



Burwood Inc.1874

Burwood . Burwood Heights . Croydon . Croydon Park . Enfield . Strathfield

ORDINARY MEETING

Notice is hereby given that a meeting of the Council of Burwood will be held in the Council Chamber, Suite 1, Level 2, 1-17 Elsie Street, Burwood on Tuesday 22 October 2019 at 6.00pm to consider the matters contained in the attached Agenda.

Tommaso Briscese
ACTING GENERAL MANAGER

Our Mission

**Burwood Council will create a quality lifestyle for its citizens
by promoting harmony and excellence in the delivery of its services**

CONFLICT OF INTERESTS

What is a "Conflict of Interests" - A conflict of interests can be of two types:

Pecuniary - an interest that a person has in a matter because of a reasonable likelihood or expectation of appreciable financial gain or loss to the person.

A person does not have a pecuniary interest in a matter if the interest is so remote or insignificant that it could not reasonably be regarded as likely to influence any decision the person might make in relation to a matter or if the interest is of a kind specified in Section 448 of the Local Government Act.

Non-pecuniary – are private or personal interests the Council official has that do not amount to a pecuniary interest as defined in the Local Government Act. These commonly arise out of family, or personal relationships, or involvement in sporting, social or other cultural groups and associations and may include an interest of a financial nature.

Who has a Pecuniary Interest? - A person has a pecuniary interest in a matter if the pecuniary interest is the interest of:

- The person, or
- The person's spouse or de facto partner or a relative of the person, or a partner or employer of the person, or
- A company or other body of which the person, or a nominee, partner or employer of the person, is a member.

No Interest in the Matter - However, a person is not taken to have a pecuniary interest in a matter:

- If the person is unaware of the relevant pecuniary interest of the spouse, de facto partner, relative, partner, employer or company or other body, or
- Just because the person is a member of, or is employed by, a Council or statutory body or is employed by the Crown.
- Just because the person is a member of, or a delegate of the Council to, a company or other body that has a pecuniary interest in the matter so long as the person has no beneficial interest in any shares of the company or body.

N.B. "Relative", in relation to a person means any of the following:

- a) the parent, grandparent, brother, sister, uncle, aunt, nephew, niece, lineal descends or adopted child of the person or of the person's spouse;
- b) the spouse or de facto partners of the person or of a person referred to in paragraph (a)

Disclosure and participation in meetings

- A Councillor or a member of a Council Committee who has a pecuniary interest in any matter with which the Council is concerned and who is present at a meeting of the Council or Committee at which the matter is being considered must disclose the nature of the interest to the meeting as soon as practicable.
- The Councillor or member must not be present at, or in sight of, the meeting of the Council or Committee:
 - (a) at any time during which the matter is being considered or discussed by the Council or Committee, or
 - (b) at any time during which the Council or Committee is voting on any question in relation to the matter.

No Knowledge - A person does not breach the Act if the person did not know and could not reasonably be expected to have known that the matter under consideration at the meeting was a matter in which he or she had a pecuniary interest.

What interests do not have to be disclosed (S 448 Act)?

- (a) an interest as an elector,
- (b) an interest as a ratepayer or person liable to pay a charge,
- (c) an interest in any matter relating to the terms on which the provision of a service or the supply of goods or commodities is offered to the public generally, or to a section of the public that includes persons who are not subject to this Part,
- (d) an interest in any matter relating to the terms on which the provision of a service or the supply of goods or commodities is offered to a relative of the person by the council in the same manner and subject to the same conditions as apply to persons who are not subject to this Part,
- (e) an interest as a member of a club or other organisation or association, unless the interest is as the holder of an office in the club or organisation (whether remunerated or not),
- (f) an interest of a member of a council committee as a person chosen to represent the community or as a member of a non-profit organisation or other community or special interest group if the committee member has been appointed to represent the organisation or group on the committee,
- (g) an interest in a proposal relating to the making, amending, altering or repeal of an environmental planning instrument other than an instrument that effects a change of the permissible uses of:
 - (i) land in which the person or a person, company or body referred to in section 443 (1) (b) or (c) has a proprietary interest (which, for the purposes of this paragraph, includes any entitlement to the land at law or in equity and any other interest or potential interest in the land arising out of any mortgage, lease, trust, option or contract, or otherwise), or
 - (ii) land adjoining, adjacent to or in proximity to land referred to in subparagraph (i), if the person or the person, company or body referred to in section 443 (1) (b) or (c) would by reason of the proprietary interest have a pecuniary interest in the proposal,
- (h) an interest relating to a contract, proposed contract or other matter if the interest arises only because of a beneficial interest in shares in a company that does not exceed 10 per cent of the voting rights in the company,
- (i) an interest of a person arising from the proposed making by the council of an agreement between the council and a corporation, association or partnership, being a corporation, association or partnership that has more than 25 members, if the interest arises

- because a relative of the person is a shareholder (but not a director) of the corporation or is a member (but not a member of the committee) of the association or is a partner of the partnership,
- (j) an interest of a person arising from the making by the council of a contract or agreement with a relative of the person for or in relation to any of the following, but only if the proposed contract or agreement is similar in terms and conditions to such contracts and agreements as have been made, or as are proposed to be made, by the council in respect of similar matters with other residents of the area:
 - (i) the performance by the council at the expense of the relative of any work or service in connection with roads or sanitation,
 - (ii) security for damage to footpaths or roads,
 - (iii) any other service to be rendered, or act to be done, by the council by or under any Act conferring functions on the council or by or under any contract,
 - (k) an interest relating to the payment of fees to councillors (including the mayor and deputy mayor),
 - (l) an interest relating to the payment of expenses and the provision of facilities to councillors (including the mayor and deputy mayor) in accordance with a policy under section 252,
 - (m) an interest relating to an election to the office of mayor arising from the fact that a fee for the following 12 months has been determined for the office of mayor,
 - (n) an interest of a person arising from the passing for payment of a regular account for wages or salary of an employee who is a relative of the person,
 - (o) an interest arising from being covered by, or a proposal to be covered by, indemnity insurance as a councillor or member of a council committee,
 - (p) an interest arising from appointment of a councillor to a body as representative or delegate of the council, whether or not a fee or other recompense is payable to the representative or delegate.

A Councillor is not prevented from taking part in the consideration or discussion of, or from voting on, any of the matters/questions detailed in Section 448 of the Local Government Act.

Non-pecuniary Interests - Must be disclosed in meetings.

If you are a Council official, other than a member of staff of Council and you have disclosed that a significant non-pecuniary conflict of interests exists, you must manage it in one of two ways:

- a) Remove the source of the conflict by relinquishing or divesting the interest that creates the conflict, of reallocating the conflicting duties to another Council official;
- b) Have no involvement in the matter, by absenting yourself from and not taking part in any debate or voting on the issue as if the provisions in Section 451(2) of the Act apply.

If you determine that a non-pecuniary conflict of interests is less than significant and does not require further action, you must provide an explanation of why you consider that the conflict does not require further action in the circumstances.

Disclosures to be Recorded - A disclosure (and the reason/s for the disclosure) made at a meeting of the Council or Council Committee must be recorded in the minutes of the meeting.

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AGENDA

FOR AN ORDINARY MEETING OF BURWOOD COUNCIL
TO BE HELD ON TUESDAY 22 OCTOBER 2019 IN THE COUNCIL CHAMBERS, 1-17 ELSIE STREET,
BURWOOD COMMENCING AT 6.00 PM.

I DECLARE THE MEETING OPENED AT (READ BY MAYOR)

ACKNOWLEDGEMENT OF COUNTRY (READ BY MAYOR)

"I would like to acknowledge the Wangal people who are the Traditional Custodian of this Land. I would also like to pay respect to the Elders both past and present of the Wangal Nation and extend that respect to other Aboriginals present".

PRAYER (READ BY MAYOR)

"Lord, we humbly beseech thee to vouchsafe thy blessing on this Council, direct and prosper its deliberations for the advancement of this area and the true welfare of its people."

TAPE RECORDING OF MEETING (READ BY MAYOR)

"Members of the Public are advised that Meetings of Council and Council Committees are audio recorded for the purpose of assisting with the preparation of Minutes.

The tape recordings will be subject to the provisions of the Government Information (Public Access) Act 2009 (GIPA).

Tapes are destroyed two months after the date of the recording"

APOLOGIES/LEAVE OF ABSENCES

DECLARATIONS OF INTERESTS BY COUNCILLORS

DECLARATION OF POLITICAL DONATIONS (READ BY MAYOR)

"Councillors & Members of the Gallery

As a result of recent changes to the Legislation that governs the legal process for the determination of Development Applications before Council, a person who makes a relevant application to Council or any person with a financial interest in the application must now disclose any reportable political donation or gift made to any local Councillor or employee of Council. Council will now require in its Development Application Forms this disclosure to be made.

Council is also required to publish on its website all reportable political donations or gifts. Should any person having business before Council this evening and being an applicant or party having a financial interest in such application feel that they have not made the appropriate disclosure, Council now invites them to approach the General Manager and to make their disclosure according to Law."

RECORDING OF COUNCILLORS VOTING ON PLANNING DECISIONS

In accordance with Section 375A of the Local Government Act a division must be called for and taken on every Environmental Planning & Assessment decision. The names of those Councillors supporting and those opposed to the decision are to be recorded in the meeting minutes and the register retained by the General Manager.

OPEN FORUM ACKNOWLEDGMENT (READ BY MAYOR)

The Mayor to ask each speaker to confirm that they had read the guidelines about addressing the Council and acknowledge that they had been informed that the meeting was being recorded and that the Council accepts no responsibility for any defamatory comments made. Speakers should refrain from providing personal information unless it is necessary to the subject being discussed, particularly where the personal information relates to persons not present at the meeting.

OPEN FORUM COMMENCES

CONFIRMATION OF MINUTES

Recommendation

That the Minutes of the following Meeting of Burwood Council:

- a. Council Meeting held on Tuesday, 24 September 2019
copies of which were previously circulated to all Councillors be and hereby confirmed as a true and correct record of the proceedings of that meeting.

ADDRESS BY THE PUBLIC ON AGENDA ITEMS ACKNOWLEDGMENT (READ BY MAYOR)

The Mayor to ask each speaker to confirm that they had read the guidelines about addressing the Council and acknowledge that they had been informed that the meeting was being recorded and that the Council accepts no responsibility for any defamatory comments made.

ADDRESS BY THE PUBLIC ON AGENDA ITEMS COMMENCES

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CONFIDENTIAL ITEMS

(ITEM IN33/19) USE OF CONTRACT PANELS

That above item be considered in Closed Session to the exclusion of the press and public in accordance with Section 10A(2) (c) of the Local Government Act, 1993, as the matter involves information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business.

(ITEM 88/19) COMMONWEALTH HOME SUPPORT PROGRAM FUNDED SERVICES - FUTURE OPTIONS

That above item be considered in Closed Session to the exclusion of the press and public in accordance with Section 10A(2) (a) of the Local Government Act, 1993, as the matter involves personnel matters concerning particular individuals.

QUESTIONS WITHOUT NOTICE

Councillors are requested to submit any Questions Without Notice in writing.

MAYORAL MINUTE

(ITEM MM15/19) LANDSCAPING OF DEVELOPMENT SITES

Trim Folder: 19/46668

MAYORAL MINUTE BY CR JOHN FAKER (MAYOR)

Summary

Landscaping and landscape treatments are an integral part of the urban design assessment for developments and have a substantial impact upon the aesthetic qualities of a development. I have become aware of the landscape work that has been carried out at a recently completed development across the road from the Council offices at 2A Elsie St Burwood. I believe that this should be the expected standard for developments in Burwood.

Council is currently in the process of finalising its Local Strategic Planning Statement (LSPS) and developing an LGA-wide urban design and masterplan. It will also be reviewing the controls in the Burwood Local Environmental Plan 2012 (BLEP 2012) and Burwood Development Control Plan (BDCP) after acceptance by the Greater Sydney Commission (GSC) of the LSPS in early 2020. As part of any review of the controls and policies in those planning documents I am of the view that an emphasis on the quality of landscaping outcomes is provided on all developments in Burwood.

Operational Plan Objective

4.3.1 Planning Policies to enhance and promote architectural integrity and aesthetically appealing buildings.

I therefore move that:

1. That the Acting General Manager investigate methods that will enable the standard of landscaping at the recently completed development at 2A Elsie St Burwood be applied to all developments in Burwood.
2. That such methods be incorporated into a review of the BLEP 2012 and BDCP.
3. That the Acting General Manager report back to Council following the adoption of the LSPS by the GSC early in 2020.

Attachments

There are no attachments for this report.

(ITEM 80/19) DRAFT AMENDED VOLUNTARY PLANNING AGREEMENT - 39-47 BELMORE STREET, 6-14 CONDER STREET AND 11-19 WYNNE AVENUE, BURWOOD

File No: 19/44632

REPORT BY DEPUTY GENERAL MANAGER, LAND, INFRASTRUCTURE & ENVIRONMENT

Owner: Anson City Development 2 (Australia) Pty Ltd
Company Directors: Wai Ngor Pak, Wai Shun Wilson Pak, Chu Mok
Developer: Kapau Holdings Pty Ltd
Company Directors: Wai Ngor Pak; Kin Ping Pak; Wai Shun Wilson Pak; Chu Mok

Summary

A Voluntary Planning Agreement (VPA) was executed in May 2017 in connection with Development Application (DA) No. 193/2015 for the subject site. The VPA provides for the owner and developer to dedicate to Council approximately 4,000sqm of gross commercial office space, 55 car parking spaces, a stratum subdivision of these areas, construction and dedication of a linking bridge between the proposed building and the Burwood Library and Community Hub and a stratum subdivision of this area. In exchange, the owner and developer would achieve additional development on the site, a higher proportion of residential development, and an offset of Section 7.12 local infrastructure contributions.

Further negotiations between Council Officers and the developer aimed at enhancement of the public benefits provided by the development were undertaken in preparation for Council's relocation of its offices and the completion of Hornsey Lane. As a result, the VPA requires amendment to reflect further dedication of land from the developer to Council, leasing of land from Council to the developer, as well as, amended monetary contributions to be provided to Council to enable it to complete its own fitout.

Operational Plan Objective

- 1.2.1 Inform the community of Council's activities, facilities and services using accessible communication
- 2.1.3 Ensure transparency and accountability in decision making

Background

A VPA was executed in May 2017 in connection with DA No. 193/2015 for the subject site.

The VPA provides for the developer to dedicate to Council approximately 4,000sqm of gross commercial office space, 55 car spaces, a stratum subdivision of these areas, construction and dedication of a linking bridge between the proposed building and the Burwood Library and Community Hub to Council and a stratum subdivision of this area. In exchange, the owner and developer would achieve additional development on the site, a higher proportion of residential development than permitted under the Burwood Local Environmental Plan 2012, and an offset of Section 7.12 local infrastructure contributions.

VPA Amendments

It has been agreed in principle with the developer that the following changes would be made to the executed VPA:

- In order to enable Council to control the design and function of Hornsey Lane, the developer will dedicate the majority of Hornsey Lane back to Council (**Attachment 1**).

- Council will grant the developer a 99 year lease for land immediately adjacent to the subject site to enable outdoor dining options to activate Hornsey Lane (**Attachment 1**).
- Instead of carrying out fit-out works on the commercial office space for Council as agreed in the executed VPA, the developer will pay Council \$939,051, plus GST, to cover Council's costs associated with carrying out the fit-out works.

Consultation

The draft amended VPA will be renotified in the Inner West Courier newspaper and on Council's website for 28 days in order to inform the community of Council's activities and help ensure transparency and accountability in Council's decision making, as required by the Burwood Community Strategic Plan and under the planning legislation.

Planning or Policy Implications

The draft amended VPA will enable Council to control Hornsey Lane in the interest of public benefits and to achieve Council's objectives in its draft Local Strategic Planning Statement for quality urban design and inviting public spaces.

Financial Implications

Under the draft amended VPA, certain land will be dedicated to Council, Council will grant a 99 year lease for certain land to the owner of the subject site, and the developer will pay Council \$939,051, plus GST, to cover Council's costs associated with carrying out the fit-out works on the commercial office space, which will be dedicated to Council. Accordingly, Council will be responsible for the construction and maintenance of Hornsey Lane in the future.

Conclusion

Further negotiations between Council Officers and the developer of the subject site have resulted in amendments being made to the executed VPA. The draft amended VPA should be renotified to inform the community of these changes and additional public benefits, and to ensure transparency and accountability in Council's decision making.

Recommendations

1. That the draft amended VPA be renotified in the Inner West Courier newspaper and on Council's website for 28 days.
2. That the Council authorise the Acting General Manager to endorse any editorial revisions prior to execution of the amended VPA.
3. That the Council authorise the Acting General Manager to sign the amended VPA and any related documentation under his power of attorney.
4. That the Council authorise the Acting General Manager to execute the lease with the developer under his power of attorney.
5. That an information report be provided to the Council after the execution of the amended VPA.

Attachments

- 1 [↓](#) Schedule 11 - Land to be Dedicated to Council and Land the Subject of 99 Year Lease

(ITEM 81/19) ADOPTION - GRAFFITI MANAGEMENT POLICY

File No: 19/45561

REPORT BY DEPUTY GENERAL MANAGER, LAND, INFRASTRUCTURE & ENVIRONMENT

Summary

To seek Council's adoption of the Graffiti Management Policy. The Policy addresses graffiti located on Council, private residential, commercial, public authority or utility service providers' property.

Operational Plan Objective

1.3.2 Support and implement programs that aim to reduce anti-social behaviour

Background

Burwood Council's Graffiti Management Policy outlines Council's policy in ensuring compliance with the *Graffiti Control Act 2008* and the management of graffiti and posters within the Burwood Local Government Area.

Proposal

Council is committed to maintaining amenities, facilities and public places to ensure a clean, safe and vibrant community by providing a rapid graffiti removal service utilising internal or contracted resources to meet the community expectations.

This policy has been derived to reflect the needs of the community and requests of the elected members of the Council whilst ensuring compliance with the Graffiti Control Act 2008 that stipulates the avenues to the removal of graffiti from property. The policy aims to ensure the timely and effective removal of graffiti without exposing Council to potential claims of compensation. The policy maintains Council's intention to remove offensive graffiti promptly from any property visible and accessible from a public place.

The policy has been drafted based upon legal advice which encouraged Council to always seek landowner's consent to remove the graffiti in order to minimise potential claims of compensation and litigation. The Graffiti Control Act stipulates that Council can remove graffiti with consent from private property without risk of claims of compensation. A deed of agreement will be entered into with the property owner (preferred) or occupier (alternative) which will suffice to reduce the potential claims of compensation.

Consultation

The policy was sent to the Compliance Review Committee on 4 September 2019. The Committee reviewed the policy and the VandalTrak App used to report and manage graffiti events and endorsed it to proceed to the Policy, Corporate Practice and Procedures Panel Meeting. The Draft Policy has been reviewed and endorsed by the Panel on 8 October 2019.

Planning or Policy Implications

This policy supersedes the previous Graffiti Management Strategy 2011-2015.

Financial Implications

Council will incur labour and materials costs with each graffiti removal, however, those costs will be dependent on the extent of the graffiti.

Recommendation(s)

1. That the Council adopts the Graffiti Management Policy.
2. That the Council delegates to the Acting General Manager approval to enter into a deed of agreement with the property owner or occupier for the cleaning of graffiti from the subject property.
3. That the Council rescinds the Graffiti Management Strategy 2011-2015.

Attachments

- 1 [↓](#) Draft - Graffiti Management Policy



DRAFT – GRAFFITI MANAGEMENT POLICY

PO Box 240, BURWOOD NSW 1805
Suite 1, Level 2, 1-17 Elsie Street, BURWOOD NSW 2134
Phone: 9911-9911 Fax: 9911-9900
Email: council@burwood.nsw.gov.au
Website: www.burwood.nsw.gov.au

Public Document
Adopted by Council: TBC
Doc. No.: 19/40717
Version No.1
Ownership: Land, Infrastructure & Environment – Operations

Purpose

Burwood Council's Graffiti Management Policy outlines Council's policy in ensuring compliance with the *Graffiti Control Act 2008* (the Act) and the management of graffiti and posters within the Burwood Local Government Area.

Council is committed to maintaining amenities, facilities and public places to ensure a clean, safe and vibrant community by providing a rapid graffiti removal service utilising internal or contracted resources to meet the community expectations.

Scope

The Policy applies to Council, Council Officers, the community and relevant stakeholders.

Definitions

- Accessible Property – Fixed property assets that are easily reached from a public place.
- Exercise – a function that includes perform a duty.
- Graffiti – Any unlawful inscription, word, figure or word design that is marked, scratched, drawn, sprayed, painted, pasted, applied or otherwise affixed to or on any surface of any assets and includes any remnants of same such as adhesives, glues, tape, shadows or colour variations remaining after removal. It also includes posters, notices, stickers and bill posters.
- Graffiti Implement – means any of the following a) spray paint, b) a marker pen, c) any implement designed or modified to produce a mark that is not readily removable by wiping or by use of water or detergent.
- Graffiti Register – The register that is required to be developed and maintained in accordance with Section 13 of the *Graffiti Control Act 2008*.
- The "Act" – *Graffiti Control Act 2008* No 100.
- Non Accessible Property – Fixed property assets which the Council requires Owner's Consent to enter the property in order to carry out Graffiti removal works.
- Offensive Graffiti – Graffiti as per the meaning above where the graffiti has the intent to be rude, insulting, derogatory, hurtful, discriminative or vilify, which results in a person or members of the community feeling disrespected, resentful, upset or annoyed.
- Owners Consent – The consent required from the owner/occupant in order to remove graffiti from non-accessible property in accordance with Section 11 of the *Graffiti Control Act 2008*.
- Premises – includes the whole or any part of a structure, building, vehicle, vessel or place, whether built on or not.
- Private Property – Property assets which Council requires owner's consent to enter the property in order to carry out the graffiti removal works.

Graffiti Management Policy – Council Property

- Council will log the Graffiti via the Graffiti Register.
- Council will remove graffiti or bill posters from Council property that is not offensive within five business days.
- Council will remove any offensive graffiti or bill posters that is offensive from Council property within two business days.
- Graffiti that is etched into glass or other materials that is not offensive and is not removable will need to be replaced at the relevant maintenance cycle.
- Graffiti that is etched into glass or other materials that is offensive in nature and cannot be removed will be covered over within two business days and scheduled for urgent replacement.
- Graffiti will not be removed from any location where a risk assessment determines that the work health and safety of Council Officers and/or contractors is placed at an unacceptable risk.

- Where possible Council will place protective coatings on assets to protect against graffiti and vandalism or make cleaning of such assets more effective and less laborious.

Graffiti Management Policy – By Consent of Owner or Occupier Private Residential Property \Commercial Property \ Development Site Property

- Council will log the Graffiti via the Graffiti Register.
- The owner or occupier agrees to and contacts the Police Assistance Line (PAL) reporting the instance of Graffiti and provide Council with this reference number for Council's records.
- Pursuant to Section 11 of the Act, Council may, by agreement with the owner or occupier of any private land, carry out graffiti removal work on the land.
- Council will make available to residential owners or occupiers a deed of agreement form, which may be entered into with Council for the cleaning of graffiti by Council from private property that is:
 - 1. visible from a public place
 2. may be carried out from a public place
 3. is on surfaces not above 2.4 meters in height from the ground
 4. is not etched into glass or material
 5. where the owner\occupier agrees to providing Council employees, contractors and any sub-contractors indemnity in relation to any suit or liability that may arise from damage to the private land as a result of any acts or omissions whatsoever in connection with the Council, its employees, its contractors and any sub-contractors undertaking the graffiti removal work on the private land
- Council will not remove graffiti that is on a surface above 2.4m in height from the ground.
- Council will not remove graffiti that is etched into glass or other materials.
- Council will make every effort to clean using appropriate products however cannot guarantee that there will not be any shadow or permanent scarring on the cleaned surface.
- Council will make every effort to match the surface colour when painting over graffiti that cannot be cleaned or removed however cannot guarantee the colour will be a perfect match and will only paint sufficiently to cover the graffiti.
- Where the graffiti is located on a commercial, business or development site and the owner or occupier agrees to allow Council to remove the graffiti, Fees and Charges for the cleaning of the graffiti will be applicable and shall be listed on Council's website. These fees and charges will be provided to the property owner or occupier for payment prior to the cleaning of Graffiti.
- Owners of commercial, business or development sites will be encouraged to report the graffiti to their insurer and where the costs exceed their excess lodge an insurance claim.

Graffiti Management Policy – Without the Consent of Owner or Occupier Private Residential Property\Commercial Property\Development Site Property

- Council will log the graffiti via the Graffiti Register.
- Council will contact the Police Assistance Line (PAL) reporting the instance of graffiti.
- Council will write to the property owner or occupier or strata body corporate if identified advising them of the graffiti identified on their property including the PAL reference number and the preferred option to enter into a deed of agreement with Council to clean the graffiti.
- Where the property owner or occupier does not respond to Council's contact, pursuant to Section 12 of the Act, Council may, without agreement of the owner or occupier of the land, carry out graffiti removal work to the property on that land if the graffiti is:
 1. visible from a public place
 2. may be carried out only from a public place
 3. at the cost of Council to carry out such work
 4. is offensive in nature

Graffiti Management Policy

- Where Council has carried out graffiti removal work within Section 12 of the Act, Council shall within a reasonable period, give the owner or occupier of the land concerned written notice that the work has occurred;
- Removal of graffiti that is not offensive in nature but meets all the other conditions noted above may be undertaken by Council on the merits of the case.

Graffiti Management Policy – Public Authority or Utility Service Provider Assets & Infrastructure

- Where Council identifies graffiti on public Infrastructure owned or within the easement of a Public Authority or Utility Service Provider, Council will make every effort to report to the relevant authority or service provider the instance of graffiti.
 1. Ausgrid – for all instances of graffiti on telegraph poles, electricity boxes, sub-stations
 2. Telstra – phone boxes, exchange buildings
 3. Sydney Water – sewer vent stacks, water towers, pumping stations
 4. Australia Post – post boxes, post offices
 5. Transport NSW – traffic signal boxes, traffic lights, railway stations, overhead bridges
- Where possible, the General Manager will enter into memorandums of understanding with Public Authorities or Utility Service Providers to remove graffiti from their infrastructure to agreed timeframes and costs.

Graffiti Management Policy – Education

- Council will provide educational material on its website related to graffiti removal and reporting.
- Council will participate in and promote Graffiti Removal Days providing education campaigns and resources to community groups, schools and the like in the cleaning of graffiti.
- Council will provide at cost, graffiti removal kits to the community.
- Council will participate in Community Safety Programs raising awareness of graffiti hotspots and education programs.

Graffiti Management Policy – Law Enforcement

- Council will work with NSW Police and other crime agencies in targeting of graffiti.
- Council will provide access to NSW Police and other crime agencies the data collected in the Graffiti Register.
- Council will collaborate with NSW Police and other crime agencies to target hotspot graffiti areas.
- Council will utilise obvert CCTV recording systems of public spaces for the enforcement and deterrent of graffiti.
- Council may target hotspot locations and any other locations susceptible to graffiti with the use of obvert CCTV recording systems.

Related Information/Glossary

- *Graffiti Control Act 2008*

Review

This policy should be reviewed every four years unless governed by legislation.

Contact

Group Manager Operations, (02) 9078-6163

(ITEM 79/19) ENDORSEMENT - DRAFT FOOTPATH ACTIVATION POLICY

File No: 19/45459

REPORT BY DEPUTY GENERAL MANAGER, LAND, INFRASTRUCTURE & ENVIRONMENT

Summary

A review has been conducted of current policies which aim to activate usage of footpaths within the Burwood Local Government Area (LGA). A combined policy has been prepared to simplify the process of obtaining a license or permit. This draft Footpath Activation Policy provides advice and guidelines for the use of public footpaths for activities such as outdoor dining, placement of a-frames, merchandise and other articles, busking, promotion or charitable collections.

Operational Plan Objective

4.1.4 Enhance Road and Pedestrian Safety

5.3.2 Maintain an attractive Burwood CBD

Background

The review of the existing Outdoor Eating Areas Policy, Merchandise, A-frames and Other Articles Policy, Busking Policy and Promotions and Charitable Collections within the Burwood Local Government Area Policy identified an opportunity to create a single Footpath Activation Policy which incorporates each of the activities set out in the individual policies.

The review has highlighted that each of these policies was currently working to the satisfaction of council staff and the community. As these policies do not have any known issues, no significant changes have been made to the document contents except as outlined below.

Any use of the public footpath should enhance and not detract from the social function and enjoyment of the street by the community. This policy applies to footpaths and roads that are under the care and control of Burwood Council and deemed suitable for footpath activation (generally within commercial/retail areas).

All State and Regional Roads (for example, Parramatta Road, Liverpool Road and Georges River Road) are subject to Roads and Maritime Services (RMS) control and the permission of both Council and the RMS may be required for activities on such roads.

Proposal

Each of the above four policies have been combined into a single policy resulting in a streamlined and more consistent approach to activities in common footpath areas.

Changes to the draft policies are as follows.

A-frame

The following areas are excluded from A-frames within the Burwood Local Government Area:

- Burwood Road within the Town Centre, within the B4 mixed use zone
- Strathfield Town Centre, within the B4 mixed use zone

Busking

The cap on the number of permits issued per year has been removed. Applications must include the nominated dates and location(s) sought as part of the application which will ensure permit holders are not double booked for the same location on the same date. Only areas with sufficient footpath width able to accommodate buskers and a small congregation of audiences will be

permitted as deemed acceptable by the General Manager. Locations are subject to change based upon adjacent footpath activities.

Consultation

The draft policy has been reviewed by the Mayor's Compliance Review Committee.

Upon endorsement by Council, the document will be placed on public exhibition for a period of 28 days. The documents will be made available to the public at:

Council's website: www.burwood.nsw.gov.au
Customer Service Centre: Suite 1, Level 2, 1-17 Elsie Street Burwood NSW 2134
Burwood Library and Community Hub: 2 Conder Street Burwood NSW 2134

Submissions may be made to the Council, in writing, at any time during this period. Upon the expiry of the public exhibition period, Council will consider any public submissions received, prior to adopting the documents at the following Council Meeting.

Planning or Policy Implications

Upon endorsement by Council, the Footpath Activation Policy will supersede the existing Outdoor Eating Areas Policy, Merchandise, A-frames and Other Articles Policy, Busking Policy and Promotions and Charitable Collections Policy which will all be rescinded.

Financial Implications

No changes are proposed to the existing approved 2019-2020 Schedule of Fees and Charges.

Recommendation(s)

1. That the Council endorse the draft Footpath Activation Policy to be placed on public exhibition in accordance with Section 160 of the *Local Government Act 1993* for a period of 28 days.
2. That the draft policy be made available to the public on Council's website, Burwood Library and Community Hub and at Council's Customer Service Centre for a period of 28 days.
3. That at the expiration of the 28 days, after the public comment period, a further report be tabled to Council for adoption of the draft Footpath Activation Policy.

Attachments

1 [DRAFT Footpath Activation Policy](#)



DRAFT FOOTPATH ACTIVATION POLICY

PO Box 240, BURWOOD NSW 1805
Suite 1, Level 2, 1-17 Elsie Street, BURWOOD NSW 2134
Phone: 9911-9911 Fax: 9911-9900
Email: council@burwood.nsw.gov.au
Website: www.burwood.nsw.gov.au

Public Document
Adopted by Council: <Date>
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Purpose

Any use of the public footpath should enhance and not detract from the social function and enjoyment of the street by the community. This Policy provides advice and guidelines for the use of public footpaths for activities such as outdoor dining, placement of a-frames, merchandise and other articles, busking, promotion or charitable collections.

A licence is required to set up such an area or a permit obtained to conduct activities and this Policy details the process for gaining consent to use Council owned and/or controlled land for footpath activation.

Scope

This Policy applies to footpaths and roads that are under the care and control of Burwood Council and deemed suitable for footpath activation (generally within commercial/retail areas).

All State and Regional Roads (for example, Parramatta Road, Liverpool Road and Georges River Road) are subject to Roads and Maritime Services (RMS) control and the permission of both Council and the RMS may be required for activities on such roads.

Suitable Locations

Suitable locations are limited to streets with sufficient footpath space to accommodate footpath activation without compromising pedestrian access, vehicular traffic, occupants of premises in and around the designated area or any other street activities. Permission to use public footpaths in the Burwood Council area will generally only be granted for footpaths within or adjacent zones as follows:

- B1 - Neighbourhood Centre
- B2 - Local Centre
- B4 - Mixed Use
- B6 - Enterprise Corridor

Consideration will be given to land uses in the vicinity of the proposed footpath activation area. Any activation areas on the footpath will need to fit in well with nearby uses. For example, if the proposed area is close to housing it should not create too much noise or any other disturbance or produce too much of an odour.

Only one permit will be issued for any of the permissible footpath activities in any one location at any one time.

Suitable Areas

The size and shape of any footpath activation area is a matter for Council, with safety and access issues being the main determinants. Whilst each proposed site will be considered on its merits, in general, footpath activation areas will not be approved for locations adjacent bus stops, taxi ranks, community bus stops, mail zones, fire hydrants, fire escapes, emergency exits, services pits, vehicle access points, disabled parking spaces or locations near pedestrian crossings and traffic signals.

In high pedestrian activity areas, Council requires a minimum of 2.0 metres for pedestrians to pass between the building alignment and the footpath activation area. For areas with significantly less pedestrian activity, such as side streets, a minimum of 1.4 metres is required. To minimise conflict between vehicles and footpath activation areas, a minimum 'safety zone' of 600 mm clearance is required between the face of kerb and the footpath activation areas. Where planter boxes are used

as a barrier instead of fencing or screening, the planter boxes must be contained wholly within the Licensed Area (set back 600mm from face of kerb).

