREST REVENUE

Interest revenue from investments 28,430 29,167

### OTHER REVENUE

<table>
<thead>
<tr>
<th>Description</th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sale of litter bags</td>
<td>26,966</td>
<td>18,766</td>
</tr>
<tr>
<td>Other revenues</td>
<td>-</td>
<td>2,820</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>26,966</strong></td>
<td><strong>21,586</strong></td>
</tr>
</tbody>
</table>
11 INCOME FROM STATE GOVERNMENT

Grant received from the following government agency:
- Department of Environment and Conservation  
  262,870  262,870

Resources received free of charge (a)
Determined on the basis of the following estimates provided by agencies:

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Solicitor's Office</td>
<td></td>
<td>1,890</td>
</tr>
<tr>
<td>Department of Environment and Conservation</td>
<td>343,250</td>
<td>150,000</td>
</tr>
</tbody>
</table>

606,120  414,760

(a) Assets or services received free of charge or for nominal cost are recognised as revenue at fair value of the assets and/or services that can be reliably measured and which would have been purchased if they were not donated. Contributions of assets or services in the nature of contributions by owners are recognised direct to equity.

12 RECEIVABLES

Current
<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receivables</td>
<td>5,685</td>
<td>22,863</td>
</tr>
<tr>
<td>Accrued revenues</td>
<td>1,676</td>
<td>4,672</td>
</tr>
<tr>
<td>GST receivable</td>
<td>8,901</td>
<td>8,530</td>
</tr>
</tbody>
</table>

16,262  36,065

The Council does not hold any collateral as security or other credit enhancements as security for receivables.

13 PAYABLES

Current
<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade payables</td>
<td></td>
<td>13,875</td>
</tr>
<tr>
<td>Accrued expenses</td>
<td>12,085</td>
<td>15,077</td>
</tr>
<tr>
<td>Accrued salaries</td>
<td>21,331</td>
<td>25,334</td>
</tr>
</tbody>
</table>

33,416  54,286

14 OTHER LIABILITIES

Current
<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prepaid Revenue</td>
<td>36,500</td>
<td></td>
</tr>
<tr>
<td>Total current</td>
<td>36,500</td>
<td></td>
</tr>
</tbody>
</table>
15 EQUITY

The 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.

Accumulated surplus

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at start of period</td>
<td>449,511</td>
<td>526,797</td>
</tr>
<tr>
<td>Result for the period</td>
<td>43,636</td>
<td>(77,286)</td>
</tr>
<tr>
<td>Balance at end of period</td>
<td>493,147</td>
<td>449,511</td>
</tr>
</tbody>
</table>

16 NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of cash

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:

<table>
<thead>
<tr>
<th>Cash and cash equivalents</th>
<th>546,801</th>
<th>467,732</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reconciliation of net cost of services to net cash flows used in operating activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net cost of services</td>
<td>(562,484)</td>
<td>(492,046)</td>
</tr>
<tr>
<td>Non-cash items:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Resources received free of charge</td>
<td>343,250</td>
<td>151,890</td>
</tr>
<tr>
<td>(Increase)/decrease in assets:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current receivables (c)</td>
<td>20,175</td>
<td>(21,863)</td>
</tr>
<tr>
<td>Increase/(decrease) in liabilities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current payables (c)</td>
<td>(20,873)</td>
<td>2,981</td>
</tr>
<tr>
<td>Other current liabilities</td>
<td>36,500</td>
<td></td>
</tr>
<tr>
<td>Net GST receipts (a)</td>
<td>(1,592)</td>
<td>(1,577)</td>
</tr>
<tr>
<td>Change in GST in receivables and payables (b)</td>
<td>1,223</td>
<td>(190)</td>
</tr>
<tr>
<td>Net cash used in operating activities</td>
<td>(183,801)</td>
<td>(360,805)</td>
</tr>
</tbody>
</table>

(a) This is the net GST paid/received, ie. 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.

17 CONTINGENT LIABILITIES AND CONTINGENT ASSETS

The Council has no contingent liabilities or contingent assets at 30 June 2012.
18 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.
19 EXPLANATORY STATEMENT

This statement provides details of any significant variations between estimates and actual results for 2012 and between the actual results for 2011 and 2012. Significant variations are considered to be those greater than 10% and $10,000.

