

TOWN *of* CLAREMONT

Annual Report 2023/2024

**A CONNECTED, SUSTAINABLE
AND FLOURISHING COMMUNITY**



Contents

Welcome to the 2023-24 Annual report	4
Message from the Mayor	7
Message from the Chief Executive Officer	9
About the Town	10
Our vision and mission	12
Our values	13
Purpose of the Annual Report	15
Your Council	16
Organisational Structure	23
Our employees	24
Executive team	25
Year in Review	26
Strategic Community Plan Goal Areas	28
Aspirational Outcome – Leadership and Governance	32
Aspirational Outcome – Liveability	68
Aspirational Outcome – People	78
Aspirational Outcome – Environmental sustainability	92
Aspirational Outcome – Local prosperity	100
Financial Statements	114





ACKNOWLEDGEMENT

The Town of Claremont acknowledges the Traditional Custodians of the land and waterways of the Claremont and Swanbourne area. We respect the significance of their connection to the sacred sites, the Derbal Yerrigan and Galbamaanup wetland.

Welcome to the 2023-24 Annual Report

CONNECTED. FLOURISHING. SUSTAINABLE.

These three words collectively summarise the vision of the Town. A community that is connected, healthy and active; aided by a range of appropriate services and facilities.

A flourishing economy; providing opportunities for employment and supportive of small businesses. An organisation that puts sustainability at the forefront of decision making and in practice, for the wellbeing of our current and future community.

This vision is imbedded into the goals of our Strategic Community Plan – Claremont Ahead 2021-2031, which produces the Corporate Business Plan; a document that details the activities for the year, and which the Town's performance is measured against.

This annual report outlines those achievements and has been produced in accordance with the *Local Government Act 1995*.







Message from the Mayor

“

As a small local government, we continue to deliver on our strategic initiatives in line with our community's expectations and determined budget.



On behalf of my fellow elected members, I present the Town's Annual Report for 2023-2024.

The preparation of this report provides the opportunity to reflect over the hard work of Council and Administration. As a small local government, we continue to deliver on our strategic initiatives in line with our community's expectations and determined budget.

Careful consideration of the rate increase for the fiscal year was undertaken, understanding the challenging economic environment while ensuring the facilities and services remain at a commensurate level of surrounding infrastructure, and in line with future community needs.

Overall, our capital expenditure for 23-24 was over \$6.5 million which facilitated the redevelopment and enhancement of our newest community facility, Bay View Community Centre, along with improved drainage, footpaths, and our annual road maintenance program.

As a member of the Claremont Town Centre Advisory Committee, I am appreciative of the feedback and attendance of the committee members, which transpires into important data that assists Council in determining what support to provide, to ensure our Town Centre remains viable and active.

23-24 was a local election year, and I would like to thank all those who took part in the process and utilising their democratic right to vote. In addition to returning councillors, Cr Kate Main, Cr Annette Suann, Cr Ryan Brown, we welcome new community member Graham Cameron to Council.

With over 140 Council reports reviewed, debated, and determined, I am proud of the collegiate council that I am part of, facilitating another year of continued good governance and leadership for our community.

A handwritten signature in blue ink that reads "Jock Barker".

Jock Barker
Mayor



Message from the Chief Executive Officer

“

I am proud of the flexibility and culture of the Town to meet the challenges we faced in 23-24.



The ever-changing economic, environmental, and social climate requires an agile organisation, and I am proud of the flexibility and culture of the Town to meet the challenges we faced in 23-24.

The harsh impact of the Polyphagous shot-hole borer (PSHB) on our green canopy was felt, and the Town responded by implementing its biggest tree planting program to date. Furthermore, a new initiative 'Adopt a Tree' was launched to encourage residents to purchase their own community tree and further quicken the replacement of the tree canopy.

Another challenge faced was sourcing appropriately skilled workers in a low unemployment market, with the increased cost of living pushing people to seek higher salary jobs. This was coupled with the commencement of the negotiations of an Industrial Agreement under the new legislation. Internal promotional opportunities, clear internal communications, health and wellbeing incentives and training and development were key to working through this and maintaining the service delivery for the community.

The Town's continued efforts in environmental sustainability included the 'Greening Claremont' project; moving the light fleet to hybrid, rewarding staff who choose to commute using public transport, selecting sustainable suppliers, and ensuring our community events are low waste generators as part of this project.

Our strong fiscal management continued with the preparation of a draft budget in line with Council's policy, introduction of differential rates for income diversification and securing almost half a million in grants to support the capital works program, and a further half a million in leasing income.

I would like to thank the Mayor Jock Barker and Elected Members for their service and support of the Administration over the past year. I extend my gratitude to all the dedicated staff who continue to deliver exceptional services, projects, and activities for the betterment of the community.

Elizabeth Ledger
Chief Executive Officer

About the Town

The Town of Claremont is the local government authority for the beautiful, leafy, riverside suburbs of Claremont and parts of Swanbourne. Established in 1898, the Town is situated just 9km from the Perth CBD and is the hub of the western suburbs of Perth. The Town is located on the land of the Whadjuk Noongar people and covers an area of almost 5km².

Claremont is a vibrant and thriving community that is home to more than 11,200 people, with an estimated growth to 14,600 people over the next 20 years. The Town is abundant with natural beauty, highlighted by the Lake Claremont Conservation Category Wetland and surrounding bushland, the stunning foreshore of Freshwater Bay, numerous parks and recreational facilities, as well as the tree-lined suburban streets that are distinctly Claremont.

The Claremont Town Centre is a harmonious blend of heritage and modern architecture with a pedestrian friendly high street. It is recognised as a premier retail, commercial and entertainment precinct that attracts visitors from all over Perth. Claremont Quarter Shopping Centre and surrounding streets host a range of shopping and dining options, from boutique stores and restaurants to cafés, fresh produce, and a variety of other small businesses.

A range of sustainable transport options are located within the Town, including the Claremont and Swanbourne Railway Stations, numerous bus routes, bike paths and walking tracks. The Town is also home to several public and private schools, hospitals, and community facilities.

OUR HISTORY

Noongar Boodjar

This has always been Noongar land. The Noongar people have lived in the south-west corner of Western Australia for at least 45,000 years. The Noongar population is made up of 14 different language groups. The suburbs of Claremont and Swanbourne are located on the lands and waters of the Whadjuk language group.

The banks of the Swan River (Derbal Yarrigan) and the wetland area of Lake Claremont (Galbamaanup) have always been significant as campsites and hunting grounds and they remain intrinsic to their spiritual beliefs and creation stories relating to the great serpent (Waugal). The river and lake provided the Whadjuk Noongar people with an abundance of food such as fish, crabs, water fowl, snakes and lizards as well as bush food and freshwater.

The areas known today as the Town of Claremont and the City of Nedlands were once within the jurisdiction of the old Perth Roads Board. On 17 May 1893 polling took place to elect seven residents to represent a newly formed Claremont Roads Board.

By 1898 the population of the district numbered 1700 and after a petition and government intervention the Municipality of Claremont was formed. Nine councillors and an auditor were sworn in with James King as the first Mayor. However, the suburbs of Nedlands and Dalkeith remained the Claremont Roads Board until 1931 which can cause much confusion when researching the past.

Early Municipal meetings were held in the Congregational Church, on Stirling Highway, until the Edwin Summerhayes designed Municipal Chambers was constructed in 1899. Summerhayes later designed the Town's War Memorial in 1921.

In 1907 North (West), East and South Wards were established, and the first ward-based election saw each ward electing three councillors. On 1 July 1961, under the Local Government Act 1960, the municipality became the Town of Claremont. Since that time, boundaries have changed, as has legislation strengthening the role of local government in the community.

ALFRED ROAD

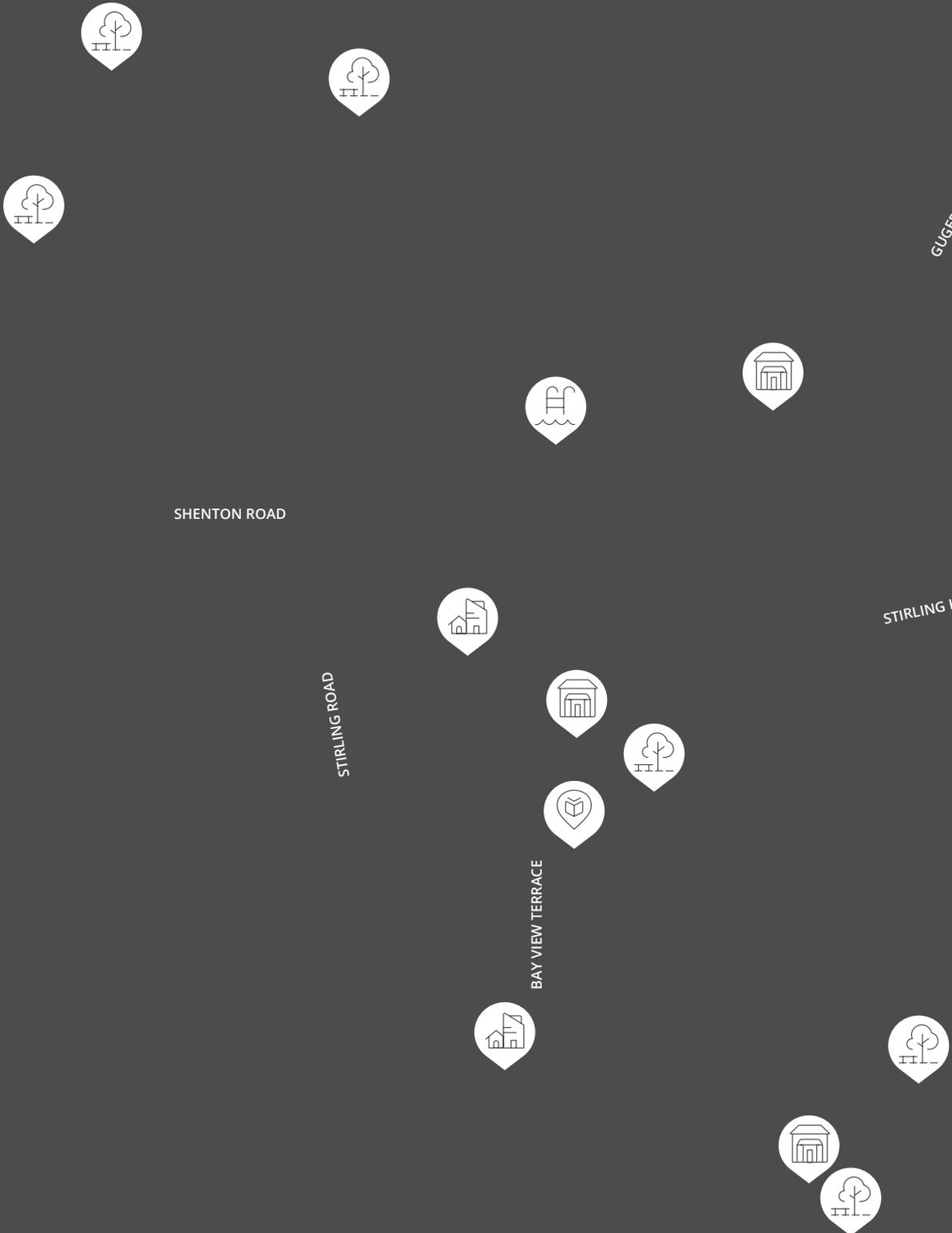
GUGERI STREET

SHENTON ROAD

STIRLING HIGHWAY

STIRLING ROAD

BAY VIEW TERRACE



Our Vision and Mission

OUR VISION

The Town is a progressive, respectful, sustainable local government supporting a connected, flourishing community.

OUR MISSION

We exist to deliver quality services for Claremont today and to build the foundation for the future.

Our values

Respect

We are responsible for how we behave in our workplace and will show respect and courtesy to all of our customers and colleagues.

Integrity

We are open, accountable and honest.

Quality communication

We demonstrate our respect for our community and each other through timely, accurate and understandable communication.

Customer service

Every contact with a customer is important and an opportunity to demonstrate our commitment.

Excellence

Our focus is quality outcomes achieved on time and on budget.

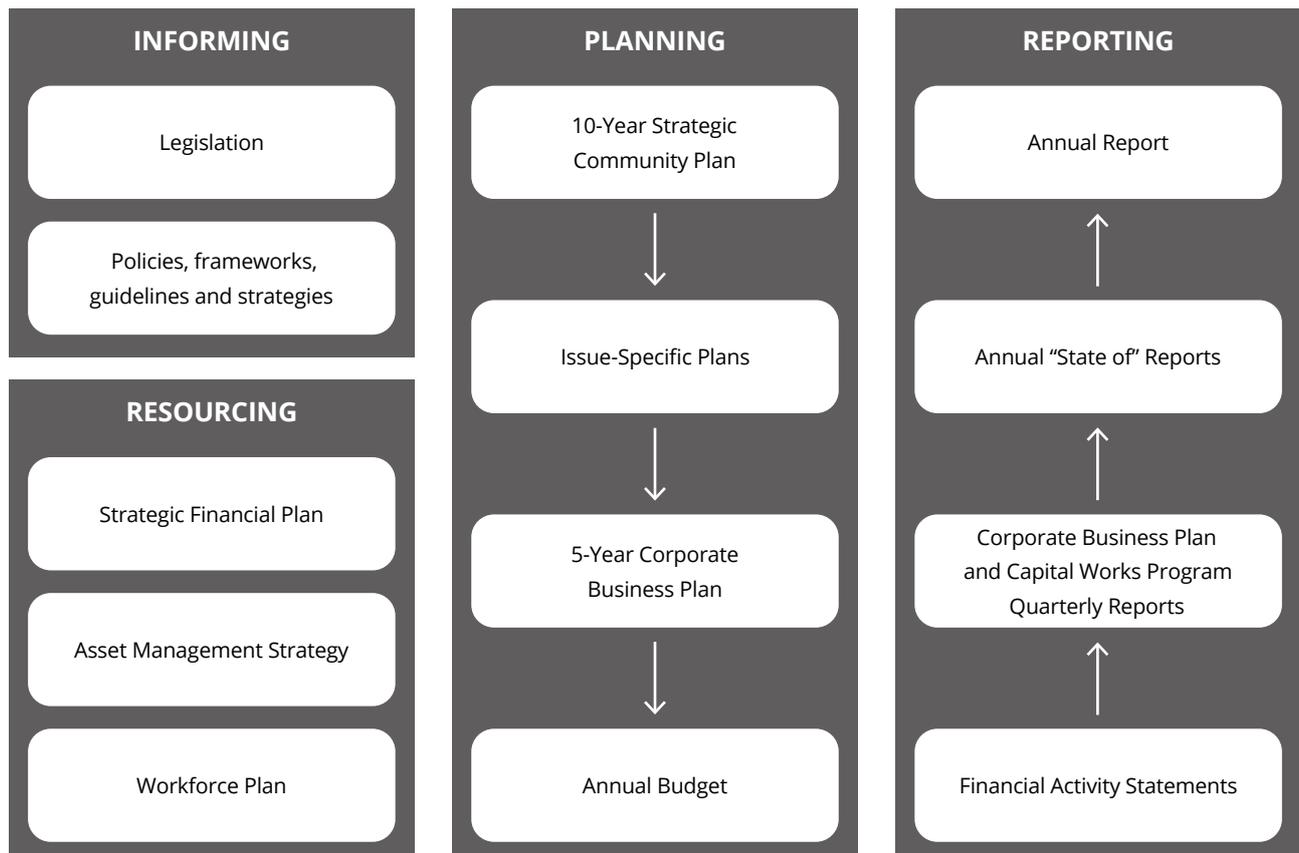


Purpose of the Annual Report

The Town produces an Annual Report for each financial year by 31 December, as required under the Western Australian *Local Government Act 1995*.

This Annual Report demonstrates our performance against the long-term vision of the Town's 10-Year Strategic Community Plan, Claremont Ahead, and the projects and priorities detailed in our Corporate Business Plan. It provides information about our organisational performance and illustrates our commitment to accountable and transparent government.

INTEGRATED PLANNING FRAMEWORK



Your Council

The Council of the Town of Claremont consists of nine Elected Members: one Mayor and eight Council Members.

Council is the policy and decision-making body for the Town of Claremont and meets monthly on a Tuesday evening at 7pm. The Chief Executive Officer and the directors of the Town also attend Council meetings.

Members of the public and press are welcome to attend Council meetings and may ask questions during public question time. Minutes of Council meetings are available to the public and are published on the Town of Claremont website.







JOCK BARKER
Mayor

Mobile: 0408 984 471

Email: mayor@claremont.wa.gov.au

Background

Elected as Councillor in 2001-2009, Elected Mayor 2009. Has lived in Claremont since 1976.

Interests

The Mayor has been an elected member serving the community for over 20 years. He works closely with the CEO to support good governance, and is committed to preserving services, facilities and events that maintain and enhance this. Personally, the Mayor has a strong interest in aviation, farming, as well as travel and keeping fit.

Committees and Memberships

The Mayor is an Honorary Affiliate Member Claremont RSL and Patron of Claremont Yacht Club. In 2023/2024 the Mayor was a member of the Town's Audit & Risk Management Committee; Claremont Town Centre Advisory Committee; Complaints Committee.

