

The logo for APV (Valuers & Asset Management) features the letters 'APV' in white on a dark blue square background, with a gold swoosh element.

Valuers & Asset
Management

APV & Local Government



- Qld
- NSW
- Vic
- SA
- WA

Quality + Expertise +
Flexibility + Innovation =
Confidence & Real Value

David Edgerton FCPA
Director

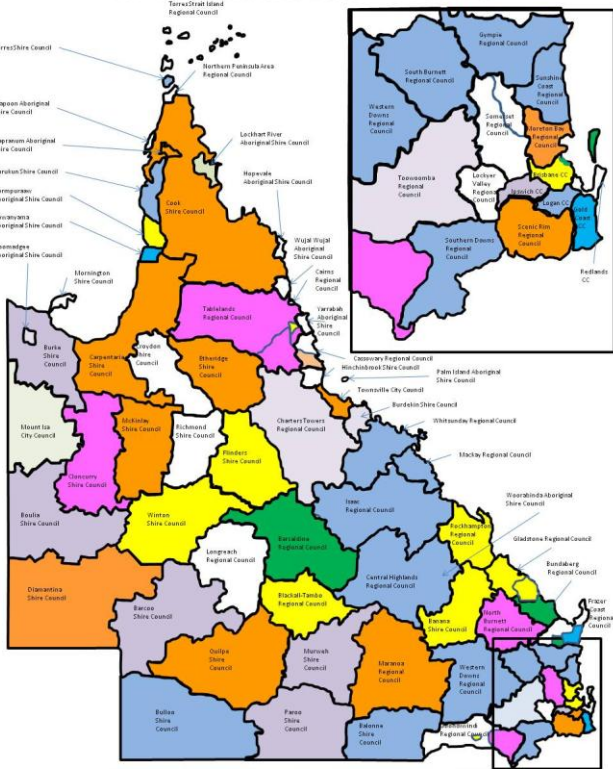
www.apv.net

Delivering more than just figures

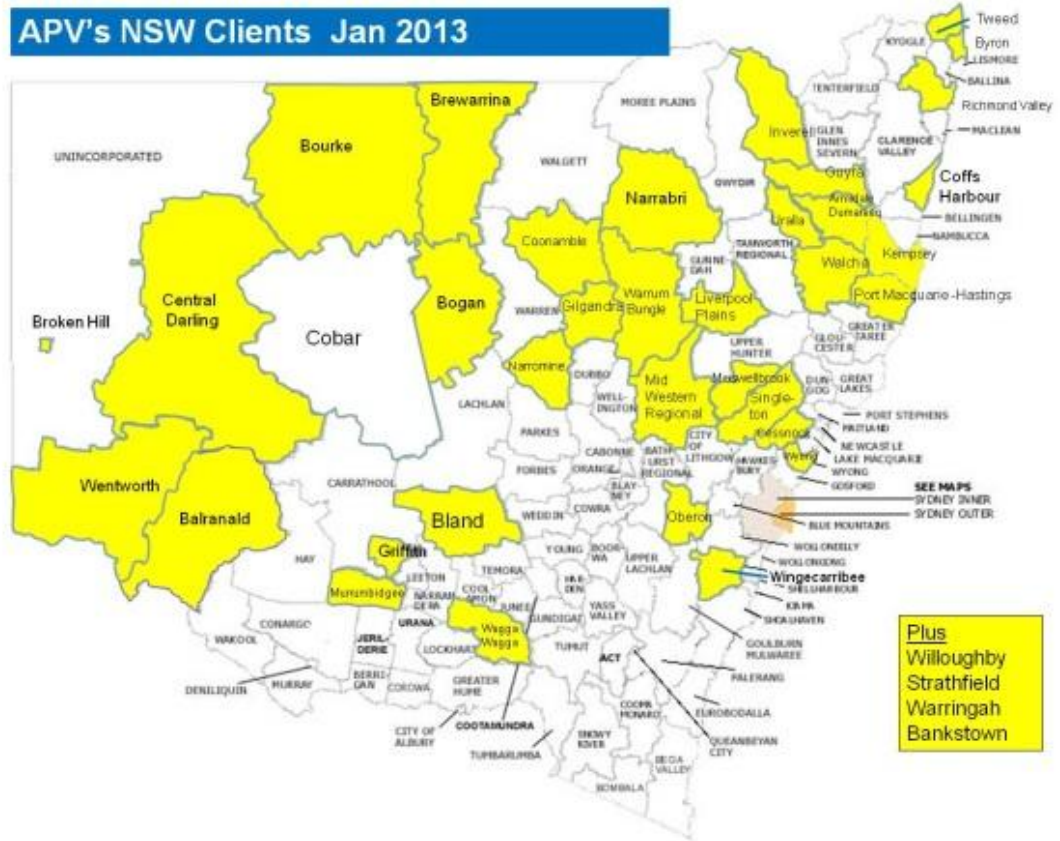
- Here to help
- Proven track record (quality and client service)
- National Experts
- Work with the client
- Continue to support after delivery
- Deal directly with auditors
- Access to tools and educational material

Client Base

APV Valuations 2007 - Present



APV's NSW Clients Jan 2013



CPA Australia Guide to Valuation

- Principal author
- New –
 - Accounting Standards (AASB13)
 - Concepts
 - Process to determine Fair Value
 - Complex disclosures

Implications - AASB13 Fair Value

- Definitions (Fair Value & Residual Value)
- Concepts
 - Level of Valuation Input
 - Recurrent v Non-Recurrent
- Disclosures
 - Reconciliations
 - Complex disclosures
 - Different between Levels 1, 2 & 3
 - Most complex: Level 3

Alternative delivery options

- APV 100%
- APV initial & Fair Value Pro thereafter
- Fair Value Pro
- FVP with occasional APV validation



***FAIR VALUE
PRO***



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