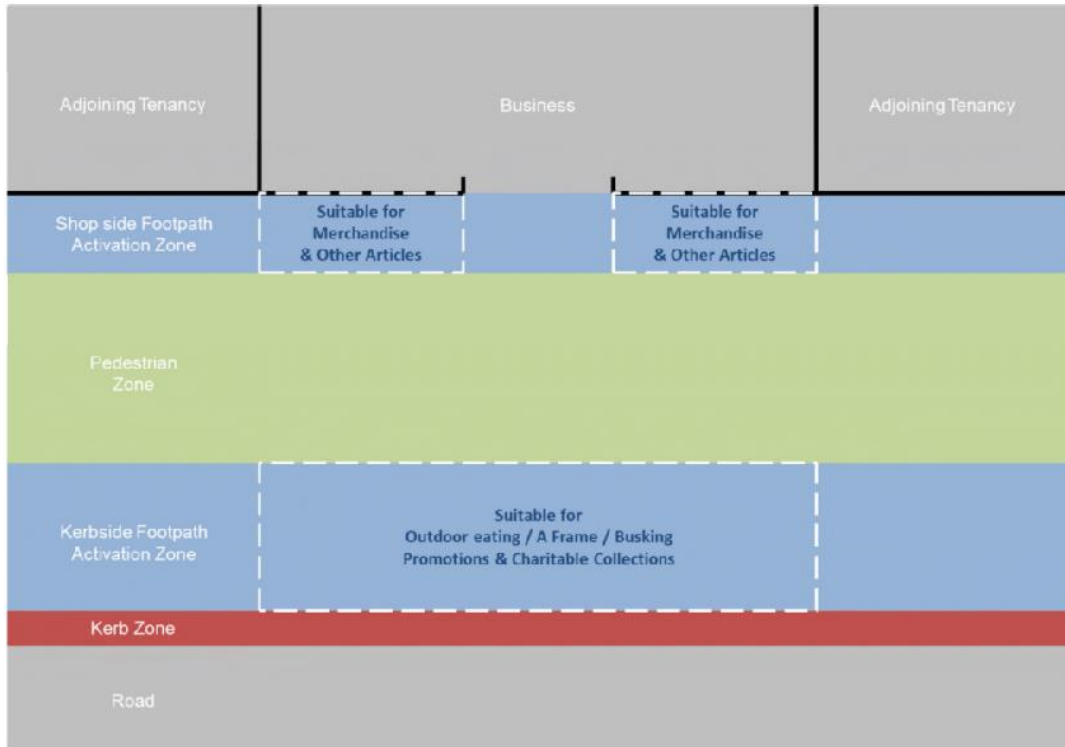


Figure 1: Example Footpath Activation Areas Layout

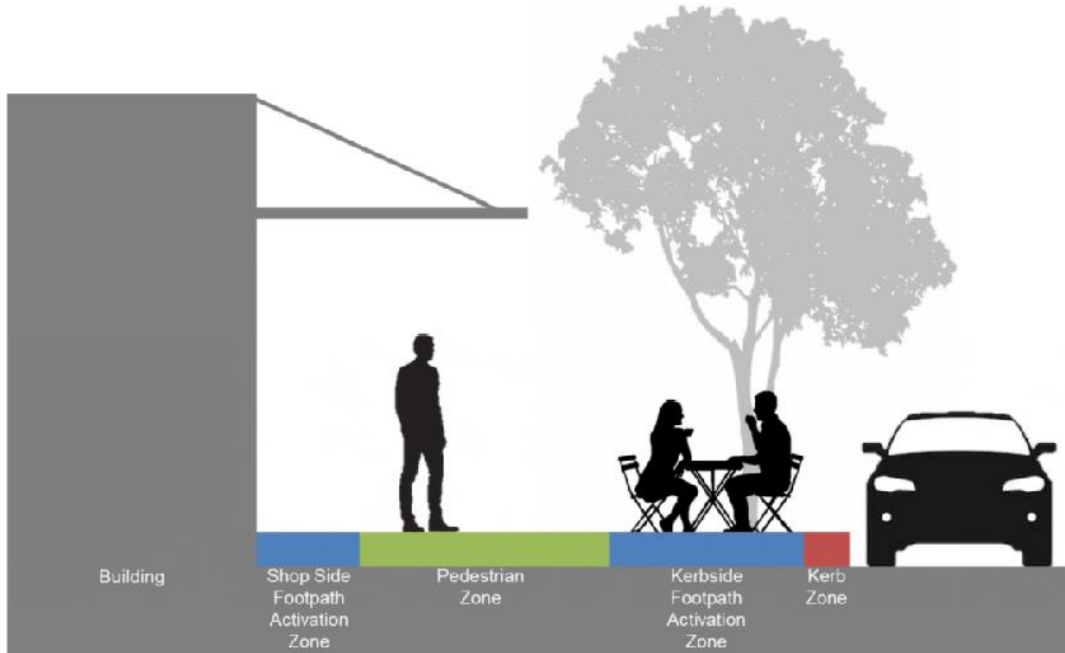


Figure 2: Example Footpath Activation Areas Elevation

Footpath activations related to a local business or organisation will generally only be permitted directly fronting the applicant's premises. Approvals may be provided to expand an approved area beyond the premises frontage only where approval has been provided by the current adjoining business operator.

Accessibility

The footpath activation area must be located so as to minimise conflicts for vision impaired pedestrians who may need to utilise the building alignment (shopfront) for guidance. Therefore, Council will generally only approve footpath activation areas adjacent the kerb line (roadway), rather than the building alignment. In all locations, a pedestrian count will be required during the busiest part of the day/evening. Pedestrian counts will be undertaken by Council and each site will be monitored by Council after installation to enable the pedestrian rate to be verified.

Outdoor Eating Areas

For areas where there is a large footpath (greater than 4.0 metres between the building alignment and the safety zone), Council will generally allocate only 50% of the area for outdoor eating. For example, if the distance between the building alignment and the safety zone is 5.0 metres, the maximum width of the outdoor eating area will be approximately 2.5 metres (depending on the individual circumstances of the site).

Physical Safety Barriers

If Council determines that a particular application for an outdoor eating Licence cannot be granted without the installation of physical safety barriers, Council may recommend/install various safety devices to maximise safety for patrons and pedestrians, such as structural bollards, safety kerbing and/or RMS compliant fencing. Council reserves the right to charge a one-off (cost recovery) fee for the provision of such devices.

Furniture, including umbrellas and heaters, must be positioned so that they are not an impediment to pedestrians, particularly those with a disability and people with prams, and that access to things such as manhole covers, road traffic signs and post office boxes is not obstructed.

Health & Environmental Considerations

Preparation of all food that is served at the outdoor eating area is to be undertaken within the kitchen area of the shop. No food preparation is to be carried out in the outdoor eating area. The opening hours of the eatery should be in accordance with the development consent issued for the restaurant premises concerned. Outdoor eating areas must be maintained in a clean and tidy manner in accordance with the requirements of the Food Act, 2003 and Regulations and also with the relevant requirements of the Local Government Act, 1993 and Regulations.

Ashtrays must be provided on all tables where smoking is permitted and are to be of a windproof design. All litter and rubbish that is generated from the outdoor eating area is to be disposed of through the business premises garbage service and is not to be disposed of in street litter bins, left on the roadway (roadway includes footpath) or swept into the street gutter or storm water drains.

Suitable lighting should be provided if the restaurant will remain open after dark. This lighting should not cause nuisance to any neighbours. The use of a footpath as an outdoor eating area should respect the heritage character and setting of any adjacent or nearby heritage listed items. Please check with Council for heritage listing information.

Furniture & Equipment

Restaurant owners must apply for and receive Council's written approval of the size, design, type of materials and colour of any chairs, tables, umbrellas, fittings or any other equipment, prior to

placing such equipment within the Licensed Area.

Furniture and equipment should promote amenity to those enjoying the outdoor eating area and to complement the existing street furniture as provided by Council. No advertising is to be displayed on any furniture, equipment or other structure(s) contained within Licensed Areas.

All restaurant owned furniture and equipment must be placed inside the retail premises when the area is not in use. Under no circumstances are tables, chairs or any other item to busking be secured to the pavement without the written approval of Council.

Tables & Chairs

Tables and chairs used in outdoor eating areas should be portable, sturdy, safe and comfortable and should make a positive contribution to the streetscape. Table and chair dimensions should be chosen to fit with the licensed outdoor eating area relative to the specific location. Tables and chairs are to be clean, undamaged and set as near as practicable to level to provide a safe and sturdy setting.

Public safety, accessibility and comfort must be considered. All furniture must be strong, durable, waterproof and weather resistant and furniture must be designed to allow a wheelchair to easily replace the restaurant supplied chair. Sharp edges, hinges or other moving parts must not present a hazard to the public. Tables and chairs must have protective feet that provide 'good' grip levels and will not damage the pavement. Wherever possible, the outdoor furniture should visually relate to, and be physically aligned with, the existing street features such as shop fronts, bollards and screens.

Furniture must also be arranged so that there is enough room for restaurant staff and customers to comfortably move around. To ensure compliance with this requirement, Council will include a maximum number of chairs for each Licensed Area.

Umbrellas

Umbrellas must be market style (not beach umbrellas) and be of a colour deemed acceptable by Council. To ensure the safety of patrons and pedestrians alike, all umbrellas must be manufactured from fire retardant material and must be maintained in sound and aesthetically acceptable condition to Council's satisfaction.

Umbrellas must be securely fixed or weighted to withstand the effects of wind and must be closed in extremely windy conditions and removed from the Licensed Area when not in use. Umbrellas must not overhang into the 'safety zone' or across any other shop front. All umbrellas must have a minimum clearance height of 2.2 metres above ground level.

Awnings

Awnings require approval as per the provisions of Council's Development Control Plan.

Heating Devices

Heating devices must be well designed, safely located, be well maintained (to Council's satisfaction) and stored securely within the establishment when not in use. As with all other furniture and equipment, heaters must be located wholly within the Licensed Area when in use. All heating devices must turn off automatically if overturned to prevent injury to patrons and property. To ensure the comfort and safety of pedestrians, the 'radial' zone of influence of any heater must not extend beyond the Licensed Area.

Provision of Planter Boxes

In selected areas Council may permit the installation of planter boxes to delineate between the Licensed Area and the roadway.

Planter box style and plant species are to be determined by Council, and Council reserves the right to charge a one-off (cost recovery) fee for the provision of such devices which will be owned and maintained by Council.

BYO Alcohol Application

Council will consider all applications seeking the consumption of alcohol in the outdoor eating areas as an extension of the BYO Licence. Such applications may be forwarded to the NSW Police Force for comment and reply. Council will base its approval for the consumption of alcohol in the outdoor eating areas on the recommendations from the NSW Police Force and whether all liquor serving staff have completed an approved responsible service of alcohol course.

Licensed Premises

Applications submitted by licensed premises requesting to serve alcohol in the outdoor eating area must be lodged and approved by the Liquor & Gaming NSW prior to the consideration for approval of the outdoor eating area. If such approval requires the installation of screens or other equipment, written approval of Council will be required prior to installation.

Alcohol consumption in the outdoor eating areas will not be permitted if the outdoor eating area has been classified as an Alcohol Free Zone.

Notification to Adjoining Properties

Notification for all new applications will be undertaken once the application form and all necessary information has been received. Council reserves the right to determine the notification area on a case by case basis, however, as a minimum, adjoining properties will be notified.

Notification will consist of a letter advising that an application for use of a public footpath as an outdoor eating area has been received by Council. A summary of the details of the proposal will also be included as well as a copy of the site plan. Those notified will be given 14 days from the notification date to respond.

Merchandise and Other Articles

The display of merchandise and other material should be orderly and not constitute visual clutter. Any article or other structure displayed shall be stable and aesthetically pleasing in appearance as approved by Council.

All merchandise and display equipment must be safely anchored and secured to ensure stability in wind gusts. No cardboard, foam or polystyrene boxes shall be displayed unless they are in a suitable enclosure.

No trolleys or shopping baskets shall be displayed or stored on the footpath.

All approved areas for Merchandise and Other Articles will be assigned adjoining the front of the premise except on Burwood Road, between Wilga Street and Belmore Street Burwood where approved areas will be near the kerb side of the footpath.

Display and Storage of Items

No perishable food including meat, fish, poultry, dairy products, cooked rice, eggs and shellfish, excluding flowers, fresh fruit and vegetables, shall be displayed.

All externally displayed fruit and vegetables should be protected from contamination. Any food displayed, including tinned and packaged goods, shall be at a height not less than 750mm above the footpath level.

All Items displayed, including flowers and other perishables must be displayed on an approved structure. Such approval of display structures must be obtained from Council, in writing, and may require certification from a structural engineer and certified drawings. Structural Certifications may be required at the time of application, on licence renewal or at any other time a structure is included outside the original approval.

No sharp and/or protruding objects (eg uncovered hardware items) shall be displayed.

Materials shall not be stored for any period on the footpath during loading or unloading activities.

No items are permitted to be placed or stacked upon each other.

No cooked meals or food items are to be displayed or sold on Council's footpath area unless in an approved outdoor eating area.

No electrical cords or other materials between shop front and display are to be placed on the footpath outside the licensed area.

Maintenance and Cleanliness

The area is to be maintained in a tidy condition during and after use. All equipment shall be removed from the area when the activity ceases or in the case of a shop display at the end of each trading day.

Dry processes, such as sweeping and scrubbing, if necessary, are to be used for cleaning the area. The Licensee will be liable for any damages to Council's assets (kerbs, pits, gutter, footpath, road sheeting, signage poles and trees etc.) resulting from the use of the Licence area. Storage and display of items shall not be made under or against any tree.

On expiry of the license, the licensee shall, at their own expense, remove all materials and ensure the area is returned to its original condition. Where there is evidence of damage, contact shall be made with Council to make arrangement for a mutual inspection in the first instance.

Environment Protection Controls

The licensee is responsible for any environmental contamination resulting from the use of the licensed area. Should contamination occur, the licensee is responsible, at their own cost, for returning the affected area to its condition prior to the contamination. If the licensee does not comply with this condition, Council may carry out the necessary work and the licensee will be required to reimburse Council for the cost of this work.

A-Frames

Any outdoor advertising should complement and be compatible with pedestrian and other activities and the surrounding locality. Signage should minimise the extent of visual clutter and enhance the surrounding urban character. Signage containing information that may be deemed unreasonable and/or offensive will not be permitted.

A-frame advertising signs will only be allowed as follows:

- be professionally made and printed/painted
- be located so that pedestrian areas are uncluttered and access and egress to facilities and vehicles is unimpeded
- have a minimum clearance of two metres to any other obstructions (e.g. bins, seats, etc.)
- be aimed at informing pedestrians (not directed at drivers)
- be in English or have a translation in English of greater weight
- have maximum dimensions of 0.9m high and 0.6m wide
- include the business and proprietor's names clearly marked on the sign

Only one A-frame sign per licence will be permitted. All signs should be safely anchored and secured to ensure stability in wind gusts.

The following areas are excluded from A-frame within the Burwood Local Government Area:

- Burwood Road within the Town Centre, within the B4 mixed use zone
- Strathfield Town Centre, within the B4 mixed use zone

Busking

Each busking permit allows a busker to perform a maximum of 12 times during any financial year. Number of busking permits issued will be at Council's discretion. Applications must include the nominated dates and location(s) sought as part of the application. Only areas with sufficient footpath width able to accommodate buskers and a small congregation of audiences will be permitted as deemed acceptable by the General Manager. Locations are subject to change based upon adjacent footpath activities.

Permits for group acts must list the names of all members of the act. One permit will be issued for a maximum of five people within a group act. If the Group consists of more than five people, the group must apply for additional permits. Burwood Council reserves the right not to issue permits to group acts which it considers have too many members or may present a risk to pedestrian safety.

Details of buskers holding permits to busk will be entered into a register of approvals granted by Burwood Council pursuant to Section 113 of the Local Government Act 1993 (the Act). Additionally, pursuant to Sections 113(2) and 113(5) of the Act the information recorded will include the name and address of the person or persons to whom the approval is granted.

Certain activities are not considered to be busking under this Policy and will not be permitted. These activities include balloon sculptors, tarot card and palm readers, fortune readers, artists selling their works (i.e. portrait artists), masseurs or masseuses, vendors of any kind (including vendors of reindeer ears, fluffy toys, jewellery etc.) or soliciting of money for any purpose.

Dangerous materials and implements are strictly prohibited including but not limited to materials and implements that pose risk, hazard or uncertain outcomes for people including flammable materials and chemicals, fire, fireworks, smoke, flairs, heated elements, or anything giving off a level of heat or toxicity that poses a threat of harm or damage to members of the public and public property. Dangerous implements include knives, spears, swords, spikes, and sharp implements of any kind that pose a threat of harm to the general public.

Buskers must display their Permits to busk in a prominent, highly visible position in the busking site at all times during their acts, and must not unreasonably interfere with pedestrian flow or public amenities or cause obstruction to traders or delivery vehicles, including by way of encouraging audience formation in such a manner as to cause such interference.

Buskers may receive a monetary appreciation from the audience for their performance but may not solicit funds in a way which is likely to cause any discomfort to any individual. Buskers may not

offer goods and services for sale, display, demonstrate or advertise goods for sale or associate themselves with such advertising in conjunction with their performance.

Buskers may only use amplification that is battery operated. Mains voltage amplification is prohibited. Excessive amplification will not be tolerated. Loud acts may be asked to lower their volume or cease busking. Burwood Council reserves the right to impose a decibel limit on amplified sound in appropriate circumstances.

Where a complaint has been received about the excessive noise, level of noise amplification, music of a percussive or repetitive nature, or excessive duration of an act, particularly in relation to the proximity of that act to a place or work or residence, and the complaint is deemed to be justified, a busker may be directed by authorised Council Officers to cease their performance immediately.

Buskers are strictly prohibited from utilising pavement (chalk) art as a form of entertainment.

Authorised Council Officers may at any time request a busker to cease busking if the officer is of the opinion that the performance is loud or intrusive, or excessively repetitive, or is causing public inconvenience, or is likely to cause harm to the public or property. The busker must immediately comply with such a request.

Buskers must also comply with directions issued by authorised Council Officers and members of the NSW Police Force, Ambulance, Fire and any other Emergency Services.

Promotions & Charitable Collections

This Policy applies to all interested parties that are applying to collect for, or on behalf of, charities and businesses promoting their services in the Burwood Local Government Area.

The following areas are excluded from promotions permit activities within the Burwood Local Government Area:

- Burwood Road, Burwood
- Elsie Street, Burwood
- George Street, Burwood
- Victoria Street, Burwood

The General Manager has the authority to approve activities in these areas under exceptional circumstances.

Persons making the collection must not impede the flow of pedestrians and access must be maintained at all times. Collectors shall not harass pedestrians. A "no thank you" to a request for charity means no thank you. Collectors shall not follow the pedestrians repeating requests. The applicant and personnel involved in the activities shall ensure that the activities do not disrupt normal day to day business operations located in the vicinity of the activities.

A cards table 1m x 1m is permitted at some locations. Details of the locations must be supplied in the application. Use of props, equipment, stages, back drops, A Frame signs, marquees or amplification equipment is prohibited, unless for Council's own events.

A copy of promotional material is submitted to Council on application. Should the promotion involve the handling of food and beverage, all relevant standards and conditions shall be complied with as required by Council's Environmental Health Officers.

The Charitable Fundraising Act 1991 must be adhered to at all times. Collection shall only be conducted in the area and the times specified in the approval. Permits are only valid for the area stated in the approval - roaming the streets is not permitted.

Applications for promotions must clearly detail how the promotion is to be conducted. Any conflict of interest with adjoining or adjacent business operators will not be approved.

Public Liability

Licensee's for Outdoor Eating, A-frame, Merchandise and other Articles areas are required at their own cost to maintain at all times with an insurance company and upon terms approved by the Council a Policy of insurance for public liability in the amount of \$20 million for the respective interest of the Licensee and of the Council.

The Licence Agreement will include a provision whereby the licensee indemnifies the Council from any action or claim that may arise from damage to property or injury to any person as a consequence of the use of the outdoor eating area by the Licensee.

Busking permit holders are included in the Community Support Liability obtained to cover buskers within Burwood LGA provided the following conditions have been met:

- Busker holds a valid busking permit issued by Burwood Council
- Busker is operating within the Burwood Council Local Government Area
- Busker has followed the conditions set out in Burwood Council Footpath Activation Policy of which this information section forms a part

The Policy is limited to \$10 million for each & every loss, and the busker is responsible to pay first \$2,500 of each and every loss.

Performers wishing to busk outside of the dates for which the busker permit applies, or busk outside of Burwood Local Government Area, or conduct activities defined as dangerous are not covered by the Council's Community Support Liability insurance and must obtain their own Public Liability insurance cover for an amount of not less than \$10 million for each and every occurrence.

All applications for Promotions or Charitable Collections must be accompanied by a Public Liability Insurance. The applicant's name must correspond with the name of the insured. The Public Liability Insurance must include name of the insured, duration of cover, amount insured (minimum \$20 million), name and details of the insurer and policy number.

Licence/Permit and Fees

For Outdoor Eating, A-frame, Merchandise and other Articles areas a Licence Agreement must be signed by the applicant and an annual Licence Fee must be paid to Council before the operation of the area can commence. Fees will be charged in accordance with the Schedule of Fees and Charges adopted for the financial period. Should you require any alteration to the payment terms a letter detailing your request should be submitted to the General Manager.

No items can be placed on the footpath until the Licence Agreement has been signed and returned to Council and the licence fee has been paid. A copy of the Licence Notice must also be displayed within the business, visible from the footpath.

The Busking, Promotion and Charitable Collection Permit fees are charged in accordance with Burwood Council's Fees and Charges. Council charges an Application Fee to cover the processing of the application. All profit based/commercial organisations/ businesses must pay the application fee and prescribed in Council's Fees and Charges. Registered not for profit and charitable organisations are exempt from paying the fee.

A schedule of fees is made public annually and can be found on the Council website, or at the Customer Service Centre at Suite 1 Level 2, 1-17 Else Street, Burwood.

Compliance

Once a footpath activation area is approved and in operation, Council staff will undertake regular site inspections to ensure Licence and Permit Holders are abiding by the Licence/Permit conditions of their approvals. Council may deal with breaches of Licence/Permit conditions through any or all of the following methods:

1. Warning Letter - a warning letter may be issued for a breach of the Licence/Permit conditions as long as the breach did not constitute an imminent danger to the public.
2. Infringement Notice - an infringement notice may be issued for a breach of a Licence/Permit condition.
3. Licence/Permit Revocation - a licence/permit may be revoked, at the discretion of the General Manager, if Council forms a belief that the Licensee/Permit holder has demonstrated a continual non-compliance of the Licence/Permit conditions, if a breach involves an imminent danger to the public, or if any fees or charges are owed to Council relating to the premises.
4. Court Action - court action may commence if the breach of the Licence/Permit is of a serious nature (danger to the public) or if the Licensee/Permit holder has a history of non-compliance with the Licence/Permit conditions.

Related Information/Glossary

Possible matters to consider:

- *Roads Act 1993*
- *Food Act 2003*
- *Local Government Act 1993*
- Temporary Road Closure (including Standing Plant) Policy
- Work Zone Policy
- Skip Bin Policy
- Works on Council's Road Reserve Assets Policy
- Compliance & Enforcement Policy

Review

The Policy will be reviewed every four years.

Contact

Manager Traffic & Transport - Approves and Manages the Policy
Group Manager Compliance - Regulates the Policy

APPENDIX A - A-FRAME, MERCHANDISE AND OTHER ARTICLES APPLICATION



Burwood Council
heritage ■ progress ■ pride

RECEIPT _____
DATE _____
AMOUNT _____
CSO _____

SUITE 1, LEVEL 2,
1-17 ELSIE STREET, BURWOOD, NSW 2134
PO BOX 240, BURWOOD, NSW 1805
TEL: 9911 9911 FAX: 9911 9900
WEBSITE: www.burwood.nsw.gov.au
EMAIL: council@burwood.nsw.gov.au

A-FRAME, MERCHANDISE & OTHER ARTICLES APPLICATION

Legal Trading Name:.....

Company Name/ Sole Trader name:.....

ABN (Australian Business Number):.....

Business Address:.....

Owner/ Manager Name:.....

Contact Number:..... Mobile:.....

Email Address:.....

Description of Merchandise/other articles:

.....

.....

Note: Applications may be rejected pending the volume of other approved footpath licences in the area, the current activity on the footpath, including pedestrian traffic and the likelihood of maintaining a safe pedestrian zone.

CONDITIONS OF CONSENT

Advertising signboards are permitted on footpaths in approved areas only where the signs comply with the requirements of:

- The advertising board is a free standing A-frame with maximum dimensions of 0.9m high and 0.6m wide
- The Licensee is to provide to Council, on an annual basis, a copy of their public liability insurance policy to the minimum value of \$20 million with the policy noting the interests of Burwood Council for the duration of the License
- The signs have no protrusions, no sharp corners and are stable
- There is a minimum of two metres clearance to any other obstructions on the footpath such as poles, litter bins, seats, etc with a 600mm setback from the face of the kerb
- A-frames will only be permitted in front of licensee premises near the kerb side of the foot path
- The sign is to be in English, or have a translation in English of greater weight
- The business and proprietor's names are to be clearly marked on the sign
- Fees are paid to Council upon applying
- Council reserves the right to remove unlicensed and/or dangerous boards or those with offensive advertisements, or those placed in contradiction to approved location.

Statutory Declaration

1. I certify that I have read and understood the Merchandise, A-Frames and Other Articles Policy and all its conditions

Signed: Date: .../.../.....

2. Public Liability Insurance must be submitted with this application (value to exceed \$20 million and current and note Burwood Council)

- Attached
 Not Attached

PRIVACY STATEMENT

If you are applying for consent as an individual, you may be providing Council with personal information (such as your name and address) within the meaning of the *Privacy and Personal Information Protection Act 1998*.

You are obliged by law to provide your name and address. If you do not provide the personal information requested Council may be unable to process your application.

Council is collecting this personal information from you in order to identify and process your application.

You may make application for access or amendment to information held by Council. You may also make a request that Council suppress your personal information from being made publicly available. Council will consider any such application in accordance with the relevant legislation.

Enquiries concerning this matter can be addressed to Council's Public Officer.

APPENDIX B - OUTDOOR EATING AREA APPLICATION



Burwood Council
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SUITE 1, LEVEL 2,
1-17 ELSIE STREET, BURWOOD, NSW 2134
PO BOX 240, BURWOOD NSW 1805
TEL: 9911 9911 FAX: 9911 9900
WEBSITE: www.burwood.nsw.gov.au
EMAIL: council@burwood.nsw.gov.au

OUTDOOR EATING AREA LICENCE APPLICATION

Legal Trading Name:.....
Company Name/ Sole Trader name:.....
ABN (Australian Business Number):.....
Business Address:.....
Owner/ Manager Name:.....
Contact Number:..... Mobile:.....
Email Address:.....

DETAILS OF PROPOSED ACTIVITY

Proposed hours/days of operation:.....
.....
.....
.....
.....

ADDITIONAL INFORMATION:

Additional Information/Requests (to assist with the assessment of the Application):
.....
.....
.....
.....
.....

REQUIRED ATTACHMENTS: Please attach the following:

1. A draft site plan of the proposed footpath area indicating:
 - dimensions and boundaries of the proposed seating area
 - number and location of tables, chairs and any other equipment proposed for the outdoor eating area
 - Details of existing and proposed lighting
2. A statement (report) which includes:
 - details (photos/diagrams) of the size, design, type of materials and colour of any chairs, tables, umbrellas, fittings or any other equipment
 - whether the premises are currently licensed to serve alcohol, and whether it is proposed to be served within the outdoor eating area
3. Public Liability Insurance Statement - the Applicant/Licensee is required to obtain Public Liability Insurance. The application should be accompanied by a signed statement to the extent that this insurance has/will be obtained.

Failure to provide any of this information will result in delays in processing of the application. An application cannot and WILL NOT be processed until all necessary information is received by Council. In certain circumstances, Council may request additional information from the applicant beyond the above list in order to assess the application properly.

COUNCIL OFFICE USE:

A/C No. 01755.3201.547

Application Fee Paid \$ Date:

Receipt No:

For more information on Council's Outdoor Eating Policy, please contact Council's Land, Infrastructure & Environment Division on: (02) 9911 9911 or council@burwood.nsw.gov.au

PRIVACY STATEMENT

If you are applying for consent as an individual, you may be providing Council with personal information (such as your name and address) within the meaning of the *Privacy and Personal Information Protection Act 1998*.

You are obliged by law to provide your name and address. If you do not provide the personal information requested Council may be unable to process your application. Council is collecting this personal information from you in order to identify and process your application.

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APPENDIX C - BUSKING ACTIVITIES APPLICATION



Burwood Council
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SUITE 1, LEVEL 2,
1-17 ELSIE STREET, BURWOOD, NSW 2134
PO BOX 240, BURWOOD NSW 1805
TEL: 9911 9911 FAX: 9911 9900
WEBSITE: www.burwood.nsw.gov.au

APPLICATION FOR PERMIT TO CONDUCT BUSKING ACTIVITIES

Please allow at least 7 working days to process this application

BUSKER DETAILS

Name:

Performance Name:

Address:

Email Address: TFN:

Mobile No: Telephone:

GROUP ACTS

Name of Group: Number in Group:

Description of Performance:

.....

DANGEROUS / HAZARDOUS MATERIALS / IMPLEMENTS

If you use dangerous / hazardous materials or implements in your busking act, you will need to declare this to Council.

You will not be permitted to use dangerous materials or implements in your busking act.

Have you declared any dangerous / hazardous materials / implements to Council? YES NO

Permit Details

Annual Date of Application: / /

Permit Period Commencing: Ending:

Busker's Declaration

I / We the undersigned, declare as follows:

- I will display my Burwood Council Permit to Busk in close proximity to where I am performing at all times.
- I will make my Permit available for inspection by an authorised Officer of Council upon request and follow any lawful direction issued by that Officer.
- I will not transfer this Permit to any other person.

- I agree that this permit does not give me sole use or reservation of a site.
- I will use designated sites in restricted areas in accordance with the conditions attached to their use and contained in the Burwood Council Busking Policy.
- I will not create a threat to public safety, whether real or perceived.
- I agree to be bound by the conditions attached to this Permit contained in the Burwood Council Footpath Activation Policy.

Signed: Date: /.... /.....

Office Use Only: **Date:** /.... /.....

Cashier Code: **File No:** T207- 01171.3480.569 **Receipt #:**

CSO: **Received: \$**..... **Permit No.:**

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You may make application for access or amendment to information held by Council. You may also make a request that Council suppress your personal information from being made publicly available. Council will consider any such application in accordance with the relevant legislation.

Enquiries concerning this matter can be addressed to Council's Public Officer.

BUSKING PERMIT – PARENTAL CONSENT FORM

BUSKER DETAILS

Name *(please print)*

Performance Name:

.....

GROUP ACTS

Name of Group: Number in Group:

Name of Group Members:

.....

NB: A parental consent form is required for each and every busker in the group aged under 18 years.

Parental Consent Details

I *(parent/guardian)*
(please print)

of *(address)*

.....

HEREBY consent to my child/ward (name):
performing as a busker in the Burwood Council Local Government Area.

I understand that:

- 1. Burwood Council provides no supervision of Buskers under the age of 18 years.
- 2. Buskers under the age of 18 must comply with the conditions of the Burwood Council Busking Policy.

Signed: Date: / /

Printed Name (Parent/Guardian):

Please provide proof of parent/guardianship:

- Birth Certificate
- Passport

APPENDIX D - PROMOTIONS & CHARITABLE COLLECTIONS PERMIT APPLICATION



Burwood Council
 heritage • progress • pride

SUITE 1, LEVEL 2,
 1-17 ELSIE STREET, BURWOOD, NSW 2134
 PO BOX 240, BURWOOD NSW 1805
 TEL: 9911 9911 FAX: 9911 9900
 WEBSITE: www.burwood.nsw.gov.au
 EMAIL: council@burwood.nsw.gov.au

PROMOTIONS & CHARITABLE COLLECTIONS PERMIT

Please allow at least seven days to process this application. If the application requires representation to the Local Traffic Committee and Council, please allow six weeks for approval.

SECTION A – APPLICANT DETAILS

Name:

Organisation:

Postal Address:

Contact Number(s):

Fax Number/Email:

Name of Charity:

OFFICE USE ONLY	
Cashier Code: 23	
Receipt:	
Date:/...../.....	
Amount \$:	

SECTION B – LOCATION DETAILS

Street:

Between Street and

Property No:(if known)

Number of Persons Involved:

Reason / Purpose:

Requested Date/s:to.....

Requested Time/s:to.....

Other specific information:

*A Copy of the Company's Public Liability Insurance must be submitted with this application (value to exceed \$20 million - must be current) **Attached /Not attached***

SECTION C – CONDITIONS OF CONSENT

- Permits are issued for promotion upon the payment of appropriate fee
- Standard hours for promotions are:

- 7.00am – 5.00pm Monday to Friday
 - 7.00am – 1.00pm Saturday
3. Any variation to these hours must have written consent by the Manager Traffic & Transport
 4. Copy of promotional material submitted to Council
 5. Public not to be hindered or harassed and the site must be kept clear of all tripping hazards
 6. Every care to be taken not to damage Council property
 7. All Council signs and all directions from Council or NSW Police to be complied with
 8. All promotional material to be disposed of in an appropriate manner and area to be left clean and tidy at the end of activities
 9. Council to be provided with a contact name and number for the promotion if any problems occur
 10. All associated Fees & Charges are in accordance with Burwood Council’s Schedule of Fees & Charges
 11. **A Copy of the Company’s Public Liability Insurance must be submitted with this application** (value to a minimum of \$20 million and must be current)
 12. **The permit fee must be paid prior to the promotion** (does NOT apply to Charity Organisations which have provided appropriate documentation). Any additional Fees & Charges will be invoiced to the Company at a later date.

The application can be lodged by the following methods:

In Person:	Post:	Email:
Burwood Council	Burwood Council	council@burwood.nsw.gov.au
Suite 1, Level 2, 1-17 Elsie St	PO Box 240	
Burwood NSW 2134	Burwood NSW 1805	
Mon – Fri 8.30am to 4.45pm		

SECTION D – APPROVAL – Office Use Only:

Please refer to the Manager Traffic & Transport for approval.

Approval: Granted Denied

Name:Position: Date: / /

Specific Conditions / Comments:

.....
.....