Current term

2021 – 2025



PAUL KELLY
Deputy Mayor

Mobile: 0419 666 233

Email: pkelly@claremont.wa.gov.au

Background

Lived in and been involved in the Claremont community for over 30 years. Elected to Council in 1995 and Deputy Mayor for ten years. A member of the Senior Executive Service of the Public sector for over 25 years, recently retiring from his position of Executive Director of the Economic Regulation Authority.

Interests

Cr Kelly has an interest in ensuring local government provides high quality services to the community through consultation and good governance.

Committees and Memberships

Cr Kelly was a member of the Town's Audit & Risk Management Committee; Complaints Committee; Chair of Western Metropolitan Regional Council; Deputy President of WA Local Government Association, Chair Central Metropolitan Zone; Board Director Local Government Insurance Scheme, Board Director Australian Local Government Association, Board Member Australian Building Code Board, Metro West Joint Development Assessment Panel.

Current term

2021 – 2025



SARA FRANKLYN
Councillor

Mobile: 0403 003 840

Email: sfranklyn@claremont.wa.gov.au

Background

Cr Franklyn grew up in the Southwest and has lived in Perth since 1983 and Swanbourne since 1991.

Interests

Cr Franklyn has a strong interest in sporting facilities, Lake Claremont, good governance and transparency. She is keen on ensuring the Town remains connected with the community through regular communication and contact. She is a regular swimmer at Claremont Aquatic Centre and manages a charity for underprivileged children in Ethiopia.

Committees and Memberships

In 2023/2024 Cr Franklyn was a member of the Complaints Committee (Deputy Member) and Western Metropolitan Regional Council (Deputy Member); Lake Claremont Advisory Committee (Chair); Western Subgroup — Metropolitan Regional Road Group.

Current term

2021 - 2025



JILL GOETZE
Councillor

Mobile: 0407 440 249

Email: jgoetze@claremont.wa.gov.au

Background

Elected in 2009, Cr Goetze has lived in Claremont since 1981, and four generations of her family have lived in Claremont since 1918.

Interests

Cr Goetze is passionate about retaining the village feel of Claremont and protecting the heritage character of the town. She is keen to ensure strong community connection to the town through good communication, community events, and town centre activations.

Committees and Memberships

In 2023/2024 Cr Goetze was a member of the Claremont Museum Advisory Committee (Chair); Claremont Town Centre Advisory Committee; Public Art Working Group and Member of the Board, Freshwater Bay Primary School.

Current term

2021 – 2025



SHELLEY HATTON
Councillor

Mobile: 0408 946 295

Email: shatton@claremont.wa.gov.au

Background

Elected in 2021, Cr Hatton has lived in Claremont since 1976. She has been a member of the Physiotherapists Board of Western Australia and Chair of the Rottneet Channel Swim Association, as well as having been on numerous sporting committees and Chair of Uni Camp for Kids.

Interests

Cr Hatton is interested in all things outdoors. She is particularly interested in Lake Claremont and its surrounds and works with the Friends of Lake Claremont on various weeding and planting activities. Open spaces are another passion, as are the provision and maintenance of dog parks. She is also interested in good governance and communication with ratepayers.

Committees and Memberships

Cr Hatton is a member of the Lake Claremont Advisory Committee; Traffic Management Working Group and Foreshore Advisory Committee.

Current term

2021 – 2025



ANNETTE SUANN
Councillor

Mobile: 0410 031 245

Email: asuann@claremont.wa.gov.au

Background

Cr Suann loves Perth and after living and working in London, Tokyo and Singapore, she knows from experience it is the best place to live! She moved back to WA in 2008 with her family and has been residing in Claremont ever since. Cr Suann is a mum, wife, small business owner, volunteer and board member.

Interests

Cr Suann is passionate about supporting local businesses and fostering opportunities to connect communities. She values open consultation and effective communication, emphasising the importance of education for sustainability and strong governance. Cr Suann believes that everyone should take an active interest in their local community.

Committees and Memberships

Cr Suann was a member of the Foreshore Advisory Committee; Claremont Museum Advisory Committee; Claremont Town Centre Advisory Committee; Complaints Committee (Deputy Member); Traffic Management Working Group; WALGA Central Metropolitan Zone

Current term

2023 - 2027



KATE MAIN
Councillor

Mobile: 0417 949 761

Email: kmain@claremont.wa.gov.au

Background

Cr Main has lived in Claremont for 18 years and been a Councillor for eight. She works in marketing and has an economics degree as well as horticulture qualifications. Cr Main is a keen hockey player, gardener, and fair-weather bike rider.

Interests

Cr Main is passionate about making Claremont a liveable space by keeping the community feel and encouraging good planning and design. This includes walking, riding, roads, green space and building development.

Committees and Memberships

Metro Inner-North Joint Development Assessment Panel, Western Sub Group - Metropolitan Regional Road Group, Claremont Museum Advisory Committee, Claremont Park Project Working Group, Claremont Public Art Working Group, Traffic Management Working Group and RoadWise Council representative.

Term ends

2027



RYAN BROWN
Councillor

Mobile: 0438 924 968

Email: rbrown@claremont.wa.gov.au

Background

Cr Brown grew up in the Southwest but has been a local resident for 20 years. He attended UWA where he completed his master's degree in architecture. He is a registered practicing architect and is an advocate for quality design and planning.

Interests

Cr Brown is passionate about enhancing the quality of Claremont's built and natural environment, while promoting it as a liveable, accessible, and sustainable town. His goal is to maintain Claremont as a locale which is welcoming for current and future generations. As a father and member of several local clubs and committees, he is interested in providing greater access to youth services and recreation areas. Cr Brown is a keen runner, having successfully advocated for the Lake Claremont Parkrun.

Committees and Memberships

In 2023/2024 Cr Brown was a member of the Metro West Joint Development Assessment Panel, Public Art Working Group and Claremont Park Working Group.

Current term

2023 - 2027



GRAHAM CAMERON
Councillor

Mobile: 0413 620 079

Email: gcameron@claremont.wa.gov.au

Background

Cr Cameron has lived in Swanbourne for over 27 years where he likes to frequent the local parks and beaches in his spare time.

Interests

Cr Cameron has a commercial background which includes owning and operating two private businesses earning recognition winning a Telstra Small Business award and numerous innovation awards. This experience has equipped him with the skills to advocate for a vibrant, sustainable and community-friendly environment. Cr Cameron works collaboratively with councillors to ensure the Town continues to thrive as a place residents are proud to live.

Committees and Memberships

In 2023/2024 Cr Cameron was a member of the Audit and Risk Committee.

Current term

2023 - 2027



Executive Team



Pictured from left to right

BREE WEBSDALE

Director Governance & People

- Information Technology
- Human Resources
- Workplace Health & Safety
- Legal
- Governance & Records
- Insurance & Risk
- Finance and Rates

MARTY SYMMONS

Director Infrastructure

- Engineering
- Civil Works
- Building Works & Maintenance
- Parks
- Environment
- Asset Management
- Aquatic Centre

ELIZABETH LEDGER

Chief Executive Officer

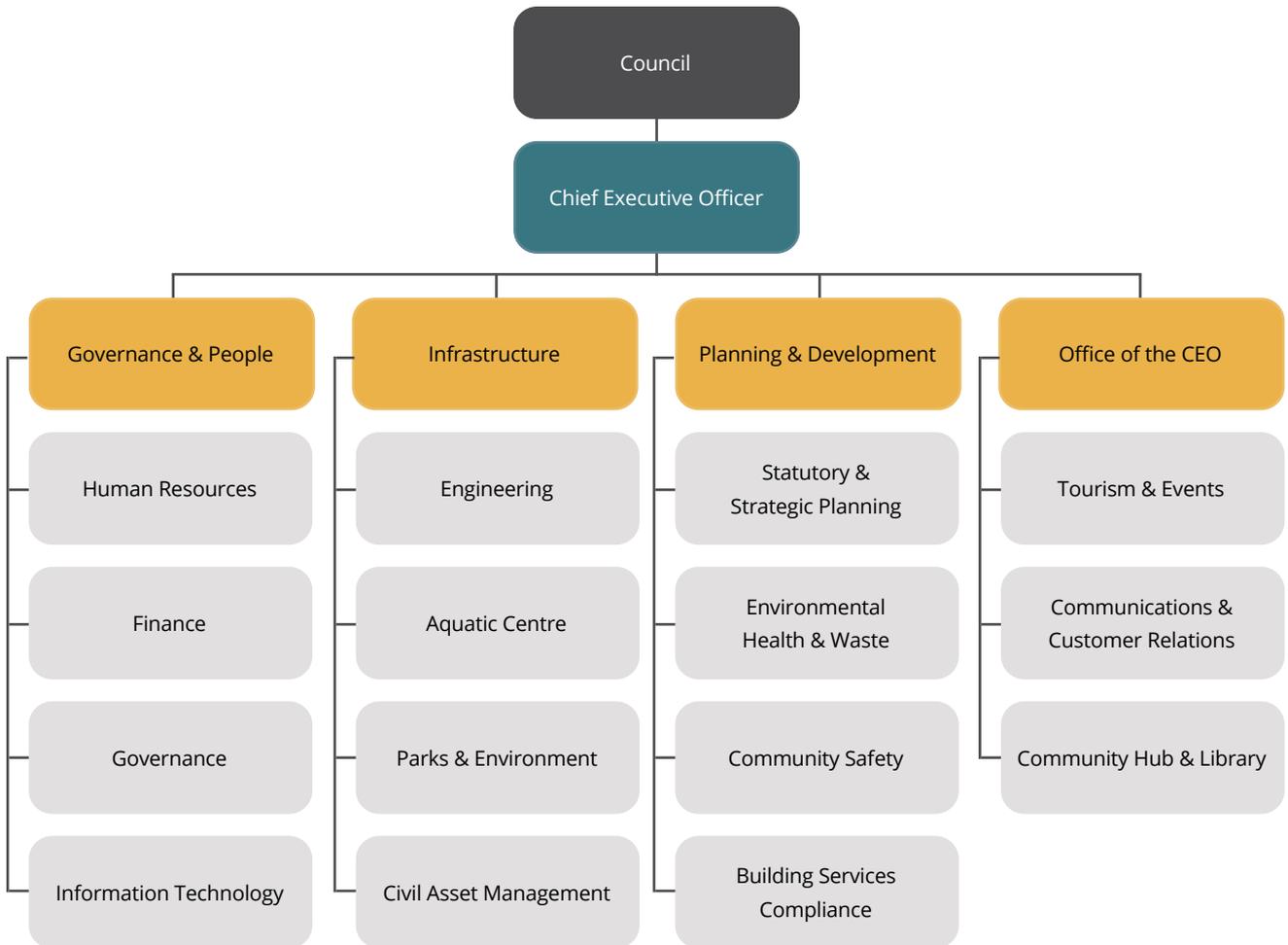
- Elected Members
- Strategic Community Planning
- Communication & Marketing
- Community Engagement
- Tourism & Events
- Museum
- Community Hub & Library
- Customer Relations

DAVID VINICOMBE

Director Planning & Development

- Statutory Planning
- Building
- Compliance
- Heritage
- Environmental Health
- Community Safety

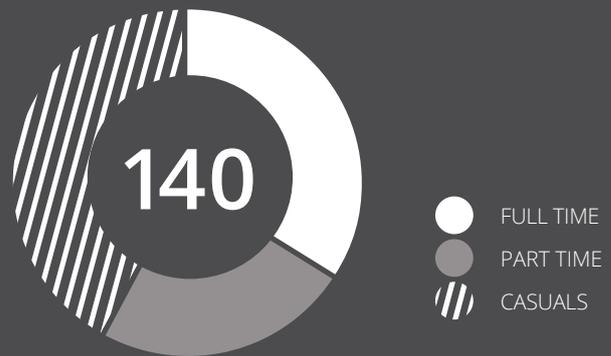
Organisational Structure



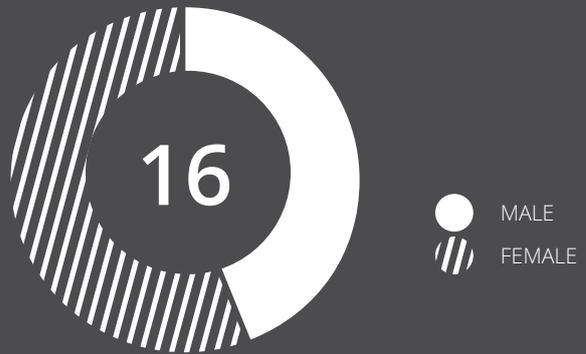
Our employees

In 23-24, the Town operated with a total employee number of 80 full time and part time permanent employees, making a total FTE equivalent of 74.86. There is a casual pool of approximately 60 staff who work predominantly across the Aquatic Centre, Museum, Library and Community Safety.

EMPLOYEE TYPE



TOTAL EXECUTIVE / MANAGEMENT TEAM



AVERAGE TENURE

ALL STAFF

2.91
Years

AVERAGE TENURE

EXCLUDING CASUAL

4.05
Years

AGE RANGE

ALL STAFF

19-69
Years

AVERAGE AGE

ALL STAFF

39.79
Years

AVERAGE AGE

FEMALE

40.56
Years

AVERAGE AGE

MALE

38.64
Years

SALARY RANGE

\$100,000 - \$130,000

9

People

SALARY RANGE

\$130,000 - \$150,000

3

People

SALARY RANGE

\$150,000 - \$200,000

3

People

SALARY RANGE

\$200,000 - \$250,000

1

People



Highlights of our achievements

- Managed the overall expenditure of \$21,759,159.00 with a revenue of \$22,479,315.00.
- Prepared a baseline audit in carbon emissions to allow the creation of an action plan to reduce emissions.
- Created the Greening Claremont project, which focussed on reducing and recycling waste at community events through 'Go2Cups' and other initiatives. This resulted in Carols in the Park having an increase of 120% in recycling compared to the same event in 2022, with a decrease of 40.22% in general waste from the previous year.
- Planted 250 new trees of varying ages and created a new initiative 'Adopt a Tree' to support increasing our green canopy and in response to the Polyphagous shot-hole borer.
- Adopted the renewed Lake Claremont Management Plan 2024 – 2029 and won the LG Professionals Partnerships and Collaboration Award for the work done with the Friends of Lake Claremont to improved and enhance the local wetland.
- Transition 80% of its fleet from petrol to hybrid vehicles resulting in cost efficiencies and reduced emissions.
- Maintained our Gold Waterwise Accreditation through the WaterCorp, recognising the Town's commitment to managing their allocated water budgets.
- Continued to implement the Foreshore Sand Management Plan to assist with erosion control.
- A total of 144 Reports presented to Council; 140 being carried.
- Held the local election with 8,147 election packages dispatched with a total of 2,264 (27.79%) ballots returned.
- Implemented stage two of the Datascape ERP software for improved efficiencies.
- Held 15 informative briefing sessions for Council to support more informed decision making.
- Commenced renegotiation of the Town's Industrial Agreement under the WA State Industrial Relations system.
- Submitted the Town Centre Precinct Structure Plan to the Statutory Planning Committee of the West Australian Planning Commission, which was approved with modifications.
- Processed 112 Development Applications, resulting in \$103,707 in fees reflecting \$26,617,500 in the value of the developments.
- Expended nearly \$2,000,000 to renew footpaths and road surfaces, and over \$500,000 in drainage improvement works.
- Commence construction of the redevelopment of a former underutilised community facility, the Bay View Community Centre, and built an alfresco seating area for south Bay View Terrace to support economic development.
- Installed two new playgrounds at John & Jean Mulder Park and Mrs Herberts Park; with the designs being selected by the community through consultation.
- Introduced a Public Arts page on the Town's website and completed two more works on the Town's Public Art Trail including a new pavement artwork at Swanbourne Village and sculpture at the Tee Box Café.
- Held four Citizenship Ceremonies, welcoming 57 conferees to the community.
- Held 13 community events that celebrated our culture and history and attracted almost 16,000 community members.
- Produced four editions of Flourish community magazine distributed to over 20,000 homes and businesses, that were printed using solar electricity on FSC® Certified paper sourced from plantation timber.



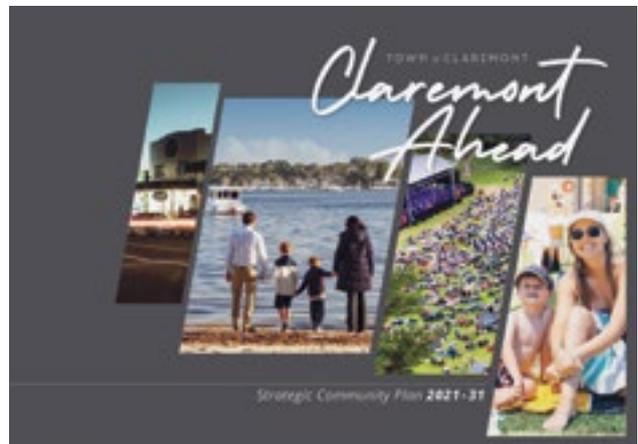
Strategic Community Plan Goal Areas

STRATEGIC COMMUNITY PLAN

The Town's Strategic Community Plan 'Claremont Ahead 2031' provides direction for other plans within its five key goal areas.