Significant variances between estimated and actual result for 2012

<table>
<thead>
<tr>
<th></th>
<th>2012 Estimate</th>
<th>2012 Actual</th>
<th>Variation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supplies and services</td>
<td>624,000</td>
<td>834,669</td>
<td>210,669</td>
</tr>
<tr>
<td>Grants and subsidies</td>
<td>100,000</td>
<td>78,473</td>
<td>(21,527)</td>
</tr>
</tbody>
</table>

Supplies and services
Increased promotional activity in lieu of advertising including promotional materials, give aways and events has increased the expense. As well, the value for Resources Received Free of Charge from the Department of Environment and Conservation has been re-assessed to include the full cost of services provided.

Grants and subsidies
Reduced number of grants awarded. Grants were called at the beginning of the year and had to address particular outcomes. From the number of applications, only certain number adequately addressed the requirements and their total did not reach $100,000.

Significant variances between actual results for 2011 and 2012

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Resources received free of charge</td>
<td>343,250</td>
<td>151,890</td>
<td>191,360</td>
</tr>
<tr>
<td>Expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supplies and services</td>
<td>834,669</td>
<td>730,155</td>
<td>104,514</td>
</tr>
<tr>
<td>Grants and subsidies</td>
<td>78,473</td>
<td>96,050</td>
<td>(17,577)</td>
</tr>
</tbody>
</table>

Resources received free of charge
The value for Resources Received Free of Charge from the Department of Environment and Conservation has been re-assessed to include the full cost of services provided.

Supplies and services
Increased promotional activity in lieu of advertising including promotional materials, give aways and events has increased the expense. As well, the value for Resources Received Free of Charge from the Department of Environment and Conservation has been re-assessed to include the full cost of services provided.

Grants and subsidies
Reduced number of grants awarded. Grants were called at the beginning of the year and had to address particular outcomes. From the number of applications, only certain number adequately addressed the requirements and their total did not reach $100,000.
20 FINANCIAL INSTRUMENTS

(a) Financial risk management objectives and policies

Financial instruments held by the Council are cash and cash equivalents, restricted cash and cash equivalents, loans and 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 20(c) 'Financial instrument disclosures' and note 12 '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.
(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:

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Financial Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>546,801</td>
<td>467,732</td>
</tr>
<tr>
<td>Loans and receivables</td>
<td>7,361</td>
<td>27,535</td>
</tr>
<tr>
<td><strong>Financial Liabilities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payables</td>
<td>33,416</td>
<td>54,286</td>
</tr>
</tbody>
</table>

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

Aged analysis of financial assets

<table>
<thead>
<tr>
<th></th>
<th>Carrying Amount</th>
<th>Not past due</th>
<th>Up to 1 month</th>
<th>1 - 3 months</th>
<th>3 months to 1 year</th>
<th>1 - 5 years</th>
<th>More than 5 years</th>
<th>Impaired financial assets</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>2012 Cash and cash equivalents</td>
<td>546,801</td>
<td>546,801</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Receivables (a)</td>
<td>7,361</td>
<td>7,361</td>
<td>7,361</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>554,162</td>
<td>554,162</td>
<td>7,361</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2011 Cash and cash equivalents</td>
<td>467,732</td>
<td>467,732</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Receivables (a)</td>
<td>27,535</td>
<td>27,535</td>
<td>27,175</td>
<td>360</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>495,267</td>
<td>495,267</td>
<td>27,175</td>
<td>360</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Weighted Average Effective Interest Rate %</th>
<th>Carrying Amount</th>
<th>Fixed interest rate</th>
<th>Variable interest rate</th>
<th>Non-interest bearing</th>
<th>Nominal Amount</th>
<th>Up to 1 month</th>
<th>1 - 3 months</th>
<th>3 months to 1 year</th>
<th>1 - 5 years</th>
<th>More than 5 years</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

**2012**

**Financial Assets**

- Cash and cash equivalents: 4.68%
  - Carrying Amount: 546,801
  - Fixed interest rate: -
  - Variable interest rate: -
  - Non-interest bearing: 546,801
  - Nominal Amount: 546,801
  - Maturity dates: 
    - Up to 1 month: -
    - 1 - 3 months: -
    - 3 months to 1 year: -
    - 1 - 5 years: -
    - More than 5 years: -