PRIVACY STATEMENT

If you are applying for consent as an individual, you may be providing Council with personal information (such as your name and address) within the meaning of the *Privacy and Personal Information Protection Act 1998*.

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Enquiries concerning this matter can be addressed to Council's Public Officer.

(ITEM 82/19) HOMELESSNESS DISCUSSION PAPER AND ACTION PLAN

File No: 19/41000

REPORT BY ACTING DEPUTY GENERAL MANAGER, CORPORATE, GOVERNANCE & COMMUNITY

Summary

This report presents a discussion paper on homelessness and provides an action plan for Council endorsement.

Operational Plan Objective

1.2 A well informed, supported and engaged community

1.3 A safe community for residents, workers and visitors

Background

Homelessness is a significant and growing issue in many areas and can take a number of forms:

- Persons living in impoverished dwellings, tents or sleeping out
- Persons in supported accommodation for the homeless
- Persons staying temporarily with other households
- Persons living in boarding houses
- Persons in other temporary lodgings
- Persons living in severely crowded dwellings

There is evidence that homelessness in Burwood, including people sleeping rough, is increasing. While addressing homelessness is primarily the responsibility of State and Commonwealth Governments, Local Government has a significant role to play. The attached Homelessness Discussion Paper and Action Plan was developed to provide a deeper understanding of the local context and to document actions already being undertaken and proposed.

Proposal

Council Officers have investigated a range of options that could help to address the needs of people who are homeless and reduce the impacts of homelessness in the Burwood Local Government Area. The action plan contained in the Discussion Paper reinforces Council's commitment to tackling this complex social issue at a local level and will help to address any associated anti-social behaviour that may threaten the safe and peaceful use of facilities, open spaces and services. The actions have been developed following an assessment of the key issues and take account of available resources. It is proposed that Council endorses the Action Plan.

Consultation

Discussions with representatives from local community services, neighbouring Councils and Government Departments informed the actions in the Discussion Paper.

Planning or Policy Implications

The Homelessness Protocol proposed in the Action Plan will be submitted to the Council via a memorandum, once developed.

Financial Implications

The costs associated with the activities listed in the action plan will be met through existing budgets. Where new initiatives would require additional funding, this can be sought through

Council's normal budget processes and grant applications.

Conclusion

Council will continue to address the complex issues associated with homelessness through the development of local strategies and partnerships.

Recommendation

That the Council notes the Homelessness Discussion Paper and endorses the Homelessness Action Plan.

Attachments

1 [↓](#) Homelessness in Burwood - Discussion Paper and Action Plan - October 2019

Homelessness in Burwood Discussion Paper & Action Plan October 2019

1. Introduction

There is evidence that homelessness in Burwood, including people sleeping rough, is increasing. Sources include Australian Bureau of Statistics (ABS) Census data and consultation with Council staff, government departments and local community services. Council also receives calls from residents and businesses concerned about homeless people they see in the community.

In 2017, three homelessness 'roundtables' were convened by Council to bring together key local and regional agencies that work with homeless people and those who are at risk of becoming homeless. The aims of the roundtables were to develop a better understanding of the issues, facilitate a more coordinated approach and establish a platform for advocacy. The roundtables identified gaps in services in the local area due to the relatively low number of visibly homeless people in the area at the time. The roundtables generated an opportunity for agencies to communicate with each other more effectively and the main practical outcome was the establishment of a homeless hub at St Paul's Church.

1. Data from NSW Parliamentary Issues Backgrounder on Homelessness Number 4

In December 2018, a paper was released called *NSW Parliamentary Issues Backgrounder on Homelessness Number 4 (Issues Backgrounder)* which provided a picture of the growing issue of homelessness in NSW. The paper referenced data collected by the ABS during the 2016 Census.

The Issues Backgrounder identified six types of homelessness in NSW:

- A. Persons living in impoverished dwellings, tents or sleeping rough
- B. Persons in supported accommodation for the homeless
- C. Persons staying temporarily with other households
- D. Persons living in boarding houses
- E. Persons in other temporary lodgings
- F. Persons living in severely overcrowded dwellings.

According to the Issues Backgrounder, between the 2011 and 2016 Censuses in NSW there was an increase in the number of people in five of the six categories with the exception being 'person in other temporary dwellings', which saw a small decline. The most notable increase was in the category of 'persons living in severely overcrowded dwellings', which rose from 9,655 in 2011 to 16,821 in 2016, an increase of 74%. A 'severely overcrowded dwelling' is not defined in the Issues Backgrounder, however Council staff clarified with the authors that the ABS definition used in the Census was 'those people who were enumerated in a private dwelling that they were usual residents of and, according to the Canadian National Occupancy Standard (CNOS), the dwelling required four or more extra bedrooms to accommodate them.'

Homelessness in Burwood Discussion Paper

The Issues Backgrounder also provided the overall number of homeless people in each NSW electorate at the time of the 2016 Census. In the Strathfield electorate, there were 1,263 homeless people across the six categories, which was an increase of 68% from 2011 and ranking it fifth highest amongst all electorates (behind Sydney, Auburn, Newtown and Summer Hill).

2. Homelessness in Burwood

The overall level of homelessness and the upward trend reflected in the figures above are alarming. In order for Council to determine how best to respond to this issue at a local level it is important to clarify the types of homelessness which are most prevalent in this area.

The data provided in the Issues Backgrounder was a combination of the six types of homelessness and shown according to electorate (referred to by the ABS as 'level 2 data'). The ABS will not publicly release a more detailed analysis of the data under those six categories for such a small region. As a result, further analysis of the data is only available for a larger area comprising the Burwood, Strathfield and Ashfield Local Government Areas (LGAs), which is referred to by the ABS as 'level 3 data'.

In 2016, there were 2,067 persons who were categorised as homeless in the Burwood, Strathfield and Ashfield LGAs across the six homelessness categories. The breakdown is shown in the table below.

Persons living in improvised dwellings, tents, or sleeping out	Persons in supported accommodation for the homeless	Persons staying temporarily with other households	Persons living in boarding houses	Persons in other temporary lodgings	Persons living in 'severely' crowded dwellings
35	164	82	754	5	1027

* It should be noted that the ABS sometimes alters small numbers in columns to ensure the anonymity of responders.

With regard to the category 'Persons living in improvised dwellings, tents, or sleeping out', it is estimated that four out of the 35 people counted were in Burwood. This is based on the outcomes of a local street count which was also conducted in 2016, which found that two out of the 18 homeless people counted (11%) were in Burwood. Anecdotal evidence would suggest the number of homeless people in Burwood has probably increased since 2016, but the exact number fluctuates and is not currently unknown.

From the ABS data, by far the largest homeless grouping was persons living in 'severely' crowded dwellings, which comprised almost half the total. The next largest group was persons living in boarding houses (37%), followed by persons in supported accommodation for the homeless (8%). The smallest groups were persons staying temporarily with other households (4%) and people in other temporary lodgings (less than 1%).

The table in Appendix A provides a further analysis of each of the main categories of homelessness and an action plan to respond to the issues.

3. Conclusion

It is recommended that the information in this paper be noted and the action plan shown in the appendix be endorsed for implementation.

ITEM NUMBER 82/19 - ATTACHMENT 1

Homelessness in Burwood - Discussion Paper and Action Plan - October 2019

Appendix A – ACTION PLAN

Type of homelessness	Burwood context	Current Council actions	Other local strategies	Possible future actions
<p>A. Persons living in impoverished dwellings, tents or sleeping rough</p>	<p>On Census night 2016 there were 35 people in this category in the Burwood, Strathfield and Ashfield LGAs. None were aged under 25 years. Analysis indicates that up to four of these people would have been in Burwood. Anecdotal evidence suggests this number may have increased overall since that time, but the total number is uncertain. In addition, the number of people sleeping rough tends to fluctuate, including a decrease during the colder months.</p>	<p>In principle, Council follows the NSW State Government Protocol for Homeless People in Public Places (2013). Under this protocol a homeless person is generally not to be approached on the basis that they have the right to be in public places. There are a number of exceptions, such as when a homeless person's behaviour threatens the safety and security of people around them. In those cases, the local police can be asked to intervene. Refer to the protocol for more information.</p> <p>In the past, when Council staff have become aware of a rough sleeper, outreach support services such as MissionBeat have been contacted and asked to visit the area, touch base with the person and offer assistance.</p> <p>A homelessness assistance card has recently been developed, which can be used when it is necessary for Council staff to engage with a homeless person, such as when they request assistance, appear distressed or where there is anti-social behaviour or misconduct. The card provides information on key support services for people who are homeless. Staff will also be able to give a homeless person a pre-paid Telstra payphone card with \$5 credit and/or a pre-paid Opat card with \$10 credit to facilitate access to the listed services. Training for staff regarding use of the cards will be provided.</p> <p>In 2016, Council participated in the annual street count of rough sleepers to record the location and extent of homelessness in the Burwood LGA. With support from local Police, Council staff will undertake another street count during the summer and winter period.</p> <p>St Paul's church is currently convening monthly meetings with representatives from local, State and Federal Government. The aim is to investigate strategies to reduce homelessness. Council is an active participant at these meetings.</p> <p>Council will continue to liaise with St Paul's Church regarding their work with people who are homeless.</p> <p>Council is currently working with Inner West Council and Mission Beat to advocate for additional resources to support rough sleepers in the local area.</p>	<p>A number of local community services provide assistance to rough sleepers including food and hygiene products, assistance with laundry, assistance with obtaining benefits and services and access to supported accommodation. However, they do not generally provide outreach.</p> <p>As a result of the homelessness roundtables convened by Council staff, local community groups have established a bi-monthly community hub or services at St Paul's Anglican Church which is accessed by a number of local residents in need including on occasion rough sleepers.</p>	<p>Council could investigate adopting its own formal protocol for all dealings with homeless people, in particular those who are sleeping rough.</p> <p>Council could provide specific funding to churches and other organisations to increase their services to homeless people. This could be a component of Council's current Community Grants program or through an additional budgetary allocation.</p> <p>Training could be provided to identified Council staff to assist in dealing with homeless people. It would provide staff with a basic understanding of the most appropriate ways to work with people who are sleeping rough.</p> <p>Council could support an outreach service that makes contact with homeless people to build relationships and discuss accommodation and support options.</p> <p>A homelessness register can be maintained in Council's record keeping system, recording all incidents of homelessness reported by staff, residents and others. This register would assist Council in identifying the number and type of homelessness incidents reported each year.</p> <p>Council can review its plans of management for parks to address issues such as restrictions on camping and alcohol consumption.</p> <p>Particular attention must be paid to the vulnerability of homeless women.</p>

ITEM NUMBER 82/19 - ATTACHMENT 1

Homelessness in Burwood - Discussion Paper and Action Plan - October 2019

Appendix A – ACTION PLAN

Type of homelessness	Burwood context	Current Council actions	Other local strategies	Possible future actions
B. Persons in supported accommodation for the homeless	Burwood LGA is home to two shelters for women and children fleeing domestic violence. These shelters account for a proportion of the 164 people in this category. The data shows that 71 of the 164 people living in homeless shelters were aged 0-19 years, which could be children living with their mothers in the shelters.	Council's annual Community Grants program supports local services. The Women and Girls Emergency Centre, which runs the domestic violence shelters, has been a past recipient of funding for activities to assist their clients. Council staff will continue to facilitate networks and build connections with local homelessness services.	Local services, such as Burwood Community Welfare Services, undertake an annual Christmas drive for presents for children living in shelters across the Inner West.	As mentioned above, Council could investigate the allocation of additional funding to the Community Grants program for projects that address identified community needs such as homelessness. Another Homelessness Roundtable could be organised to review overall approaches to homelessness in the area, including those in boarding houses.
C. Persons staying temporarily with other households	This category is sometimes referred to as 'couch surfing'. There was a small group of 82 persons in this category across the three LGAs on Census night 2016. It is unclear how many of this group were in Burwood, or what were their circumstances.	Council is not currently implementing actions to address this issue due to the lack of information surrounding the people involved and their needs.	Local agencies, including churches and community services, have programs available such as food support, emergency financial assistance and counseling that might be of assistance to this group.	Staff can continue to monitor trends, where information is available, by liaising with local police and services.
D. Persons living in boarding houses	754 people were living in boarding houses in the Burwood, Strathfield and Ashfield LGAs on Census night in 2016. There are approximately 30 boarding houses registered with Burwood Council. These residences would have accommodated a significant proportion of the total group. Across the region the majority people living in a boarding house were aged between 50 and 89 years and there were no individuals aged under 15, living in these circumstances.	Council staff previously worked with the Boarding House Outreach Service auspiced by Newtown Neighbourhood Centre to deliver an annual Boarding House BBQ on Neighbour Day for residents of boarding houses. However, in 2017 the service shifted its focus in line with funding requirements and no longer had the capacity to work with Burwood's boarding houses. Council's role at present is to monitor boarding houses to ensure they meet compliance regulations.	Boarding house residents are eligible to receive assistance from local community services which provide food and other support, as detailed previously.	Council would continue to follow the State Government guidelines in its approach to persons living in boarding houses. The Boarding House Act 2012 was passed as a whole of government response to concerns about the rights and safety of people living in boarding houses. The Act provides councils with powers to gain access to boarding houses to conduct inspections and to ensure the premises comply with Council's own policies and relevant laws such as the Local Government Act 1993 and the Environmental Planning and Assessment Act 1979. Staff will continue to ensure that boarding houses meet specified standards. Staff can also encourage local community agencies to make contact with residents of boarding houses to ensure they have access to information on available support services and resources.

Appendix A – ACTION PLAN

Type of homelessness	Burwood context	Current Council actions	Other local strategies	Possible future actions
E. Persons in other temporary lodgings	<p>There were only five people identified as living in other temporary lodgings in the area on Census night.</p>	<p>Council staff are currently taking no action in relation to this group for similar reasons to category C above.</p>	<p>This group may be eligible for the range of supports detailed previously.</p>	<p>Staff to maintain a watching brief in relation to this issue.</p>
<p>F. Persons living in severely overcrowded dwellings</p>	<p>There were 1,027 people in this group in Burwood, Strathfield and Ashfield LGAs on Census night 2016. Of that number, 787 (77%) identified as being of Indian, Nepalese, Chinese, Korean, Vietnamese or Thai background, demonstrating a cultural element to this issue.</p> <p>In addition, 860 of the total (84%) were aged between 20 and 29 years old, which may support a hypothesis that a large proportion of this group is made up of students who cannot afford less crowded accommodation.</p> <p>Another 240 of this group were children aged 0-19 years, indicating that there are likely to be a number of families who are living in overcrowded accommodation.</p>	<p>Complaints received from the general public about overcrowding are investigated by the appropriate Council officers. Council officers can enter a residence to investigate a complaint; and will take action if the owner of the property has undertaken illegal works, such as erecting extra walls or creating additional bedrooms outside the approved scope of plans.</p> <p>If any illegal works have been carried out, Council may instruct the owner to remove the unapproved works and would return at a later date to ensure that the directive has been followed.</p>	<p>This group may be eligible for the range of supports detailed previously.</p>	<p>The State Government is conducting research into overcrowding. Council staff have requested feedback on any strategies arising from the research that could be implemented locally to help address the issue.</p>

(ITEM 83/19) FEES AND CHARGES 2019-2020 - PROPOSED ADJUSTMENT FEE FOR EAC FITNESS PASSPORT REIMBURSEMENT PLACEMENT ON PUBLIC EXHIBITION

Folder: 19/45064

REPORT BY ACTING DEPUTY GENERAL MANAGER, CORPORATE, GOVERNANCE &
COMMUNITY

Summary

The purpose of this report is for Council to amend fees and charges for the Enfield Aquatic Centre (EAC) Fitness Passport Reimbursement and be placed on public exhibition in accordance with the *Local Government Act 1993 (the Act)*.

Operational Plan Objective

2.3 Ensure financial sustainability and organisational effectiveness

Background

Council may charge and recover an approved fee for any service it provides, other than a service provided for or propose to be provided, on an annual basis for which it may make an annual charge.

A service for which an approved fee may be charged includes the following:

- supplying a service, product or commodity
- giving information
- providing a service in connection with the exercise of the Council's regulatory functions including:
 - receiving an application for approval
 - granting an approval
 - making an inspection and issuing a certificate
- allowing admission to any building or enclosure

Council's Schedule of Fees and Charges requires details of:

1. each fee proposed to be charged
2. the type of fee
3. the amount of the fee
4. statement detailing whether GST is included or not

Section 610F of *the Act* prohibits a Council from determining a fee until it has given public notice of the proposed fee and charge and has considered any submissions made during the exhibition period.

Public notice must be for a period of at least 28 days for the fee proposed in accordance with Section 705 of *the Act*.

In June 2019, Council approved the acceptance of Fitness Passport entries to the Enfield Aquatic Centre as a new initiative. The approved rate of reimbursement from the Fitness Passport for passport entries is \$6.20. This rate is in line with the other centres operating in partnership with Fitness Passport and was set in accordance with negotiations held with Fitness Passport in early 2019 during which only adult rates were discussed.

Proposal

Fitness Passport has now requested consideration for a child rate or a flat rate for both adults and children. Following consideration of the Fitness Passport request, it is proposed that a flat reimbursement rate of \$6.00 for all passport holders be included in the 2019-2020 Fees and Charges in lieu of the existing \$6.20 rate.

The proposed amended Fee and Charge for EAC Fitness Passport Reimbursement will be placed on public exhibition for a period of 28 days in accordance with the requirements of Sections 610F and 705 of *the Act*.

Consultation

The proposal was reviewed by EAC staff, Council's Finance & Resources Department and Fitness Passport. All stakeholders were in support of this amendment.

Planning or Policy Implications

No Planning or Policy implications.

Financial Implications

The financial considerations are negligible due to the relatively small number of expected passport entries to the centre and the difference between the reimbursement rate and general entry rate.

Conclusion

Providing a single rate for Fitness Passport entries will not only simplify the administration and processing for EAC staff but will also, based on attendance data, provide a fair and balanced rate for adult and child Fitness Passport holders.

Council is asked to approve, in-principle, the proposed fee and charge for placement on public exhibition.

Recommendations

1. That the Council approves in principle the EAC Fitness Passport Reimbursement fee amendment to \$6.00 and for the new fee and charge be placed on public exhibition in accordance with Section Sections 610F and 705 of the *Local Government Act 1993*.
2. That the results of the public exhibition be reported to next available Council meeting.

Attachments

There are no attachments for this report.

(ITEM 84/19) ADOPTION OF AUDITED FINANCIAL REPORTS FOR THE YEAR ENDED 30 JUNE 2019

File No: 19/44498

REPORT BY CHIEF FINANCE OFFICER

Summary

In accordance with Section 418 (1)(a) of the *Local Government Act 1993* (the Act), Council must fix a date for the meeting at which it proposes to present its Audited Financial Report, together with the Auditor's Report. The presentation of this Report to this Council Meeting fulfils this requirement.

In all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements and statutory requirements so as to present a view which is consistent with Council's understanding of the financial position, the operating result and cash flows.

Operational Plan Objective

2.3 Ensure financial sustainability and organisational effectiveness

Background

As per the resolution of the 27 August 2019 Council Meeting, the Financial Reports for year ending 30 June 2019 were presented to Council's Auditor for audit.

The auditors concluded the final audit of the 2018-2019 Financial Statements in September 2019 and have forwarded their Independent Audit Report and Report on the Conduct of the Audit to Council for inclusion in the Financial Reports for submission to the Office of Local Government. A copy is attached to this report.

Council's Auditor presented the Draft Financial Statements to the Audit, Risk and Improvement Committee at the meeting held on 8 October 2019, where the auditors gave a presentation and answered questions on the presented statements. Copies of the presentation and the conduct of the audit were forwarded to Committee members. The Committee members present at the meeting accepted the Financial Statements with no alterations.

Consultation

In accordance with Section 418(1) (b) of the Act, Council has given public notice of this meeting by advertising in the Inner West Courier on 17 October 2019. Copies of the Audited Financial Reports and Auditor's Report were placed on Public Exhibition at the Council Chambers, Burwood Library and Community Hub and on Council's website for members of the public to view. Any written submissions received from the public will be deliberated and considered by the Acting General Manager and copies forwarded to Council's Auditors.

Planning or Policy Implications

In accordance with the *Local Government Act 1993* and *Local Government (General) Regulation 2005*, the following have been complied with:

- A copy of the Audited Financial Reports and Auditor's Report were delivered to the Office of Local Government.
- Public notice has been given for the presentation of the 2018-2019 Financial Reports.

- The date of this meeting was advised to the public after the date of public notices given and not more than five weeks after the Auditor's Report was received.

Financial Implications

There are no direct financial implications from the presentation of the Audited Financial Reports to Council.

Conclusion

The 2018-2019 Consolidated Financial Reports relate to the General Fund of Council. During the course of the audit no material adjustments to the financial statements were identified. The audited financial reports were forwarded to the Office of Local Government in accordance with legislative requirements.

Copies of the Annual Financial Statements are attached to this report.

Recommendation(s)

1. That in accordance with Section 413(2)(c) of the *Local Government Act 1993* and Clause 215 of the *Local Government (General) Regulation 2005*, the Council make the following declaration:
 - a. That Council's Financial Reports have been drawn up in accordance with the *Local Government Act 1993* and associated Regulations; the Statement of Accounting Concept; the Local Government Code of Accounting Practice and Financial Reporting update no. 27; and the Australian Accounting Standards.
 - b. The Audited financial reports present fairly the Council's financial position and performance for the year.
 - c. These reports accord with Council's accounting and other records.
2. That the Council note that the 2018-2019 Audited Financial Reports and Auditor's Report have been forwarded to the Office of Local Government.

Attachments

- 1 [↓](#) Annual Financial Statement 2018-19



Burwood
Inc.1874

**GENERAL PURPOSE
FINANCIAL STATEMENT
FOR THE YEAR ENDED
30 JUNE 2019**



Burwood Council

General Purpose Financial Statements

for the year ended 30 June 2019

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Overview

Burwood Council is constituted under the Local Government Act 1993 (NSW) and has its principal place of business at:
Suite 1, Level 2, 1-17 Elsie Street
BURWOOD NSW 2134

Council's guiding principles are detailed in Chapter 3 of the LGA and includes:

- principles applying to the exercise of functions generally by council,
- principles to be applied when making decisions,
- principles of community participation,
- principles of sound financial management, and
- principles for strategic planning relating to the development of an integrated planning and reporting framework.

A description of the nature of Council's operations and its principal activities are provided in Note 2(b).

Through the use of the internet, we have ensured that our reporting is timely, complete and available at minimum cost. All press releases, financial statements and other information are publicly available on our website: www.burwood.nsw.gov.au.

Burwood Council

General Purpose Financial Statements

for the year ended 30 June 2019

Understanding Council's Financial Statements

Introduction

Each year, individual Local Governments across NSW are required to present a set of audited financial statements to their council and community.

What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2019.

The format of the financial statements is standard across all NSW Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by the Office of Local Government.

About the Councillor/Management Statement

The financial statements must be certified by senior staff as 'presenting fairly' the Council's financial results for the year and are required to be adopted by Council – ensuring both responsibility for and ownership of the financial statements.

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

Summarises Council's financial performance for the year, listing all income and expenses. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

2. The Statement of Comprehensive Income

Primarily records changes in the fair value of Council's Infrastructure, property, plant and equipment.

3. The Statement of Financial Position

A 30 June snapshot of Council's financial position indicating its assets, liabilities and "net wealth".

4. The Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "net wealth".

5. The Statement of Cash Flows

Indicates where Council's cash came from and where it was spent. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the five primary financial statements.

About the Auditor's Reports

Council's financial statements are required to be audited by the NSW Audit Office.

In NSW the auditor provides 2 audit reports:

1. an opinion on whether the financial statements present fairly the Council's financial performance and position, and
2. their observations on the conduct of the audit, including commentary on the Council's financial performance and financial position.

Who uses the Financial Statements?

The financial statements are publicly available documents and must be presented at a Council meeting between seven days and five weeks after the date of the audit report.

The public can make submissions to Council up to seven days subsequent to the public presentation of the financial statements.

Council is required to forward an audited set of financial statements to the Office of Local Government.

Burwood Council

General Purpose Financial Statements

for the year ended 30 June 2019

Statement by Councillors and Management made pursuant to Section 413(2)(c) of the Local Government Act 1993 (NSW) (as amended)

The attached General Purpose Financial Statements have been prepared in accordance with:

- the *Local Government Act 1993* (NSW) (as amended) and the regulations made thereunder,
- the Australian Accounting Standards and professional pronouncements, and
- the *Local Government Code of Accounting Practice and Financial Reporting*.

To the best of our knowledge and belief, these statements:


- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 27 August 2019



Councillor Faker
Mayor
27 August 2019



Councillor Furneaux-Cook
Councillor
27 August 2019



Tommaso Briscese
Acting General Manager
27 August 2019



Wayne Armitage
Responsible Accounting Officer
27 August 2019

Burwood Council

Financial Statements 2019

Income Statement

for the year ended 30 June 2019

Original unaudited budget 2019	\$ '000	Notes	Actual 2019	Actual 2018
Income from continuing operations				
<u>Revenue:</u>				
27,641		3a	28,600	26,933
10,362		3b	11,151	11,622
1,300		3c	1,828	1,392
4,647		3d	5,502	5,400
3,286		3e,3f	3,438	3,240
4,530		3e,3f	10,002	14,164
<u>Other income:</u>				
–		10	160	220
–		16	–	104
51,766			60,681	63,075
Expenses from continuing operations				
20,651		4a	19,649	17,885
347		4b	345	325
10,731		4c	12,943	11,796
7,175		4d	7,505	6,969
9,670		4e	8,370	8,232
–		5	487	1,386
–		16	13	–
48,574			49,312	46,593
3,192			11,369	16,482
3,192			11,369	16,482
3,192			11,369	16,482
(1,338)			1,367	2,318

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

Burwood Council

Financial Statements 2019

Statement of Comprehensive Income

for the year ended 30 June 2019

\$ '000	Notes	2019	2018
Net operating result for the year (as per Income Statement)		11,369	16,482
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of IPP&E	9(a)	4,728	85,445
Other comprehensive income – joint ventures and associates ¹	16	(1)	–
Total items which will not be reclassified subsequently to the operating result		4,727	85,445
Total other comprehensive income for the year		4,727	85,445
Total comprehensive income for the year		16,096	101,927
Total comprehensive income attributable to Council		16,096	101,927

(1) Joint Venture - Roundings variation from 2017-18

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

Burwood Council

Financial Statements 2019

Statement of Financial Position

as at 30 June 2019

\$ '000	Notes	2019	2018
ASSETS			
Current assets			
Cash and cash equivalent assets	6(a)	1,941	7,187
Investments	6(b)	60,250	40,000
Receivables	7	4,495	4,268
Other	8	490	456
Total current assets		<u>67,176</u>	<u>51,911</u>
Non-current assets			
Investments	6(b)	3,000	10,000
Infrastructure, property, plant and equipment	9(a)	465,443	457,041
Investment property	10a	3,980	3,820
Intangible assets	11	331	-
Investments accounted for using the equity method	16	120	134
Total non-current assets		<u>472,874</u>	<u>470,995</u>
TOTAL ASSETS		<u>540,050</u>	<u>522,906</u>
LIABILITIES			
Current liabilities			
Payables	12	9,112	8,447
Income received in advance	12	967	1,266
Borrowings	12	690	574
Provisions	13	7,022	6,772
Total current liabilities		<u>17,791</u>	<u>17,059</u>
Non-current liabilities			
Borrowings	12	6,208	5,920
Provisions	13	130	102
Total non-current liabilities		<u>6,338</u>	<u>6,022</u>
TOTAL LIABILITIES		<u>24,129</u>	<u>23,081</u>
Net assets		<u>515,921</u>	<u>499,825</u>
EQUITY			
Accumulated surplus	14a	224,709	213,341
Revaluation reserves	14a	291,212	286,484
Council equity interest		<u>515,921</u>	<u>499,825</u>
Total equity		<u>515,921</u>	<u>499,825</u>

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

Burwood Council

Financial Statements 2019

Statement of Cash Flows

for the year ended 30 June 2019

Original unaudited budget 2019	\$ '000	Notes	Actual 2019	Actual 2018
Cash flows from operating activities				
Receipts				
27,619	Rates and annual charges		28,470	26,625
10,364	User charges and fees		11,275	12,496
1,291	Investment and interest revenue received		1,689	1,235
10,347	Grants and contributions		14,088	16,549
1,500	Bonds, deposits and retention amounts received		1,220	1,574
3,275	Other		7,827	7,303
Payments				
(20,612)	Employee benefits and on-costs		(19,324)	(17,943)
(10,925)	Materials and contracts		(14,585)	(14,036)
(345)	Borrowing costs		(342)	(320)
(1,500)	Bonds, deposits and retention amounts refunded		(1,825)	(1,244)
(8,170)	Other		(9,087)	(9,111)
12,844	Net cash provided (or used in) operating activities	15b	19,406	23,128
Cash flows from investing activities				
Receipts				
30,000	Sale of investment securities		25,250	50,000
700	Sale of infrastructure, property, plant and equipment		2,293	442
Payments				
(30,000)	Purchase of investment securities		(38,500)	(60,250)
(11,903)	Purchase of infrastructure, property, plant and equipment		(13,550)	(12,994)
–	Purchase of intangible assets		(549)	–
(11,203)	Net cash provided (or used in) investing activities		(25,056)	(22,802)
Cash flows from financing activities				
Receipts				
1,000	Proceeds from borrowings and advances		1,000	1,000
Payments				
(633)	Repayment of borrowings and advances		(596)	(466)
367	Net cash flow provided (used in) financing activities		404	534
2,008	Net increase/(decrease) in cash and cash equivalents		(5,246)	860
–	Plus: cash and cash equivalents – beginning of year	15a	7,187	6,327
2,008	Cash and cash equivalents – end of the year	15a	1,941	7,187
Additional Information:				
–	plus: Investments on hand – end of year	6(b)	63,250	50,000
2,008	Total cash, cash equivalents and investments		65,191	57,187

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

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Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 1. Basis of preparation

These financial statements were authorised for issue by Council on 27 August 2019. Council has the power to amend and reissue these financial statements.

The principal accounting policies adopted in the preparation of these consolidated financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (NSW)* and Regulations, and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not-for-profit entity.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

Unless otherwise indicated, all amounts disclosed in the financial statements are actual amounts. Specific budgetary amounts have been included for comparative analysis (to actuals) in the following reports and notes:

- Income statement
- Statement of cash flows
- Note 20 – Material budget variations

and are clearly marked.

(a) New and amended standards adopted by Council

During the year, Council adopted all standards which were mandatorily effective for the first time at 30 June 2019.

(b) Historical cost convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain financial assets and liabilities and certain classes of infrastructure, property, plant and equipment and investment property.

(c) Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- (i) estimated fair values of investment properties – refer Note 10
- (ii) estimated fair values of infrastructure, property, plant and equipment – refer Note 9
- (iii) employee benefit provisions – refer Note 13.

Significant judgements in applying the Council's accounting policies

- (i) Impairment of receivables

Council has made a significant judgement about the impairment of a number of its receivables – refer Note 7.

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 1. Basis of preparation (continued)

Monies and other assets received by Council

(a) The Consolidated Fund

In accordance with the provisions of Section 409(1) of the Local Government Act 1993 (NSW), all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

Cash and other assets of the following entities have been included as part of the Consolidated Fund:

- General purpose operations

(b) The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993 (NSW)* (as amended), a separate and distinct Trust Fund is maintained to account for all money and property received by the council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies.

Trust monies and other assets subject to Council's control have been included in these reports.

A separate statement of monies held in the Trust Fund is available for inspection at the council office by any person free of charge.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to the taxation authority is included with other receivables or payables in the Statement of Financial Position.

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

New accounting standards and interpretations issued not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2019 reporting periods (and which have not been early adopted by Council).

As at the date of authorisation of these financial statements, Council does not consider that any of those standards are likely to have a material impact on the Council's future financial statements, financial position, financial performance or cash flows, except for AASB15 and Council's assessment of this standard and interpretation is set out below.

AASB 15 Revenue from Contracts with Customers and associated amending standards

AASB15 introduces a five-step process for revenue recognition, with the core principle of the new standard being for entities to recognise revenue to depict the transfer of goods or services to customers in amounts that reflect the consideration (that is, payment) to which the entity expects to be entitled in exchange for those goods or services. Accounting policy changes will arise in the timing of revenue recognition, treatment of contracts costs and contracts which contain a financing element.

Council has assessed each revenue stream but particular impact is expected for grant income. The changes in revenue recognition requirements in AASB15 may cause changes to the timing and amount of revenue recorded in the financial statements as well as additional disclosures.

Council was awarded a number of grants, mainly relating to new and/or renewals of park amenities and as at 30 June 2019 there was \$2.6 million remaining unspent. The grant agreements set out specific performance obligations and in accordance with AASB15 the amount of \$2.6 million would be held as a liability and recorded as income when the performance obligation is satisfied. From a financial position standpoint, as a result of recognising the above liability, Council's net assets (as at 1 July 2019) will be \$2.6 million lower and from a financial performance standpoint, the net operating result will decrease by \$2.6 million.

Burwood Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 2(a). Council functions/activities – financial information

	Income, expenses and assets have been directly attributed to the following functions or activities. Details of those functions or activities are provided in Note 2(b).		Operating result from continuing operations		Expenses from continuing operations		Income from continuing operations		Grants included in income from continuing operations		Total assets held (current and non-current)	
	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018
Functions or activities												
Community Lifestyle	3,435	3,567	9,248	10,518	(5,813)	(6,951)	1,262	1,492	41,873	41,680		
Leadership Innovation	2,330	2,398	11,466	11,397	(9,136)	(8,999)	107	166	114,419	104,867		
Healthy Sustainable Environment	11,123	8,783	11,789	10,171	(666)	(1,388)	3,849	1,617	120,388	113,520		
Planning Infrastructure	17,985	24,246	16,013	13,840	1,922	10,406	859	614	261,760	261,315		
Vibrant City Villages	119	131	783	667	(664)	(536)	-	9	1,490	1,390		
Other – Share of gains/losses in Joint Ventures (using equity method)	-	104	13	-	(13)	104	-	-	-	120	134	
General purpose income	25,739	23,846	-	-	25,739	23,846	872	754	-	-		
Total functions and activities	60,681	63,075	49,312	46,593	11,369	16,482	6,949	4,652	540,050	522,906		

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 2(b). Council functions/activities - component descriptions

Details relating to the Council's functions/activities as reported in Note 2(a) are as follows:

Community and Lifestyle

The theme 'community and lifestyle' relates to supporting the community to create a feeling of belonging, inclusiveness and wellbeing amongst Burwood's diverse population. Community and lifestyle is about people being proud of where they live, feeling safe and engaged in the community and having access to facilities and services that ensure they can lead a healthy and satisfying lifestyle.