- Leadership and governance
- Liveability
- People
- Environmental sustainability
- Local prosperity

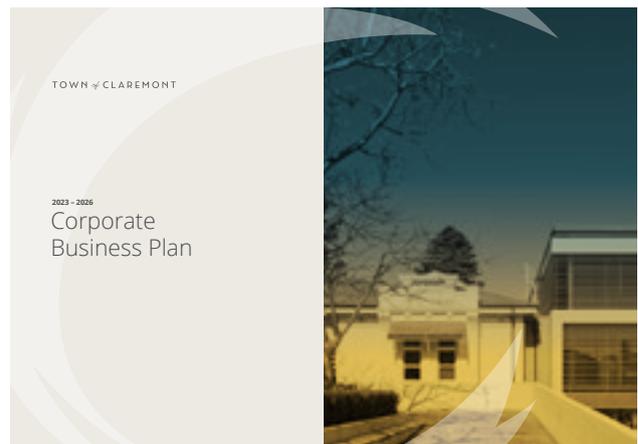
The development of this strategic plan is through extensive community and stakeholder consultation and reviewed regularly to ensure its relevance.



CORPORATE BUSINESS PLAN

The Corporate Business Plan (CBP) translates the Town's long-term aspirations into a four-year program of projects, services and programs. The CBP includes strategic priorities that align to the Strategic Community Plan and the resource requirements to achieve these priorities.

The annual review of the CBP provides an opportunity for the Town to reassess forecast time-frames in accordance with resourcing strategies to ensure the sustainable delivery of projects.



Five key goal areas

Leadership and governance

ASPIRATIONAL OUTCOME

We are an open and accountable local government;
a leader in community service standards.

Liveability

ASPIRATIONAL OUTCOME

We are an accessible community with well maintained and managed assets.
Our heritage is preserved for the enjoyment of the community.

People

ASPIRATIONAL OUTCOME

We live in an accessible and safe community that welcomes diversity,
enjoys being active and has a strong sense of belonging.

Environmental sustainability

ASPIRATIONAL OUTCOME

We are a leader in responsibly managing the built and natural environment for the enjoyment
of the community and continue to demonstrate diligent environmental practices.

Local prosperity

ASPIRATIONAL OUTCOME

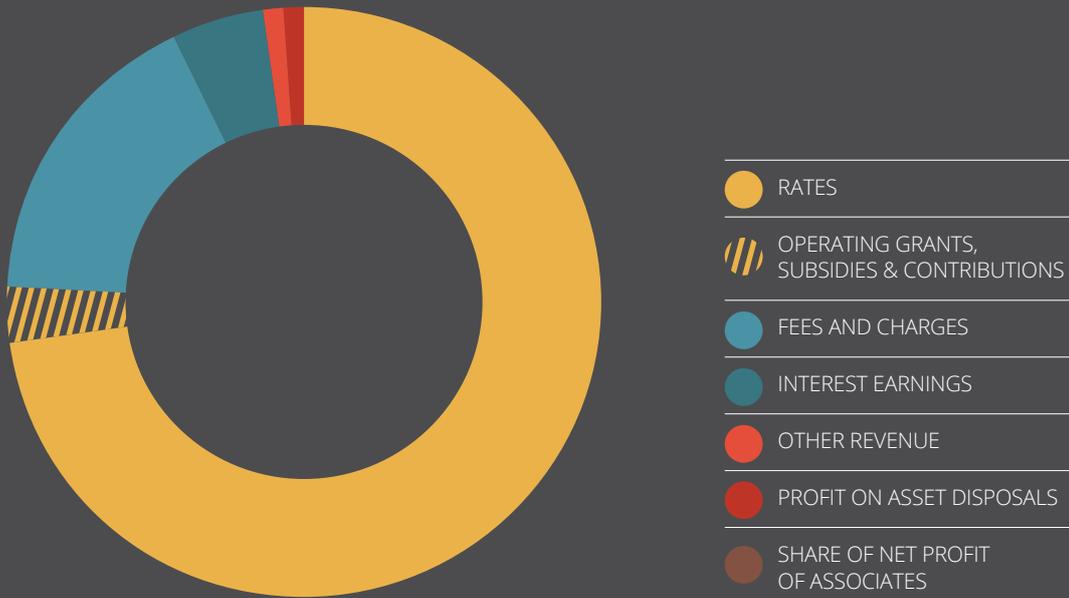
Our businesses are thriving and integrated into the life of the Claremont community,
and the town centre is known as a premier destination.

A snapshot of financial performance

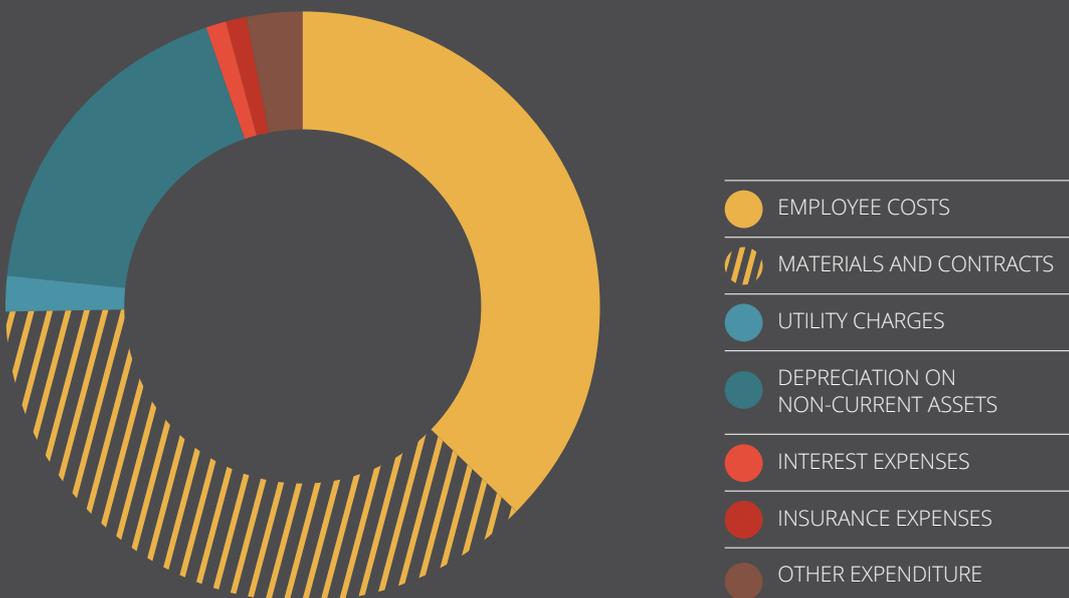
2023/24 OPERATING REVENUE		2023/24 OPERATING EXPENSES	
Rates	\$16,439,901	Employee costs	\$8,088,710
Grants, subsidies & contributions	\$660,496	Materials and contracts	\$8,010,323
Fees and charges	\$3,864,459	Utility charges	\$460,267
Interest revenue	\$1,112,603	Depreciation on non-current assets	\$3,960,149
Other revenue	\$231,131	Interest expenses	\$203,899
Profit on asset disposals	\$121,490	Insurance expenses	\$278,514
Share of net profit of associates	\$49,235	Other expenditure	\$757,297
	\$22,479,315		\$21,759,159



2023/24 OPERATING REVENUE



2023/24 OPERATING EXPENSES



Aspirational outcome

Leadership and governance

STRATEGIC INITIATIVES

We are an open and accountable local government, a leader in community service standards.

- I. Our stakeholders are well-informed, and we provide opportunities for community engagement
- II. Demonstrate a high level of leadership, governance, accountability, management and strategic planning
- III. Manage our finances responsibly and improve financial sustainability
- IV. Create an environment to support and develop our staff
- V. Provide the best possible customer experience throughout every interaction we have with our customers
- VI. Continually assess our performance and implement initiatives that drive continuous improvement
- VII. Develop and build partnerships that support the Town's vision





I. STRATEGIC INITIATIVE

Our stakeholders are well-informed, and we provide opportunities for community engagement

Consultation

The Town undertook several engagement strategies to assist with the decision-making process in a number of areas.

YOUTH SURVEY

In our ongoing effort to create a vibrant and inclusive space for all community members, the Town is developing the Bay View Community Centre. Understanding the needs and preferences of our younger residents is crucial to this project's success. To gather their insights, we conducted a Youth Survey targeted at residents aged 12-18 years. The survey was distributed through social media and digital channels, inviting our youth to share their thoughts on what they believe should be prioritised in the new community hub. The 66 responses we received will play a key role in shaping a centre that reflects the aspirations of Claremont's younger generation.

DRAFT LOCAL PLANNING STRATEGY

The Town of Claremont is committed to thoughtful and sustainable urban development. Following Department of Planning, Lands and Heritage support to advertise a modified Local Planning Strategy in October 2023, the Strategy was advertised for a period of 60 days, during which 40 submissions were received. Council resolved on 25 June 2024 to seek Western Australian Planning Commission endorsement of a further modified Strategy to address a number of the concerns and comments raised during the submission period.

JOHN AND JEAN MULDER PARK PLAYGROUND UPGRADE

The Town is committed to enhancing our public spaces, and as part of this, we upgraded John and Jean Mulder Park with a new playground. To ensure the new playground meets the community's expectations, residents were invited to participate in a consultation process, with 232 responses received sharing their preferences from the choice of three proposed playground designs. This engagement ensures that the final playground design reflects the desires of those who will enjoy it the most—our local families and children.

NAME YOUR COMMUNITY CENTRE COMPETITION

To engage our community in the development of our new facility at 64 Bay View Terrace, the Town launched the "Name Your Community Centre" competition. Residents were invited to submit their suggestions for naming this new hub, which will serve as a vibrant centre for activities, programmes, and community initiatives. This facility is destined to become the beating heart of Claremont, fostering a strong sense of community and belonging. The centre name was determined with guidance from the Claremont Park Working Group and Bay View Community Centre was deemed the most suitable name of choice for this new facility.

COMMUNITY EVENTS AND SERVICES

At each community event, the Town provides feedback opportunities to ensure the events are offering what the community wants at the expected service level.

- Under the sea adventure trail Oct 2023 – 125 respondents
- Luminous April 2024 - 100 respondents
- Seniors' week Nov 2023 – 26 respondents
- Art awards July 2023 – 1123 respondents
- TOTAL: 1374 respondents

A SUMMARY OF OTHER CONSULTATIONS

Date	Project	Detail
17 July 2023	Proposed Major Land Transaction: 288 (Lot 3771) Stirling Highway, Claremont	Residents were encouraged to submit feedback on the Town's proposed major land transaction in relation to the proposed acquisition of 288 Stirling Highway, Claremont.
16 November 2023	Draft Animal Local Law 2023	This legislation is designed to regulate, control, and manage the keeping of dogs and cats within the district.
15 February 2024	Fencing Local Law 2024	In line with section 3.12(3)(a) of the <i>Local Government Act 1995</i> , the Town of Claremont proposed the Fencing Local Law 2024.
28 March 2024	Parking Restrictions – Central West Precinct	Given The Grove development set for completion in June 2024, the Town wanted to determine whether parking restrictions for the Central West Precinct should remain in place.
8 April 2024	Swanbourne Shopping Village – Pavement artwork	Business owners at the Swanbourne Shopping Village were asked for their feedback on the mural installed along the pavement and ideas to add vibrancy to the shopping strip.

Communication

WEBSITE

Following on from the website's redevelopment in 2022 the Town has continued to develop the functionality for residents and the wider community in line with the WA Government's standards for web accessibility.

Upgrades implemented in 2023/2024 included the introduction of a Public Arts page and an upgrade to the current Community Events section.

DIGITAL MEDIA

Connecting with our community using digital technology remained a key component of the Town's communication tools. Platforms such as Facebook, Instagram, LinkedIn, community survey software and email marketing can help us effectively engage with our community, increase transparency, and enhance service.

Media platforms such as Facebook, Instagram, LinkedIn, and email marketing helps the Town effectively engage with our community, increasing transparency, and enhancing service.

E-NEWSLETTERS

The Claremont Ahead message is communicated every month via print advertisement in the local Post newspaper and distributed electronically via e-newsletter to the community database of 2,995. In 2023-24 there were ten newsletters from the Office of the Mayor, highlighting key messages and events.

The Claremont Community Hub and Library e-newsletter kept library members informed during the 2023-2024 financial year, highlighting new library stock arriving, promoting school holiday programs, and providing online tips from our Be Connected program.

PRINT MEDIA

The Town's Flourish magazine publication is created and produced in-house to support community connection. Distributed at the beginning of each season, the magazine focusses on local happenings in and around our Town. Stories including local community group initiatives, events, sustainability, and promotion of local businesses.

Flourish is distributed to all households and businesses each quarter by a community group; this provides an opportunity for them to raise funds which goes back into the community. The magazine is also available online via the Town's website.

PUBLIC NOTICES

Local and Statewide Public Notices were given throughout the financial year as required including:

- Requests for tender.
- Review and drafts of various Local Laws – Local Animal Law 2023 & Fencing Local Law 2024.
- Outcome of Ward and Representation Review.
- Intention to Borrow.
- Draft Budget and Notice of Intention to Levy Differential Rates for 2024/25.
- Intention to Dispose of Property by way of Licence – Zone 2, Bay View Community Centre, 64 Bay View Terrace, Claremont.
- Intention to Borrow.
- Annual Report 2022/23 and Annual General Meeting of Electors.

In accordance with the *Local Government Act 1995*, the above notices were advertised via the Town's website, noticeboards, social media and newspaper advertisements.

LOCAL PRINT CONTENT

POST NEWSPAPERS

150
Articles

PERTH NOW WESTERN SUBURBS

44
Articles

TOTAL REACH

194
Articles

SOCIAL MEDIA

FACEBOOK

5,198
Followers

272
Posts

17.7k
Average reach

SOCIAL MEDIA

INSTAGRAM

3,312
Followers

125
Posts

2.8k
Average reach

AUDIENCE

FACEBOOK



● FEMALE
▨ MALE

INSTAGRAM



● FEMALE
▨ MALE

WEBSITE

TOTAL USERS

149k
People

DIRECT MAIL

SENT

10
E-news

DATABASE

2.9k
People

Freedom of Information (FOI)

The *Freedom of Information Act 1992 (FOI Act)* gives the public a general right to apply for access to documents held by the Town of Claremont.

In 2023-2024 the Town received twelve (12) applications under the FOI Act. Of those applications:

- A decision was made on ten (10) applications.
- One application was transferred in full to another agency as the Town did not hold any documents within the scope of the request and had reason to believe another agency did (section 15 of the FOI Act); and
- One application was withdrawn by the Applicant.

One application for internal review of the Freedom of Information Officer's decision was received and processed in 2023-2024.

In accordance with the FOI Act, the Town publishes an Information Statement on its website detailing the types of documents the Town holds, the FOI process and how to make a FOI application. The Information Statement is reviewed annually by the Town's Freedom of Information Officer.



Record keeping

Principle 6 of the *State Records Act 2000* (compliance to the *State Records Act 2000*) states that the Town's Annual Report is to include evidence of the Town's work to maintain an efficient and effective record keeping system.

In 2023/24, 65,453 records were registered in the Town's Electronic Document Records Management System.

Specific activities undertaken during 2023/2024 to support recordkeeping at the Town included the following:

1. Reviewed, updated and created various record keeping work procedures including an updated records induction manual.
2. Delivered face to face Records Induction to all new employees. New staff are informed of their record-keeping obligations under the *State Records Act 2000*, the use of Content Manager tailored to the employee's role and responsibilities and is complemented by record keeping work instructions and guidelines. Refresher training is also available to all staff as required.
3. Retention Schedules of all folders in the Electronic Document and Records Management System (EDRMS) was updated to the General Retention and Disposal Authority for Local Government Information DA 2023-005.
4. The records email inbox was administered by the Records team to provide support and advice to staff.
5. Reminders of staff obligations as described in the Recordkeeping Plan were provided via the staff newsletter. Reminders on Council Member obligations as described in the Recordkeeping Plan and were provided via the Council Member newsletter.
6. The Town continued to implement its digital records strategy and no longer creates hard copy files, utilising day batching boxes for records scanned and saved into the Content Manager.
7. Continued assisting with the implementation of the Town's new ERP system and specifically its integration with the EDRMS.

Requests for Tender

REQUESTS FOR TENDER 2023/24						
Tender	Advertised	Submissions	Awarded by Council to	Estimated contract amount	Contract Term (years)	From-To
Supply and Lay Asphalt – Major Works	5/10/2023	4	Fulton Hogan Industries	\$1.2 million	2+1 years	16/01/2024 – 16/01/2026
Minor Asphalt Supply and Laying Services	9/11/2023	2	Protect Asphalt	Est \$100,000.00 per annum	2+1 years	18/12/2023 – 17/12/2025
Provision of Reticulation Services	19/09/2023	6	Joint Contract D U Electrical and Pipeline Irrigation	Est \$250,000.00 per annum	2+1 years	9/11/2023 – 9/11/2025
Street Sweeping	21/12/2023	2	EnviroSweep	Approx \$250,00.00	2+1 years	08/02/2024 – 07/02/2024
Concrete Footpaths	07/03/2024	2	Dowsing Group	Est \$2.2 million	2+1 years	24/04/2024 – 24/04/2026
Traffic Management Services	03/05/2024	8	Joint Contract Contraflow QTM Pty Ltd	Approx \$550,000.00	2+1 years	2/07/2024 – 1/07/2026



II. STRATEGIC INITIATIVE

Demonstrate a high level of leadership, governance, accountability, management and strategic planning

Council

COUNCIL MEETINGS

The Town of Claremont proposed to hold a total of 13 Ordinary Council Meetings between July 2023 to June 2024.