- Receivables (a):
  - Carrying Amount: 7,361
  - Fixed interest rate: -
  - Variable interest rate: -
  - Non-interest bearing: 7,361
  - Nominal Amount: 7,361
  - Maturity dates: 
    - Up to 1 month: -
    - 1 - 3 months: -
    - 3 months to 1 year: -
    - 1 - 5 years: -
    - More than 5 years: -

**Total:**

- Carrying Amount: 554,162
  - Fixed interest rate: -
  - Variable interest rate: -
  - Non-interest bearing: 554,162
  - Nominal Amount: 554,162
  - Maturity dates: 
    - Up to 1 month: -
    - 1 - 3 months: -
    - 3 months to 1 year: -
    - 1 - 5 years: -
    - More than 5 years: -

**Financial Liabilities**

- Payables: 
  - Carrying Amount: 33,416
  - Fixed interest rate: -
  - Variable interest rate: -
  - Non-interest bearing: 33,416
  - Nominal Amount: 33,416
  - Maturity dates: 
    - Up to 1 month: -
    - 1 - 3 months: -
    - 3 months to 1 year: -
    - 1 - 5 years: -
    - More than 5 years: -

**Total:**

- Carrying Amount: 33,416
  - Fixed interest rate: -
  - Variable interest rate: -
  - Non-interest bearing: 33,416
  - Nominal Amount: 33,416
  - Maturity dates: 
    - Up to 1 month: -
    - 1 - 3 months: -
    - 3 months to 1 year: -
    - 1 - 5 years: -
    - More than 5 years: -

**2011**

**Financial Assets**

- Cash and cash equivalents: 5.13%
  - Carrying Amount: 467,732
  - Fixed interest rate: -
  - Variable interest rate: -
  - Non-interest bearing: 467,732
  - Nominal Amount: 467,732
  - Maturity dates: 
    - Up to 1 month: -
    - 1 - 3 months: -
    - 3 months to 1 year: -
    - 1 - 5 years: -
    - More than 5 years: -

- Receivables (a):
  - Carrying Amount: 27,535
  - Fixed interest rate: -
  - Variable interest rate: -
  - Non-interest bearing: 27,535
  - Nominal Amount: 27,175
  - Maturity dates: 
    - Up to 1 month: -
    - 1 - 3 months: -
    - 3 months to 1 year: -
    - 1 - 5 years: -
    - More than 5 years: -

**Total:**

- Carrying Amount: 495,267
  - Fixed interest rate: -
  - Variable interest rate: -
  - Non-interest bearing: 494,907
  - Nominal Amount: 494,907
  - Maturity dates: 
    - Up to 1 month: -
    - 1 - 3 months: -
    - 3 months to 1 year: -
    - 1 - 5 years: -
    - More than 5 years: -

**Financial Liabilities**

- Payables:
  - Carrying Amount: 54,286
  - Fixed interest rate: -
  - Variable interest rate: -
  - Non-interest bearing: 54,286
  - Nominal Amount: 54,286
  - Maturity dates: 
    - Up to 1 month: -
    - 1 - 3 months: -
    - 3 months to 1 year: -
    - 1 - 5 years: -
    - More than 5 years: -

**Total:**

- Carrying Amount: 54,286
  - Fixed interest rate: -
  - Variable interest rate: -
  - Non-interest bearing: 54,286
  - Nominal Amount: 54,286
  - Maturity dates: 
    - Up to 1 month: -
    - 1 - 3 months: -
    - 3 months to 1 year: -
    - 1 - 5 years: -
    - More than 5 years: -

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

<table>
<thead>
<tr>
<th></th>
<th>Carrying amount</th>
<th>-100 basis points</th>
<th>+100 basis points</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Surplus</td>
<td>Equity</td>
<td>Surplus</td>
</tr>
<tr>
<td><strong>2012</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial Assets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>546,801</td>
<td>(5,070)</td>
<td>(5,070)</td>
</tr>
<tr>
<td>Financial Liabilities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Increase/(Decrease)</td>
<td>(5,070)</td>
<td>(5,070)</td>
<td></td>
</tr>
<tr>
<td><strong>2011</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial Assets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>467,432</td>
<td>(5,164)</td>
<td>(5,164)</td>
</tr>
<tr>
<td>Financial Liabilities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Increase/(Decrease)</td>
<td>(5,164)</td>
<td>(5,164)</td>
<td></td>
</tr>
</tbody>
</table>
21 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:

<table>
<thead>
<tr>
<th>Band</th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 - 10,000</td>
<td>14</td>
<td>15</td>
</tr>
<tr>
<td>10,001 - 20,000</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

The total remuneration of members of the Council

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>18,437</td>
<td>22,161</td>
</tr>
</tbody>
</table>

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

No senior officers are members of the Pension Scheme.

22 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: 12,400 11,700

The expense is included at note 5 'Supplies and services'.

23 RELATED BODIES

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.

24 SUPPLEMENTARY FINANCIAL INFORMATION

Write-offs
Debt due written-off by the Council during the financial year

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>0</td>
<td>88</td>
</tr>
</tbody>
</table>
### 25 SCHEDULE OF INCOME AND EXPENSES BY SERVICE

<table>
<thead>
<tr>
<th>Service</th>
<th>Administration</th>
<th>Litter Enforcement</th>
<th>Community Education and Awareness</th>
<th>Tidy Towns</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>COST OF SERVICES Expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee benefits expense</td>
<td>176,992</td>
<td>190,587</td>
<td>392,000</td>
<td>370,259</td>
<td>94,570</td>
</tr>
<tr>
<td>Supplies and services</td>
<td>217,140</td>
<td>387,087</td>
<td>127,450</td>
<td>25,000</td>
<td>131,696</td>
</tr>
<tr>
<td>Grants and subsidies</td>
<td>-</td>
<td>13,003</td>
<td>-</td>
<td>-</td>
<td>21,900</td>
</tr>
<tr>
<td>Other expenses</td>
<td>-</td>
<td>1,785</td>
<td>-</td>
<td>-</td>
<td>1,785</td>
</tr>
<tr>
<td><strong>Total cost of services</strong></td>
<td>394,132</td>
<td>592,462</td>
<td>519,450</td>
<td>395,259</td>
<td>248,166</td>
</tr>
<tr>
<td><strong>Income</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>User charges and fees</td>
<td>766,875</td>
<td>753,327</td>
<td>362,969</td>
<td>375,236</td>
<td>1,273,427</td>
</tr>
<tr>
<td>Interest revenue</td>
<td>28,430</td>
<td>29,167</td>
<td>-</td>
<td>-</td>
<td>28,430</td>
</tr>
<tr>
<td>Other revenue</td>
<td>26,966</td>
<td>21,586</td>
<td>-</td>
<td>-</td>
<td>26,966</td>
</tr>
<tr>
<td><strong>Total income other than income from State Government</strong></td>
<td>822,271</td>
<td>804,080</td>
<td>362,969</td>
<td>375,236</td>
<td>1,328,823</td>
</tr>
<tr>
<td><strong>NET COST OF SERVICES</strong></td>
<td>(428,139)</td>
<td>(211,618)</td>
<td>156,481</td>
<td>20,023</td>
<td>428,139</td>
</tr>
<tr>
<td><strong>INCOME FROM STATE GOVERNMENT</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Government grant</td>
<td>262,870</td>
<td>262,870</td>
<td>-</td>
<td>-</td>
<td>262,870</td>
</tr>
<tr>
<td>Resources received free of charge</td>
<td>343,250</td>
<td>343,250</td>
<td>-</td>
<td>-</td>
<td>343,250</td>
</tr>
<tr>
<td><strong>Total income from State Government</strong></td>
<td>606,120</td>
<td>606,120</td>
<td>606,120</td>
<td>606,120</td>
<td>1,212,240</td>
</tr>
<tr>
<td><strong>Surplus/(deficit) for the period</strong></td>
<td>1,034,259</td>
<td>626,378</td>
<td>(156,481)</td>
<td>(20,023)</td>
<td>1,034,259</td>
</tr>
</tbody>
</table>

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

Certification of Key Performance Indicators
FOR THE YEAR ENDED 30 JUNE 2012

We hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Keep Australia Beautiful Council performance, and fairly represent the performance of the Keep Australia Beautiful Council for the financial year ended 30 June 2012.