Leadership Innovation

This theme relates to the leadership not only of our elected representatives but also leaders in our business, volunteer, spiritual and environmental community. It is about encouraging greater participation and engagement in decision making processes and involving people in local activities and programs. Leadership through innovation is also about thinking outside the square to resolve some of the challenges facing our community as we strive to be a leading community in economic prosperity, environmental sustainability and social responsibility. We strive for community leadership that fosters our community values and celebrates our culture, diversity and heritage.

Healthy and Sustainable Environment

This theme is focused on maintaining and ensuring we live in a healthy, safe and sustainable natural environment. This theme aims to protect our natural resources and assets including parks, trees, open green spaces and also ensure that our impact on the environment is reduced so that we continue to live in a clean and sustainable environment. The community, Council and other governments all have a role to play in protecting our environment and taking responsibility for preserving our natural resources for future generations.

Planning and Infrastructure

This theme relates to the services and infrastructure that supports our community including roads, public transport, health facilities and education providers. It also encompasses our strategic planning to ensure we can accommodate our growing population. This theme aims to improve the quality and equitable access to services in our community and also to enhance the visual appearance of our neighbourhoods, streetscapes and town centre. Transport plays a major role in keeping our community physically connected to work, recreational spaces and services. Being able to move around easily plays a key role in the liveability and sustainability of our area.

Vibrant City and Villages

This theme relates to harnessing Burwood's strategic status and supporting the businesses and services that contribute to the wider Burwood economy. Burwood is characterised by a vibrant CBD and several business and shopping precincts. This theme aims to ensure an economically sustainable and prosperous future in Burwood with a strong network of services that support existing businesses and institutions, and attract new and diverse organisations. It also aims to stimulate the local economy and activate our surrounding villages to foster a sense of pride and enhance our local identity.

Other - Share of gains /losses in Joint Ventures (using equity method)

Council is a member of Mutual Management Services Ltd which is a company limited by guarantee and was created to provide services to the three CivicRisk self-insurance pools CivicRisk West (Westpool), CivicRisk (Metropool) and CivicRisk (United Independent Pools) to self insure for various risks, including public liability and professional indemnity.

General purpose income

General purpose income is that income not attributed to directly to Council's Activities or Functions. Income includes Rates & Annual Charges, Untied General Purpose Grants and Interest on Investments.

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 3. Income from continuing operations

\$ '000	2019	2018
(a) Rates and annual charges		
Ordinary rates		
Residential	16,831	16,231
Business	5,977	5,504
Less: pensioner rebates (mandatory)	(141)	(143)
Less: pensioner rebates (Council policy)	(82)	(175)
Rates levied to ratepayers	22,585	21,417
Pensioner rate subsidies received	173	175
Total ordinary rates	22,758	21,592
Annual charges		
<small>(pursuant to s.496, s.496A, s.496B, s.501 & s.611)</small>		
Domestic waste management services	5,553	5,053
Stormwater management services	282	279
Section 611 charges	49	50
Less: pensioner rebates (mandatory)	(42)	(41)
Less: pensioner rebates (Council policy)	(52)	(50)
Annual charges levied	5,790	5,291
Pensioner subsidies received:		
– Domestic waste management	52	50
Total annual charges	5,842	5,341
TOTAL RATES AND ANNUAL CHARGES	28,600	26,933

Council has used 2016 year valuations provided by the NSW Valuer General in calculating its rates.

Accounting policy for rates and charges

Rates and annual charges are recognised as revenue when the Council obtains control over the assets comprising these receipts.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area that are not subsidised by the NSW Government.

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates.

Control over assets acquired from rates and annual charges is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property or, where earlier, upon receipt of the rates.

Burwood Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

\$ '000	2019	2018
(b) User charges and fees		
Specific user charges		
<small>(per s.502 - specific 'actual use' charges)</small>		
Domestic waste management services	32	30
Waste management services (non-domestic)	417	404
Total specific user charges	449	434
Other user charges and fees		
(i) Fees and charges – statutory and regulatory functions (per s.608)		
Private works – section 67	250	345
Section 10.7 certificates (EP&A Act)	79	84
Section 603 certificates	43	47
Other	3	3
Developer fees	473	774
Engineering and administration	1,850	2,235
Licence and inspection fees	334	334
Licence fees – outdoor eating	92	104
Total fees and charges – statutory/regulatory	3,124	3,926
(ii) Fees and charges – other (incl. general user charges (per s.608))		
Community centres	219	262
Leaseback fees – Council vehicles	213	192
Park rents	71	92
Car parking meters	1,849	1,846
Car parking station	1,206	1,137
Cultural event hire charges	6	86
Property rental – commercial	968	838
Property rental – residential	189	211
Street furniture advertising income	991	965
Swimming centre and gym fees	1,804	1,557
Other	62	76
Total fees and charges – other	7,578	7,262
TOTAL USER CHARGES AND FEES	11,151	11,622

Accounting policy for user charges and fees

User charges and fees are recognised as revenue when the service has been provided.

Burwood Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

\$ '000	2019	2018
(c) Interest and investment revenue (including losses)		
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	57	41
– Cash and investments	1,770	1,347
Dividend income (other)	1	4
TOTAL INTEREST AND INVESTMENT REVENUE	1,828	1,392
Interest revenue is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	57	41
General Council cash and investments	1,578	1,203
Restricted investments/funds – external:		
Development contributions		
– Section 7.11	193	148
Total interest and investment revenue	1,828	1,392

Accounting policy for interest and investment revenue

Interest income is recognised using the effective interest rate at the date that interest is earned.

Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment.

Burwood Council

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

\$ '000	Notes	2019	2018
(d) Other revenues			
Rental income – investment property	10	324	314
Fines		307	496
Fines – parking		4,119	3,861
Legal fees recovery – rates and charges (extra charges)		34	37
Legal fees recovery – other		90	232
Diesel rebate		9	8
Insurance claims recoveries		–	8
Sale of abandoned vehicles		7	5
Sales – general		32	27
Animal control fees		26	34
OHS incentive rebate		186	133
Operating lease reimbursement		9	–
Recycling (domestic waste)		8	129
Refund Carbon Tax		6	6
Other		318	80
Sales – library		16	19
Urban growth reimbursement		5	7
Workers compensation recovery		6	4
TOTAL OTHER REVENUE		5,502	5,400

Accounting policy for other revenue

Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the Council and specific criteria have been met for each of the Council's activities as described below. Council bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Parking fees and fines are recognised as revenue when the service has been provided, or when the penalty has been applied, whichever occurs first.

Rental income is accounted for on a straight-line basis over the lease term.

Miscellaneous sales are recognised when physical possession has transferred to the customer which is deemed to be the point of transfer of risks and rewards.

Other income is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.

Rental income is accounted for on a straight-line basis over the lease term.

Miscellaneous sales are recognised when physical possession has transferred to the customer which is deemed to be the point of transfer of risks and rewards.

Other income is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

\$ '000	Operating 2019	Operating 2018	Capital 2019	Capital 2018
(e) Grants				
General purpose (untied)				
Current year allocation				
Financial assistance – general component	428	369	–	–
Financial assistance – local roads component	137	126	–	–
Payment in advance - future year allocation				
Financial assistance – general component	444	385	–	–
Financial assistance – local roads component	143	130	–	–
Total general purpose	1,152	1,010	–	–
Specific purpose				
Environmental programs	86	77	–	–
Library – per capita	84	73	–	–
Library – special projects	1	–	15	139
LIRS subsidy	33	41	–	–
Recreation and culture	30	–	3,771	1,627
Street lighting	80	80	–	–
Traffic route subsidy	32	21	–	–
Transport (roads to recovery)	–	–	–	236
Transport (other roads and bridges funding)	77	73	470	80
Community services	1,095	1,115	–	–
Family leave subsidy	23	75	–	–
Other	–	5	–	–
Total specific purpose	1,541	1,560	4,256	2,082
Total grants	2,693	2,570	4,256	2,082
Grant revenue is attributable to:				
– Commonwealth funding	2,224	2,062	1,006	1,863
– State funding	469	508	3,250	219
	2,693	2,570	4,256	2,082

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

\$ '000	Notes	Operating 2019	Operating 2018	Capital 2019	Capital 2018
(f) Contributions					
Developer contributions:					
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):					
Cash contributions					
S 7.4 – contributions using planning agreements		–	–	302	5,464
S 7.11 – contributions towards amenities/services		–	–	3,585	5,128
Total developer contributions – cash		–	–	3,887	10,592
Total developer contributions	24	–	–	3,887	10,592
Other contributions:					
Cash contributions					
Community services		25	35	–	–
Kerb and gutter		509	472	1,859	1,490
Other councils – joint works/services		16	3	–	–
Recreation and culture		31	17	–	–
RMS contributions (regional roads, block grant)		102	100	–	–
Other		–	7	–	–
LSL transfer between councils		62	36	–	–
Total other contributions – cash		745	670	1,859	1,490
Total other contributions		745	670	1,859	1,490
Total contributions		745	670	5,746	12,082
TOTAL GRANTS AND CONTRIBUTIONS		3,438	3,240	10,002	14,164

Accounting policy for grants and contributions

Control over grants and contributions is normally obtained upon their receipt (or acquittal) and is valued at the fair value of the granted or contributed asset at the date of transfer.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner, or used over a particular period, and those conditions were un-discharged at reporting date, the unused grant or contribution is disclosed below.

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of sections 7.4, 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979*.

While Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon receipt by Council, due to the possibility that individual development consents may not be acted upon by the applicant and, accordingly, would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required, but the Council may apply contributions according to the priorities established in work schedules

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided at reporting date.

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

\$ '000	2019	2018
(g) Unspent grants and contributions		
Certain grants and contributions are obtained by Council on condition that they be spent in a specified manner:		
Operating grants		
Unexpended at the close of the previous reporting period	247	575
Add: operating grants recognised in the current period but not yet spent	248	116
Add: operating grants received for the provision of goods and services in a future period	-	-
Less: operating grants recognised in a previous reporting period now spent	(247)	(444)
Unexpended and held as restricted assets (operating grants)	248	247

Council receives a variety of Operating Grants and Subsidies during the year. These are Local Infrastructure Interest Subsidies, Family Leave subsidy, Community Services projects, Library grants, Youth Projects, Roads & Maritime Services projects all of which were spent during the year. Those Grants & Subsidies received during the year which are carried over to the following year relate to specific projects which were either partly completed during the year or are to commence in the 2019-20 financial year. In total the balance of the carry over grants are \$247,933.

Capital grants		
Unexpended at the close of the previous reporting period	445	319
Add: capital grants recognised in the current period but not yet spent	2,371	139
Add: capital grants received for the provision of goods and services in a future period	-	-
Less: capital grants recognised in a previous reporting period now spent	(10)	(13)
Unexpended and held as restricted assets (capital grants)	2,806	445

During the year Council received \$4,255,306 from Federal and State Government Offices for Park Improvement projects and Road and Traffic projects, Library Resources, and Innovative and Digitally Response project. The total carry over of the grants totals \$2,806,000 which will be spent during the 2019-20 financial year.

Contributions		
Unexpended at the close of the previous reporting period	18,092	10,416
Add: contributions recognised in the current period but not yet spent	4,080	10,740
Add: contributions received for the provision of goods and services in a future period	-	-
Add: contributions recognised as income in the current period obtained in respect of a future rating identified by Council for the purpose of establishing a rate	-	-
Less: contributions recognised in a previous reporting period now spent	(2,913)	(3,064)
Unexpended and held as restricted assets (contributions)	19,259	18,092

During the year Council received Capital Contributions from Developers relating to building development approvals. These contributions take the form of either \$7.4 - planning agreements or \$7.11 - development consent levies. An amount of \$3,887,293 was received and an amount of \$2,913,473 was expended.

Refer to Note 24 - Statement of Developers Contribution for a detailed reconciliation.

Burwood Council

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 4. Expenses from continuing operations

\$ '000	2019	2018
(a) Employee benefits and on-costs		
Salaries and wages	14,006	13,239
Employee termination costs (where material – other than vested leave paid)	412	241
Employee leave entitlements (ELE)	2,885	2,298
Superannuation	1,684	1,573
Superannuation – defined benefit plans	21	33
Workers' compensation insurance	327	354
Fringe benefit tax (FBT)	234	213
Training costs (other than salaries and wages)	136	67
Other	2	–
Total employee costs	19,707	18,018
Less: capitalised costs	(58)	(133)
TOTAL EMPLOYEE COSTS EXPENSED	19,649	17,885
Number of 'full-time equivalent' employees (FTE) at year end	158	154

Accounting policy for employee benefits and on-costs

Employee benefit expenses are recorded when the service has been provided by the employee.

Retirement benefit obligations

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Superannuation plans

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note 18 for more information.

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 4. Expenses from continuing operations (continued)

\$ '000	2019	2018
(b) Borrowing costs		
(i) Interest bearing liability costs		
Interest on loans	345	325
Total interest bearing liability costs expensed	345	325
(ii) Other borrowing costs		
Fair value adjustments on recognition of advances and deferred debtors	-	-
Total other borrowing costs	-	-
TOTAL BORROWING COSTS EXPENSED	345	325

Accounting policy for borrowing costs

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed.

\$ '000	2019	2018
(c) Materials and contracts		
Raw materials and consumables	1,756	1,636
Contractor and consultancy costs		
– Agency staff	2,291	2,021
– Domestic waste	994	927
– General	4,708	4,274
– Recycling	477	472
– SDR processing	549	499
– Other contractor and consultancy costs	1,209	962
Auditors remuneration ²	94	92
Legal expenses:		
– Legal expenses: planning and development	249	317
– Legal expenses: debt recovery	34	39
– Legal expenses: other	522	427
Operating leases:		
– Operating lease rentals: minimum lease payments ¹	60	130
Total materials and contracts	12,943	11,796
TOTAL MATERIALS AND CONTRACTS	12,943	11,796

Accounting policy for operating leases

Leases in which a significant portion of the risks and rewards of ownership are not transferred to Council as lessee are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the income statement on a straight-line basis over the period of the lease.

1. Operating lease payments are attributable to:

Computers	-	109
Other	60	21
	60	130

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 4. Expenses from continuing operations (continued)

\$ '000	2019	2018
2. Auditor remuneration		
During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms		
Auditors of the Council - NSW Auditor-General:		
(i) Audit and other assurance services		
Audit and review of financial statements	71	59
Remuneration for audit and other assurance services	71	59
Total Auditor-General remuneration	71	59
Non NSW Auditor-General audit firms		
(ii) Non-assurance services		
Other audit and assurance services	23	33
Remuneration for non-assurance services	23	33
Total remuneration of non NSW Auditor-General audit firms	23	33
Total Auditor remuneration	94	92

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 4. Expenses from continuing operations (continued)

\$ '000	Notes	2019	2018
(d) Depreciation and amortisation of intangible assets and IPP&E			
Depreciation and amortisation			
Plant and equipment		882	821
Office equipment		173	166
Furniture and fittings		314	305
Land improvements (depreciable)		285	282
Infrastructure:			
– Buildings – non-specialised		89	78
– Buildings – specialised		1,226	988
– Other structures		117	110
– Roads		1,989	1,951
– Footpaths		724	701
– Other road assets		207	199
– Stormwater drainage		671	656
– Swimming pools		127	128
– Other open space/recreational assets		338	215
Other assets:			
– Library books		118	129
– Other		27	240
Intangible assets	11	218	–
Total gross depreciation and amortisation costs		<u>7,505</u>	<u>6,969</u>
Total depreciation and amortisation costs		<u>7,505</u>	<u>6,969</u>
TOTAL DEPRECIATION AND AMORTISATION FOR INTANGIBLES AND IPP&E		<u>7,505</u>	<u>6,969</u>

Accounting policy for depreciation, amortisation and impairment expenses of intangibles and IPP&E**Depreciation and amortisation**

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives. Useful lives are included in Note 10 for IPPE assets.

Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are no longer required to be tested for impairment under AASB 136. This is because these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

Intangible assets that have an indefinite useful life, or are not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 4. Expenses from continuing operations (continued)

\$ '000	2019	2018
(e) Other expenses		
Advertising	190	254
Bad and doubtful debts	(5)	50
Bank charges	179	159
Computing	967	977
Contributions/levies to other levels of government		
– Department of planning levy	76	74
– Emergency services levy (includes FRNSW, SES, and RFS levies)	52	56
– NSW fire brigade levy	562	548
– Waste levy	–	6
Councillor expenses – mayoral fee	43	42
Councillor expenses – councillors' fees	139	129
Councillors' expenses (incl. mayor) – other (excluding fees above)	139	96
Donations, contributions and assistance to other organisations (Section 356)	55	46
Electricity and heating	481	382
Insurance	595	586
Postage	96	107
Printing and stationery	217	236
Rental	80	80
Strata levy	190	74
Street lighting	639	564
Subscriptions and publications	192	141
Subscriptions LGA and SSROC	123	149
Telephone and communications	106	94
Valuation fees – council properties	11	28
Valuation fees – rates land values	51	50
Waste disposal fees	3,038	3,129
Water and sewerage charges	120	124
Other	34	51
Total other expenses	8,370	8,232
TOTAL OTHER EXPENSES	8,370	8,232

Accounting policy for other expenses

Other expenses are recorded on an accruals basis as the Council receives the goods or services.

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 5. Gains or losses from the disposal, replacement and de-recognition of assets

\$ '000	Notes	2019	2018
Property (excl. investment property)			
Less: carrying amount of property assets sold/written off		(1,727)	–
Net gain/(loss) on disposal		(1,727)	–
Plant and equipment			
	9(a)		
Proceeds from disposal – plant and equipment		565	442
Less: carrying amount of plant and equipment assets sold/written off		(395)	(349)
Net gain/(loss) on disposal		170	93
Infrastructure			
	9(a)		
Proceeds from disposal – infrastructure		1,727	–
Less: carrying amount of infrastructure assets sold/written off		(658)	(1,479)
Net gain/(loss) on disposal		1,069	(1,479)
Investments			
	6(b)		
Proceeds from disposal/redemptions/maturities – investments		–	50,000
Less: carrying amount of investments sold/redeemed/matured		–	(50,000)
Net gain/(loss) on disposal		–	–
Other			
Proceeds from disposal – Office Furniture		1	–
Net gain/(loss) on disposal		1	–
NET GAIN/(LOSS) ON DISPOSAL OF ASSETS		(487)	(1,386)

Accounting policy for disposal of assets

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Income Statement.

The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is de-recognised.

During the 2018-19, Council sold a parcel of Land at Hornsey Street, Burwood. This asset could not be identified within Council's asset register and was given a nominal value for sale.

Note 6(a). Cash and cash equivalent assets

\$ '000	2019	2018
Cash and cash equivalents		
Cash on hand and at bank	373	4,064
Cash-equivalent assets		
– Deposits at call	1,568	123
– Short-term deposits	–	3,000
Total cash and cash equivalents	1,941	7,187

Accounting policy for cash and cash equivalents

For Statement of Cash Flow presentation purposes, cash and cash equivalents include: cash on hand; deposits held at call with financial institutions; other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value; and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the Statement of Financial Position.

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 6(b). Investments

\$ '000	2019 Current	2019 Non-current	2018 Current	2018 Non-current
Investments				
a. 'Financial assets at fair value through profit and loss'				
– 'Designated at fair value on initial recognition'	60,250	3,000	–	–
b. 'Financial assets at amortised cost' / 'held to maturity' (2018)	–	–	40,000	10,000
Total Investments	60,250	3,000	40,000	10,000
TOTAL CASH ASSETS, CASH EQUIVALENTS AND INVESTMENTS				
	62,191	3,000	47,187	10,000
Financial assets at fair value through the profit and loss				
Long term deposits	35,000	3,000	–	–
NCD's, FRN's (with maturities > 3 months)	25,250	–	–	–
Total	60,250	3,000	–	–
Financial assets at amortised cost / held to maturity (2018)				
Long term deposits	–	–	21,500	10,000
NCD's, FRN's (with maturities > 3 months)	–	–	18,500	–
Total	–	–	40,000	10,000

Accounting policy for investments**Accounting policy under AASB 9 – applicable from 1 July 2018**

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, Council classifies its financial assets into the following categories – those measured at:

- amortised cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income – equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows, and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Council's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the Statement of Financial Position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, impairment and gains or loss on de-recognition are recognised in profit or loss.

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 6(b). Investments (continued)

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at fair value through profit or loss.

Net gains or losses, including any interest or dividend income, are recognised in profit or loss.

Council's financial assets measured at fair value through profit or loss comprise investments in FRNs and NCDs in the Statement of Financial Position.

Accounting policy under AASB 139 – applicable for 2018 comparatives only**Classification**

Council classifies its financial assets in the following categories: financial assets at fair value through profit or loss; loans and receivables; held-to-maturity investments; and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

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

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term. Assets in this category are held at fair value with changes in value taken through profit or loss at each reporting period.

(b) Held to maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that Council's management has the positive intention and ability to hold to maturity. Assets in this category are measured at amortised cost.

Recognition and de-recognition

Regular purchases and sales of financial assets are recognised on trade-date: the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the income statement. Investments are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the Income Statement as gains and losses from investment securities.

Impairment of financial assets

Council assesses at the end of each reporting period whether there is objective evidence that a financial asset or group of financial assets is impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

Note 6(c). Restricted cash, cash equivalents and investments – details

\$ '000	2019		2018	
	Current	Non-current	Current	Non-current
Total cash, cash equivalents and investments	62,191	3,000	47,187	10,000
attributable to:				
External restrictions	22,695	3,000	12,673	10,000
Internal restrictions	33,588	–	28,701	–
Unrestricted	5,908	–	5,813	–
	62,191	3,000	47,187	10,000

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 6(c). Restricted cash, cash equivalents and investments – details (continued)

\$ '000	2019	2018
Details of restrictions		
External restrictions – other		
Developer contributions – general	19,259	18,092
Specific purpose unexpended grants	3,054	692
Domestic waste management	2,276	2,308
Unexpended general purpose loans	1,106	1,581
External restrictions – other	25,695	22,673
Total external restrictions	25,695	22,673
Internal restrictions		
Plant and vehicle replacement	3,229	2,926
Employees leave entitlement	1,465	1,378
Carry over works	2,368	1,748
Deposits, retentions and bonds	4,373	4,978
Burwood park upgrade	1,186	1,000
Car park upgrades	574	574
CCTV	434	477
Election	275	185
Enfield aquatic centre maintenance/upgrade	1,153	1,156
Financial assistance grant (in advance)	587	516
Future property investment	7,640	5,917
Information technology	438	323
Insurances	1,286	1,136
LATMS	250	154
Organisational alignment	500	500
Parking meter replacement	527	227
Payments in advance	95	95
Property maintenance	1,924	1,400
Property sales	500	500
Road and footpath restorations (private works)	549	894
Furniture and equipment replacement	700	–
Technology enhancements (Smart City – Burwood)	1,250	1,250
Operations centre upgrade	1,000	750
WHS	303	130
Woodstock community building upgrade	287	287
Town centre festive decorations	250	–
Other	445	200
Total internal restrictions	33,588	28,701
TOTAL RESTRICTIONS	59,283	51,374

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 7. Receivables

\$ '000	2019 Current	2019 Non-current	2018 Current	2018 Non-current
Purpose				
Rates and annual charges	780	–	650	–
Interest and extra charges	74	–	65	–
User charges and fees	757	–	310	–
Private works	98	–	204	–
Accrued revenues				
– Interest on investments	571	–	441	–
– Parking fine income	391	–	449	–
– Other income accruals	298	–	398	–
Government grants and subsidies	908	–	1,371	–
Net GST receivable	740	–	524	–
Other debtors - Active Kids	7	–	–	–
Other debtors	8	–	12	–
Total	4,632	–	4,424	–
Less: provision of impairment				
User charges and fees	(137)	–	(156)	–
Total provision for impairment – receivables	(137)	–	(156)	–
TOTAL NET RECEIVABLES	4,495	–	4,268	–
Externally restricted receivables				
Domestic waste management	158	–	127	–
Stormwater management	10	–	8	–
Total external restrictions	168	–	135	–
Unrestricted receivables	4,327	–	4,133	–
TOTAL NET RECEIVABLES	4,495	–	4,268	–

\$ '000	2019	2018
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 139)	156	119
+ new provisions recognised during the year	6	50
– amounts already provided for and written off this year	(25)	(13)
Balance at the end of the period	137	156

Accounting policy for receivables

Recognition and measurement

Receivables are included in current assets, except for those with maturities greater than 12 months after the reporting date which are classified as non-current assets.

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial.

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 7. Receivables (continued)

Impairment**Accounting policy under AASB 9 applicable from 1 July 2018**

Impairment of financial assets measured at amortised cost is recognised on an expected credit loss (ECL) basis.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, and when estimating ECL, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

When considering the ECL for rates debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rates debtors, Council uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Council uses the presentation that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Council in full, without recourse by the Council to actions such as realising security (if any is held) or
- the financial assets (for non-rates debtors) are more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the entity in accordance with the contract, and the cash flows expected to be received. This is applied using a probability weighted approach.

On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

There has been no change in the estimation techniques or significant assumptions made during the current reporting period.

The Council writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings, or when the receivables are over 12 months past due, whichever occurs first.

None of the receivables that have been written off during the year are subject to enforcement activity.

Where the Council renegotiates the terms of receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Accounting policy under AASB 139 – applicable for 2018 comparatives only

For loans and receivables, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced and the amount of the loss is recognised in profit or loss.

Collectability of receivables is reviewed on an ongoing basis. Debts that are known to be uncollectable are written off by reducing the carrying amount directly. An allowance account (provision for impairment of receivables) is used when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the receivable is impaired. When a receivable for which an impairment allowance had been recognised becomes uncollectable in a subsequent period, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against other expenses in the Income Statement.

Rates and annual charges outstanding are secured against the property.

Burwood Council

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 8. Other assets

\$ '000	2019 Current	2019 Non-current	2018 Current	2018 Non-current
Other assets				
Prepayments	490	-	456	-
TOTAL OTHER ASSETS	490	-	456	-

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Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 9(a). Infrastructure, property, plant and equipment

\$ '000	as at 30/6/2018		Asset movements during the reporting period					as at 30/6/2019				
	Gross carrying amount	Accumulated depreciation	Net carrying amount	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation	Net carrying amount
Capital work in progress	1,000	-	1,000	-	(102)	-	(806)	-	-	708	-	708
Plant and equipment	8,739	(4,885)	3,854	225	(395)	(882)	18	-	-	9,309	(5,192)	4,117
Office equipment	2,520	(1,955)	565	216	(2)	(173)	-	-	-	2,836	(2,127)	709
Furniture and fittings	4,356	(2,283)	2,073	25	319	(314)	-	-	-	4,700	(2,597)	2,103
Land:												
- Operational land	121,430	-	121,430	-	-	-	-	-	-	121,430	-	121,430
- Community land	36,583	-	36,583	-	-	-	-	-	4,728	41,312	-	41,312
Land improvements – depreciable	16,301	(3,393)	12,908	161	(31)	(285)	5	-	-	16,466	(3,653)	12,813
Infrastructure:												
- Buildings – non-specialised	4,582	(3,446)	1,136	-	-	(89)	-	-	-	4,174	(3,127)	1,047
- Buildings – specialised	63,266	(12,106)	51,160	953	(23)	(1,226)	314	-	-	65,344	(13,292)	52,052
- Other structures	3,594	(607)	2,987	14	-	(117)	-	-	-	3,719	(724)	2,995
- Roads	201,457	(60,694)	140,763	2,189	(568)	(1,989)	15	-	-	202,365	(61,955)	140,410
- Footpaths	57,761	(20,704)	37,057	3,112	(1,290)	(724)	284	-	-	59,013	(20,574)	38,439
- Other road assets	8,538	(1,782)	6,756	362	(91)	(207)	32	-	-	9,075	(1,920)	7,155
- Stormwater drainage	68,832	(40,984)	27,848	60	(27)	(671)	61	-	-	70,165	(41,515)	28,650
- Swimming pools	6,008	(2,682)	3,326	11	-	(127)	-	-	-	6,018	(2,810)	3,208
- Other open space/recreational assets	9,026	(2,219)	6,807	1,140	(251)	(338)	53	-	-	10,113	(2,421)	7,692
Other assets:												
- Library books	1,592	(1,248)	344	-	-	(118)	-	-	-	1,733	(1,366)	367
- Other ²	3,058	(2,614)	444	52	-	(27)	24	(269)	-	757	(521)	236
Total infrastructure, property, plant and equipment	618,643	(161,602)	457,041	8,382	(2,780)	(7,287)	-	(269)	4,728	629,237	(163,794)	465,443

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

(2) Amounts were transferred from Other Assets to the Intangible Assets class (refer note 11). Recognition of software as Intangible Assets represents a change in accounting policy, effective 1 July 2018.

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 9(a). Infrastructure, property, plant and equipment (continued)

	as at 30/6/2017			Asset movements during the reporting period				as at 30/6/2018				
	Gross carrying amount	Accumulated depreciation	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation	Net carrying amount
Capital work in progress	226	-	226	-	988	-	-	(213)	-	1,000	-	1,000
Plant and equipment	7,660	(4,530)	3,130	1,831	61	(349)	(821)	-	-	8,739	(4,885)	3,854
Office equipment	2,311	(1,789)	522	48	160	-	(166)	-	-	2,520	(1,955)	565
Furniture and fittings	4,353	(1,977)	2,376	-	3	-	(305)	-	-	4,356	(2,283)	2,073
Land:												
- Operational land	43,732	-	43,732	-	-	-	-	-	77,688	121,430	-	121,430
- Community land	36,583	-	36,583	-	-	-	-	-	-	36,583	-	36,583
Land improvements - depreciable	16,216	(3,142)	13,074	142	-	(26)	(282)	-	-	16,301	(3,393)	12,908
Infrastructure:												
- Buildings - non-specialised	4,413	(2,888)	1,525	-	-	-	(78)	-	(311)	4,582	(3,446)	1,136
- Buildings - specialised	60,122	(16,676)	43,446	124	-	-	(988)	-	8,578	63,266	(12,106)	51,160
- Other structures	3,495	(497)	2,998	5	94	-	(110)	-	-	3,594	(607)	2,987
- Roads	200,497	(59,500)	140,997	2,159	-	(442)	(1,951)	-	-	201,457	(60,694)	140,763
- Footpaths	56,365	(20,522)	35,843	2,537	182	(804)	(701)	-	-	57,761	(20,704)	37,057
- Other road assets	8,432	(1,583)	6,849	21	111	(16)	(199)	-	-	8,538	(1,782)	6,756
- Stormwater drainage	68,415	(40,437)	27,978	382	255	(111)	(656)	-	-	68,832	(40,984)	27,848
- Swimming pools	5,325	(2,192)	3,133	604	64	-	(128)	173	(520)	6,008	(2,682)	3,326
- Other open space/recreational assets	6,885	(2,195)	4,690	617	1,755	(80)	(215)	40	-	9,026	(2,219)	6,807
Other assets:												
- Library books	1,462	(1,119)	343	-	130	-	(129)	-	-	1,592	(1,248)	344
- Other	2,917	(2,375)	542	106	36	-	(240)	-	-	3,058	(2,614)	444
Total infrastructure, property, plant and equipment	529,409	(161,432)	367,977	8,576	3,839	(1,828)	(6,969)	-	85,445	618,643	(161,602)	457,041

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 9(a). Infrastructure, property, plant and equipment (continued)

Accounting policy for infrastructure, property, plant and equipment

Infrastructure, property, plant and equipment are held at fair value. Independent valuations are performed at least every five years, however the carrying amount of assets is assessed at each reporting date to confirm that it is not materially different from current fair value.

Increases in the carrying amounts arising on revaluation are credited to the asset revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Land is not depreciated. Depreciation on other assets is calculated using the straight line method to allocate their cost over their estimated useful lives as follows:

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	15 to 25
Office furniture	5 to 20	Benches, seats etc.	10 to 20
Computer equipment	5		
Vehicles	5	Buildings	
Heavy plant/road making equipment	8 to 10	Buildings: masonry	50 to 100
Other plant and equipment	5 to 20	Buildings: other	20 to 40
Transportation assets		Other infrastructure assets	
Sealed roads: surface	20 to 30	Bulk earthworks	Infinite
Sealed roads: structure	Infinite	Swimming pools	60
Unsealed roads	20	Unsealed roads	20
Bridge: concrete	100	Other open space/recreational assets	15 to 80
Bridge: other	50	Other infrastructure	10 to 80
Road pavements	75 to 225	Stormwater assets	100 to 200
Kerb, gutter and footpaths	50 to 90		

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Income Statement.

Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Council has elected not to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051 Land Under Roads.

Land under roads acquired after 1 July 2008 is recognised in accordance with AASB 116 Property, Plant and Equipment.

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 9(a). Infrastructure, property, plant and equipment (continued)

Crown reserves

Crown reserves under Council's care and control are recognised as assets of the council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated.

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

Note 9(b). Externally restricted infrastructure, property, plant and equipment

\$ '000	2019			2018		
	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount
Domestic waste management						
Plant and equipment	857	552	305	791	606	185
Total DWM	857	552	305	791	606	185
TOTAL RESTRICTED I,PP&E	857	552	305	791	606	185

Note 9(c). Infrastructure, property, plant and equipment – current year impairments

Council has recognised no impairment losses during the reporting period nor reversed any prior period losses.