Of the 13 proposed meeting dates the Town of Claremont held 12 Ordinary Council Meetings with one meeting cancelled (30 April 2024). In addition, one Special Council Meeting and one Annual General Meeting of Electors were held on the following dates;

1. Annual General Meeting of Electors – 31 January 2024
2. Special Council Meeting – 22 April 2024.

Meeting attendance for each Council Member during the financial year is detailed below.

ATTENDANCE AT COUNCIL MEETINGS		
Council Member	Attendance at Ordinary Council Meetings	Attendance at AGM and SCM
Mayor Barker	10	2
Cr Suann	7	1
Cr Franklyn	10	2
Cr Main	12	2
Cr Goetze	10	1
Cr Kelly	10	2
Cr Brown	12	1
Cr Hatton	11	2
Cr Cameron*	8	2
Cr Telford**	4	0
Cr Edwards**	4	0

*Cr Cameron commenced in October 2023

**Crs Telford and Edward completed their terms October 2023.

A SUMMARY OF THE MEETINGS DURATION AND NUMBER OF ITEMS:

JUL 2023

11th

ITEMS

4

MINUTES

24

JUL 2023

25th

ITEMS

6

MINUTES

43

AUG 2023

29th

ITEMS

14

MINUTES

72

SEP 2023

26th

ITEMS

9

MINUTES

49

OCT 2023

31st

ITEMS

14

MINUTES

74

NOV 2023

28th

ITEMS

15

MINUTES

46

DEC 2023

7th

ITEMS

11

MINUTES

49

JAN 2024

31st

ITEMS

AGM

MINUTES

1

FEB 2024

6th

ITEMS

11

MINUTES

66

FEB 2024

27th

ITEMS

7

MINUTES

38

MAR 2024

26th

ITEMS

15

MINUTES

35

APR 2024*

22nd

ITEMS

9

MINUTES

66

MAY 2024

28th

ITEMS

13

MINUTES

99

JUN 2024

25th

ITEMS

14

MINUTES

89

*Special Council Meeting

CHIEF EXECUTIVE OFFICER REPORTS PRESENTED TO COUNCIL:

JUL 2023
11th
 # ITEMS
5
 # CARRIED
4

JUL 2023
25th
 # ITEMS
6
 # CARRIED
5

AUG 2023
29th
 # ITEMS
14
 # CARRIED
14

SEP 2023
26th
 # ITEMS
9
 # CARRIED
9

OCT 2023
31st
 # ITEMS
14
 # CARRIED
14

NOV 2023
28th
 # ITEMS
15
 # CARRIED
14

DEC 2023
12th
 # ITEMS
11
 # CARRIED
11

JAN 2024
31st
 # ITEMS
1
 # CARRIED
1

FEB 2024
6th
 # ITEMS
11
 # CARRIED
11

FEB 2024
27th
 # ITEMS
7
 # CARRIED
7

MAR 2024
26th
 # ITEMS
15
 # CARRIED
15

APR 2024*
22nd
 # ITEMS
9
 # CARRIED
9

MAY 2024
28th
 # ITEMS
13
 # CARRIED
12

JUN 2024
25th
 # ITEMS
14
 # CARRIED
14

*Special Council Meeting

REPORT INFORMATION

In 2023/24 144 reports of the Chief Executive Officer were presented to Council. Of those reports:

144	CARRIED BY COUNCIL	1	REFERRED BACK TO THE ADMINISTRATION FOR FURTHER CONSIDERATION
1	LOST	2	WITHDRAWN BY THE CEO

	Date	Number of Items	Carried	Lost	Referred back	Withdrawn
Ordinary Council Meeting	11 July 2023	5	4	0	0	1
Ordinary Council Meeting	25 July 2023	6	5	0	0	1
Ordinary Council Meeting	29 August 2023	14	14	0	0	0
Ordinary Council Meeting	26 September 2023	9	9	0	0	0
Ordinary Council Meeting	31 October 2023	14	14	0	0	0
Ordinary Council Meeting	28 November 2023	15	14	0	1	0
Ordinary Council Meeting	12 December 23	11	11	0	0	0
Annual General Electors Meeting	31 January 2024	1	1	0	0	0
Ordinary Council Meeting	6 February 2024	11	11	0	0	0
Ordinary Council Meeting	27 February 2024	7	7	0	0	0
Ordinary Council Meeting	26 March 2024	15	15	0	0	0
Special Council Meeting	22 April 2024	9	9	0	0	0
Ordinary Council Meeting	28 May 2024	13	12	1	0	0
Ordinary Council Meeting	25 June 2024	14	14	0	0	0
Total		144	140	1	1	2

COUNCIL MEMBER TRAINING AND PROFESSIONAL DEVELOPMENT

Council Members are encouraged to participate in relevant training and development opportunities in order to acquire or develop skills and knowledge to assist in their capacity as a Council Member. Council Members attended the below training during the financial year. In addition, Council Members attend regular workshops and forums presented by the Administration on key issues to assist with their role.

COUNCIL MEMBERS TRAINING		
Council Member	Training Course	Date Completed
Cr Shelley Hatton	Understanding Local Government	22 December 2023
	Conflicts of Interest	14 January 2024
	Meeting Procedures	4 February 2024
	Understanding Financial Reports and Budget	8 February 2024
Cr Graham Cameron	Understanding Local Government	6 February 2024
	Conflicts of Interest	8 April 2024
	Meeting Procedures	8 May 2024

COMMITTEES

To assist Council in its role, the Town of Claremont has the following advisory committees:

- Audit and Risk Management Committee
- Claremont Museum Advisory Committee
- Claremont Town Centre Advisory Committee
- Foreshore Advisory Committee
- Lake Claremont Advisory Committee
- Complaints Committee

These committees are comprised of Elected Members and community representatives, and are supported by Administration Staff.

Membership of each committee is detailed below:

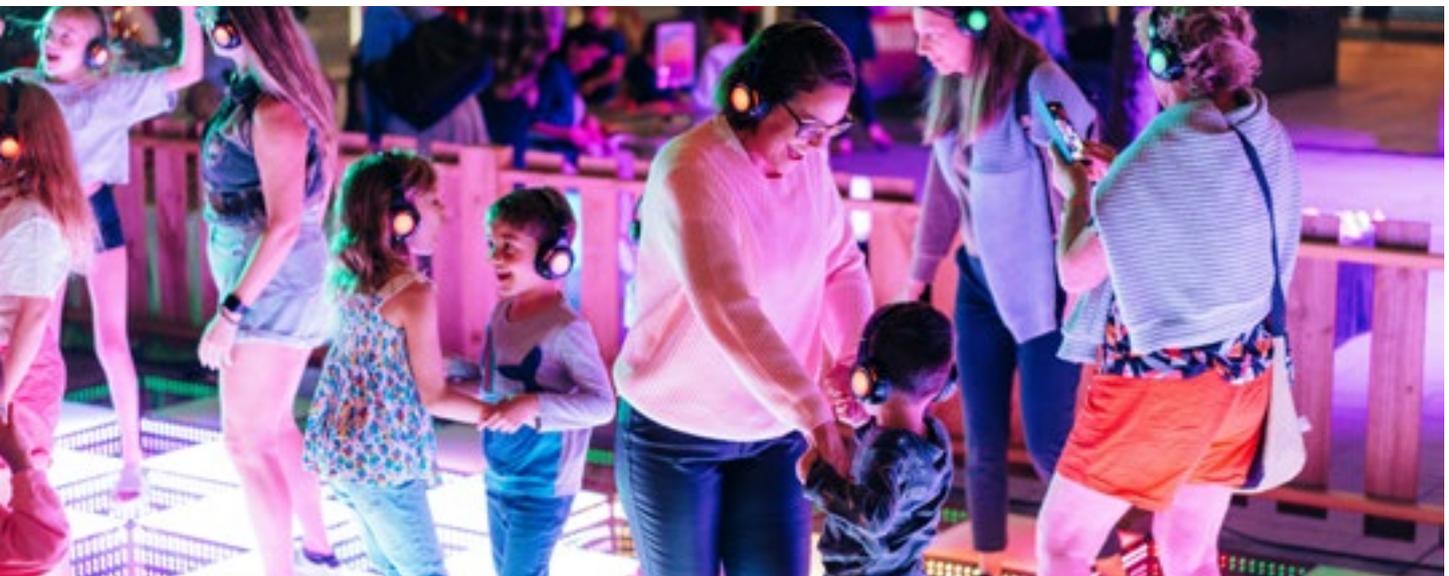
Meeting Dates	Presiding Member	Council Member Representatives	Community Representatives
AUDIT AND RISK MANAGEMENT COMMITTEE			
31 August 2023	Cr Peter Telford	Mayor Jock Barker	Mr Aiden Daly
4 December 2023		Cr Paul Kelly	<i>(until October 2023)</i>
6 March 2024		Cr Peter Telford <i>(until October 2023)</i>	Dr Bruce Haynes <i>(until October 2023)</i>
		Cr Shelley Hatton <i>(until October 2023)</i>	Mr Peter Telford <i>(from October 2023)</i>
		Cr Graham Cameron <i>(from October 2023)</i>	Ms Nanette Trask <i>(from October 2023)</i>
COMPLAINTS COMMITTEE*			
Nil	Not yet appointed	Mayor Jock Barker	Nil
		Cr Paul Kelly	
		Cr Jill Goetze <i>(until October 2023)</i>	
		Cr Annette Suann <i>(Deputy Member)</i>	
		Cr Sara Franklyn	
		Cr Graham Cameron <i>(Deputy Member from October 2023)</i>	
FORESHORE ADVISORY COMMITTEE			
23 August 2023	Cr Peter Telford	Cr Annette Suann	Ms Claire Brittain
22 November 2023		Cr Peter Telford <i>(until October 2023)</i>	<i>(until October 2023)</i>
21 February 2024		<i>(until October 2023)</i>	<i>(from December 2023)</i>
22 May 2024		Cr Shelley Hatton <i>(from October 2023)</i>	Mr Bill Macleod
			Ms Ainslie De Vos <i>(until October 2023)</i>
			Mr Peter Telford <i>(from October 2023)</i>

Meeting Dates	Presiding Member	Council Member Representatives	Community Representatives
CLAREMONT TOWN CENTRE ADVISORY COMMITTEE*			
19 September 2023	Cr Annette Suann	Mayor Jock Barker	Ms Michelle Docherty
23 January 2024	<i>(until October 2023)</i>	Cr Jill Goetze	<i>(until October 2023)</i>
7 May 2024	Cr Jill Goetze <i>(from January 2024)</i>	Cr Annette Suann	Mr Scott Greenwood <i>(until October 2023)</i> Ms Lesley Thomas Ms Kathy Twort John Slade <i>(from December 2023)</i> Zoe Kelsey <i>(from December 2023)</i> Jonas Edner <i>(from December 2023)</i>
CLAREMONT MUSEUM ADVISORY COMMITTEE			
10 October 2023	Cr Jill Goetze	Cr Jill Goetze	Ms. Ricki Hewitt
30 January 2024		Cr Annette Suann	<i>(until October 2023)</i>
16 April 2024		<i>(until October 2023)</i>	Ms. Karen Kaard
30 July 2024 <i>(Meeting cancelled)</i>		Cr Kate Main <i>(from October 2023)</i>	Ms. Karen Wood <i>(until October 2023)</i> Mr. Greg Simpson Jenny Gregory <i>(from October 2023)</i>
LAKE CLAREMONT ADVISORY COMMITTEE			
17 August 2023	Cr Sara Franklyn	Cr Sara Franklyn	Mr. Leeuwin Beeck
16 November 2023		Cr Shelley Hatton	Dr Bruce Haynes
15 February 2024			Mr. Nick Cook <i>(Friends of Lake Claremont)</i>
16 May 2024			Mr. David Kyle <i>(Scotch College)</i> Cr Kerry Smyth <i>(City of Nedlands)</i> <i>(until October 2023)</i> Cr Fergus Bennett <i>(Deputy Member – City of Nedlands)</i> <i>(until October 2023)</i> Cr Brackenridge <i>(City of Nedlands)</i> <i>(from October 2023)</i> Cr Youngman <i>(Deputy Member – City of Nedlands)</i> <i>(from October 2023)</i>

EXTERNAL COMMITTEES

Council Members are appointed to represent the Town of Claremont on external Committees as set out below.

EXTERNAL COMMITTEE APPOINTEES		
External Committee	Council Representatives prior to 2023	Council Representatives from 2023
WALGA Central Metropolitan Zone Committee	Cr Paul Kelly Cr Peter Telford	Cr Paul Kelly Cr Shelley Hatton Cr Ryan Brown (<i>Deputy Delegate</i>)
Western Metropolitan Regional Council	Cr Paul Kelly Cr Sara Franklyn (<i>Deputy Member</i>)	Cr Paul Kelly Cr Sara Franklyn (<i>Deputy Member</i>)
Metro West Joint Development Assessment Panel	Cr Kate Main Cr Ryan Brown Cr Paul Kelly (<i>Alternate Member</i>) Cr Peter Telford (<i>Alternate Member</i>)	Cr Kate Main Cr Ryan Main Cr Paul Kelly (<i>Alternative Member</i>) Cr Annette Suann (<i>Alternative Member</i>)
Western Subgroup, Metropolitan Regional Road Group	Cr Sara Franklyn	Cr Kate Main



WORKING GROUPS

To further the collaborative approach with Council, the Town has created several working groups which include:

Public Art Working Group

To advocate for public art and oversee the Town's selection of public art through being part of the selection procedure.

- Cr Ryan Brown
- Cr Jill Goetze
- Cr Kate Main
- Chief Executive Officer
- Director Planning
- Public Art Coordinator

Traffic Management Working Group

To advocate for and generate ideas for traffic improvements around the Town.

- Cr Annette Suann
- Cr Kate Main
- Cr Shelley Hatton
- Director Planning
- Director Infrastructure

Claremont Park East Working Group

To assist in the planning and generation of ideas for the Town's community facilities around Claremont Park.

- Cr Ryan Brown
- Cr Kate Main
- Cr Annette Suann
- Chief Executive Officer
- Director Governance and People
- Director Infrastructure

These informal groups have led to better outcomes through facilitating innovation and collaboration.



COUNCIL MEMBER REMUNERATION

In accordance with the *Local Government Act 1995* Council Members are entitled to receive a fee for meeting attendance and be paid an allowance for certain types of expenses.

Council Member Fees and Allowances are determined as a range by the Salaries and Allowances Tribunal according to Band classifications for local governments in Western Australia. The Town is classified as a Band 3 local government. Payment of Council Member Fees and Allowances are governed by Council Policy LG516 Fees, Allowances and Expenses for Council Members.

COUNCIL MEMBER FEES AND ALLOWANCES				
Council Member	Mayoral Allowance	Meeting Fee	ICT Allowance	Total
Mayor Barker	\$38,450.00	\$26,370.00	\$3,500.00	\$68,320.00
Cr Suann <i>Deputy Mayor</i> <i>(term ended October 2023)</i>	\$3,219.53	\$17,030.00	\$3,500.00	\$23,749.53
Cr Kelly <i>Deputy Mayor</i> <i>(term commenced October 2023)</i>	\$0.00	\$17,030.00	\$3,500.00	\$20,530.00
Cr Goetze	\$0.00	\$17,030.00	\$3,500.00	\$20,530.00
Cr Franklyn	\$0.00	\$17,030.00	\$3,500.00	\$20,530.00
Cr Main	\$0.00	\$17,030.00	\$3,500.00	\$20,530.00
Cr Brown	\$0.00	\$17,030.00	\$3,500.00	\$20,530.00
Cr Hatton	\$0.00	\$17,030.00	\$3,500.00	\$20,530.00
Cr Telford <i>(term ended October 2023)</i>	\$0.00	\$5,237.31	\$1,076.58	\$6,313.89
Cr Edwards <i>(term ended October 2023)</i>	\$0.00	\$5,237.31	\$1,076.58	\$6,313.89
Cr Cameron <i>(term commenced October 2023)</i>	\$0.00	\$11,827.69	\$2,431.53	\$14,259.22
Total				\$242,136.53

2023 ORDINARY COUNCIL ELECTION

The Ordinary Election for 2023 was held on 21 October 2023. The Election was conducted by the Western Australian Electoral Commission (WAEC).

The following public notices were published by the Town as required by WAEC:

- Close of Enrolment Notice for eligible voters (closed 25 August 2023).
- Call for Nominations Notice for candidates (nomination period 31 August 2023 – 7 September 2023).
- Notice of Election including information for electors such as candidates and election packages.