M Hay APM
Chairman
Keep Australia Beautiful Council
Date: 25 September 2012

V Scott
Deputy Chair
Keep Australia Beautiful Council
Date: 25 September 2012

G Allen
Chief Financial Officer
Keep Australia Beautiful Council
Date: 25 September 2012
KEY EFFECTIVENESS / EFFICIENCY INDICATORS 2011–12

The Keep Australia Beautiful Council – Western Australia is a statutory authority appointed under the Litter Act 1979. The Council includes a part-time Chairman and 14 members who are appointed by the Minister for Environment.

KABC Outcome Statement
To help reduce litter and littering in Western Australia

KABC uses a number of strategies to assist with the reduction of littering throughout Western Australia. Some of these strategies include policy development, education and enforcement, as they have proven to be effective in addressing anti-social behaviour.

EFFECTIVENESS INDICATOR

For consistency of reporting, KABC has again used the number of infringements issued as its effectiveness indicator, as the imposition of penalties is a well-proven strategy to reduce negative behaviour. Please refer to Table 2.

Penalties for littering

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. The Litter Act and Regulations prescribe penalties for specific offences, the issue of infringement notices to offenders and the appointment of authorised officers to assist with the enforcement of the Litter Act. Current penalties for littering are $75 for cigarette butts and $200 for general litter.

KABC recruit volunteer litter reporters who are encouraged to report to KABC, people who throw litter from their vehicles. KABC subsequently issues infringement notices to offenders using the information supplied by the reporters. The information supplied by the reporters is validated by the Department of Transport (DoT) before the issue of an infringement notice.

The number of infringements issued each year for littering.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Infringement notices issued</td>
<td>3,746</td>
<td>3,935</td>
<td>4,842</td>
<td>4,218</td>
<td>3,648*</td>
</tr>
<tr>
<td>Warnings issued</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td>Reports not proceeded</td>
<td>1,923^</td>
<td>1,788*</td>
<td>1,177**</td>
<td>1,599***</td>
<td>1,453</td>
</tr>
<tr>
<td>Number of reports submitted</td>
<td>5,699</td>
<td>5,723</td>
<td>6,019</td>
<td>5,817</td>
<td>5,101</td>
</tr>
<tr>
<td>Revenue collected</td>
<td>$362,969</td>
<td>$375,236</td>
<td>$418,086</td>
<td>$332,356</td>
<td>$312,357</td>
</tr>
</tbody>
</table>

Table 2: Infringement issued annually since 2007–08

* Large number not proceeded with due to non-compliance to Section 27A letter to vehicle owners requesting identification of driver at the time of the offence.

** Variation from previous year due to different infringement processing.

*** Comprises ‘not proceeded with’, ‘no information from DoT’, ‘statutory declarations’ and ‘return to sender’.

^ Comprises ‘not proceeded with’, ‘no information from DoT’, ‘incorrect information from DoT’ and all infringements that have been ‘withdrawn’.

The fines enforcement registry’s recovery process continues to assist the payment rate of infringement notices for KABC.
EFFICIENCY INDICATORS

1. Overall expenditure

<table>
<thead>
<tr>
<th></th>
<th>2011-12</th>
<th>2010-11</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overall expenditure</td>
<td>$1,891,307</td>
<td>$1,753,912</td>
</tr>
</tbody>
</table>

Overall expenditure in 2011–12 appears greater than 2010–11 due to the increased in-kind support from $150,000 in 2010–11 to $500,000 in 2011–12 as assessed by DEC.

2. Enforcement

In 2011–12 there were two areas of enforcement:

i) the Litter Report Scheme

<table>
<thead>
<tr>
<th></th>
<th>2011-12</th>
<th>2010-11</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overall expenditure</td>
<td>$259,758</td>
<td>$202,444</td>
</tr>
<tr>
<td>Revenue</td>
<td>$69.34/infringement</td>
<td>$51.45/infringement</td>
</tr>
<tr>
<td>Revenue</td>
<td>$362,969</td>
<td>$375,236</td>
</tr>
</tbody>
</table>

Overall expenditure on the Litter Report Scheme increased due to increased allocation of the DEC in-kind support to the activity.