Note 10. Investment property

\$ '000	2019	2018
(a) Investment property at fair value		
Investment property on hand	3,980	3,820
Reconciliation of annual movement:		
Opening balance	3,820	3,600
– Net gain/(loss) from fair value adjustments	160	220
CLOSING BALANCE – INVESTMENT PROPERTY	3,980	3,820

(b) Valuation basis

The basis of valuation of investment properties is fair value, being the amounts for which the properties could be exchanged between willing parties in arms length transaction, based on current prices in an active market for similar properties in the same location and condition and subject to similar leases.

The 2019 revaluations were based on independent assessments made by:
Scott Fullarton Valuations Pty Ltd (FAP)

(c) Contractual obligations at reporting date

Refer to Note 17 for disclosures relating to any capital and service obligations that have been contracted.

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 10. Investment property (continued)

\$ '000	2019	2018
(d) Leasing arrangements – Council as lessor		
The investment properties are leased to tenants under long-term operating leases with rentals payable monthly.		
Future minimum lease payments receivable under non-cancellable investment property operating leases not recognised in the financial statements are receivable as follows:		
Within 1 year	337	324
Later than 1 year but less than 5 years	279	1,412
Later than 5 years	–	1,750
Total minimum lease payments receivable	616	3,486

Council has three properties classified as Investment properties.
 Shop C1A, 1-17 Elsie Street Burwood has three year lease plus a three year option. Rental is paid Monthly with a fixed yearly percentage lease increase.
 Shop C1B 1-17 Elsie Street Burwood has a five year lease. Rental is paid Monthly with a fixed percentage yearly lease increase.
 Shops C2 & C3, 1-17 Elsie Street Burwood have two year lease plus two, five year options. Rental is paid Monthly with a fixed yearly percentage lease increase.

(e) Investment property income and expenditure – summary

Rental income from investment property:		
– Minimum lease payments	324	314
Net revenue contribution from investment property	324	314
plus:		
Fair value movement for year	160	220
Total income attributable to investment property	484	534

Accounting policy for investment property

Investment property, principally comprising freehold office buildings, is held for long-term rental yields and is not occupied by the Council. Changes in fair values are recorded in the Income Statement as a separate line item.

Properties that are under construction for future use as investment properties are regarded as investment property. These are also carried at fair value unless the fair value cannot yet be reliably determined. Where that is the case, the property will be accounted for at cost until either the fair value becomes reliably determinable or construction is complete.

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 11. Intangible assets

\$ '000	2019	2018
Intangible assets are as follows:		
Opening values at 1 July		
Gross book value ¹	2,389	–
Accumulated amortisation	(2,120)	–
Net book value – opening balance	<u>269</u>	<u>–</u>
Movements for the year		
– Purchases	281	–
– Amortisation charges	218	–
Closing values at 30 June		
Gross book value	2,670	–
Accumulated amortisation	(2,339)	–
TOTAL INTANGIBLE ASSETS – NET BOOK VALUE	<u>331</u>	<u>–</u>
The net book value of intangible assets represents:		
– Software	<u>331</u>	<u>–</u>
	<u>331</u>	<u>–</u>

Accounting policy for intangible assets**IT development and software**

Costs incurred in developing products or systems and costs incurred in acquiring software and licenses that will contribute to future period financial benefits through revenue generation and/or cost reduction are capitalised to software and systems.

Costs capitalised include external direct costs of materials and service, direct payroll, and payroll related costs of employees' time spent on the project. Amortisation is calculated on a straight line basis over periods generally ranging from three to five years. IT development costs include only those costs directly attributable to the development phase and are only recognised following completion of technical feasibility, and where Council has an intention and ability to use the asset.

⁽¹⁾ Refer Note 9a: software assets held at 1 July 2018 were transferred to Intangible Assets class from "Other Assets". The carrying value of these assets as at 30 June 2018 was as shown in the Opening Balance above of \$269k.

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 12. Payables and borrowings

\$ '000	2019 Current	2019 Non-current	2018 Current	2018 Non-current
Payables				
Goods and services – operating expenditure	2,048	–	1,204	–
Goods and services – capital expenditure	1,660	–	1,469	–
Accrued expenses:				
– Borrowings	24	–	21	–
– Salaries and wages	629	–	551	–
– Other expenditure accruals	360	–	212	–
Security bonds, deposits and retentions	4,373	–	4,978	–
Other	18	–	12	–
Total payables	9,112	–	8,447	–
Income received in advance				
Payments received in advance	967	–	1,266	–
Total income received in advance	967	–	1,266	–
Borrowings				
Loans – secured ¹	690	6,208	574	5,920
Total borrowings	690	6,208	574	5,920
TOTAL PAYABLES AND BORROWINGS	10,769	6,208	10,287	5,920

(1) Loans are secured over the general rating income of Council.
Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note 20.

\$ '000	2019 Current	2019 Non-current	2018 Current	2018 Non-current
(a) Payables and borrowings relating to restricted assets				
Externally restricted assets				
Domestic waste management	366	19	420	19
Payables and borrowings relating to externally restricted assets	366	19	420	19
Total payables and borrowings relating to restricted assets	366	19	420	19
Total payables and borrowings relating to unrestricted assets	10,403	6,189	9,867	5,901
TOTAL PAYABLES AND BORROWINGS	10,769	6,208	10,287	5,920

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 12. Payables and borrowings (continued)

\$ '000	2019	2018
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(b) Current payables and borrowings not anticipated to be settled within the next twelve months

The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.

Payables – security bonds, deposits and retentions	2,933	4,013
Total payables and borrowings	2,933	4,013

(c) Changes in liabilities arising from financing activities

\$ '000	as at 30/6/2018					as at 30/6/2019
	Opening Balance	Cash flows	Non-cash acquisitions	Non-cash fair value changes	Other non-cash movements	Closing balance
Loans – secured	6,494	(596)	1,000	–	–	6,898
TOTAL	6,494	(596)	1,000	–	–	6,898

\$ '000	as at 30/6/2017					as at 30/6/2018
	Opening Balance	Cash flows	Non-cash acquisitions	Non-cash fair value changes	Other non-cash movements	Closing balance
Loans – secured	5,960	(466)	1,000	–	–	6,494
TOTAL	5,960	(466)	1,000	–	–	6,494

\$ '000	2019	2018
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(d) Financing arrangements**(i) Unrestricted access was available at balance date to the following lines of credit:**

Credit cards/purchase cards	50	50
Total financing arrangements	50	50

Drawn facilities as at balance date:

– Credit cards/purchase cards	12	6
Total drawn financing arrangements	12	6

Undrawn facilities as at balance date:

– Credit cards/purchase cards	38	44
Total undrawn financing arrangements	38	44

Accounting policy for payables and borrowings

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Council comprise trade payables, bank and other loans and finance lease liabilities.

Burwood Council

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 12. Payables and borrowings (continued)

Payables

These amounts represent liabilities for goods and services provided to the council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Income Statement over the period of the borrowings using the effective-interest method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the drawdown occurs. To the extent that there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

Borrowings are removed from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or finance cost.

Borrowings are classified as current liabilities unless Council has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 13. Provisions

\$ '000	2019		2018	
	Current	Non-current	Current	Non-current
Provisions				
Employee benefits				
Annual leave	1,722	–	1,819	–
Long service leave	4,783	128	4,373	100
Other – RDO/TIL	393	–	437	–
ELE on-costs	124	2	143	2
Sub-total – aggregate employee benefits	7,022	130	6,772	102
TOTAL PROVISIONS	7,022	130	6,772	102

(a) Provisions relating to restricted assets

Total provisions relating to restricted assets	–	–	–	–
Total provisions relating to unrestricted assets	7,022	130	6,772	102
TOTAL PROVISIONS	7,022	130	6,772	102

\$ '000	2019	2018
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(b) Current provisions not anticipated to be settled within the next twelve months

The following provisions, even though classified as current, are not expected to be settled in the next 12 months.

Provisions – employees benefits	5,002	4,646
	5,002	4,646

(c) Description of and movements in provisions

\$ '000	ELE provisions				Total
	Annual leave	Long service leave	ELE on-costs	Other employee benefits	
2019					
At beginning of year	1,819	4,473	145	437	6,874
Additional provisions	1,114	989	–	167	2,270
Amounts used (payments)	(1,211)	(551)	(19)	(211)	(1,992)
Total ELE provisions at end of period	1,722	4,911	126	393	7,152
2018					
At beginning of year	1,962	4,312	126	398	6,798
Additional provisions	983	456	19	279	1,737
Amounts used (payments)	(1,126)	(295)	–	(240)	(1,661)
Total ELE provisions at end of period	1,819	4,473	145	437	6,874

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 13. Provisions (continued)

Accounting policy for provisions

Provisions are recognised when Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

Employee benefits

Short-term obligations

Liabilities for wages and salaries (including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service) are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave and accumulating sick leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

Other long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

On-costs

The employee benefit provisions include the aggregate on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include superannuation, payroll tax and workers compensation expenses which will be payable upon the future payment of certain leave liabilities which employees are entitled to at the reporting period.

The obligations are presented as current liabilities in the Statement of Financial Position if the Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur.

Self-insurance

Council has decided to self-insure for various risks, including public liability and professional indemnity through a Joint Venture activity: "CivicRisk Mutual" comprising a number of Local Government Council's.

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 14. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors**(a) Nature and purpose of reserves****Infrastructure, property, plant and equipment revaluation reserve**

The infrastructure, property, plant and equipment revaluation reserve is used to record increments / decrements of non-current asset values due to their revaluation.

(b) Changes in accounting policies due to adoption of new accounting standards (not-retrospective)

During the year, Council adopted a number of new accounting standards. The impact of the adoption and associated transition disclosures are shown below.

The Council has adopted AASB 9 Financial Instruments for the first time in the current year with a date of initial adoption of 1 July 2017. As part of the adoption of AASB 9, the Council adopted consequential amendments to other accounting standards arising from the issue of AASB 9 as follows:

- AASB 101 Presentation of Financial Statements requires the impairment of financial assets to be presented in a separate line item in the income statement. In prior year, this information was presented as part of other expenses.
- AASB 7 Financial Instruments: Disclosures requires amended disclosures due to changes arising from AASB 9. These disclosures have been provided for the current year.

The key changes to Council's accounting policy and the impact on these financial statements from applying AASB 9 are described below.

Changes in accounting policies resulting from the adoption of AASB 9 have been applied retrospectively except Council has not restated any amounts relating to classification and measurement requirements, including impairment, which have been applied from 1 July 2018.

Classification of financial assets

The financial assets of Council have been reclassified into one of the following categories on adoption of AASB 9, based primarily on the business model in which a financial asset is managed and its contractual cash flow characteristics are:

- measured at amortised cost
- fair value through profit or loss
- fair value through other comprehensive income – equity instruments

Measurement of equity instruments

All equity instruments of the Council are measured at fair value under AASB 9 whereas there was a cost exception under AASB 139 that allowed certain unlisted investments to be carried at amortised cost in the absence of a reliable measurement of fair value. Any difference in the previous carrying amount and the fair value is recognised in the opening retained earnings (or other component of equity, as appropriate) at 1 July 2018.

Equity instruments are no longer subject to impairment testing and therefore all movements on equity instruments, classified as fair value through other comprehensive income, are taken to the relevant reserve.

Impairment of financial assets

The incurred loss model from AASB 139 has been replaced with an expected credit loss model in AASB 9 for assets measured at amortised cost. This has resulted in the earlier recognition of credit loss (bad debt provisions).

Burwood Council

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 15. Statement of cash flows - additional information

\$ '000	Notes	2019	2018
(a) Reconciliation of cash assets			
Total cash and cash equivalent assets	6(a)	1,941	7,187
Balance as per the Statement of Cash Flows		1,941	7,187
(b) Reconciliation of net operating result to cash provided from operating activities			
Net operating result from Income Statement		11,369	16,482
Adjust for non-cash items:			
Depreciation and amortisation		7,505	6,969
Net losses/(gains) on disposal of assets		487	1,386
Losses/(gains) recognised on fair value re-measurements through the P&L:			
– Investment property		(160)	(220)
Share of net (profits)/losses of associates/joint ventures using the equity method		13	(104)
+/- Movement in operating assets and liabilities and other cash items:			
Decrease/(increase) in receivables		(208)	(1,803)
Increase/(decrease) in provision for impairment of receivables		(19)	37
Decrease/(increase) in other current assets		(34)	(41)
Increase/(decrease) in payables		844	(62)
Increase/(decrease) in accrued interest payable		3	5
Increase/(decrease) in other accrued expenses payable		226	(113)
Increase/(decrease) in other liabilities		(898)	516
Increase/(decrease) in provision for employee benefits		278	76
Net cash provided from/(used in) operating activities from the Statement of Cash Flows		19,406	23,128

Note 16. Interests in other entities

\$ '000	Council's share of net income		Council's share of net assets	
	2019	2018	2019	2018
Joint ventures	(13)	104	120	134
Total	(13)	104	120	134

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Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 16. Interests in other entities (continued)

Joint arrangements

(i) Joint ventures

Each member of the relevant joint entity has an equal voting right to each other member while they insure through the entity.

Civic Risk Metro

Civic Risk Metro is an alliance of councils who have joined together to protect member assets and liabilities through establishing manageable levels of self insured risk and minimising the cost of insurance of public liability and professional indemnity risks.

Civic Risk Mutual

CivicRisk Mutual is an alliance of councils who have joined together to protect member assets and liabilities through establishing manageable levels of self insured risk and minimising the cost of insurance of property, motor and other classes of risks.

Both joint ventures have the same year end date as the council.

Both Civic Risk Metro and CivicRisk Mutual operate on insurance principles, charging annual contributions to cover expected insurance and other costs and returning surplus funds to members from time to time as determined by their respective Boards. Council does not make loans or advances to either joint venture.

Material joint ventures

The following information is provided for joint ventures that are individually material to the Council. Included are the total amounts as per the joint venture financial statements, adjusted for fair-value adjustments at acquisition date and differences in accounting policies, rather than the Council's share.

(a) Net carrying amounts – Council's share

\$ '000	Nature of relationship	Measurement method	2019	2018
CivicRisk Metro	Joint Venture	Equity Method	67	41
CivicRisk Mutual	Joint Venture	Equity Method	53	93
Total carrying amounts – material joint ventures			120	134

(b) Details

	Principal activity	Place of business
CivicRisk Metro	Local Government insurance coverage	Penrith
CivicRisk Mutual	Local Government insurance coverage	Penrith

Burwood Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 16. Interests in other entities (continued)

\$ '000	Interest in outputs		Interest in ownership		Proportion of voting power	
	2019	2018	2019	2018	2019	2018
(c) Relevant interests and fair values						
CivicRisk Metro	0.5%	0.3%	0.5%	0.3%	16.7%	16.7%
CivicRisk Mutual	0.8%	1.1%	0.8%	1.1%	5.9%	6.3%

(d) Summarised financial information for joint ventures

\$ '000	CivicRisk Metro		CivicRisk Mutual	
	2019	2018	2019	2018
Statement of financial position				
Current assets				
Cash and cash equivalents	254	1,635	1,813	1,158
Other current assets	9,900	6,494	7,215	5,759
Non-current assets	12,769	16,220	5,368	5,989
Current liabilities				
Current financial liabilities (excluding trade and other payables and provisions)	1,313	1,714	4,827	2,690
Other current liabilities	311	101	346	299
Non-current liabilities				
Non-current financial liabilities (excluding trade and other payables and provisions)	6,651	8,985	2,279	1,448
Net assets	14,648	13,549	6,944	8,469
Reconciliation of the carrying amount				
Opening net assets (1 July)	13,549	11,611	8,468	6,490
Profit/(loss) for the period	1,099	1,938	(1,524)	1,978
Closing net assets	14,648	13,549	6,944	8,468
Council's share of net assets (%)	0.5%	0.3%	0.8%	1.1%
Council's share of net assets (\$)	67	41	53	93
Statement of comprehensive income				
Income	2,116	2,115	11,320	9,425
Interest income	1,013	1,077	448	439
Other expenses	(2,030)	(1,254)	(13,292)	(7,886)
Profit/(loss) from continuing operations	1,099	1,938	(1,524)	1,978
Profit/(loss) for the period	1,099	1,938	(1,524)	1,978
Total comprehensive income	1,099	1,938	(1,524)	1,978
Share of income – Council (%)	2.4%	2.6%	2.6%	2.7%
Profit/(loss) – Council (\$)	27	50	(40)	54
Total comprehensive income – Council (\$)	27	50	(40)	54

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Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 16. Interests in other entities (continued)**Accounting policy for joint arrangements**

The council has determined that it has only joint ventures.

Joint ventures

Interests in joint ventures are accounted for using the equity method in accordance with AASB128 Investments in Associates and Joint Ventures.

Under this method, the investment is initially recognised as a cost and the carrying amount is increased or decreased to recognise the council's share of the profit or loss and other comprehensive income of the joint venture after the date of acquisition.

If the council's share of losses of a joint venture equals or exceeds its interest in the joint venture, the council discontinues recognising its share of further losses.

The council's share in the joint venture's gains or losses arising from transactions between itself and its joint venture are eliminated.

Adjustments are made to the joint venture's accounting policies where they are different from those of the council for the purposes of the consolidated financial statements.

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 17. Commitments

\$ '000	2019	2018
(a) Capital commitments (exclusive of GST)		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Buildings	250	1,099
Plant and equipment	268	-
Other – Structures	153	-
Total commitments	671	1,099
These expenditures are payable as follows:		
Within the next year	671	1,099
Total payable	671	1,099
Sources for funding of capital commitments:		
Future grants and contributions	131	60
Section 7.11 and 64 funds/reserves	272	1,039
Externally restricted reserves	268	-
Total sources of funding	671	1,099
Details of capital commitments		
Plant & Equipment - Purchase of two Isuzu Crew Cab Trucks and one Light Passenger Vehicle		
Buildings - Design Architecture for Library and Community Hub and Henley Park Amenities Building		
Other Structures - Woodstock Gazebo and Wangal Park Lights		

(b) Operating lease commitments (non-cancellable)**a. Commitments under non-cancellable operating leases at the reporting date, but not recognised as liabilities are payable:**

Within the next year	8	108
Later than one year and not later than 5 years	22	2
Total non-cancellable operating lease commitments	30	110

b. Non-cancellable operating leases include the following assets:

- Office equipment.

- Contingent rentals may be payable depending on the condition of items or usage during the lease term.

Conditions relating to finance and operating leases:

- All operating lease agreements are secured only against the leased asset.

- No lease agreements impose any financial restrictions on Council regarding future debt etc.

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 18. Contingencies and other assets/liabilities not recognised

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members).

Description of the funding arrangements.

Pooled employers are required to pay standard employer contributions and additional lump sum contributions to the fund.

The standard employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current standard employer contribution rates are:

Division B	1.9 times employee contributions
Division C	2.5% salaries
Division D	1.64 times employee contributions

The additional lump sum contribution for each Pooled Employer is a share of the total additional contributions of \$40 million per annum from 1 July 2018 for 3 years to 30 June 2021, apportioned according to each employer's share of the accrued liabilities as at 30 June 2018. These additional lump sum contributions are used to fund the deficit of assets to accrued liabilities as at 30 June 2018.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

Description of the extent to which Council can be liable to the plan for other Council's obligations under the terms and conditions of the multi-employer plan

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2019 was \$ 326,639.74. The last valuation of the Scheme was performed by Mr Richard Boyfield, FIAA on 31 December 2018, and covers the period ended 30 June 2018.

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 18. Contingencies and other assets/liabilities not recognised (continued)

Council's expected contribution to the plan for the next annual reporting period is \$295,524.44.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2019 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	1,798.7	
Past Service Liabilities	1,784.2	100.8%
Vested Benefits	1,792.0	100.4%

* excluding member accounts and reserves in both assets and liabilities.

The share of this deficit that is broadly attributed to Council is estimated to be in the order of \$346,000 as at 30 June 2019.

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils. For this reason, no liability for the deficiency has been recognised in Council's accounts. Council has a possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	5.75% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

* Plus promotional increases

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group.

(iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of net assets in accordance with its licence requirements.

(iv) Other guarantees

Council has provided no other guarantees other than those listed above.

2. Other liabilities**(i) Third party claims**

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 18. Contingencies and other assets/liabilities not recognised (continued)

(ii) Potential land acquisitions due to planning restrictions imposed by Council

Council has classified a number of privately owned land parcels as local open space or bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (and subsequent land asset) from such potential acquisitions has not been possible.

(iii) Joint Venture

Council is a member of Mutual Management Services Ltd which is a company limited by guarantee and was created to provide administration services to the three CivicRisk self-insurance pools CivicRisk West (Westpool), CivicRisk Metro (Metropool) and CivicRisk (United Independent Pools).

Mutual Management Services operates as a mutual for the benefit of the member Councils which make up the combined CivicRisk membership.

Mutual Management Services was created to move the administration staff and responsibilities from CivicRisk West to a separate entity that provides the services to all three pools. The creation of the administration company was an internal structure change to assist with meeting commercial obligations rather than a change in the underlying operations.

ASSETS NOT RECOGNISED

(i) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30 June 2008.

(ii) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 19. Financial risk management

Risk management

Council's activities expose it to a variety of financial risks including (1) price risk, (2) credit risk, (3) liquidity risk and (4) interest rate risk.

The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

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

Financial risk management is carried out by Council's finance section under policies approved by the Council.

A comparison by category of the carrying amounts and fair values of Council's financial assets and financial liabilities recognised in the financial statements is presented below.

\$ '000	Carrying value 2019	Carrying value 2018	Fair value 2019	Fair value 2018
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	1,941	7,187	1,941	7,187
Receivables	4,495	4,268	4,495	4,268
Investments				
– 'Financial assets at amortised cost' / 'held to maturity' (2018)	–	50,000	–	50,000
Fair value through profit and loss				
Investments				
– 'Designated at fair value on initial recognition'	63,250	–	63,250	–
Total financial assets	69,686	61,455	69,686	61,455
Financial liabilities				
Payables	9,112	8,447	9,112	8,447
Loans/advances	6,898	6,494	6,898	6,494
Total financial liabilities	16,010	14,941	16,010	14,941

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings and held-to-maturity investments** – are based upon estimated future cash flows discounted by the current mkt interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.
- Financial assets classified (i) '**at fair value through profit and loss**' or (ii) '**available-for-sale**' – are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

Council also seeks advice from its independent advisers (Imperium Markets) before placing any cash and investments.

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

Council's finance area manages the cash and Investments portfolio with the assistance of independent advisors (Imperium Markets).

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Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 19. Financial risk management (continued)

Council has an investment policy which complies with the Local Government Act 1993 and Minister's investment order 625. This policy is regularly reviewed by Council and its staff and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the instruments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether there changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **Liquidity risk** – the risk that Council will not be able to pay its debts as and when they fall due.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

Council also seeks advice from independent advisers before placing any funds in cash equivalents and investments.

(a) Market risk – price risk and interest rate risk

The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.

\$ '000	Increase of values/rates		Decrease of values/rates	
	Profit	Equity	Profit	Equity
2019				
Possible impact of a 1% movement in interest rates	652	652	(652)	(652)
2018				
Possible impact of a 1% movement in interest rates	572	572	(572)	(572)

(b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

Burwood Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 19. Financial risk management (continued)

Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to secure a charge over the land relating to the debts – that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages the payment of debt.

\$ '000	Not yet overdue	< 1 year overdue	1 - 2 years overdue	2 - 5 years overdue	> 5 years overdue	Total
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Credit risk profile**2019**

Gross carrying amount	–	697	19	28	36	780
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2018

Gross carrying amount	–	439	–	70	141	650
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Receivables - non-rates and annual charges

Council applies the simplified approach for non-rates and annual charges debtors to provide for expected credit losses prescribed by AASB 9, which permits the use of the lifetime expected loss provision. To measure the expected credit losses, non-rates and annual charges debtors have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision as at 30 June 2019 is determined as follows. The expected credit losses incorporate forward-looking information.

\$ '000	Not yet overdue	0 - 30 days overdue	31 - 60 days overdue	61 - 90 days overdue	> 91 days overdue	Total
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2019

Gross carrying amount	2,997	87	526	28	214	3,852
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Expected loss rate (%)	0.00%	0.00%	0.00%	9.53%	62.40%	3.54%
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ECL provision	–	–	–	3	134	137
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2018

Gross carrying amount	2,543	877	52	91	211	3,774
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Expected loss rate (%)	0.00%	0.00%	25.31%	0.00%	67.60%	4.13%
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ECL provision	–	–	13	–	143	156
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Notes to the Financial Statements

for the year ended 30 June 2019

Note 19. Financial risk management (continued)

(c) Liquidity risk

Payables and borrowings are both subject to liquidity risk – the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended and overdraft facilities utilised as required.

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs and debt servicing requirements. Council manages this risk through diversification of borrowing types, maturities and interest rate structures. The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows and therefore the balances in the table may not equal the balances in the statement of financial position due to the effect of discounting.

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in:		Total cash outflows	Actual carrying values
				1 - 5 Years	> 5 Years		
2019							
Trade/other payables	0.00%	4,373	4,686	–	–	9,059	9,112
Loans and advances	4.11%	–	1,040	4,494	1,364	6,898	6,898
Total financial liabilities		<u>4,373</u>	<u>5,726</u>	<u>4,494</u>	<u>1,364</u>	<u>15,957</u>	<u>16,010</u>
2018							
Trade/other payables	0.00%	4,978	3,468	–	–	8,446	8,447
Loans and advances	4.32%	–	918	3,532	2,658	7,108	6,494
Total financial liabilities		<u>4,978</u>	<u>4,386</u>	<u>3,532</u>	<u>2,658</u>	<u>15,554</u>	<u>14,941</u>

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 20. Material budget variations

Council's original financial budget for 18/19 was adopted by the Council on 26 June 2018 along with the Operational Plan and is not required to be audited.

While the Income Statement included in this General Purpose Financial Statements must disclose the original budget adopted by Council, the Local Government Act 1993 requires Council to review its financial budget on a quarterly basis, so that it is able to manage the various variations between actuals versus budget that invariably occur throughout the year.

This note sets out the details of **material variations** between Council's original budget and its actual results for the year as per the Income Statement – even though such variations may have been adjusted for during each quarterly budget review.

Material variations represent those variances between the original budget figure and the actual result that amount to **10%** or more.

Variation Key: **F** = Favourable budget variation, **U** = Unfavourable budget variation.

\$ '000	2019 Budget	2019 Actual	2019 ----- Variance -----		
REVENUES					
Rates and annual charges	27,641	28,600	959	3%	F
User charges and fees	10,362	11,151	789	8%	F
Interest and investment revenue	1,300	1,828	528	41%	F
The increase in Investment income was attributed to a conservative approach in calculating the budget income for the year due to economic uncertainty and the RBA's hinting of future rate cuts leading up to budget preparation. Also attributing to the increase was a slow start in Council's Capital Works programme and the unanticipated receipt of Capital Grants throughout the year.					
Other revenues	4,647	5,502	855	18%	F
Council received additional \$295k in Fines and Costs due to increased policing of construction sites within the Burwood Town Centre and surrounding area and \$170k in impounding fees from abandoned shopping trolleys which was not originally budgeted as the service was only introduced in the last quarter of the financial year. In addition Council received \$173k in Workers Compensation incentive bonus rebate and \$189k in parking income attributed to continued weekend and night patrols.					
Operating grants and contributions	3,286	3,438	152	5%	F
Capital grants and contributions	4,530	10,002	5,472	121%	F
During the year Council unexpectedly received Grant funding totalling \$4.25m from Commonwealth and State Governments for the upgrading of Blair Park, Wangal Park and Henley Park. Council also received \$148k in Blackspot funding from the Roads and Maritime Services. An additional \$859k was received in Kerb and Gutter construction contributions on top of the budgeted amount.					
Fair value increment on investment property	-	160	160	∞	F
Council does not budget for Fair Value movements in it's Investment Property.					
Joint ventures and associates – net profits	-	-	-	∞	F
Council does not budget for it's joint venture.					

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 20. Material budget variations

\$ '000	2019 Budget	2019 Actual	2019 ----- Variance -----		
EXPENSES					
Employee benefits and on-costs	20,651	19,649	1,002	5%	F
Borrowing costs	347	345	2	1%	F
Materials and contracts	10,731	12,943	(2,212)	(21)%	U
The variance is mostly attributed to contracted staff which were unbudgeted totalling \$2.1m some cost offset were found within Employee Costs and Other Expenses. There were other minor ups and downs within the area having no material effects.					
Depreciation and amortisation	7,175	7,505	(330)	(5)%	U
Other expenses	9,670	8,370	1,300	13%	F
The variance is attributed through continued savings in Insurance Premiums and Excesses \$160k, further savings in the areas of Waste and Trade Waste Disposal \$400k, \$95k in Printing and Stationery, Telephone and Internet charges \$25k, Computer Licences and Support Warranties \$205k, Water and Gas charges \$28k, Advertising \$83k and \$48k in Motor Vehicle Insurance and CTP. In addition there was a further saving of \$22k in Councillors expenses.					
Net losses from disposal of assets	-	487	(487)	∞	U
Council writes off infrastructure assets as part of its renewal programme replacing the written down value of the assets with the current replacement costs of the renewal. In addition Council sold a small parcel of Land which partially offset the write off of the infrastructure assets.					
Joint ventures and associates – net losses	-	13	(13)	∞	U
Council does not budget for for it's Joint Venture.					
STATEMENT OF CASH FLOWS					
Net cash provided from (used in) operating activities	12,844	19,406	6,562	51%	F
The variance between actual and budget can be attributed to unexpected Grant monies received during the year which increased Investment Income along with increases in Fines and Costs, Parking Income, Shopping Trolley impounding fees and Workers Compensation premiums. Also Council increased it's Rates and Annual Charges during the year through strata units coming on line associated with the Burwood Town Centre development. Council was also successful in obtaining a favourable land objection which also had a impact on Council's rating income. In addition there were savings in Employee Costs however these savings were offset against increased Temporary Agency Staffing levels.					
Net cash provided from (used in) investing activities	(11,203)	(25,056)	(13,853)	124%	U
The variance between actual and budget was attributed to unexpected Grant monies received during the year, sale of a parcel of land which resulted in larger than expected investment purchases.					
Net cash provided from (used in) financing activities	367	404	37	10%	F
Council took up the new Loan earlier than anticipated which required an additional repayment.					

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 21. Fair Value Measurement

The Council measures the following asset and liability classes at fair value on a recurring basis:

- Infrastructure, property, plant and equipment
- Investment property

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

(1) Assets and liabilities that have been measured and recognised at fair values

2019	Notes	Date of latest valuation	Fair value measurement hierarchy			Total
			Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Recurring fair value measurements						
Investment property						
	10	30/06/19	–	3,980	–	3,980
Total investment property			–	3,980	–	3,980
Infrastructure, property, plant and equipment						
	9(a)	30/06/19	–	–	6,929	6,929
Plant and office equipment and furniture and fittings						
		30/06/18	–	121,430	–	121,430
Operational land						
		01/07/18	–	–	41,312	41,312
Community land						
		30/06/16	–	–	12,813	12,813
Land improvements – depreciable						
		30/06/18	–	1,047	–	1,047
Buildings – non-specialised						
		30/06/18	–	–	52,052	52,052
Buildings – specialised						
		30/06/17	–	–	2,995	2,995
Other structures						
		30/06/16	–	–	140,410	140,410
Roads						
		30/06/16	–	–	38,439	38,439
Footpaths and kerb and gutter						
		30/06/16	–	–	28,650	28,650
Drainage infrastructure						
		30/06/18	–	–	3,208	3,208
Swimming pools						
		30/06/16	–	–	367	367
Library books						
		30/06/14	–	–	236	236
Other assets						
		30/06/16	–	–	7,692	7,692
Openspace/Recreational						
		30/06/16	–	–	7,155	7,155
Other Road Assets						
Total infrastructure, property, plant and equipment			–	122,477	342,258	464,735

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Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 21. Fair Value Measurement (continued)

2018	Notes	Date of latest valuation	Fair value measurement hierarchy			Total
			Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Recurring fair value measurements						
Investment property						
	10	30/06/18	–	3,820	–	3,820
Total investment property			–	3,820	–	3,820
Infrastructure, property, plant and equipment						
	9(a)	30/06/18	–	–	6,492	6,492
Plant and office equipment and furniture and fittings						
		30/06/18	–	121,430	–	121,430
Operational land						
		30/06/17	–	–	36,583	36,583
Community land						
		30/06/16	–	–	12,908	12,908
Land improvements – depreciable						
		30/06/18	–	1,136	–	1,136
Buildings – non-specialised						
		30/06/18	–	–	51,160	51,160
Buildings – specialised						
		30/06/17	–	–	2,987	2,987
Other structures						
		30/06/16	–	–	140,763	140,763
Roads						
		30/06/16	–	–	37,057	37,057
Footpaths and kerb and gutter						
		30/06/16	–	–	27,848	27,848
Drainage infrastructure						
		30/06/18	–	–	3,326	3,326
Swimming pools						
		30/06/16	–	–	344	344
Library books						
		30/06/14	–	–	444	444
Other assets						
		30/06/16	–	–	6,807	6,807
Openspace/Recreational						
		30/06/16	–	–	6,756	6,756
Other Road Assets						
Total infrastructure, property, plant and equipment			–	122,566	333,475	456,041

Note that capital WIP is not included above since it is carried at cost.

(2) Valuation techniques used to derive level 2 and level 3 fair values

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

Investment property

Council obtains independent valuations of its investment property on an annual basis and at the end of each reporting period to ensure the financial statements reflect the most up-to-date valuation. The best evidence of fair value is the current price in an active market for similar assets. The investment property valuation is included in level 2 of the hierarchy. The key unobservable input to the valuation is the price per square metre.

The fair value of the investment property is determined by an independent, qualified valuer on an annual basis who has experience in the location of the property. The Council reviews the valuation report and discusses significant movements with the valuer. As at 30 June 2019 the valuation of the investment property was performed by Scott Fullarton Valuations Pty Ltd, Director Scott Fullarton, FAPI, Certified Practising Valuer, Registered Valuer No. 2144.

There was a change to the valuation process during the reporting period.