The below candidate nominations were received during the nomination period:

- CAMERON, Graham
- BROWN, Ryan
- MAIN, Kate
- EDWARDS, Peter
- SUANN, Annette

8,147 election packages were dispatched with a total of 2,264 (27.79%) ballots returned.

Crs Brown, Main, Suann and Cameron were elected to Council for a 4-year term expiring in 2027.

New and re-elected Council Members were sworn in on 23 October 2023.

Deputy Mayor Cr Paul Kelly was sworn in on 31 October 2023.

VOTER PARTICIPATION BY AGE								
District	18-24	25-34	35-44	45-54	55-64	65+	No DOB ²	TOTAL
Claremont	127	160	224	269	383	1089	0	2252
Not identified ³								12
Total Voters	127	160	224	269	383	1089	0	2264
Total Electors	888	1003	1035	1247	1211	2763	0	8147
Total Participation	14.3%	16.0%	21.6%	21.6%	31.6%	39.4%		27.8%

1 Voters – returned voting packages (accepted and rejected).

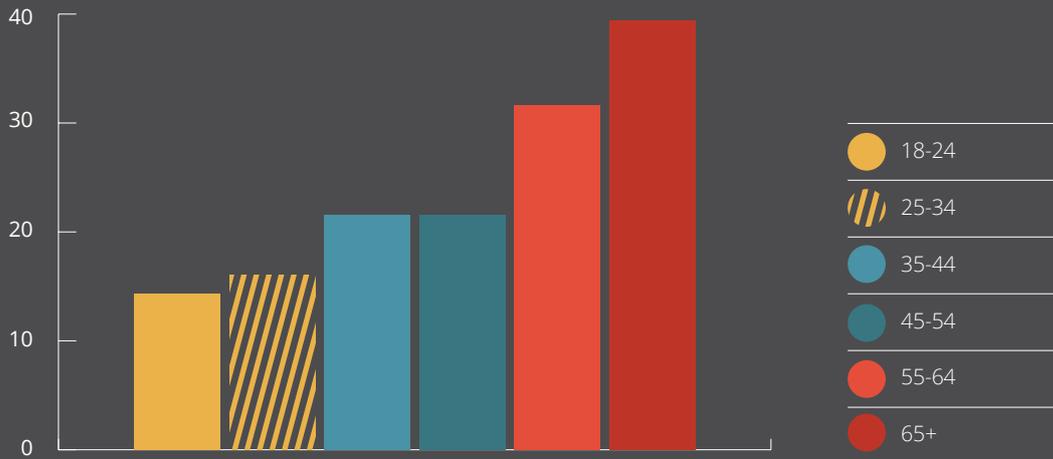
2 No DOB – Voters for whom a date of birth was not supplied.

3 Voters were unidentifiable because they returned a package with no elector certificate attached.

VOTER PARTICIPATION BY GENDER						
District	Male number	%	Female number	%	Not identified ¹	TOTAL
Claremont	1033	45.9%	1217	54.1%		2250
Total	1033	45.7%	1217	53.8%	12	2262

1 Voters were unidentifiable because they returned a package with no elector certificate attached.

VOTER PARTICIPATION BY AGE



VOTER PARTICIPATION BY GENDER



III. STRATEGIC INITIATIVE

Manage our finances responsibly and improve financial sustainability

The 2023-2024 budget was developed through consultation with Council and strong consideration to the Town's Strategic Community Plan, 'Claremont Ahead 2031' and associated business plans. The 2023-24 Budget focused on:

- Attracting and retaining quality staff for improved service provision to our community.
- Enhancing the condition of community infrastructure to optimise asset performance.
- Commence the planning for the creation of a community hub with income generating options.
- Enhancing the Towns software systems to improve the customer experience.

The 2023-24 rate base reflects the Gross Rental Value (GRV) revaluation which is completed every three years by the Valuer General. The overall changes in the GRV valuations across all properties in the Town was an increase of 14.26%.

The revenue from rates included a 4.5% increase applied to all property types with the minimum rate increasing by \$61.

Differential rates applied in 2023-24, having first been introduced in 2022-2023. Differential rates are introduced for Commercial/Industrial properties and Residential/other properties.

Fees and charges were reviewed and increased where appropriate in line with CPI.

The Town obtained External funding of \$420,064 towards the capital works program, through grants and contributions.

Council maintained 3 loans:

- Loan1 – Claremont Aquatic Centre refurbishment
- Loan 2 – 333 Stirling Highway purchase
- Loan 3 – Claremont Community Hub refurbishment



Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2023	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments	Actual Principal 1 July 2022
				\$	\$	\$	\$	\$
Aquatic Centre Refurb	1	WATC	3.17%	524,283	(56,561)	467,722	(32,357)	577,422
333 Stirling Hwy	2B	WATC	2.73%	4,262,377	(140,888)	4,121,489	(165,490)	4,480,645
Claremont Community Hub	3	WATC	2.23%	628,632	(58,197)	570,435	(27,334)	684,323
Underground Power	5	WATC	2.94%	0	0	0	0	2,400,000
				5,415,292	(255,646)	5,159,646	(225,181)	8,142,390

Purpose	2022/23 Actual Principal Repayments	Actual Principal outstanding 30 June 2023	2022/23 Actual Interest Repayments	Budget Principal 1 July 2022	2022/23 Budget Principal Repayments	Budget Principal outstanding 30 June 2023	2022/23 Budget Interest Repayments
	\$	\$		\$	\$	\$	\$
Aquatic Centre Refurb	(53,139)	524,283	(35,779)	577,422	(53,139)	524,283	(35,779)
333 Stirling Hwy	(218,268)	4,262,377	(120,842)	4,480,645	(218,268)	4,262,377	(120,842)
Claremont Community Hub	(55,691)	628,632	(29,839)	684,323	(55,691)	628,632	(29,839)
Underground Power	(2,400,000)	0	(69,458)	2,400,000	(2,400,000)	0	(69,458)
	(2,727,098)	5,415,292	(255,918)	8,142,390	(2,272,098)	5,415,292	(255,918)

Repayments for the Town borrowings for the four loans with the WA Treasury Corporation of \$480,827 in principal and interest payments.

The repayments for principal and interest during 2023-24 left a closing balance of \$5,159,646 at 30 June 2024.

In 2024, Council supported the Town entering into two new leases in line with Council Policy PE 402, Leasing of Facilities. The policy attempts to balance financial sustainability with community benefit and provides the following are considerations when negotiating a lease:

- The social, cultural and community benefits of the proposed tenant will be considered.
- Market values are to be obtained by way of market appraisal.
- Setting of rents will generally be based on the market value of the premises, taking into account the restrictions (if any) placed on the use of the premises including any Management Order and/or zoning conditions.

- Where appropriate, Leases will require that rent payable shall be reviewed by CPI on a yearly basis at the applicable rate published by the Australian Bureau of Statistics for Perth.
- The legal costs of a preparing a lease including disbursement shall as a general rule be borne by the tenant.
- Outgoings, including utilities and insurances, should be passed through to the tenant wherever possible and considered at each lease renewal.

Following an expression of interest process, Council supported the Town entering into a lease for a café at 64 Bay View Terrace in the newly renovated Bayview Community Centre. The Café provides a rental income for the Town but also adds to the vibrancy of the BVCC.

The Council also supported the extension of Claremont Bright Beginnings Incorporated, a not for profit operator. Bright Beginnings began operating a small Kindergarten in 2014 and has now taken over a underutilised space and renovated it. They have been able to expand their service provision to younger children.

IV. STRATEGIC INITIATIVE

Create an environment to support and develop our staff

Supporting & developing staff

The yearly Health and Wellbeing program continued throughout 2023-24 and included a range of preventative choices for staff such as:

- Free flu and COVID-19 vaccinations and skin checks on site.
- Free access to the Aquatic Centre and gym.
- Free access to 24/7 confidential employee counselling service.
- R U OK day.
- Free ergonomic checks and stand-up desks.
- International Women's Day celebration event.
- Flexible working arrangements and working from home.
- A range of other initiatives such as 'bring your dog to work day', yoga sessions, fitness classes and morning teas were offered during the year.

The Town celebrates the successes of our employees with an employee of the month award, recognised at the monthly staff meeting. At the end of the year, one team is awarded 'ToC Team of the Year' for demonstrating support, inclusion, growth and trust.

In addition, the annual performance appraisal cycle provides opportunities for staff and their immediate supervisor to assess training and development needs as well as a self-assessment and feedback loop.

The Town's management team meets monthly, and this has allowed for specific management focussed training over the year, looking at soft and hard skills to build the managers as a team and as individuals.

Training implemented in 23-24 varied from annual certifications, safety, management and a range of local government specific courses as well as relevant professional conferences. This was all within the approved budget and based on needs to ensure roles could be carried out safely and accurately.

Some training highlights were:

- Effective People Management
- People and Culture Seminar
- LIWA Conference
- WALGA Planning Showcase
- Introduction to Procurement in Local Government
- Defensive Driver Training
- Waterwise Forum
- Fire Warden Training
- State Heritage Conference
- Governance Fundamentals Module
- Health and Safety Representative Training
- Spotting and Responding to Red Flags – Public Sector Commission

- Urban Forest Working Group Meeting
- Australian Transport Research Conference
- WA Wetlands Conference
- Quick Cut Saw – Safe Operation and Maintenance
- First Aid Course
- Aqua Fitness Online
- World Congress of Environmental Health
- Finance for Non-Finance People
- WA Tourism Conference

The Town's volunteers add to the outcomes of the Town through their generous donation of time and expertise. At the Claremont Museum alone a total of 1,110 volunteer hours were worked supporting the exhibitions, collection management and education program.

The Town thanked these volunteers for the contribution at a function held in December 2023 at the Mackenzie Pavilion.



V. STRATEGIC INITIATIVE

Provide the best possible customer experience throughout every interaction we have with our customers

Customer experience

The Town's Enterprise Resource Project saw the introduction of new software Datascape from 1 July 2023. Datascape was built specifically for Local governments and the Town has introduced the following modules:

- A Customer Relationship Management System.
- Finance including general ledger, accounts payable and receivables, job costing and inventory and financial asset management.
- Payroll, and
- Property and rating.

The system has a greater functionality enabling our employees to respond to customers more efficiently and effectively. There is a shared "contacts" register inbuilt meaning all attributes and communications with a customer can be viewed from a single screen.

In the 23-24 period, the Town entered a total of 20,693 customer enquiries, which is broken down as follows.



EMAIL

PHONE

MAIL

IN PERSON

VI. **STRATEGIC INITIATIVE**

Continually assess our performance and implement initiatives that drive continuous improvement

Business improvement

STRATEGIC RISK FRAMEWORK

In 2024, the Administration engaged a risk consultant to facilitate a workshop with Council Members and the Executive Team on strategic risk. This process assisted Council to analyse the key strategic risks for the Town and set the Council's risk appetite. This information has then be used by the Administration to more effectively set the strategy for managing those risks. It's also assisting in future planning, budgeting and resourcing.

AUDIT AND RISK MANAGEMENT COMMITTEE

The Town has continued reporting to the Audit and Risk Management Committee on a bi-annual basis on:

- Council resolutions and their status. This provides greater transparency on the status of resolutions.
- Insurance claims received and their outcome. This provides transparency on emerging risk.

The annual insurance renewal processes is also reported to the Committee.

The Town's Membership Renewal for 2023/24 was completed in June 2023. The below table provided by LGIS details the contributions for each policy this financial year and the comparative contribution for 2022/23.



POLICY CONTRIBUTIONS			
Scheme Fund	2022/23 Total Contribution (including GST)	2023/24 Total Contribution (including GST)	Comments
LGIS Liability	\$149,439.92	\$159,153.52	6% rating increase
LGIS Casual Hirers Liability	\$0.00	\$0.00	Scheme Funded policy
LGIS Commercial Crime & Cyber	\$14,294.98	\$14,559.14	Minor rating increase.
LGIS Management Liability	\$17,709.34	\$18,561.00	Minor rating increase
LGIS Pollution Legal Liability	\$0.00	\$0.00	Scheme Funded Policy
LGIS Property	\$83,550.50	\$84,958.84	Minor rating increase
LGIS Motor Vehicle Fleet	\$22,599.24	\$25,276.85	Rate has increased by less than 6%
LGIS WorkCare	\$100,716.00	\$105,600.00	Rollover rate achieved. Increase due to an increase in wages.
LGIS Corporate Travel	\$877.80	\$934.51	Minor rating increase
LGIS Voluntary Workers	\$516.68	\$558.88	Minor rating increase
Total Scheme Membership	\$389,704.46	\$409,602.74	

INTEGRITY STRATEGY

In October 2022, Council adopted an Integrity Strategy for the Town modelled on the Public Sector Commissioner's strategy and applies to employees and Council Members. It focuses on four key improvement areas with actions and controls to promote integrity and help prevent misconduct and corruption:

1. Plan and act to improve integrity.
2. Model and embody a culture of integrity.

3. Learn and develop integrity knowledge and skills.
4. Be accountable for integrity.

In December 2023, the Town reviewed its Integrity Strategy using the PCS's Integrity Snapshot Tool and Integrity Action Plan. The Integrity Snapshot Tool is a self-assessment to identify measures in place to support integrity and areas for development. The Integrity Action Plan details items identified for further action in the Integrity Snapshot Tool and lists a due date and action officer. The following action items had been actioned between adoption of the Strategy in 2022 and 2023:

INTEGRITY ACTION PLAN

Action Item	Status	Comment
Consider whether to formally engage staff when reviewing integrity policies, procedures and information to gain shared commitment and understanding.	Complete	Consultation when reviewing integrity policies and procedures (including the integrity framework) is conducted by distribution to key staff and then the Executive Leadership Team for review before final approval or presentation to Council.
Information to be added to Employee Code of Conduct and HR Procedures that reprisal action is not tolerated against those who speak up about misconduct and integrity matters.	Complete	Employee Code of Conduct and HR procedures updated.
Consider whether to provide additional integrity training to employees and how frequently.	Complete	Training implemented in 2023 which included a presentation to staff regarding the acceptance and disclosure of gifts and a session hosted by the Public Sector Commission regarding misconduct. The Administration will continue to identify upskilling opportunities for key staff responsible for managing integrity matters.
Incorporate integrity training into ongoing staff training. Record integrity training and attendees on Human Resources training register.	Ongoing	As above.
Review the Town's Risk Profile to include integrity risk in conjunction with the Integrity Strategy.	Complete	Complete. Integrity Strategy also added as a control in relation to misconduct risk.
Consider whether a more detailed review of integrity should occur at Executive Leadership Team meetings and at what frequency.	Complete	Integrity is a standing item on the Executive Leadership Team meeting agenda.

COUNCIL POLICY REVIEW

A number of Council policies were reviewed and amended in 2023/2024 including:

POLICY REVIEWS	
LG503	Annual Budget Process Timetable and Budget Amendments
LG504	Financial Reserve Accounts
LG505	Sustainable Loan Funding
LG506	Expenditure Variations – Operating Budget
LG507	Entertainment
LG508	Accounting
LG511	Investments
LG518	Records Management
LG522	Honorary Freeman of the Town
LG523	Executing of Documents
LG528	Gifts to Terminating Employees
LG530	Bank Account
LG531	Related Party Disclosures
LG532	Financial Hardship Policy
LG533	Complaints Management
LG535	Legislative Compliance
LG536	Public Interest Disclosure
LG540	Council Member Training and Continuing Professional Development
LG542	Council Members Media Policy
LG543	Equal Opportunity
LG544	Work Health and Safety Policy
LV108	Right of Ways/Laneways
LV135	Ground Subsidies for Local Sporting Clubs
PE402	Leasing of Council Facilities to Community Groups
LG543	Equal Opportunity

A new policy was adopted by Council, LG547 Payments to Independent Committee Members to reflect Council's resolution to pay members of the Audit and Risk Management Committee a meeting attendance fee from 1 July 2024 as introduced by the local government reforms.

COMPLIANCE AUDIT RETURN

The Compliance Audit Return was adopted by Council at the March 2024 OCM and was certified by both the Mayor and Chief Executive Officer and submitted to the Department of Local Government, Sport and Cultural Industries by 31 March 2024.

The 2023 Compliance Audit Return included 94 questions over 11 disciplines. A summary of the return is as follows:

COMPLIANCE AUDIT RETURN	
Discipline	Response and Town Comment
Commercial Enterprises by Local Governments	100% compliance
Delegation of Power/Duty	100% compliance
Disclosures of Interest	100% compliance
Disposal of Property	Not applicable
Elections	100% compliance
Finance	100% compliance
Integrated Planning and Reporting	100% compliance
Local Government Employees	Not applicable
Official Conduct	100% compliance
Optional Questions	100% compliance
Tenders for providing goods and services	2 instances of non-compliance

It was identified that in one instance, Council Policy LG509 Purchasing has not been adhered to. As a result of this instance of non-compliance, the administration introduced more formal monitoring and tracking of expiring contract dates. This is now monitored fortnightly by the executive leadership team. The Town is also committed to a program of education and training for all employees in purchasing and procurement.

It was identified that in one instance, a tender submission was not saved in a restricted folder but in an unrestricted folder accessible by all staff. This was promptly identified and the submissions were moved to the restricted folder within hours of being received.