Revenue decreased due to inability to progress to infringement any section 27 (1A) Litter Act 1979 letters which did not receive a response.

ii) Illegal dumping investigations

<table>
<thead>
<tr>
<th></th>
<th>2011-12</th>
<th>2010-11</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overall expenditure</td>
<td>$259,692</td>
<td>$192,815</td>
</tr>
</tbody>
</table>

Overall expenditure on the investigations increased due to increased allocation of the DEC in-kind support to the activity.

Total enforcement

<table>
<thead>
<tr>
<th></th>
<th>2011-12</th>
<th>2010-11</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overall expenditure</td>
<td>$519,450</td>
<td>$395,259</td>
</tr>
</tbody>
</table>

3. Policy development and administration

<table>
<thead>
<tr>
<th></th>
<th>2011-12</th>
<th>2010-11</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overall expenditure</td>
<td>$394,132</td>
<td>$592,462</td>
</tr>
</tbody>
</table>

4. Education programs

i) Tidy Towns

<table>
<thead>
<tr>
<th></th>
<th>2011-12</th>
<th>2010-11</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overall expenditure</td>
<td>$248,167</td>
<td>$215,134</td>
</tr>
<tr>
<td>Towns</td>
<td>61</td>
<td>61</td>
</tr>
</tbody>
</table>

Overall expenditure on Tidy Towns increased due to increased allocation of the DEC in-kind support to the activity.
ii) Community education and awareness

<table>
<thead>
<tr>
<th>Program</th>
<th>2011–12</th>
<th>2010–11</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program</td>
<td>$729,558</td>
<td>$551,057</td>
</tr>
<tr>
<td>20 at $36,478/program</td>
<td></td>
<td>21 at $26,240/program</td>
</tr>
</tbody>
</table>

Overall expenditure on Tidy Towns increased due to increased allocation of the DEC in-kind support to the activity.

The 20 education and involvement projects delivered were:
- Litter Prevention Grants
- Community Beverage Grants
- Clean Beaches Awards
- Sustainable Cities Awards
- Adopt-a-Spot
- Clean Clubs
- Litter Reporter Scheme
- Outback Packs
- Trash My Ad competition
- Clean Marine Campaign
- Tidy Towns – Sustainable Communities
- Shopping Centre Events
- KABC resources
- KAB Week
- Bin your Butt program
- Learning about Litter School program
- Clean Schools
- KAB Heroes
- KABC website
- Talking Rubbish newsletter.
4.3 MINISTERIAL DIRECTIVES

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

4.4 OTHER FINANCIAL DISCLOSURES

Pricing policies
Employment and industrial relations
Staff development
Workers compensation
Governance disclosures

KABC’s administrative requirements are provided by DEC with the Council adopting all of DEC’s administrative policies, however, KABC remains a separate legal entity and therefore requires separate accounting and reporting, which is also provided by DEC. Refer to DEC annual report for details.

4.5 CAPITAL WORKS COMPLETED

No capital projects were completed in 2011–12.

4.6 OTHER LEGAL REQUIREMENTS

Compliance with the Public Sector Management Act Section 31(1) Electoral Act 1907 section 175ZE.

KABC’s administrative requirements are provided by DEC with the Council adopting all of DEC’s administrative policies, however, KABC remains a separate legal entity and therefore requires separate accounting and reporting, which is also provided by DEC. Refer to DEC 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 – $53,615
4.7 STATEMENT OF COMPLIANCE

In accordance


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.

4.8 COMPLIANCE REPORT

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

No Freedom of Information requests were received during the reporting period.

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

<table>
<thead>
<tr>
<th>Number lodged</th>
<th>Nil</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of breaches found</td>
<td>Nil</td>
</tr>
<tr>
<td>Number still under review</td>
<td>Nil</td>
</tr>
</tbody>
</table>
KEEP AUSTRALIA BEAUTIFUL COUNCIL – WESTERN AUSTRALIA

ANNUAL REPORT 2011–12

For more information contact:
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168 St Georges Terrace
Perth WA 6000

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Bentley Delivery Centre,
Western Australia 6983

Telephone: (08) 6364 6500
Facsimile: (08) 6364 5532

www.kabc.wa.gov.au