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 21. Fair Value Measurement (continued)

Infrastructure, property, plant and equipment (IPP&E)

Operational Land

This asset class comprises all of Council's land classified as Operational Land under the NSW Local Government Act 1993. The key unobservable input to the valuation is the price per square metre. The last valuation was undertaken at 30 June 2018 and was performed by Scott Fullarton Valuations Pty Ltd, Director Scott Fullarton, FAPI, Certified Practising Valuer, Registered Valuer No. 2144.

Generally, fair value is the most advantageous price reasonably obtainable by the seller and the most advantageous price reasonably obtained by the buyer. This is not necessarily the market selling price of the asset, rather, it is regarded as the maximum value that Council would rationally pay to acquire the asset if it did not hold it, taking into account quoted market price in an active and liquid market, the current market price of the same or similar asset, if management intend to replace the asset, the remaining useful life and condition of the asset; and cash flows from the future use and disposal.

Buildings Non-Specialised

Buildings were valued by Scott Fullarton Valuations Pty Ltd, Director Scott Fullarton, FAPI, Certified Practising Valuer, Registered Valuer No. 2144 in June 2018 using the cost approach. The approach estimated the replacement cost for each building by componentising the buildings into significant parts with different useful lives and taking into account a range of factors. While all buildings were physically inspected inputs such as estimates of residual value and pattern of consumption required extensive professional judgement and impacted significantly on the final determination of fair value. Non-Specialised buildings were classified as having been valued using Level 2 valuation inputs.

Plant & Equipment, Office Equipment and Furniture & Fittings

Plant & Equipment, Office Equipment and Furniture & Fittings are valued at cost but disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. Examples of assets within these classes are as follows:

- Plant and Equipment – Trucks, tractors, ride-on mowers, street sweepers, earthmoving equipment, mini vans and motor vehicles
- Office Equipment – Computer equipment, flat screen monitors, whiteboards, refrigerators etc
- Furniture & Fittings – Chairs, desks and display systems

The key unobservable inputs to the valuation are the remaining useful life and the residual value.

Community Land

Valuations of all Council's Community Land and Council managed land were based on either the land values provided by the Valuer-General or an average unit rate based on the land values for similar properties where the Valuer-General did not provide a land value having regard to the highest and best use for this land. As these rates were not considered to be observable market evidence they have been classified as Level 3.

Land Improvements – Depreciable

This asset class comprises land improvements such as gardens, mulched areas, wetlands, streetscaping and landscaping. These assets may be located on parks, reserves and also within road reserves. 'Land Improvements' were valued in-house using the cost approach by experienced Council engineering staff.

The cost approach has been utilised whereby the replacement cost was estimated for each asset by taking into account a range of factors. Inputs such as estimates of pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were all classified as having been valued using Level 3 valuation inputs. There has been no change to the valuation process during the reporting period.

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 21. Fair Value Measurement (continued)

Buildings - Specialised

Buildings were valued by Scott Fullarton Valuations Pty Ltd, Director Scott Fullarton, FAPI, Certified Practising Valuer, Registered Valuer No. 2144 in June 2018 using the cost approach. The approach estimated the replacement cost for each building by componentising the buildings into significant parts with different useful lives and taking into account a range of factors. While all buildings were physically inspected inputs such as estimates of residual value and pattern of consumption required extensive professional judgement and impacted significantly on the final determination of fair value. Specialised buildings were classified as having been valued using Level 3 valuation inputs.

During the financial year Council refurbished the Foyer at the Enfield Aquatic Centre. Costs to refurbish were current costs.

Other Structures

This asset class comprises retaining walls, shade structures and filtration system and shed.

The cost approach has been utilised whereby the replacement cost was estimated for each asset by taking into account a range of factors. Inputs such as estimates of pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were all classified as having been valued using Level 3 valuation inputs. There has been no change to the valuation process during the reporting period.

Roads

This asset class comprises the Road Carriageway and Suburb Markers. The road carriageway is defined as the trafficable portion of a road, between but not including the kerb and gutter. The 'Cost Approach' using Level 3 inputs was used to value the road carriageway and other road infrastructure. Valuations for the road carriageway, comprising surface, pavement and formation were based on calculations carried out by JRA, Jeff Roorda Associates during 2015, utilising the detailed pavement information residing in Council's Pavement Management System - "Assetic System".

The cost approach was utilised with inputs such as estimates pattern of consumption, asset condition and useful life requiring extensive professional judgement which impacted significantly on the final determination of fair value. Additionally due to limitations in the historical records of very long lived assets there some uncertainty regarding the actual design, specifications and dimensions of some assets.

During the year Council wrote off Road infrastructure assets as part of it's renewal programme replacing the written down value with the current replacement cost.

Footpaths and Kerb & Gutter

Footpaths were valued by JRA, Jeff Roorda Associates during 2015 using the cost approach. Footpaths and Kerb & Gutter were segmented to match the adjacent road segment where possible and no further componentisation was undertaken. Footpaths and Kerb & Gutter were originally mapped and condition assessed using a combination of video condition assessment and physical inspection. Condition information is updated as changes in the network are observed through regular inspections.

During the year Council wrote off Footpath and Kerb & Gutter infrastructure assets as part of it's renewal programme replacing the written down value with the current replacement cost.

Other Road assets

This asset class comprises Roundabouts, Speed humps, Traffic calming devices, Street Furniture, Bus Shelters and Fencing. These assets were valued by JRA, Jeff Roorda Associates during 2016 using the cost approach method utilising inputs such as estimated asset condition and useful life requiring extensive professional judgement which impacted significantly on the final determination of fair value.

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 21. Fair Value Measurement (continued)

Drainage Infrastructure

This assets within this class comprise pits, pipes, open channels, headwalls and various types of water quality devices. The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. The Level of componentisation adopted by Council is in accordance with OLG Circular 09-09 and the Institute of Public Works Engineers Australia's International Infrastructure Management Manual (IIMM). Inputs such as estimates of the pattern of consumption, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets. The Drainage system was valued by JRA, Jeff Roorda Associates during 2015 using the cost approach.

During the year Council wrote off Drainage infrastructure assets as part of it's renewal programme replacing the written down value with the current replacement cost.

Swimming Pools

Assets within this class comprise Council's Enfield Aquatic Centre. The indoor and outdoor pools at the aquatic centre was valued by Scott Fullarton Valuations Pty Ltd in June 2018 using the cost approach. The approach estimated the replacement cost for each pool by componentising its significant parts.

Inputs such as estimates of the pattern of consumption, asset condition and useful life required extensive professional judgement which impacted significantly on the final determination of fair value. There has been no change to the valuation process during the reporting period.

Other Open Space/Recreational Assets

Assets within this class comprise tennis courts and fencing, synthetic turf surfaces, barbeques, playground equipment, shade structures and soft fall, park furniture, park lighting, fitness equipment, bocce courts, gazebos and signage which were valued by Jeff Roorda and Associates in June 2016 using the cost approach method.

Inputs such as estimates of the pattern of consumption, asset condition and useful life required extensive professional judgement which impacted significantly on the final determination of fair value.

During the financial year Council received Grant Funding for Blair Park included Flood Lighting, Playground, Picnic Shelters, Fencing and park Seating. Also during the year Council replaced Sports Field Lighting, Cricket Practice Nets, Shelters and BBQ's and Exercise Equipment at Henley Park and one Playground at Sanders Reserve. Costs to build were current costs and the written down values of those assets replaced were written off.

Library Books

Library Books are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items.

Council reviews the value of these assets against quoted prices for the gross current replacement cost of similar assets and by taking account of the pattern of consumption, estimated remaining useful life and the residual value. There has been no change to the valuation process during the reporting period.

Other Assets

This asset class comprises all other assets which do not fall into the above asset classes ie, Planter Boxes, Hanging Baskets.

Non-current assets classified as 'held for sale'

Council does not have assets classified as "held for sale".

Burwood Council

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 21. Fair Value Measurement (continued)

(3) Fair value measurements using significant unobservable inputs (level 3)

a. The following tables present the changes in level 3 fair value asset classes.

\$ '000	Investment property	Plant and Equipment	Operational Land	Community Land	Land Improvement – depreciable
2018					
Opening balance	3,600	6,028	43,732	36,583	13,074
Purchases (GBV)	–	2,104	–	–	142
Disposals (WDV)	–	(349)	–	–	(26)
Depreciation and impairment	–	(1,291)	–	–	(282)
Fair value adjustment	220	–	77,698	–	–
Closing balance	3,820	6,492	121,430	36,583	12,908
2019					
Opening balance	3,820	6,492	121,430	36,583	12,908
Purchases (GBV)	–	2,204	–	–	219
Disposals (WDV)	–	(397)	–	–	(31)
Depreciation and impairment	–	(1,369)	–	–	(285)
Fair value adjustment	160	–	–	4,728	–
Closing balance	3,980	6,930	121,430	41,311	12,811

\$ '000	Buildings	Other structures	Other road assets	Open Space / Recreational	Roads
2018					
Opening balance	44,971	2,998	6,839	4,690	140,997
Purchases (GBV)	124	99	132	2,372	2,159
Disposals (WDV)	–	–	(16)	(80)	(442)
Depreciation and impairment	(1,066)	(110)	(199)	(215)	(1,951)
Fair value adjustment	8,267	–	–	–	–
WIP Transfers	–	–	–	40	–
Closing balance	52,296	2,987	6,756	6,807	140,763
2019					
Opening balance	52,296	2,987	6,756	6,807	140,763
Purchases (GBV)	2,141	125	697	1,473	2,205
Disposals (WDV)	(23)	–	(91)	(251)	(568)
Depreciation and impairment	(1,315)	(117)	(207)	(338)	(1,989)
Closing balance	53,099	2,995	7,155	7,691	140,411

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 21. Fair Value Measurement (continued)

\$ '000	Footpaths	Drainage	Swimming pool
2018			
Opening balance	35,843	27,978	3,133
Purchases (GBV)	2,719	637	668
Disposals (WDV)	(804)	(111)	–
Depreciation and impairment	(701)	(656)	(128)
Fair value adjustment	–	–	(520)
WIP Transfers	–	–	173
Closing balance	37,057	27,848	3,326
2019			
Opening balance	37,057	27,848	3,326
Purchases (GBV)	3,396	1,500	11
Disposals (WDV)	(1,290)	(27)	–
Depreciation and impairment	(724)	(671)	(127)
Closing balance	38,439	28,650	3,210
\$ '000	Library books	Other Assets	Total
2018			
Opening balance	343	542	371,351
Purchases (GBV)	130	142	11,428
Disposals (WDV)	–	–	(1,828)
Depreciation and impairment	(129)	(240)	(6,968)
Fair value adjustment	–	–	85,665
Closing balance	344	444	459,861
2019			
Opening balance	344	444	459,861
Transfer to Intangible Assets (Note 11)	–	(269)	(269)
Purchases (GBV)	141	88	14,200
Disposals (WDV)	–	–	(2,678)
Depreciation and impairment	(118)	(27)	(7,287)
Fair value adjustment	–	–	4,888
Closing balance	367	236	468,715

b. Information relating to the transfers into and out of the level 3 fair valuation hierarchy (as disclosed in the table above) includes:

There are no transfers identified in the above table.

Burwood Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 21. Fair Value Measurement (continued)

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

\$ '000	Fair value (30/6/19)	Valuation technique/s	Unobservable inputs
c. Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.			
Investment properties			
Commercial Office and Retail	3,980	Qualified Valuer	<ul style="list-style-type: none"> • Estimated rental value (rate per square metre) • Rental Yield

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 21. Fair Value Measurement (continued)

\$ '000	Fair value (30/6/19)	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment			
Operational Land	121,430	Qualified Valuer	<ul style="list-style-type: none"> • Price per square metre
Buildings – Non Specialised	1,047	Qualified Valuer	<ul style="list-style-type: none"> • Gross Replacement Cost • Asset Condition • Remaining useful life • Residual value
Plant & Equipment, Office Equipment and Furniture & Fittings	6,929	Cost approach	<ul style="list-style-type: none"> • Gross Replacement Cost • Remaining useful life • Residual value
Community Land	41,312	Land values obtained from the NSW Valuer General	<ul style="list-style-type: none"> • Unimproved Capital Value (price per square metre)
Land Improvements – depreciable	12,813	Cost approach	<ul style="list-style-type: none"> • Gross Replacement Cost • Asset Condition • Remaining useful life • Residual value
Buildings - Specialised	52,052	Qualified Valuer	<ul style="list-style-type: none"> • Gross Replacement Cost • Asset Condition • Remaining useful life • Residual value
Other Structures	2,995	Cost approach	<ul style="list-style-type: none"> • Gross Replacement Cost • Asset Condition • Remaining useful life
Roads	140,410	Qualified Valuer	<ul style="list-style-type: none"> • Gross Replacement Cost • Asset Condition • Remaining useful life
Footpaths	38,439	Qualified Valuer	<ul style="list-style-type: none"> • Gross Replacement Cost • Asset Condition • Remaining useful life
Other Road Assets	7,155	Qualified Valuer	<ul style="list-style-type: none"> • Gross Replacement Cost • Asset Condition • Remaining useful life
Drainage Infrastructure	28,650	Qualified Valuer	<ul style="list-style-type: none"> • Gross Replacement Cost • Asset Condition • Remaining useful life
Swimming Pools	3,208	Qualified Valuer	<ul style="list-style-type: none"> • Gross Replacement Cost • Asset Condition • Remaining useful life
Library Books	367	Cost approach	<ul style="list-style-type: none"> • Gross Replacement Cost • Asset Condition • Remaining useful life
Other - Open Space / Recreational	7,692	Qualified Valuer	<ul style="list-style-type: none"> • Gross Replacement Cost • Asset Condition • Remaining useful life
Other Assets	236	Cost approach	<ul style="list-style-type: none"> • Gross Replacement Cost • Asset Condition • Remaining useful life • Residual value

d. The valuation process for level 3 fair value measurements

Valuation process has been incorporated within 3 above.

(4) Highest and best use

All of Council's non-financial assets are considered as being utilised for their highest and best use.

Burwood Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 22. Related Party Transactions

(a) Key management personnel

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

The aggregate amount of KMP compensation included in the Income Statement is:

\$ '000	2019	2018
Compensation:		
Short-term benefits	1,200	1,346
Post-employment benefits	145	204
Other long-term benefits	20	46
Termination benefits	446	385
Total	1,811	1,981

(b) Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. access to library or Council swimming pool by KMP) will not be disclosed.

There have been no transactions identified through the related party disclosure process indicating to be any significant disclosures from Key Management Persons during the year ended 30 June 2019.

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Burwood Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 22. Related Party Transactions (continued)

(c) Other related party transactions

There were no other related party transactions identified through the related party disclosure process during the year ended 30 June 2019.

Note 23. Events occurring after the reporting date

Council is unaware of any material or significant 'non-adjusting events' that should be disclosed.

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 24. Statement of developer contributions

Under the *Environmental Planning and Assessment Act 1979*, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas.

It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

Summary of contributions and levies

\$ '000	as at 30/6/2018		Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	as at 30/6/2019	
	Opening Balance	Non-cash	Cash	Non-cash				Held as restricted asset	Cumulative internal borrowings due/(payable)
Traffic facilities	289	-	-	-	3	-	-	292	-
Parking	322	-	-	-	3	-	-	325	-
Burwood town centre	7,639	-	3,018	-	87	(1,508)	-	9,236	-
Burwood LGA	1,355	-	567	-	16	(1,164)	-	774	-
S7.11 contributions – under a plan	9,605	-	3,585	-	109	(2,672)	-	10,627	-
Total S7.11 and S7.12 revenue under plans	9,605	-	3,585	-	109	(2,672)	-	10,627	-
S7.4 planning agreements	8,487	-	302	-	84	(241)	-	8,632	-
Total contributions	18,092	-	3,887	-	193	(2,913)	-	19,259	-
S7.11 Contributions – under a plan									
CONTRIBUTION PLAN NUMBER - 94A New LEP									
Traffic facilities	289	-	-	-	3	-	-	292	-
Parking	322	-	-	-	3	-	-	325	-
Burwood town centre	7,639	-	3,018	-	87	(1,508)	-	9,236	-
Burwood LGA	1,355	-	567	-	16	(1,164)	-	774	-
Total	9,605	-	3,585	-	109	(2,672)	-	10,627	-

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 25(a). Statement of performance measures – consolidated results

\$ '000	Amounts 2019	Indicator 2019	2018	Prior periods		Benchmark
				2017	2016	
1. Operating performance ratio						
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	1,707	3.38%	6.96%	5.58%	(0.11)%	>0.00%
Total continuing operating revenue excluding capital grants and contributions	50,519					
2. Own source operating revenue ratio						
Total continuing operating revenue excluding all grants and contributions ¹	46,856	77.42%	71.91%	83.95%	76.82%	>60.00%
Total continuing operating revenue ¹	60,521					
3. Unrestricted current ratio						
Current assets less all external restrictions	44,313	4.67x	4.90x	4.43x	3.59x	>1.50x
Current liabilities less specific purpose liabilities	9,490					
4. Debt service cover ratio						
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	9,557	10.16x	13.49x	12.40x	8.63x	>2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	941					
5. Rates, annual charges, interest and extra charges outstanding percentage						
Rates, annual and extra charges outstanding	854	2.93%	2.61%	2.45%	2.57%	<5.00%
Rates, annual and extra charges collectible	29,181					
6. Cash expense cover ratio						
Current year's cash and cash equivalents plus all term deposits	39,941	10.47	10.77	11.40	9.90	>3.00
Monthly payments from cash flow of operating and financing activities	3,813	mths	mths	mths	mths	mths

(1) Excludes fair value adjustments, reversal of revaluation decrements, net gain on sale of assets, and net loss of interests in joint ventures and associates.

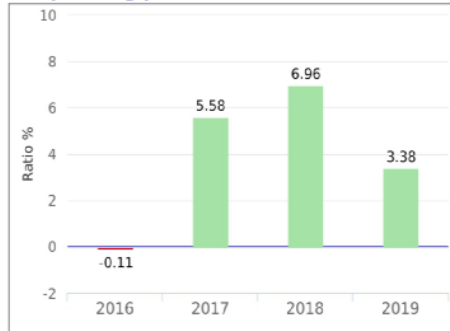
(2) Excludes impairment/revaluation decrements, net loss on sale of assets, and net loss on share of interests in joint ventures and associates.

Burwood Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 25(b). Statement of performance measures – consolidated results (graphs)

1. Operating performance ratio



Purpose of operating performance ratio

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

Commentary on 2018/19 result

2018/19 ratio 3.38%

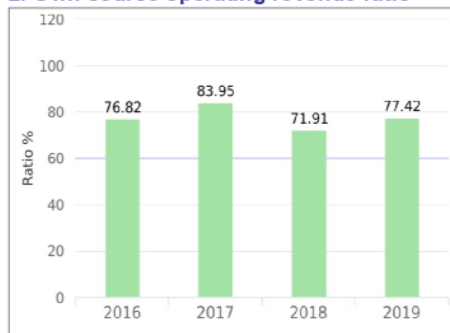
Council's operating performance ratio has reduced slightly during the current year due to increased expenditure on past years, however Council's strategies to address the longer term are now evident moving to the future with Special Rate Variation, improved budget monitoring and expanding rating base.

Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting #27

Ratio achieves benchmark
Ratio is outside benchmark

2. Own source operating revenue ratio



Purpose of own source operating revenue ratio

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.

Commentary on 2018/19 result

2018/19 ratio 77.42%

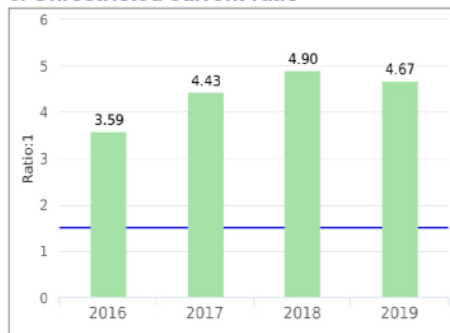
The ratio remains above the 60% benchmark. This can be attributed to the increased rating base associated with the new LEP and Special Rate Variation.

Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting #27

Ratio achieves benchmark
Ratio is outside benchmark

3. Unrestricted current ratio



Purpose of unrestricted current ratio

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

Commentary on 2018/19 result

2018/19 ratio 4.67x

Council's liquidity remains strong and well above the 1.5% benchmark.

Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting #27

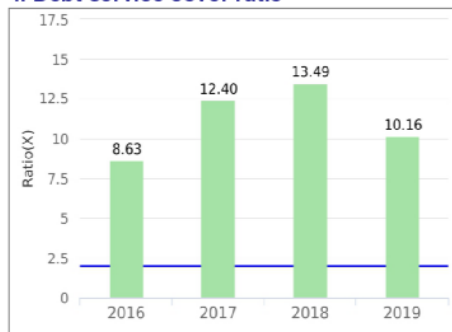
Ratio achieves benchmark
Ratio is outside benchmark

Burwood Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 25(b). Statement of performance measures – consolidated results (graphs)

4. Debt service cover ratio



Purpose of debt service cover ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

Commentary on 2018/19 result

2018/19 ratio 10.16x

Council's Debt Service Ratio has declined in part to the additional loan funds borrowed during the year associated with Council's Capital Works programme.

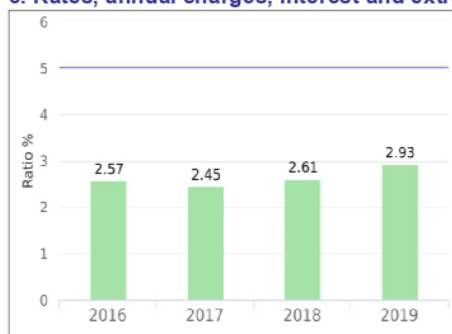
Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting #27

Ratio achieves benchmark

Ratio is outside benchmark

5. Rates, annual charges, interest and extra charges outstanding percentage



Purpose of rates, annual charges, interest and extra charges outstanding

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

Commentary on 2018/19 result

2018/19 ratio 2.93%

Council actively pursues the recovery of Rates and Extra Charges as shown by the lower than the Office of Local Government benchmark.

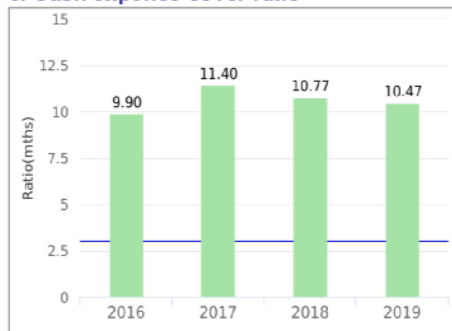
Benchmark: — < 5.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting #27

Ratio achieves benchmark

Ratio is outside benchmark

6. Cash expense cover ratio



Purpose of cash expense cover ratio

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

Commentary on 2018/19 result

2018/19 ratio 10.47 mths

The ratio remains well in excess of the 3 month benchmark.

Benchmark: — > 3.00mths

Source of benchmark: Code of Accounting Practice and Financial Reporting #27

Ratio achieves benchmark

Ratio is outside benchmark

Burwood Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 26. Financial review

\$ '000	2019	2018	2017	2016	2015
Key financial figures of Council over the past 5 years					
Inflows:					
Rates and annual charges revenue	28,600	26,933	24,927	22,888	21,577
User charges revenue	11,151	11,622	10,235	9,563	8,765
Interest and investment revenue (losses)	1,828	1,392	1,215	2,048	1,356
Grants income – operating and capital	6,949	4,652	4,217	3,786	2,891
Total income from continuing operations	60,681	63,075	49,219	50,962	44,503
Sale proceeds from I,PP&E	2,293	442	2,357	781	3,962
New loan borrowings and advances	1,000	1,000	–	–	2,000
Outflows:					
Employee benefits and on-cost expenses	19,649	17,885	17,462	17,634	16,937
Borrowing costs	345	325	335	354	325
Materials and contracts expenses	12,943	11,796	10,201	10,956	10,066
Total expenses from continuing operations	49,312	46,593	42,479	42,815	41,310
Total cash purchases of I,PP&E	13,550	12,994	10,311	17,700	9,483
Total loan repayments (incl. finance leases)	596	466	444	422	324
Operating surplus/(deficit) (excl. capital income)	1,367	2,318	2,786	(9)	1,695
Financial position figures					
Current assets	67,176	51,911	48,993	43,690	43,093
Current liabilities	17,791	17,059	17,109	16,588	12,793
Net current assets	49,385	34,852	31,884	27,102	30,300
Available working capital (Unrestricted net current assets)	1,012	1,109	(1,552)	(2,081)	1,643
Cash and investments – unrestricted	5,908	5,813	5,274	3,263	3,239
Cash and investments – internal restrictions	33,588	28,701	26,633	21,124	25,560
Cash and investments – total	65,191	57,187	46,077	39,449	40,856
Total borrowings outstanding (Loans, advances and finance leases)	6,898	6,494	5,960	6,404	6,826
Total value of I,PP&E (excl. land and earthworks)	466,495	460,630	898,188	439,889	425,645
Total accumulated depreciation	163,794	161,602	322,864	159,098	159,342
Indicative remaining useful life (as a % of GBV)	65%	65%	64%	64%	63%

Source: published audited financial statements of Council (current year and prior year)

Burwood Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 27. Council information and contact details

Principal place of business:Suite 1, Level 2, 1-17 Elsie Street
Burwood NSW 2134**Mailing address:**PO Box 240
Burwood NSW 1805**Telephone:** 02 9911 9911**Facsimile:** 02 9911 9900**Opening hours:**8.30am to 4.45pm
Monday to Friday**Internet:** www.burwood.nsw.gov.au**Email:** council@burwood.nsw.gov.au**Officers****Tommaso Briscese**

Acting General Manager

Wayne Armitage

Responsible Accounting Officer

Pina Viney

Public Officer

AuditorsAudit Office of New South Wales
Level 19, Darling Park Tower 2
201 Sussex Street
Sydney NSW 2000**Elected members**

Councillor Faker

Mayor**Councillors**

Councillor Fumeaux-Cook

Councillor Chan

Councillor Crichton

Councillor Del Duca

Councillor Dixit

Councillor Mannah

Other information**ABN:** 84 362 114 428



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Burwood Council

To the Councillors of the Burwood Council

Opinion

I have audited the accompanying financial statements of Burwood Council (the Council), which comprise the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2019, the Statement of Financial Position as at 30 June 2019, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by Councillors and Management.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been presented, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2019, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

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

Other Information

The Council's annual report for the year ended 30 June 2019 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the Special Schedule - Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting except where the Council will be dissolved or amalgamated by an Act of Parliament, or otherwise cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

My opinion does not provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note 20 Material budget variations
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Min Lee
A/Director, Financial Audit Services

Delegate of the Auditor-General for New South Wales

16 October 2019
SYDNEY



Mr John Faker
Mayor
Burwood Council
PO Box 240
Burwood NSW 1805

Contact: Min Lee
Phone no: (02) 9275 7151
Our ref: D1924042/1702

16 October 2019

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2019
Burwood Council**

I have audited the general purpose financial statements (GPFS) of Burwood Council (the Council) for the year ended 30 June 2019 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2019 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Operating result

	2019 \$m	2018 \$m	Variance %
Rates and annual charges revenue	28.6	26.9	↑ 6.3
Grants and contributions revenue	13.4	17.4	↓ 22.9
Operating result for the year	11.4	16.5	↓ 30.9
Net operating result before capital grants and contributions	1.4	2.3	↓ 41.0

Council’s operating result (\$11.4 million including the effect of depreciation and amortisation expense of \$7.5 million) was \$5.1 million lower than the 2017–18 result. This was mainly due to a decrease in capital grants of \$4.1 million, and increased employee related expenses and depreciation.

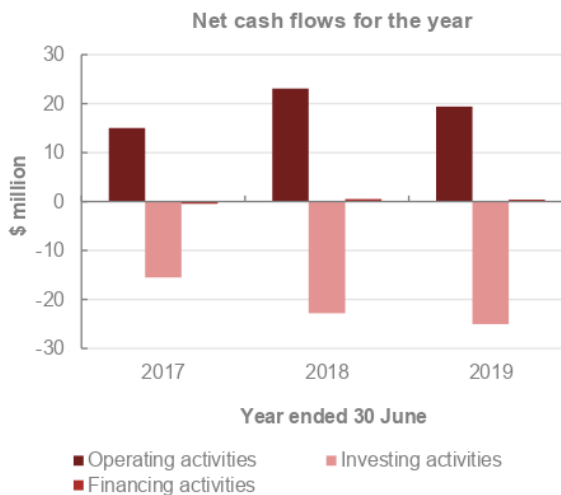
The net operating result before capital grants and contributions (\$1.4 million) was \$0.9 million lower than the 2017–18 result.

Rates and annual charges revenue (\$28.6 million) increased by \$1.7 million (6.3 per cent) in 2018–2019. This was attributed to the increase in rates income in line with the IPART approved rate peg of 2.3%. Annual Charges also increased by approximately \$0.5 million as a result of increase in Domestic waste management services.

Grants and contributions revenue (\$13.4 million) decreased by \$4 million (22.8 per cent) in 2018–2019 due to \$6.7 million decrease in developer contributions in the current financial year. This decrease is in line with business understanding of developments occurring within the Council. This is offset against an increase in capital grants relating to \$2.6 million in stronger communities grant funding.

STATEMENT OF CASH FLOWS

- The Statement of Cash Flows illustrates the flow of cash and cash equivalents moving in and out of Council during the year and reveals that cash decreased by \$5.2 million to \$1.9 million at the close of the year.
- Net cash provided by operating activities has decreased by \$3.7 million. The decrease relates to an increase in employee related expenses of \$1.4 million, in addition to decrease in grants and contributions of \$2.5 million.
- Net cash used in investing activities has increased by \$2.3 million. This is mainly due to decrease in sale of investment securities by \$25 million and purchase of investment securities of \$21.8 million.



FINANCIAL POSITION

Cash and investments

Cash and investments	2019	2018	Commentary
	\$m	\$m	
External restrictions	25.7	22.7	• Externally restricted cash and investments are restricted in their use by externally imposed requirements. The increase is mainly due to specific purpose grants.
Internal restrictions	33.6	28.7	
Unrestricted	5.9	5.8	
Cash and investments	65.2	57.2	<ul style="list-style-type: none"> • Internally restricted cash and investments have been restricted in their use by resolution or policy of Council to reflect identified programs of works and any forward plans identified by Council. The internally restricted funds as at 30 June 2019 were higher as compared to the prior year due to increase in funds in various projects. • Unrestricted cash and investments was \$5.9 million, which is available to provide liquidity for day-to-day operations of the Council.

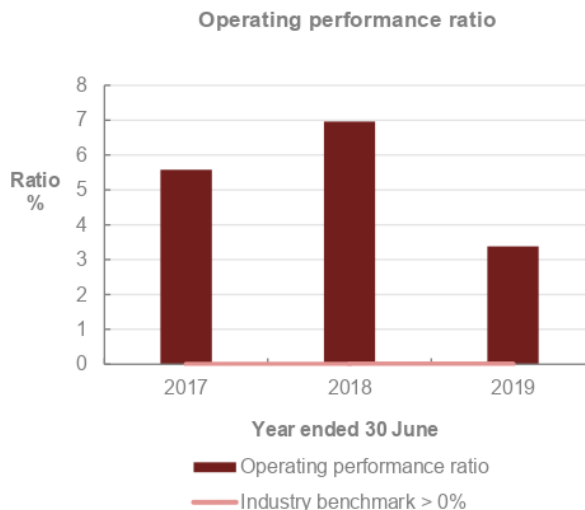
Debt

After repaying principal and interest of \$596,000 and taking up an additional borrowing of \$1 million during the financial year, total debt as at 30 June 2019 is \$6.9 million (2018: \$6.5 million)

PERFORMANCE

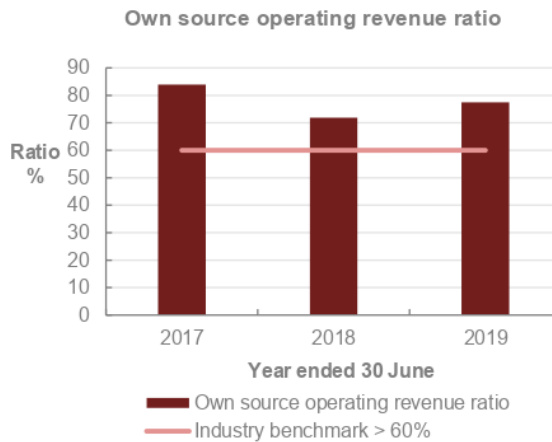
Operating performance ratio

- Council's operating performance indicator of 3.4 per cent in 2018-19 (6.9 per cent in 2017-18) exceeded the industry benchmark. This is mainly due to an expanding rates base due to development activities. The ratio reduced in the current year, due to increase in employee related expenses and materials and contracts.
- The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by the former Office of Local Government (OLG) is greater than zero per cent.



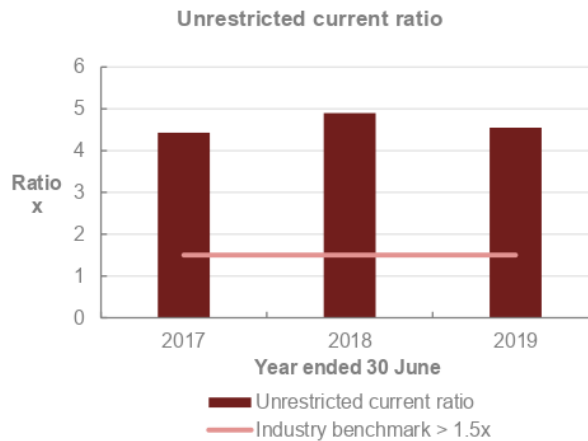
Own source operating revenue ratio

- Council’s own source operating revenue ratio of 77.4 per cent in 2018–19 (71.9 per cent in 2017–18) exceeded the industry benchmark.
- This ratio is obtained by calculating the total continuing operating revenue excluding all grants and contributions divided by the total continuing operating revenue. This indicator fluctuates with movements in grants and contributions, which were slightly higher in 2017–18.
- The ‘own source operating revenue ratio’ measures council’s fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by the former OLG is greater than 60 per cent.