LOCAL LAWS

Fencing Local Law was adopted in May 2024.

The table below provides a chronology of events relating to the Fencing Local Law:

FENCING LOCAL LAW	
Date	Event
6 February 2024	Council resolved to advertise the draft Fencing Local Law 2024.
15 February 2024	Public notice was given inviting submissions.
20 February 2024	The draft local law was sent to the Minister for Local Government and Minister for Commerce.
21 February 2024	Response received from Office of the Hon. Sue Ellery MLC, Minister for Commerce.
29 March 2024	Public submissions closed with one late submission received.
18 April 2024	Response received from the Department of Local Government, Sport and Cultural Industries on behalf of the Minister for Local Government.



Animal Local Law was adopted 6 February 2024.

The Animal local law repeals and replaces the Town's Dogs Local Law 2012. The purpose of the Animal Local Law 2023 is to provide for the regulations, control and management of the keeping of dogs and cats within the district of Claremont.

The local law introduces cat prohibited areas at the Lake Claremont, Creswell Park and Claremont Foreshore.

The table below provides a chronology of events relating to the Local Law:

ANIMAL LOCAL LAW	
Date	Event
27 September 2022	Council resolved to undertake a review to repeal and replace the Town of Claremont Dogs Local Law 2012.
29 November 2022	Council resolved to advertise the Draft Animal Local Law 2022 for public submissions.
3 February 2023	Local public notice of the draft Animal Local Law was given which invited the public to provide submissions by way of an online survey.
8 February 2023	A copy of the proposed Animal local law was forwarded to the Minister for Local Government and the Department of Planning, Lands and Heritage.
17 March 2023	Public submissions closed with 122 submissions received.
4 April 2023	Response was received from the Department of Local Government, Sport and Cultural Industries.
13 April 2023	Response was received from DPLH
Ordinary Council Meeting 27 June 2023	Council resolved to make the Animal Local Law 2023 with some amendments to what was advertised in the Draft Animal Local Law 2022 (refer 29 November 2022 OCM).
28 July 2023	The Animal Local Law 2023 was published in the Government Gazette, edition No. 100.
9 August 2023	An Explanatory Memorandum and relevant documents were provided to the Western Australian Parliamentary Joint Standing Committee on Delegated Legislation to consider the local law within its terms of reference.
13 September 2023	The Committee considered the local law and wrote to the Mayor advising of its findings and seeking a commitment to an undertaking to repeal and replace the local law.
Ordinary Council Meeting 26 September 2023	Council resolved to the Committee: <ol style="list-style-type: none"> 1. Within 6 months, repeal the local law and make a new local law complying with all requirements in section 3.12 of the <i>Local Government Act 1995</i>; 2. The local law will not be enforced in a manner contrary to point 1(a) above; and 3. Where the local law is made publicly available by the Town, whether in hard copy or electronic form, to ensure that it is accompanied by a copy of the above undertakings.
27 September 2023	Council's undertakings were provided to the Committee and published on the Town's website with the local law.
11 October 2023	The Committee resolved to accept Council's undertakings, discharge the Notice of Motion to disallow the local law and take no further action pending compliance with the undertakings.

VII. STRATEGIC INITIATIVE

Develop and build partnerships that support the Town's vision

Partnerships

Throughout the year the Town has maintained existing partnerships with aligned organisations and works closely with agencies to achieve the best outcomes possible for the community.



COMMUNITY CONNECTIONS		
Organisation	Overview	Type
Claremont Concert Band	The Town supports the band to play at a number of Town held community events.	Partnership
Claremont Football Club	Work collaboratively to maintain the Claremont Oval.	Partnership
Claremont Lawn Tennis Club	Subsidised leases, fee structures, direct and indirect financial contributions, and provision of sporting facilities.	Partnership
Department of Planning, Lands and Heritage	To improve the balance of technical expertise and local knowledge on planning decisions through the Metropolitan West Joint Development Assessment Panel (Metro West JDAP).	Agency
Disability Groups	The Town supports these community groups through the free use of the Town's Claremont Park Community building to deliver local programs and services.	Partnership
FORM building a state of creativity	The Town works in partnership with FORM to support their residence in Claremont, which provides the community access to cultural events and festivals for social connection, stimulation, education and civic pride.	Partnership
Freshwater Bay Primary School	The Town supports the Freshwater Bay Primary School through the free use of Claremont Park for sporting and leisure activities.	Partnership
Friends of Lake Claremont	The Town works in partnership with the local environmental group, the Friends of Lake Claremont. This further enhances the revegetation, planting, weed control and environmental management at the Lake Claremont reserve, including bushfire control and risk reduction.	Partnership
Local Government Professionals	The Town is a silver member of LGPro which provides discounted access to training and development in the industry.	Member
Regional Road Group	To manage distributed regional road group funding and direct grants from Main Roads to local government.	Agency

COMMUNITY CONNECTIONS CONTINUED		
Organisation	Overview	Type
Small Business Development Corporation	The Town is a registered Small Business Friendly Local Government, which enables the Town to further support the town centre businesses.	Member
Scotch College	Volunteering programs include Lake Claremont planting, weeding and general environmental management.	Partnership
Shenton College	The Town supports the Chaplaincy program at Shenton College, contributing to student access to a counsellor.	Partnership
SHINE Community Care	The Town supports SHINE community care which contributes to their independent living support services to seniors, people with disabilities and other eligible residents in the Town.	Partnership
South West Group	To support the Snake Our Snake Necked Turtle Citizen Science Program for turtle trackers to protect nests from predation.	Partnership
State Emergency Management Committee	To provide support to hazard management agencies as required through the Western Central Local Emergency Management Committee.	Member
West Australian Local Government Association	The umbrella agency for local government, providing advice and advocacy to all members.	Member
West Australian Symphony Orchestra	The Town's partnership with the state's orchestra provides the community access to world class musicianship.	Partnership
Western Metropolitan Regional Council	A regional council of Peppermint Grove, Mosman Park, Cottesloe, Subiaco and Claremont, formed to efficiently manage waste and support recycling and sustainable waste options. The WMRC operates the Waste Transfer Station on behalf of these Councils.	Member
Western Suburbs Alliance	A joint initiative of seven western suburbs local governments to identify and develop shared regional services, advocacy and potential joint initiatives. This includes environmental matters such as animal control (fox and feral cats), walking trail network, sustainability.	Member



25 Kg NET
BAKERS
AUSTRALIAN FLOUR
FIRST GRADE
GREAT SOUTHERN
DINGO

25 Kg NET
BAKERS
AUSTRALIAN FLOUR
FIRST GRADE
GREAT SOUTHERN

25 Kg NET
BAKERS
AUSTRALIAN FLOUR
NO 1
GREAT SOUTHERN



Aspirational outcome

Liveability

STRATEGIC INITIATIVES

We are an accessible community with well-maintained and managed assets. Our heritage is preserved for the enjoyment of the community.

- I. Strategic Initiatives
- II. Promote and support initiatives that improve traffic flow
- III. Provide clean, usable, attractive, and accessible streetscapes and public spaces
- IV. Balance the Town's historical character with complementary, well-designed development
- V. Develop the public realm as gathering spaces for participation, prosperity, and enjoyment
- VI. Maintain and upgrade the Town's assets for seamless day-to-day usage

I. STRATEGIC INITIATIVE

Promote and support initiatives that improve traffic flow

TRAFFIC MANAGEMENT WORKING GROUP

The Traffic Management Working Group was set up as a Councillor initiative in February 2023, with the objective of bringing together stakeholders to discuss and propose initiatives to manage and reduce traffic congestion in and around the Town of Claremont. Stakeholders include three Council members, staff from the Town's Planning, Community Safety and Engineering teams and community representatives from the major traffic generating public and private schools and Bethesda Hospital.

At the inaugural meeting of the Working Group in June 2023, Cr Kate Main was appointed as the Chairperson and the background settings for future meetings were established. It was acknowledged that some of the major traffic contributors, being the local private schools and Bethesda Hospital, had all been required to submit Traffic Management and Parking Plans as part of development approval processes in the last 10 years. These Plans all had the objective of establishing guidelines to work with their customers and staff to reduce and manage traffic flow in and around their premises.

It was also established that the Group should meet with representatives from the Department of Transport (DoT) and Main Roads WA (MRWA) to ascertain their objectives which may assist in this space.

The next meeting of the Working Group in December 2023 was attended by DoT representatives who addressed opportunities associated with influencing parents to adopt more sustainable options for students to walk or ride to school.

Following a number of attempts to engage with the most relevant representatives from MRWA during 2024, the next meeting of the Working Group is scheduled for November, where it is proposed that MRWA will present findings of their 2023 Traffic Study into possible changes to the road network in the area of Stirling Road/Queenslea Drive intersection with Stirling Highway. Specifically, the Study identified options available to assist traffic flow along Stirling Highway, Stirling Road and Queenslea Drive including:

- A review of the literature findings of various considerations made over the past decade regarding traffic congestion on Stirling Highway and surrounds, with a particular focus on the Queenslea Drive intersection
- The viability of identified opportunities for improvement
- Opportunities identified that warrant further investigation, and
- Assigning ownership to drive further investigation of the various viable improvement opportunities.

PAYMENT IN LIEU OF PARKING PLAN

In response to requests from the Western Australian Planning Commission (WAPC), the Town adopted a Payment in Lieu of Parking Plan in June 2023 which provides a framework for developer contributions to public parking stations, where parking provided within their developments do not meet required standards. Cash-in-lieu payments for parking shortfalls are set at half the estimated construction cost of a decked parking bay (\$19,500) and are to be paid to Council to assist in the construction of parking stations in and around the Town and Local Centres.

The Plan assists in promoting sustainable development and, together with other strategic planning framework documents such as the Town Centre Precinct Structure Plan, aim to promote development of the Town Centre at the same time as discouraging traffic within the Centre by encouraging parking around its periphery at the strategically located parking station sites. There are two current developments at 22 St Quentin Avenue and 10-40 Bay View Terrace which have been required to contribute cash-in-lieu for parking associated with their approvals. As of June 2024, the approvals would generate \$429,000 (for 22 bays), however it is noted that these approvals have been the subject of State Administrative Tribunal reviews where the approval for 22 St Quentin Avenue has been required to contribute \$234,000 (for 12 bays) and the other has not been determined.

CONSTRUCTION MANAGEMENT PLANS

Construction Management Plans are required as conditions of development approval where it is identified that management issues may occur during construction. The Plans may be required for small sites where access and storage issues prevail, or alternatively to larger sites where the development of the site is constrained, has high volumes of traffic or major works are involved.

TRAFFIC MANAGEMENT PLANS FOR SCHOOLS

As indicated in the Traffic Management Working Group information above, the major local private schools have all been required to submit Traffic Management and Transport Plans as part of the development approval process for significant development on those campuses in the past 10 or more years.

These Plans all had the objective of establishing guidelines and opportunities to reduce and manage traffic flow in and around the schools, specifically to encourage sustainable transport initiatives to encourage students to walk or ride to schools.

LED SPEED SIGN

28 November 2023, Council approved the relocation of the Town of Claremont's Vehicle Activated LED Speed Signs, to align with Main Roads WA's Policy and Guidelines.

The Town's signs are part of our "road-safety toolkit" and can be located at different locations within the district for a maximum period of around twelve months, subject to the below criteria:

- a) Trend a high proportion of vehicles travelling above the speed limit, or,
- b) High traffic volumes for the road classification and/or categorised as a Distributor Road, or,
- c) Where safety concerns have been raised by the community or identified by the Town,

Following the Council Resolution, a speed activated LED courtesy sign was installed on Guger Street, east of the Leura Avenue roundabout, to encourage drivers the lower speeds on the approach to the CBD.

When vehicles travel too fast, they are shown a red sad face, and when travelling at an appropriate speed, a green smiley face.



TRAFFIC LIGHTS

Following a review of the operation of the signalised Davies Road and Shenton Road intersection, the Town requested that Main Roads WA change the traffic signal phasing patterns to improve levels of safety for pedestrians.

The Main Roads WA controlled intersection operated with a shared turning and pedestrian phase signal. What this means is that pedestrians and turning vehicles are both permitted to move simultaneously.

How this operated at this intersection; pedestrians crossing Shenton Road were provided a green crossing signal while the right turn arrow from Shenton Road still allowed turning vehicles to turn.

Drivers are directed to 'Give Way to Pedestrians', however, complaints had been received by the Town of near misses occurring and concerns were raised that drivers were not driving appropriately, increasing the risk of incidents occurring involving crossing pedestrians.

Recognising the importance of this link within the Town's footpath network, leading to the CBD, Claremont Station, and a recreational precinct, the Town held meetings with Main Roads WA and requested that this arrangement be changed and that pedestrians be provided a dedicated phase to prioritise their safety.

Main Roads WA requested that the Town undertake a detailed traffic assessment of the use of the intersection, which we subsequently completed and provided to them.

This enabled them to then enact the requested changes, with the work modifying the signals occurring February 2024.

II. STRATEGIC INITIATIVE

Provide clean, usable, attractive and accessible streetscapes and public spaces

Keeping the Town Centre clean is part of the annual program of works that includes deep cleaning of car parks, clearing drains, street sweeping multiple times per week and daily cleaning and clearing of footpaths. Around the Town, other maintenance statistics are:

- Lawn mowing of 34 parks and reserves monthly and then fortnightly (depending on season).
- 392,000 dog bags supplied.
- 250 street and park trees planted of mostly larger 75L to 100L stock (approximately 3m in height).
- Street trees pruned and dead trees removed.
- Ten parks and playgrounds had sandpits serviced on a quarterly basis.
- Timber Playgrounds and assets oiled biannually.
- Native gardens were installed at the following locations: Alfred Road, Swanway Crescent, Eastway Crescent, Shenton Road, Bay View Terrace, Thomson Road.
- Ninety-two graffiti callouts with 1,393m² of graffiti cleaned/removed, with 90% fully removed within three days of notification. The remaining 10% just outside of this timeframe due to being in difficult locations.

The following roads were resurfaced:

- Riley Road
- Bay View Terrace
- Myera Street
- Richardson Avenue
- Shenton Road
- Mount Street ROW

The following slab footpaths were replaced and upgraded:

- Brown Street
- Walter Street
- Saunders Street
- Princess Road
- Fraser Street
- Chancellor Street
- Loch Street
- Gugeri Street
- Shenton Road
- Senate Street
- Mofflin Avenue
- Grange Street

The Town has been improving its stormwater drainage network, and in 23-24 accomplished the following:

- Butler Avenue. Drainage upgrades and swale installation to allow overland flow during medium to high rainfall events. Works including a new pedestrian bridge installation.
- Fraser Street Cul-de-sac. Drainage upgrades to allow overland flow during medium to high rainfall events including small bridge install.
- Myera Street. New pit and pipe network and enlargement of catchment detention sump.
- Riley Road. Drainage installation along street.
- Bay View Terrace. Stage one of the enlargement of the drainage network, with new pits and pipe installed along the road, connecting to Claremont Park.
- Hammond Road. Duplication (doubling) of existing drainage capacities to prevent flash flood events.



III. STRATEGIC INITIATIVE

Balance the Town's historical character with complementary, well-designed development

STRATEGIC PLANNING

Since 2022 the Town has been developing the Precinct Structure Plan (PSP) for the Claremont Town Centre; a plan that will guide development for the next 10-15 years. Following extensive consultation, in 2023-24, the PSP was endorsed by the Statutory Planning Committee (SPC) of the Western Australian Planning Commission (WAPC), subject to modifications.

This was a significant milestone in the timeline for the project. Final approval of the PSP is anticipated toward the end of 2024.

HERITAGE

This financial year provided the opportunity to complete a significant review of the Town's heritage policies. This included reviewing and updating the Town's Heritage List and Local Heritage Survey, as well as the development and adoption of Local Planning Policies for Claremont Crescent and Bay View Terrace Heritage Areas. A six-week consultation period provided a considerable amount of feedback from the community.

STATUTORY PLANNING

The Town continues to determine applications which comply with the Town's Heritage and Character Retention Policies where relevant, as well as other Local Planning Policies, RDC, LPS and Local Laws.

Other significant outcomes include:

Planning

- 112 Development Applications processed.
- \$103,707 in Development Applications fees.
- \$26,617,500 total value of developments.

- 23 Development Applications required heritage assessment.
- 41 days – DAs processed average days (60 t/f).
- 89 days – DAs processed average days (90 t/f).
- 2 applications for review lodged with the State Administrative Tribunal (22 St Quentin Avenue and 10-40 Bay View Terrace – they were to the SDAU not the Town as they were relative to SDAU application, so possibly not even relevant).

Building

- 214 Building Permits were assessed and approved in line with legislative requirements, a 12% increase on the previous year.
- The value of application fees for all applications was \$89,596,81.00, a decrease of 22% on the previous year. This decrease in fees is due to the receipt of higher valued applications in the previous year.
- The Town has 895 registered pools, with inspections carried out every four years. A new round of inspections commenced in 2023, and a total of 297 pools were inspected during the year. 221 were found to be compliant on the first inspection, 52 compliant on the second inspection, with the remaining 24 compliant on the final inspection.

Swimming Pool Inspections

75% COMPLIANCE RATE ON THE FIRST POOL INSPECTION

IV. STRATEGIC INITIATIVE

Develop the public realm as gathering spaces for participation, prosperity and enjoyment

The Town has a commitment to fostering an artistic and creative community. The growing public art collection makes art accessible and improves the look and feel of the Town's public spaces.

In 23-24 the art trail was uploaded to the Town's website, highlighting the location and background to each piece to improve the experience.

West Australian artist Sioux Tempest was contracted in December 2023 to undertake the longest mural in Claremont. At 74m in length, Sioux's work is a celebration of local history. Featuring historical elements such as 'Swannie' for the former Swanbourne Hotel, combined with more modern designs and colour combination, the artwork pays homage to the localities

past whilst being appealing to all ages along the popular Claremont Crescent shopping strip.

In February, The Fabric of Time by artists' Darren Hutchens & Lawry Halden was completed, taking approximately 3 weeks to paint the 54m wall. The artwork celebrates Claremont's fashion history by featuring iconic fashion patterns like Chevron & Paisley.

Improvements to the Town's open spaces included two new playgrounds: one at Mulder Park and the other at Mrs Herberts Park. The final choice for both these new playgrounds was put to the community to decide, resulting in well utilised equipment in both parks.



V. **STRATEGIC INITIATIVE**

Maintain and upgrade the Town’s assets for seamless day-to-day usage

The Town owns and maintains a significant amount of community assets including footpaths, roads, public right of ways, kerbs, playgrounds, paths, car parks, drainage, public seating and bins.

ROADS AND FOOTPATHS

Over the year the Town carried out a program of works that saw:

\$1.4M	ROADS AND LANEWAYS RESURFACED PROJECTS
\$0.6M	FOOTPATHS UPGRADE PROJECTS
\$1.1M	VALUE OF BUILDING PROJECTS
\$3.1M	TOTAL

College Road was resurfaced in the last quarter of 2022–23, and the Town used this opportunity to construct a Kiss and Drop Lane to facilitate school drop off and pickup and improve safety.

DRAINAGE

This financial year Council allocated over half a million dollars to upgrade and maintain the Town’s stormwater drainage network. Projects both large and small were completed with more still being planned for the next financial year. These works have been prioritised following a Townwide audit which modelled overland flood paths using the latest rainfall statistical data available.

Aspirational outcome **People**

STRATEGIC INITIATIVES

We live in an accessible and safe community that welcomes diversity and enjoys being active and has a strong sense of belonging.

- I. Effectively manage and enhance the Town's community facilities in response to a growing community
- II. Facilitate opportunities for social participation, health, learning and inclusion through programmed activities and events
- III. Support local safety and crime prevention
- IV. Provide opportunities for local community groups that support their capacity and ongoing sustainability
- V. Develop and implement a strategy that supports services for seniors and youth
- VI. Recognise and celebrate the Town's history and culture through arts and events
- VII. Promote and encourage an active lifestyle through supporting local community clubs, groups, recreation and leisure facilities







I. STRATEGIC INITIATIVE

Effectively manage and enhance the Town's community facilities in response to a growing community

Proposed new major development in the Town Centre has revealed the need for Council to review and consider planning for purpose built accessible community facilities that support the growing community.

In early 2024, the Town commenced redevelopment works on 64 Bay View Terrace, a former underutilised community bowling facility. The completed facility will include two indoor community spaces, a café, and a community garden.

Further improvements to the Claremont Aquatic Centre included a new first aid room, providing a designated space where patrons can be assessed and treated by pool staff for minor injuries. The project, which began with planning and design approval in the previous year, was successfully completed in 23-24.

In our outdoor facilities, Rowe Park tennis court, basketball court and cricket pitches were all renewed / resurfaced. New shade sails were installed in Hatchett and Mofflin parks. Furthermore, additional hardstand and fencing was installed at Mofflin Park for improved safety at the dog exercise area.

The annual playground inspection was undertaken, resulting in minor repairs. A new boat rocker was installed at Maclagan Park Playground, the drink fountain replaced in Claremont Park south, and the Lake Claremont limestone path upgraded.

II. STRATEGIC INITIATIVE

Facilitate opportunities for social participation, health, learning and inclusion through programmed activities and events

The Town manages and operates several community facilities to encourage community connection, health and learning. The Claremont Aquatic Centre offers an extensive range of water programs including Squad training, Water polo, Aqua Aerobic classes, Synchronised swimming, and general swimming.

The Claremont Museum has a focus of preserving and sharing the Town’s history through the accurate collection and display of artefacts, as well as running an education program for young school children, and fun activities and presentations designed for different ages. In 2023-24, the Museum had 2,741 visitors to the centre, with 541 of those being young school children attending the uniquely tailored education program.

One of the highlights for the year was the Fashionable Stories exhibition, held at the new Freshwater Gallery. The successful ‘History in a Coffee Cup’ monthly presentations continued to grow, along with a new initiative, the Claremont Meanders walking tours. These are accessible and free or low-cost community events that provided the community interesting ways of learning about the area’s rich history. A new children’s initiative, Sunday Funday’s included a Mad Hatter parade, card making and nature painting. A new and fun way to relay the stories of the history of the area to children.

The Town’s Community Hub and Library provided several programs related to health and learning such as language conversation classes, knitting groups and after school and holiday activities.

National literacy programs were supported through the delivery of Better Beginnings packs to students at local schools. And the weekly Baby Rhyme Time and Storytime had over 1,700 participants.

Other events funded by the state and national library organisations included National Simultaneous Storytime, National Reading Hour and the Better Beginnings Sing with Me and reading packs.

In summary, the facility attracted the following:

532	NEW MEMBERS
44.9K	VISITORS
1.3K	ACTIVE MEMBERS
57.4K	ITEMS BORROWED
700	CLASSES HELD
7.5K	CLASS PARTICIPANTS



TOWN OF CLAREMONT
CLAREMONT
MUSEUM

TOWN OF CLAREMONT
CLAREMONT
MUSEUM

III. STRATEGIC INITIATIVE

Support local safety and crime prevention

Enhancing community safety

ENHANCING COMMUNITY SAFETY

As reported to the Department of Health for the Food Act Reporting for the Food Act Reporting for 23/24 the Town had undertaken a total of 275 Food Business Assessments in the financial year and a total of 274 temporary food assessments (food stalls, food trucks, temporary food vendors etc).

ANIMALS

The Town adopted the *Town of Claremont Animal Local Law 2024* in February and the purpose of this law is to provide for the regulation, control and management of the keeping of dogs and cats within the district.

The dog and cat registration begins each year on 1 November and expires on 31 October, with registration renewal reminders sent to owners to mid-October. Both dogs and cats can be registered for a one or three-year period online easily. It's important to ensure pet registrations are kept up to date so Community Safety Officers can reunite lost pets with their owners.

SAFETY

The Town's Community Safety Officers (CSOs) help provide a safe environment for all residents and visitors. They are authorised to monitor and enforce compliance with specific WA government legislation and various local laws.

Community Safety Officers are involved with:

- Community safety
- Animal control and management (including registration, dog attacks and barking)
- Fire hazards (including fire breaks and bushfire notices)
- Parking
- Abandoned vehicles
- Littering and rubbish dumping

The Community Safety Officers operate, seven days a week.

CSOs are working with the schools to monitor the parking during pick-up and drop-off times and are continually monitoring building sites to ensure builders are complying with the Construction Management Plan. Patrols focusing on appropriate animal management remain a priority for CSOs.

The Royal Agricultural Society (RAS) held the Perth Royal Show which attracted over 439,000 people to the Town over the course of the event. The Town worked with the RAS to ensure the impact of additional vehicles entering and parking in Claremont did not adversely affect residents' safety and access. Parking initiatives from the Royal Show were less than budgeted and opportunities to collect additional revenue from the next Royal Show will be considered.

The Town has over 90 CCTV cameras installed in key areas to help keep public order and deter any illegal activity, ensuring improved security for the entire community. Footage is not available to the public, any recording requests must come from the WA Police. Footage must also be provided to police to help in any investigations.

IV. STRATEGIC INITIATIVE

Provide opportunities for local community groups that support their capacity and ongoing sustainability

The Town offers a Community Funding Program for not-for-profits who meet the guidelines and deliver services that support our community. The recipients for 2023/2024 are listed below:

COMMUNITY FUNDING PROGRAM		
Organisation	Amount	Purpose
YouthCare	\$5000 (Youth Funding)	Shenton College Chaplaincy Service
As We Are	\$3500	Art exhibition open to any WA Artists with an intellectual disability, exhibited in Claremont.
Friends of Lake Claremont	\$5000	Planting at Lake Claremont (rehabilitated a site with tree removal due to PSHB)
Claremont Showground Men's Shed	\$3920	New Shade sail for their outdoor area
Claremont Concert Band	\$1500	Purchasing of new music to keep their repertoire current
Claremont Football Club	\$7000	Inaugural Claremont Football Club Hall of Fame in the lead up to their 100-year anniversary in 2026
	\$25,920	



V. STRATEGIC INITIATIVE

Develop and implement a strategy that supports services for seniors and youth



YOUTH

Shenton College Youth Chaplaincy

Through the Community Grants Program, the Town has been a consistent supporter of the Shenton Christian YouthCARE Council, delivering chaplaincy programs to Shenton College. This partnership funds three chaplains to provide social, emotional, spiritual, and mental support to students. Funds from the surrounding local governments, allow this valuable service to be available.

Youth Mural Art Mentorship Program

In a new initiative to offer young people a unique training opportunity the Town implemented the 'Youth Mural Art Mentorship Program'. Youth Mentor Haylee Fieldes and Youth Mentee Chloe McDermott painted a new mural on the hit-up wall in Rowe Park. This pilot program was the first of several activities that the Town is introducing to increase engagement with our young people. The artwork Boing Boing! was completed in April, and has a fun energetic theme including basketball, tennis, and cricket balls!

Youth Photography Competition and Exhibition

The Town's inaugural youth photography competition motivated 60 young people to capture an image that resonate with the theme, 'What Makes you Happy'. 24 finalists received the opportunity to attend a photography workshop with professional photographer Michael Pelusey.

SENIORS

Seniors Week

Each November, the Town organises a special program of activities designed to foster social connections among senior community members. The program includes technology workshops, health and wellbeing sessions, art and craft opportunities, and recreational events, with highlights such as the highly attended Twilight Cruise and dinner at the Claremont Yacht Club.



SHINE Community Care

Annual funding is provided to SHINE Community Care, a local not-for-profit agency that supports the elderly and people with disabilities. SHINE offers a range of services, including in-home care, social activities, and transport to appointments and events.

Meals on Wheels

The Town supports the Meals on Wheels program, which provides affordable meals to those in need.

Claremont Community Hub and Library

The Claremont Community Hub and Library continued to offer a diverse range of free weekly activities for seniors, including engaging language conversation sessions, technology workshops, and creative classes in knitting and painting.

The Museum's popular history program, 'History in a Coffee Cup,' features a new topic each month with presentations from special guest speakers. This event, well-loved by seniors, provides an opportunity for attendees to engage in lively discussions over coffee after the presentation.

Additionally, the Town offers Claremont Meanders Walking Tours that explore the town's historical trails. These tours offer a nostalgic experience, allowing our senior community to reflect on Claremont's past.

The Aquatic Centre continued to provide tailored classes for older adults, including Water running, Aqua aerobics and Senior swimming lessons.

VI. STRATEGIC INITIATIVE

Recognise and celebrate the Town's history and culture through arts and events

The Town's annual community arts and events program for 23-24 is provided below.



JULY 2023

NAIDOC Week

2-9 July

Town Wide

To celebrate NAIDOC Week, a range of activities were held at the Claremont Museum, the Claremont Community Hub and Library plus a smoking ceremony at the Friends of Lake Claremont Shed by the Claremont Traditional Owners.

Attendance: Goal 50 / Actual 50

AUGUST 2023

Art Awards & Exhibition

12-27 August

The Town received over 200 entries for the Art Awards & Exhibition.

Over 80 shortlisted WA artists were selected to be part of the exhibition which was open for public viewing

Attendance: Goal 500 / Actual 800

SEPTEMBER 2023

Celebrate Lake Claremont

17 September

Lake Claremont

An event for nature lovers with a focus on sustainability and the environment. This event featured plenty of fun for all ages with hands-on sustainable activities, workshops, food stalls, kids rides and animal encounters.

Attendance: Goal 1300 / Actual 2000

OCTOBER 2023

Under the Sea Adventure Trail

4 + 5 October

Claremont Town Centre

An adventure trail across two days. With an array of ocean-themed fun along the way, this school holiday adventure was enjoyed by attendees and supported by local businesses.

Attendance: Goal 2000 / Actual 1500 - 2000

NOVEMBER 2023

Seniors Twilight Cruise

16 November

Claremont Yacht Club

An evening to enjoy a cruise along the Swan River followed by dinner at the Claremont Yacht Club. This event celebrates WA Seniors Week and provides an opportunity for local seniors to find social connection.

Attendance: Goal 100 / Actual 120

Remembrance Day

11 November

War Memorial, Claremont

A small Remembrance Day service was held in partnership with RSLWA; Claremont sub-branch.

Attendance: Goal 30 / Actual 20

DECEMBER 2023

Thank a Volunteer Day

4 December

McKenzie Pavilion

Local volunteers were treated to an evening of celebration and recognition. The Town shows its appreciation for the hard work and commitment of its volunteers and their vital role in our community.

Attendance: Goal 70 / Actual 85



End of School Pool Party

16 December

Claremont Aquatic Centre

Held at Claremont Aquatic Centre with pool inflatables, rides and other kids' activities.

Attendance: Goal 400 / Actual 646

Carols in the Park

16 December

Claremont Park

Carols in the Park performed by West Australian Symphony Orchestra plus family friendly stage performances, roving entertainers and a guest appearance from Santa.

Attendance: Goal 2500 / Actual 2200

FEBRUARY 2024

Back to School Pool Party

3 February

Claremont Aquatic Centre

Held at Claremont Aquatic Centre with pool inflatables, mermaids and face-painting.

Attendance: Goal 400 / Actual 522



A Night on Bay View

24 February

Claremont Park

A night under the stars featuring the West Australian Symphony Orchestra performing an outdoor community concert at Claremont Park. The audience was enchanted with a stunning repertoire of classical and contemporary hits performed by internationally renowned soprano, Elena Perroni.

Patrons were encouraged to bring along a picnic or enjoy a selection of food truck offerings.

Attendance: Goal 3000 / Actual 3000

APRIL 2024

Luminous Street Festival

12 + 13 April

Claremont Town Centre

An illuminated night-time event during the April school holidays. Over two nights, families were invited to enjoy the various neon activations.

Luminous Street Festival supports the local economy by encouraging a vibrant nightlife and a thriving arts and culture scene.

This event was held at the northern end of Bay View terrace, which was closed-off to cars.

Attendance: Goal 4000 / Actual 4000



ANZAC Day

25 April

Claremont War Memorial

An event incorporating local community partners, including the RSLWA; Claremont sub-branch to commemorate Australian and New Zealand service men and women.

Attendance: Goal 700 / Actual 950

MAY 2024

A Day on the Bay

21 May

Claremont Foreshore

The Day on the Bay event was a family-friendly event set against the beautiful backdrop of the Claremont foreshore.

A host of fun activities took place on the day including kayaking, paddleboats, kite flying, face painting, sustainability stalls, food vendors, live music performances and much more.

Attendance: Goal 1000 / Actual 1300

VII. STRATEGIC INITIATIVE

Promote and encourage an active lifestyle through supporting local community clubs, groups, recreation and leisure facilities

For families, the Nature Passport encourages children to engage with nature by playing, creating, and discovering their local environment. The Nature Passport helps participants to look closer and experience the unique natural settings right on their doorstep.

The Whadjuk Trail Network remains a key feature for nature enthusiasts in the western suburbs of Perth, linking remnant bushland areas to offer a distinctive walking experience. There is comprehensive information about the trails through its website, app, and QR codes, making it easier for walkers to navigate and appreciate the natural landscape.

Since its inception in April 2022, Lake Claremont parkrun has been a tremendous success, thanks to the dedication of its volunteers. Each Saturday at 8am, the event takes place on the grass at the bottom of Lapsley Road, welcoming participants of all running levels. Volunteers play crucial roles, including greeting first-time runners, marshalling the course, and distributing finish tokens, making the 5km run a community highlight.

Claremont continues to be celebrated for its beautiful parks and gardens, which offer a serene environment for both residents and visitors. During the 2023-24 financial year, significant upgrades were made to the reticulation systems at Mrs Herberts Park and Alex Prior Park, enhancing the presentation of these green spaces.

The Town continues to support the following local community clubs and schools through various means including the provision of access to grounds and subsidised leasing or cost contribution:

- Claremont Lawn Tennis Club
- Lake Claremont Golf Course
- McKenzie Pavilion (Claremont Nedlands Cricket Club and Westside Wolves Hockey)
- Claremont Football Club
- Freshwater Bay Primary School

The Town provides an annual grant program to assist groups that support the Claremont community. In 2023-24 the following groups received funding from this program.