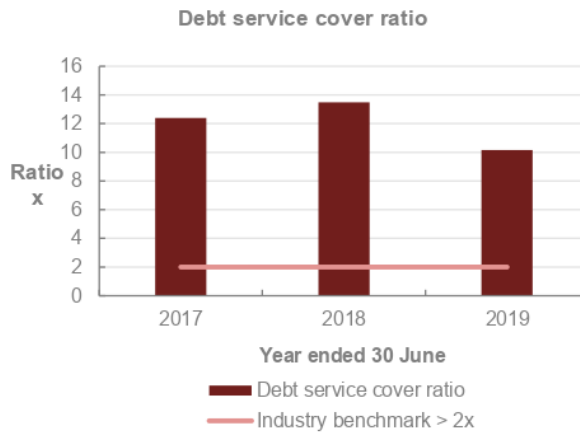
Unrestricted current ratio

- This ratio indicated that Council currently had 4.6 times of unrestricted assets available to service every one dollar of its unrestricted current liabilities
- Council’s unrestricted current ratio as at 30 June 2019 is 4.6 (4.9 in 2017-8) and exceeded the benchmark of 1.5 times. The positive ratio is due to increased cash and investments over its restricted liabilities.
- The ‘unrestricted current ratio’ is specific to local government and represents council’s ability to meet its short-term obligations as they fall due. The benchmark set by the former OLG is greater than 1.5 times.



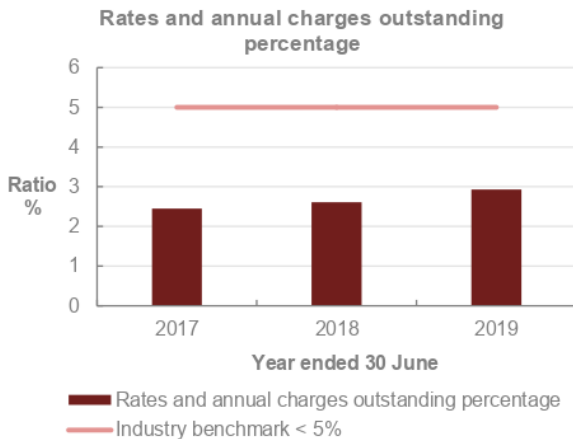
Debt service cover ratio

- The debt service cover ratio for the Council as at 30 June 2019 is 10.1 (13.5 in 2017–18) which is above the industry benchmark.
- The ratio has decreased due to a slight increase in principal repayments compared to 2017–18, and a smaller operating result in 2018–19 (excluding interest and depreciation).
- The 'debt service cover ratio' measure the operating cash to service debt including interest, principal and lease payments. The benchmark set by the former OLG is greater than two times.



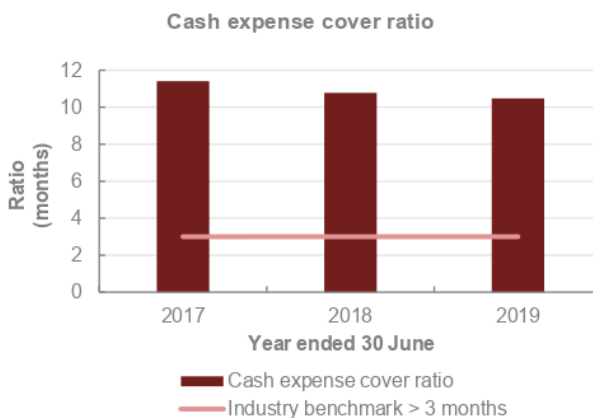
Rates and annual charges outstanding percentage

- The rates and annual charges outstanding ratio of the Council is 2.9 per cent as at 30 June 2019 (2.6 per cent as at 30 June 2018) and continues to better than the industry benchmark of being below 5 per cent.
- The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by the former OLG is less than 5 per cent for metro councils.



Cash expense cover ratio

- Council's cash expense cover ratio of 10.5 months in 2018–19 (10.8 months in 2017) well exceeded the industry benchmark. This indicates that Council had the capacity to cover 10.5 months of operating cash expenditure without additional cash inflows at 30 June 2019.
- This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by the former OLG is greater than three months.



Infrastructure, property, plant and equipment renewals

The Council's building and infrastructure renewals ratio of 152.73 per cent (170.63 per cent in the prior year) is well above the industry benchmark of greater than 100 per cent. This indicated the Council's infrastructure renewal program sufficiently renewed assets at a greater rate than they were depreciating. The following impacted the renewal ratio:

- slightly lower capital renewal projects being undertaken in the 2018–19 financial year than what was budgeted
- depreciation expense for building and infrastructure have increased by \$0.5 million and now represent a larger portion of costs relative to capital renewals.

OTHER MATTERS

New accounting standards implemented

Application period	Overview
AASB 9 'Financial Instruments' and revised AASB 7 'Financial Instruments: Disclosures'	
For the year ended 30 June 2019	<p>AASB 9 replaces AASB 139 'Financial Instruments: Recognition and Measurement' and changes the way financial instruments are treated for financial reporting.</p> <p>Key changes include:</p> <ul style="list-style-type: none"> • a simplified model for classifying and measuring financial assets • a new method for calculating impairment • a new type of hedge accounting that more closely aligns with risk management. <p>The revised AASB 7 includes new disclosures as a result of AASB 9.</p> <p>Council's disclosure of the impact of adopting AASB 9 is disclosed in Note 14 (b).</p>

Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements or a material deficiency in the Council's accounting records or financial statements. The Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.

The Council's:

- accounting records were maintained in a manner and form that facilitated the preparation and the effective audit of the general purpose financial statements
- staff provided all accounting records and information relevant to the audit.



Min Lee
A/Director

Delegate of the Auditor-General for New South Wales

cc: Mr Tommaso Briscese, Acting General Manager
Ms Sandra Mulder, Chair of the Audit Committee
Jim Betts, Secretary of the Department of Planning, Industry and Environment

Burwood Council

SPECIAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2019

*A well connected, sustainable and safe community that
embraces and celebrates its culture and diversity.*



Burwood
heritage • progress • pride

Burwood Council

Special Purpose Financial Statements 2019

Special Purpose Financial Statements
for the year ended 30 June 2019

Council has no business activities in the context of National Competition Policy

Burwood Council

SPECIAL SCHEDULES
for the year ended 30 June 2019

*A well connected, sustainable and safe community that
embraces and celebrates its culture and diversity.*



Burwood
heritage • progress • pride

Burwood Council

Special Schedules 2019

Special Schedules

for the year ended 30 June 2019

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Burwood Council

Permissible income for general rates

for the year ended 30 June 2019

\$ '000		Calculation 2019/20	Calculation 2018/19
Notional general income calculation ¹			
Last year notional general income yield	a	22,454	21,654
Plus or minus adjustments ²	b	588	130
Notional general income	c = a + b	23,042	21,784
Permissible income calculation			
Special variation percentage ³	d	4.70%	0.00%
Or rate peg percentage	e	0.00%	2.30%
Plus special variation amount	h = d x (c + g)	1,083	-
Or plus rate peg amount	i = e x (c + g)	-	501
Sub-total	k = (c + g + h + i + j)	24,125	22,285
Plus (or minus) last year's carry forward total	l	-	100
Less valuation objections claimed in the previous year	m	(69)	-
Sub-total	n = (l + m)	(69)	100
Total permissible income	o = k + n	24,056	22,385
Less notional general income yield	p	24,061	22,454
Catch-up or (excess) result	q = o - p	(5)	(69)
Plus income lost due to valuation objections claimed ⁴	r	5	69
Carry forward to next year ⁶	t = q + r + s	-	-

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the Valuation of Land Act 1916.
- (3) The 'special variation percentage' is inclusive of the rate peg percentage and where applicable Crown land adjustment.
- (4) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer-General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (6) Carry forward amounts which are in excess (an amount that exceeds the permissible income) require ministerial approval by order published in the NSW Government Gazette in accordance with section 512 of the Local Government Act 1993. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



INDEPENDENT AUDITOR'S REPORT

Special Schedule - Permissible income for general rates

Burwood Council

To the Councillors of Burwood Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Burwood Council (the Council) for the year ending 30 June 2020.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting – update number 27 (LG Code), and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

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

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2019 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2019'.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. The description forms part of my auditor's report.

My opinion does not provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



Min Lee
A/Director, Financial Audit Services
Delegate of the Auditor-General for New South Wales

16 October 2019
SYDNEY

Burwood Council

Report on Infrastructure Assets
as at 30 June 2019

Asset Class	Asset Category	Estimated cost		2018/19 Required maintenance ^(a)	2018/19 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost					
		to bring assets to satisfactory standard	to bring the assets agreed level of service set by Council					1	2	3	4	5	
(a) Report on Infrastructure Assets - Values													
Buildings	Council Offices / Administration Centre	100	100	160	199	10,804	12,005	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Council Works Depot	600	600	120	229	533	2,390	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
	Council Public Halls	250	250	150	166	6,014	6,419	70.0%	30.0%	0.0%	0.0%	0.0%	0.0%
	Libraries	-	-	160	400	11,667	13,854	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Other Buildings	230	230	60	37	409	613	80.0%	20.0%	0.0%	0.0%	0.0%	0.0%
	Child Care Centres	50	50	60	13	3,296	5,291	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
	Amenities Buildings	80	80	80	66	2,955	5,763	20.0%	10.0%	70.0%	0.0%	0.0%	0.0%
	SES	100	100	-	5	230	998	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
	Council Houses	500	500	60	172	1,047	4,174	0.0%	17.0%	83.0%	0.0%	0.0%	0.0%
	Car Park	85	85	100	420	16,144	18,191	50.0%	50.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	1,995	1,995	950	1,707	53,099	69,698	59.0%	25.4%	12.2%	3.4%	0.0%	0.0%
Other structures	Other structures	200	200	250	269	2,995	3,719	60.0%	15.0%	15.0%	10.0%	0.0%	0.0%
	Sub-total	200	200	250	269	2,995	3,719	60.0%	15.0%	15.0%	10.0%	0.0%	0.0%
Roads	Other road assets	-	-	330	360	7,155	9,075	38.0%	57.0%	4.0%	1.0%	0.0%	0.0%
	Sealed Roads Surface	6,356	6,356	339	339	16,048	34,387	24.0%	18.0%	32.0%	20.0%	6.0%	6.0%
	Sealed Roads Structure	827	827	97	97	124,363	167,978	26.0%	22.0%	48.0%	3.0%	1.0%	1.0%
	Footpaths	-	-	982	982	19,789	26,601	16.0%	12.0%	67.0%	5.0%	0.0%	0.0%
	Kerb & Gutter	-	-	172	172	18,649	32,412	5.0%	8.0%	86.0%	1.0%	0.0%	0.0%
	Sub-total	7,183	7,183	1,920	1,950	186,004	270,453	22.6%	20.0%	50.9%	5.1%	1.4%	1.4%
Stormwater drainage	Stormwater Pipes	8,230	8,230	406	217	22,155	58,472	46.0%	13.0%	12.0%	4.0%	25.0%	25.0%
	Stormwater Pits and Grates	1,333	1,333	81	81	6,495	11,693	46.0%	13.0%	12.0%	4.0%	25.0%	25.0%
	Sub-total	9,563	9,563	487	298	28,650	70,165	46.0%	13.0%	12.0%	4.0%	4.0%	25.0%
Open space / recreational assets	Swimming pools	700	700	400	539	3,208	6,018	25.0%	45.0%	30.0%	0.0%	0.0%	0.0%
	Open space / Recreational	-	-	2,000	2,426	7,692	10,113	52.0%	25.0%	22.0%	1.0%	0.0%	0.0%
	Sub-total	700	700	2,400	2,965	10,900	16,131	41.9%	32.5%	25.0%	0.6%	0.0%	0.0%
TOTAL - ALL ASSETS		19,641	19,641	6,007	7,189	281,648	430,166	33.4%	20.2%	37.0%	4.5%	4.9%	4.9%

(a) Required maintenance is the amount identified in Council's asset management plans.

Special Schedules 2019

Burwood Council

Report on Infrastructure Assets - Values (continued)
as at 30 June 2019

Infrastructure asset condition assessment 'key'

- 1 **Excellent/very good** No work required (normal maintenance)
- 2 **Good** Only minor maintenance work required
- 3 **Satisfactory** Maintenance work required
- 4 **Poor** Renewal required
- 5 **Very poor** Urgent renewal/upgrading required

continued on next page ...

Burwood Council

Report on Infrastructure Assets (continued)

as at 30 June 2019

\$ '000	Amounts	Indicator	Prior periods			Benchmark
	2019	2019	2018	2017	2016	
Infrastructure asset performance indicators (consolidated) *						
Buildings and infrastructure renewals ratio ¹						
Asset renewals ²	8,382					
Depreciation, amortisation and impairment	5,488	152.73%	170.63%	117.71%	139.73%	>=100.00%
Infrastructure backlog ratio ¹						
Estimated cost to bring assets to a satisfactory standard	19,641					
Net carrying amount of infrastructure assets	281,648	6.97%	7.42%	7.28%	7.64%	<2.00%
Asset maintenance ratio						
Actual asset maintenance	7,189					
Required asset maintenance	6,007	119.68%	120.42%	102.59%	90.86%	>100.00%
Cost to bring assets to agreed service level						
Estimated cost to bring assets to an agreed service level set by Council	19,641					
Gross replacement cost	430,166	4.57%	5.03%	5.16%	5.22%	

(*) All asset performance indicators are calculated using classes identified in the previous table.

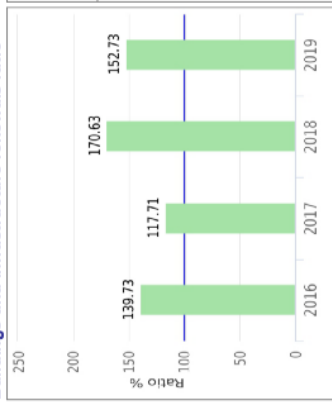
(1) Excludes Work In Progress (WIP)

(2) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Burwood Council

Report on Infrastructure Assets (continued)
as at 30 June 2019

Buildings and infrastructure renewals ratio ¹



Benchmark: — >= 100.00%

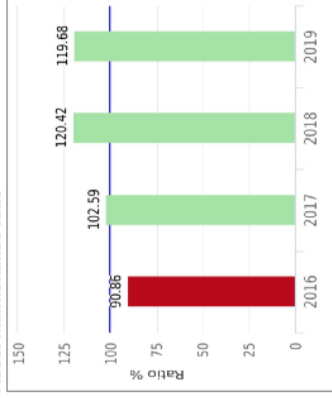
Source of benchmark: Code of Accounting Practice and Financial Reporting #27

<p>Infrastructure renewals ratio</p> <p>To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.</p>	<p>Commentary on result</p> <p>18/19 ratio 152.73%</p> <p>Council continues with its strategic assets management programme delivering another positive result for the year.</p>
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Ratio achieves benchmark

Ratio is outside benchmark

Asset maintenance ratio



Benchmark: — > 100.00%

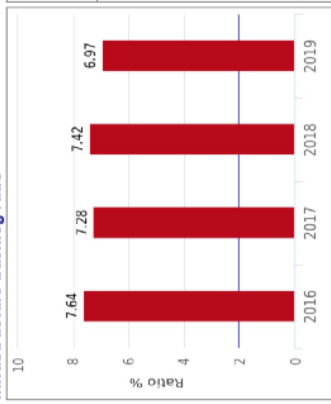
Source of benchmark: Code of Accounting Practice and Financial Reporting #27

<p>Asset maintenance ratio</p> <p>Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.</p>	<p>Commentary on result</p> <p>18/19 ratio 119.68%</p> <p>Council continues to effectively manage its assets, resulting in another positive outcome for the year.</p>
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Ratio achieves benchmark

Ratio is outside benchmark

Infrastructure backlog ratio ¹



Benchmark: — < 2.00%

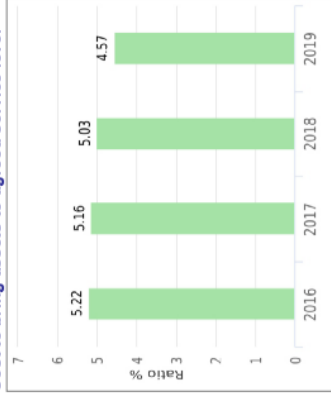
Source of benchmark: Code of Accounting Practice and Financial Reporting #27

<p>Infrastructure backlog ratio</p> <p>This ratio shows what proportion the backlog is against the total value of infrastructure.</p>	<p>Commentary on result</p> <p>18/19 ratio 6.97%</p> <p>Council is slowly reducing its backlog through a strategic asset management programme.</p>
--	--

Ratio achieves benchmark

Ratio is outside benchmark

Cost to bring assets to agreed service level



<p>Cost to bring assets to agreed service level</p> <p>This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.</p>	<p>Commentary on result</p> <p>18/19 ratio 4.57%</p> <p>Council continues with its strategic asset management programme effectively managing its assets.</p>
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(1) Excludes Work In Progress (WIP)

(ITEM 85/19) INVESTMENT REPORT AS AT 30 SEPTEMBER 2019

File No: 19/44501

REPORT BY CHIEF FINANCE OFFICER

Summary

In accordance with Clause 212 of the *Local Government (General) Regulation 2005*, this report details all money that Council has invested under Section 625 of the *Local Government Act 1993*.

Operational Plan Objective

2.3.1 Identify and maintain additional revenue sources to ensure financial sustainability

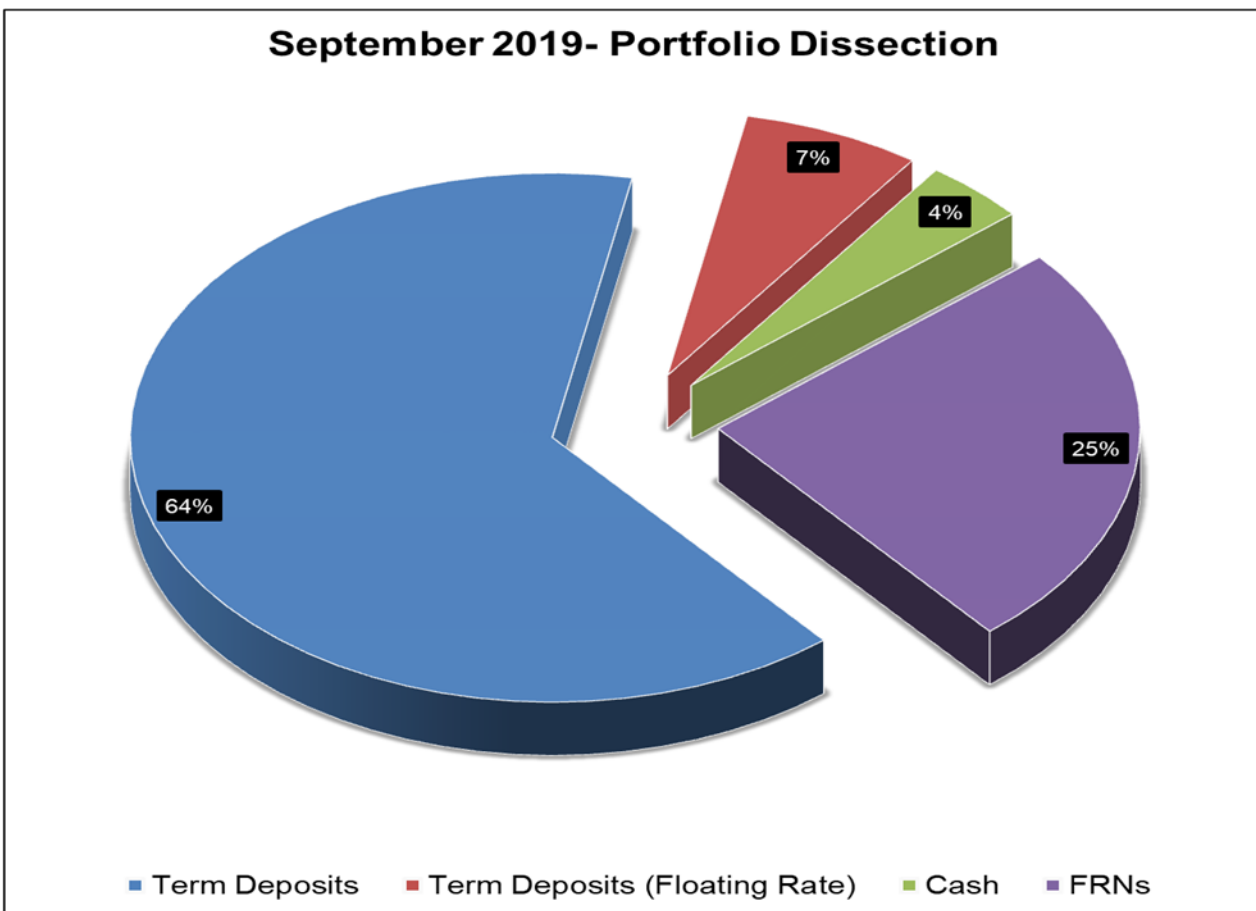
Background

As provided for in Clause 212 of the *Local Government (General) Regulation 2005*, a report listing Council's investments must be presented to Council.

Council's investments are made up of a number of direct investments some of which are managed or advised by external agencies.

Investment Portfolio

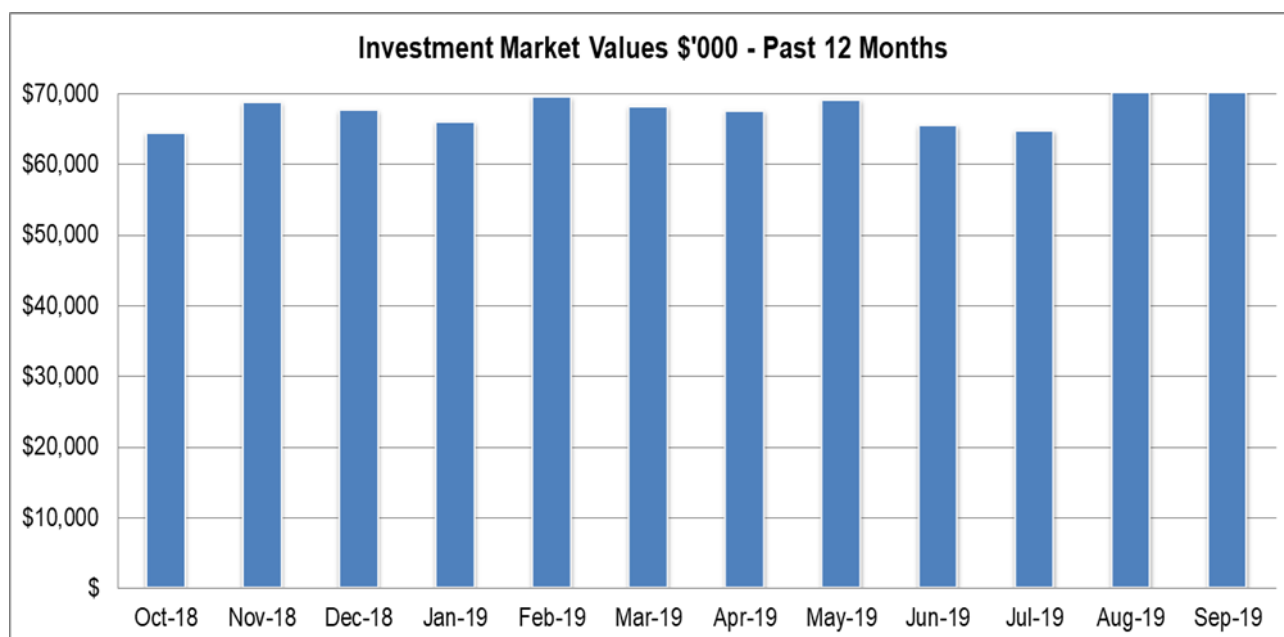
Council has a diversified investment portfolio and has a number of direct investments in term deposits. Its investment portfolio as at 30 September 2019 is:



As at 30 September 2019 Council held the following term deposits:

Purchase Date	Financial Institution	Principal Amount	Interest Rate	Investment Days	Maturity Date
23 Oct 17	ING Bank (Curve)	3,000,000	2.96%	730	23 Oct 19
30 Oct 17	ING Bank (Imperium)	2,000,000	2.91%	730	30 Oct 19
07 Nov 17	ING Bank (Imperium)	2,000,000	2.90%	730	07 Nov 19
07 Dec 17	ING Bank (Imperium)	3,000,000	2.83%	732	09 Dec 19
31 Aug 18	National Australia Bank	3,000,000	2.80%	731	31 Aug 20
26 Nov 18	National Australia Bank	3,000,000	2.75%	365	26 Nov 19
04 Jun 19	AMP Bank (Imperium)	3,000,000	2.65%	181	02 Dec 19
04 Jun 19	AMP Bank (Imperium)	2,000,000	2.65%	181	02 Dec 19
06 Jun 19	Bank of Queensland	3,000,000	2.15%	274	06 Mar 20
14 Jun 19	National Australia Bank	3,000,000	2.10%	210	10 Jan 20
16 Jul 19	BankWest	3,000,000	1.80%	273	14 Apr 20
24 Jul 19	Westpac	3,000,000	1.81%	365	23 Jul 20
16 Aug 19	National Australia Bank	4,000,000	1.60%	364	14 Aug 20
31 Aug 19	Westpac	3,000,000	1.58%	367	31 Aug 20
10 Sep 19	National Australia Bank	2,000,000	1.75%	91	10 Dec 19
10 Sep 19	National Australia Bank	3,000,000	1.75%	182	10 Mar 20
30 Sep 19	National Australia Bank	2,000,000	1.70%	91	30 Dec 19
Total		47,000,000			

The following graph highlights Council's investment balances for the past 12 months:



Council's investment portfolio is recognised at market value and some of its investments are based on the midpoint valuations of the underlying assets and are subject to market conditions that occur over the month.

Council's investment balances as at reporting date and for the previous two months are detailed in Attachment 1. Definitions on the types of investments are detailed in Attachment 2.

Investment Performance and Market Commentary

The Reserve Bank of Australia (RBA) at its 1 October 2019 Board Meeting lowered the official cash rate by 25 basis points to 0.75% per annum. According to the RBA Governor "...The Board took this decision to support employment growth and provide greater confidence that inflation will be consistent with the medium-term target. The economy still has spare capacity and lower interest rates will help make inroads. The board also took account of the forces leading to the trend to lower interest rates globally and the effects this trend is having on the Australian economy and

inflation outcomes.

The outlook for the global economy remains reasonable, although the risks are tilted to the downside. The US-China trade and technology disputes are continuing to affect international trade flows and investment as businesses scale back spending plans due to the increased uncertainty. At the same time, in most advanced economies, unemployment rates are low and wages growth has picked up, although inflation remains low. In China, the authorities have taken further steps to support the economy, while continuing to address risks in the financial system.

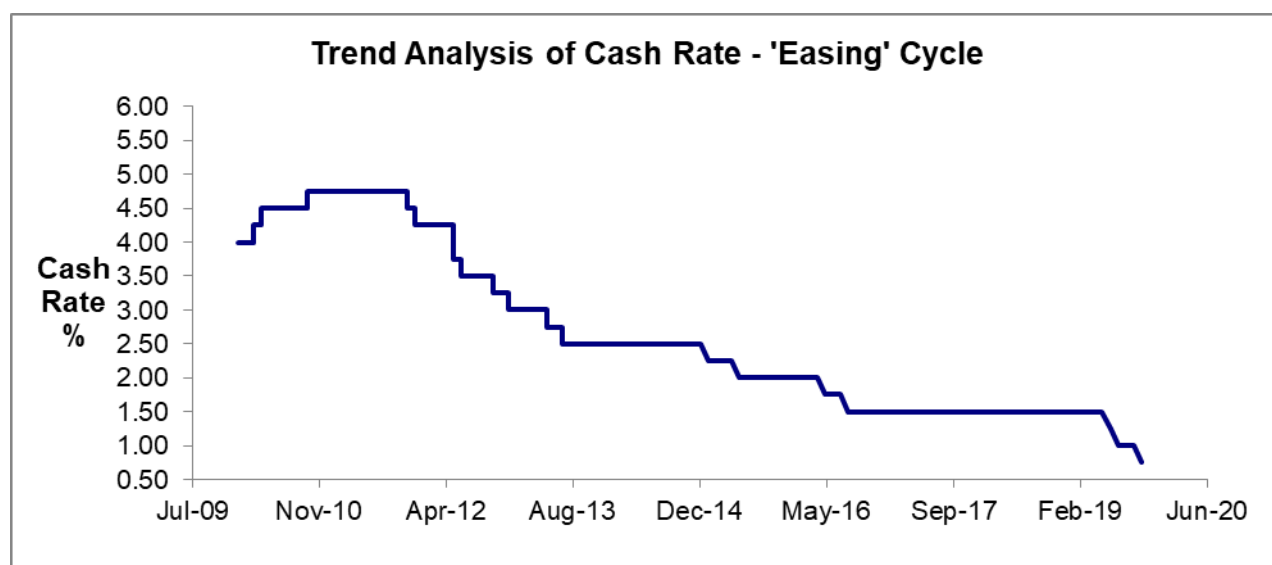
The Australian economy expanded by 1.4 per cent over the year to June quarter, which was a weaker than expected outcome. A gentle turning point, however, appears to have been reached with economic growth a little higher over the first half of this year than over the second half of 2018. The low level of interest rates, recent tax cuts, ongoing spending on infrastructure, signs of stabilisation in some established housing markets and a brighter outlook for the resources sector should all support growth. The main domestic uncertainty continues to be the outlook for consumption, with a sustained period of only modest increases in household disposable income continuing to weigh on consumer spending.

Employment growth has grown strongly over recent years and labour force participation is at record high. The unemployment rate has, remained steady at 5.25 per cent over recent months. Inflation pressures remain subdued across much of the economy. Wages growth remains subdued and there is little upward pressure at present, with strong labour demand being met by more supply. Caps on wages growth are also affecting public-sector pay outcomes across the country. A further gradual lift in wages growth would be a welcome development. Taken together, recent labour market outcomes suggest that the Australian economy can sustain lower rates of unemployment.

Inflation pressures remain subdued and this is likely to be the case for some time yet. The central scenario remains for underlying inflation to be around 2 per cent in 2020 and a little above 2 per cent over 2021.

Taking account of the available information, the Board judged it appropriate to reduce the cash rate to 0.75%. The Board will continue to monitor developments in the labour market closely and adjust monetary policy if needed to support sustainable growth in the economy and the achievement of the inflation target over time....” Statement by Philip Lowe, Governor: Monetary Policy Decision – 1 October 2019.

The following graph provides information on the current RBA monetary policy:



Recommendations(s)

1. That the investment report for 30 September 2019 be received and endorsed.
2. That the Certificate of the Responsible Accounting Officer be received and noted.

Attachments

1 [↓](#) Investment Register September 2019 1 Page

2 [↓](#) Investment Types 1 Page

Investment Types

Types of Investments

Council's investment portfolio consists of the following types of investment:

1. **Cash and Deposits at Call** – Cash and Deposits at Call accounts are a flexible savings facility providing a competitive rate of interest for funds which are at call (available within 24hours). These accounts enable us to control Council's cashflows along with council's General Fund Bank account. Interest rates are updated in accordance with movements in market rates.

The following investments are classified as Cash and Deposits at Call:

- Commonwealth Bank of Australia – Operating Bank Account AA-
- Commonwealth Bank of Australia – Online Saver AA-
- AMP Business Saver and Notice – At Call/Notice A

2. **Floating Rate Notes (FRN)** - FRNs are a contractual obligation whereby the issuer has an obligation to pay the investor an interest coupon payment which is based on a margin above bank bill. The risk to the investor is the ability of the issuer to meet the obligation.

FRNs are either sub-debt or senior-debt which means that they are guaranteed by the bank that issues them with sub-debt notes rated a notch lower than the bank itself. The reason for this is that the hierarchy for payments of debt in event of default is:

- a. Term Deposits
- b. Global Fixed Income Deposits
- c. Senior Debt
- d. Subordinated Debt
- e. Hybrids
- f. Preference shares
- g. Equity holders

In the case of default, the purchaser of subordinated debt is not paid until the senior debt holders are paid in full. Subordinated debt is therefore more risky than senior debt.

(ITEM 86/19) DISCLOSURE BY COUNCILLORS AND DESIGNATED PERSONS RETURN REGISTER (PECUNIARY INTEREST RETURNS AND REGISTER) 2018-2019 AND PRIMARY RETURNS

File No: 19/29065

REPORT BY ACTING GENERAL MANAGER

Summary

In accordance with clause 4.21 of the Code of Conduct (the Code):

A councillor or designated person must make and lodge with the General Manager a return in the form set out in Schedule 2 of the Code, disclosing the Councillor's or designated person's interests as specified in Schedule 1 to this code within three months after:

- a. *becoming a Councillor or designated person*
- b. *30 June of each year*
- c. *the Councillor or designated person becoming aware of an interest they are required to disclose under schedule 1 that has not been previously disclosed in a return lodged under paragraphs (a) or (b)*

The General Manager must:

- keep a Register of Pecuniary Interest Returns and the Returns must be available for inspection by members of the public in accordance with clause 4.24 of the Code.
- arrange for the tabling of the Returns at the first meeting held after the last day of the period for lodgement (i.e. the first Council meeting after the end of September) in accordance with clause 4.25 of the Code.

Operational Plan Objective

2.1.3 Ensure transparency and accountability in decision making

Background

Primary Disclosures by Councillors, Senior Staff and Designated Persons Returns are to be completed within three months of attaining the position of Councillor, Senior Staff or Designated Person with Council.

Each year, Councillors, the General Manager, senior staff and designated persons are required to lodge as at 30 June a completed Ordinary Pecuniary Interest Return by 30 September.

Receipt of Returns for Councillors, Senior Staff and Designated Persons lodged are as follows:

REGISTER OF DISCLOSURE OF INTEREST RETURNS **FOR THE PERIOD** **1 JULY 2018 TO 30 JUNE 2019**

Position	Incumbent	Date Received
Mayor	John Faker	27 September 2019
Deputy Mayor	Lesley Furneaux-Cook	24 September 2019
Councillor	Ernest Chan	29 July 2019
Councillor	Heather Crichton	20 August 2019
Councillor	Joseph Del Duca	10 October 2019

Position	Incumbent	Date Received
		(late submission)
Councillor	Rajkumar Dixit	3 July 2019
Councillor	George Mannah	4 September 2019
Senior Staff		
Acting General Manager	Tommaso Briscese	3 July 2018
Acting Deputy General Manager – Corporate, Governance and Community	Fab Zincone	31 July 2018
Deputy General Manager – Land, Infrastructure and Environment	Kimberly Everett	30 September 2019
Position - Designated Persons		
Chief Finance Officer	Wayne Armitage	3 July 2019
Compliance Co-ordinator	Tai Trinh	11 September 2019
Environmental Health Officer	Stuart Burgess	20 July 2019
Development Assessment Officer	Emily May (Primary Return)	30 September 2019
Executive Strategic Planner – Heritage Advisor	Marianna Kucic	1 July 2019
Executive Town Planner	Robert Toohey	13 August 2019
Financial Management Accountant	Maria Lazzaro	2 July 2019
Financial Operations Accountant	Todd Cowan	10 September 2019
Group Manager Building and Development	Brian Olsen	9 September 2019
Group Manager Assets and Infrastructure	John Inglese	29 July 2019
Group Manager Compliance	Martin Jenner	20 August 2019
Group Manager Corporate Planning and Communications	Lawrence Hennessy (Primary Return)	5 June 2019
Group Manager Customer Service and Records	Julie Mockett	26 September 2019
Group Manager Environment and Health	Harry Gavrilis	29 July 2019
Group Manager Community, Library and Aquatic Services	Simon Fox	27 July 2019
Group Manager Operations	Michael Limnos	15 August 2019
Group Manager People and Culture	Patricia Hatzigiannis (Primary Return)	9 September 2019
Group Manager Property and Building Services	Robert Teo	10 July 2019
Group Manager Strategic Planning (Acting)	Mina Suh	1 May 2019
Internal Ombudsman	Andrew Patterson	23 September 2019
Manager Civil Construction and Maintenance	James Phan	9 September 2019
Manager Design	Bill Adamopoulos	5 September 2019
Manager Enfield Aquatic Centre	Ryan Blouin	11 September 2019
Manager Governance	Pina Viney	9 September 2019
Manager Information Services (Acting)	Shisir Manandhar	30 September 2019
Manager Parks	Chris Lane	26 September 2019
Manager Traffic and Transport	Roberto Di Federico	4 July 2019
Organisation Development Co-ordinator	Mark Pandelakis (Primary Return)	2 October 2019
Organisation Development Co-ordinator	Francene Egan	10 September 2019
Procurement Officer	Prudence Pinto	23 September 2019
Property Management Co-ordinator (Acting)	Mikaela Thorogood	26 September 2019

Position	Incumbent	Date Received
Risk Management Co-ordinator	Milica Zelenovic	25 July 2019
Senior Environmental Health Officer	John Mills	31 July 2019
Senior Landscape Architect	Paul Staples	14 October 2019
Senior Strategic Planner	Diwei Luo	4 July 2019
Senior Town Planner	Emma Buttress-Grove (Primary Return)	24 September 2019
Senior Town Planner	Simone Kenyon	27 July 2019
Special Project Officer – Building and Development	Mark Ranieri	20 July 2019
Strategic Planner	Ryan King (Primary Return)	30 September 2019
Work, Health and Safety Co-ordinator	Josie Galasso	25 July 2019

Recommendation(s)

That the Ordinary Disclosures by Councillors and Designated Persons (Pecuniary Interest) Returns for the period 1 July 2018 to 30 June 2019 and primary returns be noted and accepted as tabled.

Attachments

There are no attachments for this report.

(ITEM 87/19) OPERATIONAL ARRANGEMENTS CHRISTMAS PERIOD 2019-2020

File No: 19/44441

REPORT BY ACTING GENERAL MANAGER

Summary

This report outlines the proposed staffing levels for the 2019-2020 Christmas and New Year holiday period to ensure that an appropriate level of service to the Burwood Council community is maintained.

Operational Plan Objective

2.3.2 Ensure the organisation is well led, staff can carry out their roles efficiently and effectively in line with the community's vision

Background

Council has regularly maintained appropriate staffing levels to meet the community's needs over the Christmas and New Year holiday period, particularly in the Operations and Aquatic Services.

These service areas have customised hours of work at this time, as per attached schedule.

Traditionally, Council has closed its other offices for a period of three days between Christmas and New Year. Council provides its eligible employees with an additional three paid annual leave days to cover this period in addition to employee *Local Government (State) 2017 Award* entitlements.

As this is not an automatic entitlement and does not form part of the employees' terms and conditions of employment, it requires a Council resolution.

Employees who are required to work during this period have previously received three leave days to take at a later date, pro rata for part time employees.

Proposal

That approval be granted for Council to be closed on Friday 27, Monday 30 and Tuesday 31 December 2019, in addition to the Public Holidays, providing eligible employees with three days of additional annual leave (traditionally referred to as 'concession days').

As detailed in Attachment 1, Council will adjust its services and facilities opening hours for the Christmas and New Year period.

During the closing time of the Customer Service Centre, all calls will be diverted to the After-Hours Call Centre.

Waste and recycling collections will be carried out on the regular collections days over the Christmas and New Year period. Any enquiries or complaints will be directed to Council's After-Hours Call Centre where they will be dealt with by Council's contractor within the agreed service standard times.

The Enfield Aquatic Centre will be extending its closing time on Saturday 28 December and Sunday 29 December 2019 by one hour to 7.00pm based on feedback from Councillors with regards to extending trading hours in the Summer Season. Attendance numbers during these extended times will continue to be monitored over the Summer Season.

Consultation

Council will provide suitable notification to the community of the operational hours for Council services and facilities during the 2019-2020 holiday period through its website, local newspaper and appropriate signage at all of its Service Centres.

Community notification provisions for development applications over the Christmas period will be managed in accordance with Section 7.2, *Notification of Applications* of the *Burwood Development Control Plan*.

The provisions indicate that:

- Where the final Calendar Day of the exhibition period falls on a weekend or public holiday, the period will be extended to the next working day.
- The exhibition period may be extended to take into account School Holidays or some other major public event.
- Where an exhibition period for a development application finishes after 24 December 2019, normal practice is to extend the notification period until at least the middle of January depending on when the DA was first notified.
- Council is to note similar provisions will be followed in the event that a planning proposal is to be notified during this holiday period.

Planning or Policy Implications

No Planning or Policy implications.

Financial Implications

Within budget allocation.

Conclusion

This proposal is in line with the traditional practices of Council and any service delivery impact will be adequately managed through suitable notification to the community.

Recommendation(s)

1. That the Council receive and note the information pertaining to the operational hours for Council services and facilities over the Christmas and New Year holiday period as detailed in the report, which will provide an appropriate level of service to the Burwood community during the 2019-2020 festive period.
2. That the Council endorse the additional staff annual leave during the Christmas and New Year holiday period as identified in this report.
3. That the Acting General Manager ensures suitable notification is provided to the community of the operational hours for Council services and facilities during the 2019-2020 holiday period.

Attachments

- 1 [↓](#) Operational arrangements over Christmas season

ITEM NUMBER 87/19 - ATTACHMENT 1
OPERATIONAL ARRANGEMENTS OVER CHRISTMAS SEASON

OPERATIONAL ARRANGEMENTS OVER CHRISTMAS SEASON

CUSTOMER SERVICE CENTRE

Tuesday	24 December 2019	8.30am – 3.00pm
Wednesday	25 December 2019	Closed
Thursday	26 December 2019	Closed
Friday	27 December 2019	Closed
Saturday	28 December 2019	Closed
Sunday	29 December 2019	Closed
Monday	30 December 2019	Closed
Tuesday	31 December 2019	Closed
Wednesday	1 January 2020	Closed

LIBRARY

Tuesday	24 December 2019	9.00am – 3.00pm
Wednesday	25 December 2019	Closed
Thursday	26 December 2019	Closed
Friday	27 December 2019	9.00am – 7.30pm
Saturday	28 December 2019	9.30am – 4.00pm
Sunday	29 December 2019	12.00pm – 4.00pm
Monday	30 December 2019	9.00am – 7.30pm
Tuesday	31 December 2019	9.00am – 7.30pm
Wednesday	1 January 2020	Closed

ENFIELD AQUATIC CENTRE

Tuesday	24 December 2019	6.00am – 8.00pm
Wednesday	25 December 2019	Closed
Thursday	26 December 2019	8.00am - -4.00pm
Friday	27 December 2019	6.00am – 8.00pm
Saturday	28 December 2019	7.00am – 7.00pm
Sunday	29 December 2019	7.00pm – 7.00pm
Monday	30 December 2019	6.00am – 8.00pm
Tuesday	31 December 2019	6.00am – 8.00pm
Wednesday	1 January 2020	8.00am - -4.00pm

OPERATIONS CENTRE

Tuesday	24 December 2019	6.30am – 3.00pm (Street Cleansing: 3.30am – 12.00pm & Waste Team: 1.15am – 9.45am)
Wednesday	25 December 2019	Closed (Street Cleansing: 3.00am – 7.00am & Waste Team: 1.45am – 5.45am)
Thursday	26 December 2019	Closed (Street Cleansing: 3.00am – 7.00am & Waste Team: 1.45am – 5.45am)
Friday	27 December 2019	6.30am – 3.00pm (Street Cleansing AM: 3.30am – 12.00pm, Street Cleansing PM: 10.00am – 6.30pm & Waste Team 1.15am – 9.45am)
Saturday	28 December 2019	6.30am – 3.00pm (Street Cleansing AM: 3.00am – 7.00am, Street Cleansing PM: 7.30am – 4.00pm & Waste Team: 1.45am – 4.45am)
Sunday	29 December 2019	6.30am – 3.00pm (Street Cleansing: 3.30am – 12.00pm & Waste Team: 1.45am – 5.45am)
Monday	30 December 2019	6.30am – 3.00pm (Street Cleansing: 3.30am – 12.00pm & Waste Team: 1.15am – 9.45am)
Tuesday	31 December 2019	6.30am – 3.00pm (Street Cleansing: 3.30am – 12.00pm & Waste Team: 1.15am – 9.45am)
Wednesday	1 January 2020	Closed (Street Cleansing AM: 3.00am – 7.00am, Street Cleansing PM: 10.00am – 2.00pm & Waste Team: 1.45am – 5.45am)

(ITEM RC5/19) BURWOOD LOCAL TRAFFIC COMMITTEE - OCTOBER 2019

File No: 19/45435

REPORT BY DEPUTY GENERAL MANAGER, LAND, INFRASTRUCTURE & ENVIRONMENT

Summary

Attached are the minutes of the Burwood Local Traffic Committee from its meeting of October 2019. The minutes are hereby submitted for consideration and adoption by Council.

Operational Plan Objective

4.1.5 - Work with RMS and Transport NSW in the development of integrated transport plans

Recommendation

That the minutes of the Burwood Local Traffic Committee of October 2019 be noted and the recommendations of the Committee as detailed below be adopted as a resolution of the Council.

(ITEM LTC25/19) BURWOOD ROAD AND MERYLA STREET, BURWOOD – PROPOSED RAISED INTERSECTION INCLUDING DUAL PEDESTRIAN AND BICYCLE CROSSINGS***Recommendations***

1. That Council approve the construction of the proposed raised intersection including the dual pedestrian and bicycle crossings at the intersection of Burwood Road and Meryla Street, Burwood, as per the attached plan.
2. That Council approve the removal of the existing pedestrian crossing located outside 52 Burwood Road, Burwood, and reinstate 2P parking as per the attached sketch plan.

(ITEM LTC26/19) GREEK ORTHODOX PARISH ANNUAL GREEK STREET FAIR - 10 NOVEMBER 2019***Recommendations***

1. That Council approve the proposed road closure in Burleigh Street between Railway Parade and Elizabeth Street, as well as the section of the council car park at the corner of Elizabeth Street and Burleigh Street from 9.00pm on Saturday 9 November 2019 to 5.00pm on Sunday 10 November 2019. The annual Greek Street Fair is subjected to the following conditions:
 - a) Emergency services and public transport operators are to be advised of the event (a copy to be forwarded to Council)
 - b) A copy of the Public Liability Insurance for the event (\$20 million) to be forwarded to Council.
 - c) Barricades and signs to be provided in accordance with Work Cover requirements and AS 1742.3(2002) – Traffic Control for Works on Roads
 - d) Residents and businesses of the following streets are to be advised of the event (outlining start and finish times, street closure details and a contact name and number for the day) with a copy of the correspondence forwarded to Council:
 - Burleigh Street
 - Burwood Road (from Railway Parade to Belmore Street)
 - Belmore Street (from Burwood Road to Shaftesbury Road)
 - Shaftesbury Road (from Belmore Street to Railway Parade)
 - Railway Parade (from Shaftesbury Road to Burleigh Street)
2. That Council waive all associated fees for the road and footpath closure and hiring of the Fitzroy Centre as part of the event.

Attachments

- 1 [↓](#) Burwood Local Traffic Committee - October 2019 - Agenda
- 2 [↓](#) Burwood Local Traffic Committee - October 2019 - Minutes



Burwood Council

heritage ▪ progress ▪ pride

NOTICE OF BURWOOD LOCAL TRAFFIC COMMITTEE MEETING

The October 2019 meeting of the Burwood Local Traffic Committee will be held electronically with the Agenda emailed to Members for review. The minutes from the September 2019 meeting have also been emailed to members for confirmation. All comments are requested to be returned to Council by 9.30 am Friday 4 October 2019.

Tommaso Briscese
ACTING GENERAL MANAGER

Our Mission

**Burwood Council will create a quality lifestyle for its citizens
by promoting harmony and excellence in the delivery of its services**

Suite 1, Level 2, 1-17 Elsie Street, Burwood NSW 2134, PO Box 240 Burwood NSW 1805
phone: 9911 9911 facsimile: 9911 9900
email: council@burwood.nsw.gov.au
website: www.burwood.nsw.gov.au

AGENDA

APOLOGIES/LEAVE OF ABSENCES

CONFIRMATION OF MINUTES

Recommendation

That the Minutes of the September 2019 Meeting of Burwood Local Traffic Committee as typed and circulated, be confirmed and signed as a true record of the proceedings of that meeting.

GENERAL BUSINESS

(ITEM LTC25/19) BURWOOD ROAD AND MERYLA STREET, BURWOOD – PROPOSED RAISED INTERSECTION INCLUDING DUAL PEDESTRIAN AND BICYCLE CROSSINGS 3

(ITEM LTC26/19) GREEK ORTHODOX PARISH ANNUAL GREEK STREET FAIR - 10 NOVEMBER 2019 8

(ITEM LTC25/19) BURWOOD ROAD AND MERYLA STREET, BURWOOD – PROPOSED RAISED INTERSECTION INCLUDING DUAL PEDESTRIAN AND BICYCLE CROSSINGS

File No: 19/44208

REPORT BY ENGINEER TRAFFIC & DESIGN

Summary

It is proposed to upgrade the intersection of Burwood Road and Meryla Street, Burwood, by raising the existing road level and integrating two distinctive dual pedestrian and bicycle crossings. This redesign will create a safer and slower speed environment that will assist with pedestrian and bicycle movements across Burwood Road at Burwood Park and across Meryla Street.

Background

In 2018, the NSW Government awarded Burwood Council a grant under the Parramatta Road Urban Amenity Improvement Program. This program provides funding to Local Councils to develop open spaces and plazas, cycle paths, playing fields and streetscape improvements along and adjacent to the Parramatta Road Corridor.

Three key infrastructure projects are planned for Burwood.

Project 1 – To formalise the existing informal cycle route from the Luke Avenue and Parramatta Road intersection to Burwood Park

Project 2 – Construct a new cycle route between Queen Elizabeth Park (Canada Bay Local Government Area) and Burwood Park – (recently completed)

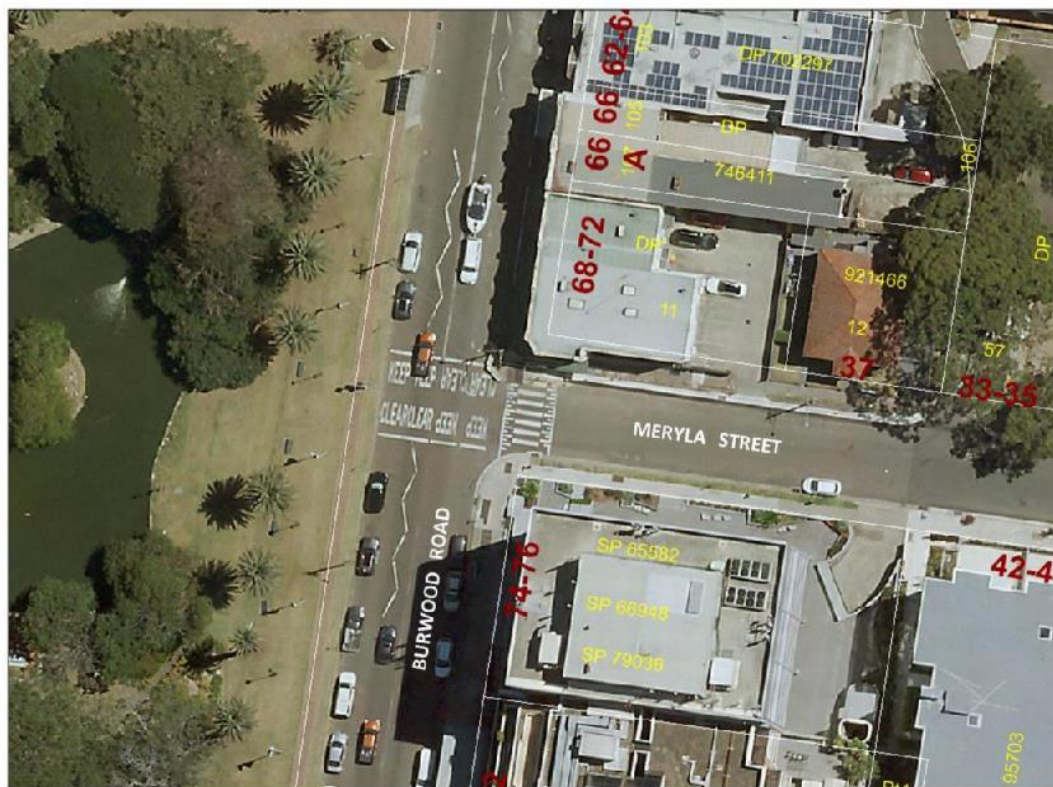
Project 3 – To incorporate Wangal Park into the regional bike network

A key objective as part of Project 1 was to establish the best possible method to get pedestrians and cyclists across Burwood Road without having them navigate a circuitous route. It was decided collaboratively between Council and the Roads and Maritime Services (RMS) that a raised intersection with the inclusion of dual pedestrian and bicycle crossings will achieve the desired outcome in terms of design, safety and desire lines.

Existing Situation:

The intersection of Burwood Road and Meryla Street is a typical T-Intersection where Meryla Street meets Burwood Road at a right angle. Parking is currently permitted along both Burwood Road and Meryla Street with a time restriction of two hours. Statutory 'No Stopping' restrictions are located on the northern and southern sides of Meryla Street as well as on the eastern side of Burwood Road. Additionally a section of 'No Stopping' is located on the western side of Burwood Road directly opposite Meryla Street to provide manoeuvring room for north bound traffic on Burwood Road to pass a vehicle waiting to turn right into Meryla Street.

Meryla Street includes a raised pedestrian crossing just east of Burwood Road whereas Burwood Road features keep clear markings to assist vehicle flows during periods of heavy traffic. See image below.



EXISTING LAYOUT – BURWOOD ROAD AND MERYLA STREET INTERSECTION

Proposal

The proposal to raise the intersection at grade with the existing footpath level will reinforce slower speeds by providing a vertical speed control element that will encourage motorists to give way to pedestrians and cyclists using the new crossings. This speed control treatment has been proven to be the most effective in reducing vehicle approach speeds which is the fundamental reason it was preferred.

The new intersection design also includes 2.0m wide kerb extensions on both Burwood Road and Meryla Street. These design elements will provide a single lane approach to both pedestrian crossings as required by the RMS. Refer to attached plan.

As part of the proposal, the existing pedestrian crossing located further north outside 52 Burwood Road will be removed and effectively replaced with this new raised crossing. A number of onsite inspections showed that the proposed new crossing location at Meryla Street is in the preferred location based on pedestrian desire lines. A large number of pedestrians were observed to illegally and dangerously cross Burwood Road in the vicinity of Meryla Street causing serious safety concerns. It is strongly believed that once the new crossing is constructed, pedestrian and cycle usage rates will increase.

The relevant Australian Standard (AS1742.10) states that the minimum 'No Stopping' requirements for pedestrian crossings are 20m on approach to the crossing and 10m on the departure. These 'No Stopping' restrictions are required to ensure that pedestrian safety is maintained by providing satisfactory sight distance for pedestrians to oncoming motorists and vice versa. Several other on-road parking restrictions along Burwood Road will be repositioned to generate an overall parking gain of five spaces. See map below.



PROPOSED ADJUSTMENT TO ON-ROAD RESTRICTIONS WILL CREATE FIVE ADDITIONAL PARKING SPACES

Additionally, the proposal aligns with Councils beautification masterplan for the Burwood Road precinct. New shrubbery will be included on the western side of the raised intersection not only to enhance to overall appearance of the area but to create a physical barrier to prevent illegal crossing over the platform.

Consultation

Given that the proposal will have no negative impact on the surrounding area, consultation has not been undertaken. Council will prepare advice to any affected properties once a decision on this proposal is reached.

Financial Implications

The construction of the raised intersection including the dual pedestrian and bicycle crossings will be fully funded through the Parramatta Road Urban Amenity Improvement Program grant.

Recommendations

1. That Council approve the construction of the proposed raised intersection including the dual pedestrian and bicycle crossings at the intersection of Burwood Road and Meryla Street, Burwood, as per the attached plan.
2. That Council approve the removal of the existing pedestrian crossing located outside 52 Burwood Road, Burwood, and reinstate 2P parking as per attached sketch plan.

Attachments

- 1 Raised Intersection - Burwood Rd @ Meryla St - FINAL PLAN

(ITEM LTC26/19) GREEK ORTHODOX PARISH ANNUAL GREEK STREET FAIR - 10 NOVEMBER 2019

File No: 19/42909

REPORT BY MANAGER TRAFFIC & TRANSPORT

Summary

The Greek Orthodox Archdiocese of Australia is seeking Council's approval for the temporary road closure of Burleigh Street Burwood as well as part of the Elizabeth Street car park to facilitate the annual Greek Street Fair to be held on Sunday 10 November 2019.

Background

Burleigh Street is located south of Railway Parade within the Burwood Town Centre. Each year the Greek Orthodox Parish, Burwood Community and district 'Saint Nectarios' host an annual Greek Street Fair in Burleigh Street between Railway Parade and Elizabeth Street, as well as a section of Council's Elizabeth Street car park.

In order to assist with the large crowds attending the annual event, it is proposed to temporarily close Burleigh Street between Elizabeth Street and Railway Parade on 10 November 2019. Council has previously given approval for this temporary road closure since its inception in 2012.

Proposal

Council has assessed the event as class 3 under the Roads and Maritime Services (RMS) Traffic & Transport Management of Special Events guidelines. The road closure also includes a section of the Council car park at the corner of Elizabeth Street and Burleigh Street.

Barricades will be installed from the evening of Saturday 9 November to prevent cars from being parked in the Burleigh Street (the fair site) and will be removed at approximately 5.00pm after the site pack up is completed on Sunday 10 November 2019.



Consultation

Saint Nectarios Church is required to notify all affected stakeholders, residents and businesses. The Greek Street Fair will also be advertised in local papers.

Financial Implications

Burwood Council is an official event sponsor and has provided a grant of \$1500 via its Community Grants Program. In addition to this all fees for the event including road and car park closure, as well as the hire of Fitzroy Centre on 9 November are proposed to be waived in support of the event.

Recommendations

1. That Council approve the proposed road closure in Burleigh Street between Railway Parade and Elizabeth Street, as well as the section of Council car park at the corner of Elizabeth Street and Burleigh Street from 9.00pm on Saturday 9 November 2019 to 5.00pm on Sunday 10 November 2019. The annual Greek Street Fair are subjected to the following conditions:
 - a) Emergency services and public transport operators are to be advised of the event (a copy to be forwarded to Council)
 - b) A copy of the Public Liability Insurance for the event (\$20 million) to be forwarded to Council.
 - c) Barricades and signs to be provided in accordance with Work Cover requirements and AS 1742.3(2002) – Traffic Control for Works on Roads
 - d) Residents and businesses of the following streets are to be advised of the event (outlining start and finish times, street closure details and a contact name and number for the day) with a copy of the correspondence forwarded to Council:
 - Burleigh Street
 - Burwood Road (from Railway Parade to Belmore Street)
 - Belmore Street (from Burwood Road to Shaftesbury Road)
 - Shaftesbury Road (from Belmore Street to Railway Parade)
 - Railway Parade (from Shaftesbury Road to Burleigh Street)
2. That Council waive all associated fees for the road and footpath closure and hiring of the Fitzroy Centre as part of the event.

Attachments

There are no attachments for this report.



MINUTES OF THE MEETING OF THE BURWOOD LOCAL TRAFFIC COMMITTEE held electronically on October 2019.

ATTENDANCE

- Cr John Faker (Mayor) Chairperson
- Sgt Trudy Crowther, NSW Police Service
- Mr Kristian Calcagno, Roads and Maritime Services
- Ms Jodi McKay, State Member for Strathfield
- Mr Rabih Bekdache, Transit Systems
- Mr Doug Sutherland AM, JP, Burwood Chamber of Commerce

- Mr John Inglese, Group Manager Assets and Infrastructure
- Mr Roberto Di Federico, Manager Traffic and Transport
- Mr Robert Ristevski, Engineer – Traffic and Design
- Mr Henry Huynh, Traffic Engineering Officer

APOLOGIES

That there were no apologies.

CONFIRMATION OF MINUTES

That the minutes of the Burwood Local Traffic Committee of Burwood held on Thursday 5 September 2019, as circulated, be confirmed and signed as a true record of the proceeding of the meeting.

GENERAL BUSINESS

(ITEM LTC25/19) BURWOOD ROAD AND MERYLA STREET, BURWOOD – PROPOSED RAISED INTERSECTION INCLUDING DUAL PEDESTRIAN AND BICYCLE CROSSINGS

Summary

It is proposed to upgrade the intersection of Burwood Road and Meryla Street, Burwood, by raising the existing road level and integrating two distinctive dual pedestrian and bicycle crossings. This redesign will create a safer and slower speed environment that will assist with pedestrian and bicycle movements across Burwood Road at Burwood Park and across Meryla Street.

Recommendations

1. That Council approve the construction of the proposed raised intersection including the dual pedestrian and bicycle crossings at the intersection of Burwood Road and Meryla Street, Burwood, as per the attached plan.
 -
2. That Council approve the removal of the existing pedestrian crossing located outside 52 Burwood Road, Burwood, and reinstate 2P parking as per attached sketch plan.

MINUTES OF BURWOOD LOCAL TRAFFIC COMMITTEE MEETING 3 OCTOBER 2019

(ITEM LTC26/19) GREEK ORTHODOX PARISH ANNUAL GREEK STREET FAIR - 10 NOVEMBER 2019

Summary

The Greek Orthodox Archdiocese of Australia is seeking Council's approval for the temporary road closure of Burleigh Street Burwood as well as part of the Elizabeth Street car park to facilitate the annual Greek Street Fair to be held on Sunday 10 November 2019.

Recommendations

1. That Council approve the proposed road closure in Burleigh Street between Railway Parade and Elizabeth Street, as well as the section of Council car park at the corner of Elizabeth Street and Burleigh Street from 9.00pm on Saturday 9 November 2019 to 5.00pm on Sunday 10 November 2019. The annual Greek Street Fair are subjected to the following conditions:
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 - d) Residents and businesses of the following streets are to be advised of the event (outlining start and finish times, street closure details and a contact name and number for the day) with a copy of the correspondence forwarded to Council:
 - Burleigh Street
 - Burwood Road (from Railway Parade to Belmore Street)
 - Belmore Street (from Burwood Road to Shaftesbury Road)
 - Shaftesbury Road (from Belmore Street to Railway Parade)
 - Railway Parade (from Shaftesbury Road to Burleigh Street)
2. That Council waive all associated fees for the road and footpath closure and hiring of the Fitzroy Centre as part of the event.

This concluded the business of the meeting.

**(ITEM IN29/19) POWER OF ATTORNEY FOR THE ACTING GENERAL
MANAGER - MAY 2019 TO AUGUST 2019**

File No: 19/45528

REPORT BY ACTING GENERAL MANAGER

Summary

At the Council Meeting of 28 May 2019, Council resolved to delegate to Tommaso Briscese a General Power of Attorney.

The resolution included a request for a report to Council every three months on all documents signed under the General Power of Attorney.

Council notes that the following document was signed under the General Power of Attorney between May 2019 and August 2019:

- Voluntary Planning Agreement for 1-3 Marmaduke and 7 Deane Street Burwood. Presented to Council on 25 June 2019, Item IN16/19.

Operational Plan Objective

2.1.3 Ensure transparent and accountability in decision making

No Decision – Information Item Only**Attachments**

There are no attachments for this report.

(ITEM IN30/19) SAFE & CLEAN TEAM - QUARTERLY PERFORMANCE REPORT

File No: 19/45577

REPORT BY DEPUTY GENERAL MANAGER, LAND, INFRASTRUCTURE & ENVIRONMENT

Summary

This report provides performance information on the Safe & Clean Team for the First Quarter of the 2019-2020 Financial Year.

The Safe & Clean Team operates on a daily basis between the hours of 10am to 6pm. The Safe & Clean Team patrols all main business streets in the Burwood Local Government Area as defined in the contract including Burwood Road, Liverpool Road, The Boulevarde, The Strand and Georges River Road. The Safe & Clean Team, like the name suggests, focuses on ensuring that the main commercial streets are always clean by removing light litter and cleaning infrastructure, as well as reporting all crime activity to Police and all local law breaches to Council. The Safe & Clean Team provides a key visual presence of Council along the main commercial streets during the above hours.

Operational Plan Objectives

- 1.1.1 A safe community for resident, workers and visitors
- 1.1.2 Maintain clean and attractive streets and public spaces

Background

The table below highlights the performance for the quarter:

Activity	July 2019	August 2019	September 2019	Quarterly Total
Rubbish removed from roadway	1831 litres 15 (120L bins)	1792 litres 15 (120L bins)	1835 litres 15 (120L bins)	5458 litres 45 (120L bins)
Shopping trolleys reported and removed into side streets	192	150	126	468
Advertising posters removed	12	25	15	52
Report graffiti on Council property	1	0	0	1
Report Road Obstructions	1	4	0	5
Report crime	0	0	0	0
Small spill clean ups	10	45	53	108
Distribute information leaflets	0	0	0	0
Report maintenance issues	0	0	0	0

In regards to light litter removed from the roadways – Burwood Road continues to provide the most dumped light litter due to the high pedestrian traffic. It was noted that The Strand appeared to be the cleanest commercial street in the LGA.

In regards to shopping trolleys – the Safe & Clean Team has noticed a reduction in the number of trolleys observed in the LGA and noted that they appear to be collected on a regular basis around the Westfield Shopping Centre.

In regards to advertising posters – these matters relate to posters displayed mainly on Liverpool Road.

Overall the presence of the Safe & Clean Team has made a huge impact towards beautification of the LGA's streets and the safety of the local community.

No Decision – Information Item Only

Attachments

There are no attachments for this report.

(ITEM IN31/19) PETITIONS

File No: 19/44017

REPORT BY ACTING GENERAL MANAGER

Summary

Petitions received are reported to Council on a monthly basis. Council has received three petitions since the September 2019 Council Meeting.

Operational Plan Objective

2.1.1 Provide opportunities for discussions and report decisions back to the community

Background

Date Received	Petition Subject	No. of Households and Businesses within the LGA	No. of Households outside the LGA	Responsible Council Division
9 September 2019	Petition received in objection to the change of use of the existing two storey dwelling to a group home - DA.2019.073 – 82 Portland Street Croydon Park	90	0	Land, Infrastructure and Environment
12 September 2019	Petition received in objection to the construction of a three storey building for the purposes of 'shop top housing'- BD.2018.148 – 1-3 Tangarra Street Croydon Park	58	10	Land, Infrastructure and Environment
16 September 2019	Petition received in objection to the Burwood Draft Local Strategic Planning Statement – Neich Parade and Britannia Avenue	45	0	Land, Infrastructure and Environment

Comments

That Council notes that the Petitions have been referred to the appropriate Council Officers for attention.

No Decision – Information Item Only**Attachments**

There are no attachments for this report.

(ITEM IN32/19) ANSWERS TO QUESTIONS WITHOUT NOTICE - COUNCIL MEETING OF 24 SEPTEMBER 2019

File No: 19/44547

REPORT BY ACTING GENERAL MANAGER

Summary

At the Council Meeting of 24 September 2019 the following Question without Notice (QWN) was submitted by Councillor Lesley Furneaux-Cook. The relevant Council Officer responded to the QWN and Councillors were notified on 30 September 2019 of the outcome of the QWN.

Operational Plan Objective

2.1.3 Ensure transparency and accountability in decision making.

This is now submitted as part of the Council Agenda for Public Notification:

QUESTION WITHOUT NOTICE – COUNCIL MEETING OF 24 SEPTEMBER 2019	
Question	Response
<p><u>Councillor Lesley Furneaux-Cook</u></p> <p>Question 1:</p> <p>Will staff monitor the Duff Street egress car movements from the new childcare centre on Burwood Road? Currently there are two parking spots opposite the driveway. Duff Street is a very narrow street and is currently two-way.</p>	<p><u>Manager Traffic & Transport</u></p> <p>The childcare centre's driveway exit onto Duff Street was designed to ensure that there was sufficient maneuvering space for vehicles exiting the site whilst maintaining the parking opposite. Given the low number of properties with vehicle access in Duff Street conflict between traffic entering Duff Street and exiting traffic is expected to be minimal, however a review of the street will be undertaken once the new childcare centre is fully operational.</p>

No Decision – Information Item Only

Attachments

There are no attachments for this report.