HOME OF THE



NO STANDING

NO STANDING



Aspirational outcome

Environmental sustainability

STRATEGIC INITIATIVES

We are a leader in responsibly managing the built and natural environment for the enjoyment of the community and continue to demonstrate diligent environmental practices.

- I. Take leadership in the community in environmental sustainability
- II. Aim for best practice in water usage and waste minimisation, in line with community expectations
- III. Protect and conserve the natural flora and fauna of the Swan River foreshore and Lake Claremont





Kids Nature Club
Connecting through nature
www.kidsnatureclub.com

I. STRATEGIC INITIATIVE

Take leadership in the community in environmental sustainability

The Lake Claremont Management Plan 2024 – 2029 was adopted by Council following research and consultation. It identifies the current needs of the Lake Claremont reserve and recommends actions required to preserve and enhance the area.

The Plan has been completed to assist the Claremont Council, the Lake Claremont Advisory Committee, and the Friends of Lake Claremont establish future budget requirements, make informed decisions and recommendations, and appropriately prioritise and schedule works around the Lake and surrounds.

The Town planted 250 street trees to add to the already extensive tree canopy throughout the Town. In addition, the Town also rolled out a new Adopt a Tree program to combat the removal of 170 trees caused by the Polyphagous shot-hole borer. Residents could sponsor the planting of a tree with the option of adding a customised plaque to their 'adopted' tree. Trees could be planted at Lake Claremont, Claremont Park, John and Jean Mulder Park, or on Stirling Road near the Scotch College playing fields.

Half-price native plants were once again made available to residents through the Native Plant Subsidy Scheme, encouraging further native plant growth on private property, with 1500 plants purchased. Through the ongoing partnership with the Friends of Lake Claremont (FOLC), regular planting and weeding days were organised, reducing the use of chemicals for weeding, and supporting the building and retention of the canopy cover.

The Town continued its transition from petrol to hybrid vehicles for the fleet with a view to reducing pollution emissions. The Sustainable Transport Initiative also continued, encouraging and rewarding employees who do not drive to and from work, instead using other means like public transport, walking, or cycling.

PLASTIC FREE JULY

There were education talks around sustainability for Plastic Free July and bees wax wraps were also made. There was also a light morning tea for attendees.

CATIO GRANTS PROGRAM

In 2023-24 the Town launched its new Catio Grant Program to support the building of enclosed areas in backyards for domestic cats, allowing the pets to spend time outside without the risk of harming native wildlife.

This program seeks to promote cat safety and the protection of native wildlife by offering residents up to \$500 to install a catio. These funds can be used for eligible items or for installation service costs.

A catio is a fully enclosed space that allows cats to be outdoors in a contained area. These enclosures provide a safe outdoor space for pets while protecting native wildlife and reducing altercations with other cats.



II. STRATEGIC INITIATIVE

Aim for best practice in water usage and waste minimisation, in line with community expectations

The Town is one of five local governments that make up the Western Metropolitan Regional Council; a specialist waste management service provider that supports waste transfer, community waste treatment and recycling, and waste education and promotion. Through the household verge management collection:

188 TONNES OF DOMESTIC
HARD WASTE COLLECTED

177 TONNES OF DOMESTIC
HARD WASTE RECYCLED

138 TONNES OF DOMESTIC
GREEN WASTE COLLECTED

138 TONNES OF DOMESTIC
GREEN WASTE RECYCLED

The Town delivers all Council meetings and agendas electronically and further minimises potential paper waste by encouraging residents to receive their rates notices and any Town communications and consultations online. The Town's e-newsletter database now comprises 2,995 subscribers. Flourish, the quarterly magazine, is printed using solar electricity on FSC® Certified paper sourced from plantation timber. Both the printer and paper mill hold ISO14001 accreditation, the highest environmental standard.

The Aquatic Centre has an online booking system and digital display screens to reduce paper usage. Building applications, along with food and health assessments, are also completed electronically, with food assessments conducted using the iAuditor programme via iPad, which saves both paper and time.

Community events are organised with consideration to minimise the amount of waste produced. The second Day on the Bay and Celebrate Lake Claremont saw the Town teaming up with Go2Cup to provide reusable cups, cutlery and crockery, to significantly reduce the amount of waste created. This resulted in A Day on the Bay seeing a 45% and Celebrate Lake Claremont 87% reduction in waste produced based off the previous year's events.

RECYCLING FOR JULY 2023 – JUNE 2024

Material type	Tonnes recycled	Material type	Tonnes recycled
Glass packaging — mixed	196.26	Cardboard/paper packaging	227.84
Metals: Non-ferrous <i>Aluminium, Packaging</i>	4.79	High-density polyethylene (HDPE)	15.04
Metals: Ferrous Steel <i>Packaging</i>	42.51	Polyethylene terephthalate (PET)	17.47
Mixed paper/cardboard	165.83	Old Newsprint (ONP)	16.40
Mixed plastic packaging	31.53		

HOUSEHOLD VERGE MANAGEMENT COLLECTION			
Service type	Tonnes collected	Tonnes disposed	Tonnes recycled
Domestic hard waste	188.23	177.04	11.19
Domestic green waste	138.14	0.00	138.14

During 2023-24 the Town maintained Gold Waterwise Accreditation through the Water Corp, recognising these waterwise initiatives and the Town's commitment to using no more than their allocated water budgets.

The Alex Prior and Mrs Herbert's Park reticulation systems were upgraded, and irrigation contractors selected water efficient sprinkler emitters and drip line irrigation systems in a continued effort to increase water efficiency in the Town.

Waterwise plant species were also selected to be used through the winter garden bed landscaping works and Waterwise Greening Scheme demonstration gardens on verges.

The Town continued the use of nutrient stripping swales and drainage facilities to ensure improved water qualities flowing into Lake Claremont.

Regular testing and inspections were continued:

- Real time monitoring of irrigation systems via the Town's monitoring apps to ensure correct working order and efficiencies.
- Regular inspection results in breaks or vandalism to be actioned efficiently, limiting water wastage.
- Regular testing and inspections of assets and infrastructure was conducted to ensure efficient operation and to avoid non-programmed failures and the consequential impact to services and facilities.





III. STRATEGIC INITIATIVE

Protect and conserve the natural flora and fauna of the Swan River foreshore and Lake Claremont

The management of Lake Claremont and the Swan River foreshore is guided by their respective advisory committees, the Lake Claremont Advisory Committee and the Foreshore Advisory Committee. Each committee includes representatives from a range of stakeholders including elected members, community members, and local organisations. The advisory committees meet quarterly.

LAKE CLAREMONT

Lake Claremont is a conservation-category wetland situated on freehold land owned by the Town of Claremont. This valuable area is managed by the Town through the Lake Claremont Management Plan. In 2023/24, the Lake Claremont Management Plan 2024–29 was finalised following consultation with various stakeholders, including the Lake Claremont Advisory Committee.

Their voluntary efforts by the Friends of Lake Claremont (FOLC) in weeding and planting significantly support the growth of native flora and fauna. The Town once again partnered with the Friends of Lake Claremont and Murdoch University's Saving Our Snake-Necked Turtle Project to protect the Oblong Turtle, a near-threatened species of Snake-Necked Turtle.

Contractors and volunteers continued hand weeding efforts at Lake Claremont, filling one thousand bags from early July to mid-August 2023. Two glyphosate treatments within fenced areas on the lakebed were carried out due to the very high rainfall received during June 2023. However, it is important to note that glyphosate use at Lake Claremont has halved since 2018.

CLAREMONT FORESHORE

The Sand Management Plan continued to be implemented along the foreshore to assist with erosion control. The Town held the second Day on the Bay event, an environmental and sustainability focused event to inspire appreciation of the foreshore. The event aimed to bring visitors to the foreshore and encouraged community members to view it as a natural asset that deserves protecting for the future.

The Town continued to progress the joint project with Department of Biodiversity Conservation and Attractions, enabled by the Riverbank Grant, for an environmental consultancy to start development on a Claremont Foreshore Enhancement Plan which will be finalised next financial year.







Aspirational outcome **Local prosperity**

STRATEGIC INITIATIVES

Our businesses are thriving and integrated into the life of the Claremont community, and the town centre is known as a premier visitor destination.

- I. Raise the profile of Claremont Town Centre as a visitor destination
- II. Plan for the development of attractive and thriving activity nodes to support local small businesses
- III. Support new and existing local small business and entrepreneurial activity



I. STRATEGIC INITIATIVE

Raise the profile of Claremont Town Centre as a visitor destination

The Town works in consultation with a committee of Council, the Claremont Town Centre Advisory Committee (CTCAC) to develop an annual action plan. This committee includes representatives from the business district and the project is part funded through the implementation of a specified area rate.

CTCAC met quarterly over the year, to discuss the annual action plan outlines the key strategies to be implemented that focus on raising the profile of the town centre as a visitor destination. The plan includes marketing and public relations campaigns promoting the Claremont Town Centre brand, using well devised and implemented activations. This results in increased foot traffic in the town centre, ultimately supporting local economic development.

MARKETING AND PROMOTION

Throughout the 2023/2024 financial year, the Town placed a significant emphasis on enhancing its destination marketing initiatives. These marketing collaborations were aimed at highlighting unique experiences around the Town that would attract community members and new visitors alike, underscoring our commitment to both local enjoyment and broader outreach. This renewed focus aligned with our new membership as a Regional Tourism Organisation Destination Perth.

These partnerships and promotions included:

Claremont Town Centre Mystery Picnic

December 2023 – June 2024

Over six months the Town collaborated with local businesses and AmazingCo to launch Claremont's very own Town Centre Mystery Picnic. This interactive experience, which could be booked online, guided participants through a self-walkable itinerary where they solved clues and riddles to visit eateries for their picnic items.

Claremont Day Trip: A Tantalising Taste of Culture

January 2024

In January 2024, the Town of Claremont advertised with So Perth as part of their 52 Day Trip campaign, featuring places around Perth and surrounds to visit. The collaboration featured a dedicated Claremont Day Trip Itinerary, highlighting the town's vibrant cultural and culinary offerings. The itinerary was showcased on So Perth's platform, providing visitors with a curated experience of Claremont's local attractions, including its bustling bar and restaurant scene.

Claremont on Destination WA

February 2024

In February 2024, the Town of Claremont collaborated with Guru Productions to create a feature episode for the television series Destination WA. The episode showcased a day out in the Claremont Town Centre, highlighting the unique attractions and experiences the area offers. The episode aired on Channel 9 in Perth and regional Western Australia, with additional broadcasts on 9Gem nationally. It was also available on-demand for at least two months on 9Now and can still be viewed on the Destination WA website.

ACTIVATIONS AND EVENTS

Claremont's Night Luxe

Thursday, 20 July 2023

In July 2023 the Claremont Town Centre hosted its highly anticipated Night Luxe event, transforming the area into a vibrant hub of luxury and indulgence for one night only. The event successfully attracted 500 attendees, who were treated to an unforgettable evening filled with exclusive experiences and special offers.

Guests enjoyed pampering sessions, in-store activations, and access to store discounts, making it a prime opportunity for both shopping and socialising. The night was quite the party thanks to a live DJ, while a pop-up bar cart kept spirits high. Additionally, attendees had the opportunity to receive personalised styling advice from Claremont Quarter's expert stylists.

Night Luxe was a standout event in the Claremont calendar, offering a perfect blend of entertainment, luxury, and community engagement.

Under the Sea Adventure Trail

October 2023

The Under the Sea Adventure Trail, held on Wednesday 4 and Thursday 5 October 2023 in the Claremont Town Centre, continued the tradition of adventure trails that have become a staple in the town's annual calendar. These trails have consistently proven successful in entertaining and attracting families during the school holidays. This particular event saw approximately 2,000 participants exploring the town centre to discover hidden sea creatures while engaging in a variety of themed activities and activations.

The concept encourages parents to visit the town centre, and by requiring them to find elements along the trail, it naturally leads them to explore various parts of the area. The Under the Sea Adventure Trail exemplified how such events effectively foster community engagement, support local businesses, and raise the profile of the Claremont Town Centre.

Santa's Night Village

December 2023

Santa's Night Village took place on Thursday, 7 December 2023, from 6pm to 8pm at the Claremont Town Square. This festive event attracted around 350 people who gathered in the Town Square to enjoy an evening filled with Christmas cheer. The event featured live entertainment, Christmas carols, face painting, cookie decorating, photos with Santa, and gelato, all contributing to the lively and festive atmosphere.

The Town of Claremont added to the vibrancy of the evening by providing 16 Night-time Activation Grants, enabling local businesses to open late and participate in the festivities. Santa's Night Village brought a burst of festive energy to the Town Centre, creating a memorable evening for the community.

Luminous Street Festival

April 2024

The Luminous Street Festival illuminated the Claremont Town Centre across two nights on 12 and 13 April 2024, marking the end of the April school holidays with a spectacular array of immersive and interactive luminous activities. The festival attracted 4,000 attendees who were treated to a vibrant display of illuminated stilt walkers, entertainers, street artists, light projections, and installations. The festivities also included a silent disco, face painting, and neon canvas art, creating an unforgettable experience for all ages.

The event involved the closure of the northern end of Bay View Terrace, transforming it into an event hub where everyone could enjoy the activities. Local retailers also participated, staying open late and offering special deals and promotions, further enhancing the festive atmosphere. The Luminous Street Festival not only brought the community together but also showcased the Claremont Town Centre as a dynamic and engaging destination.

SOCIAL MEDIA

Social media content plans were developed weekly for the CTC Facebook and Instagram accounts. Content mainly consisted of businesses new to the town centre, activations / events, special occasions and to support local messaging.



CLAREMONT TOWN CENTRE:

NUMBER OF FOLLOWERS

FACEBOOK

2,535
People

INSTAGRAM

2,103
People

AVERAGE REACH

1,790
People

NUMBER OF POSTS

FACEBOOK

159
Posts

INSTAGRAM

159
Posts

AVERAGE

159
Posts

TOTAL REACH

FACEBOOK

21.8K
People

INSTAGRAM

21.3K
People

AVERAGE

21.5K
People

INCREASE IN AUDIENCE

FACEBOOK

54
People

INSTAGRAM

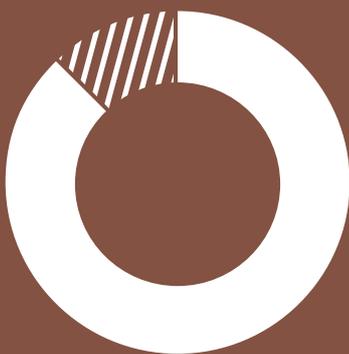
49
People

AVERAGE

51
People

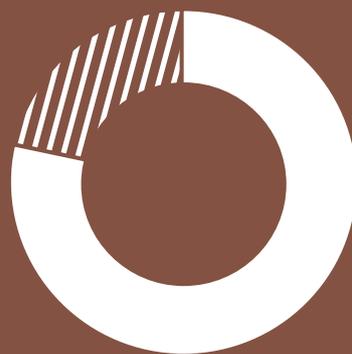
AUDIENCE

FACEBOOK



● FEMALE
▨ MALE

INSTAGRAM



● FEMALE
▨ MALE

FUNDING PROGRAM

The Town's Night-Time Activation Grants (NTAG) program continued to thrive in the 2023-24 financial year, reflecting its growing impact on the Claremont Town Centre (CTC). This year saw an expansion in the program's reach, with updated branding, applications, and guidelines now allowing businesses outside the CTC to apply and host events within the area.

The initiative successfully awarded 25 grants, with a total funding of \$99,236. These grants supported a variety of innovative projects that contributed to the vibrancy of the town centre. Notable events included La Lucca's Country Western Laneway Dinner, Mode and Affaire runway fashion show, FORM's Art After Dark Exhibitions and workshops, The Thousand Interactive's 'The Butchers Ghost', and Greenhaus Studio's launch event, 'The Art of Wellbeing'. Additionally, funds were allocated to enable businesses to participate in key community events such as Santa's Night Village, the Luminous Street Festival, and Claremont's Night Luxe.

The NTAG program continues to play a crucial role in revitalising the Claremont Town Centre, fostering a lively atmosphere through diverse and engaging night-time activities.

II. STRATEGIC INITIATIVE

Plan for the development of attractive and thriving activity nodes to support small local businesses



The Town's Draft Town Centre Precinct Structure Plan was approved by the WAPC in March 2024 subject to modifications. The Structure Plan promotes significant commercial and residential development in the town centre to enhance the existing precinct and establish a vibrant day and night economy for the region.

The Commission also supported advertising of the Town's Draft Local Planning Strategy in October 2023. Advertising was undertaken between November and January 2024 and the forty submissions were considered by Council in June.

It is expected that the Strategy will be approved by the Planning Commission in the first half of next financial year. The Strategy promotes residential and commercial development throughout the Town in key strategic locations. These key planning framework documents will form the basis of the forthcoming review of the Local Planning Scheme in 2024/25.

The restaurant, Lygon Lane at 35-37 Bay View Terrace, has planning approval for additions and alterations to the premise. This approval was granted on 8 August 2023, and includes an alfresco area that has also been approved as part of this planning application. No further planning approvals are required.



Image: Proposed Alfresco by Mata Design Studio

The submitted plans for the alfresco are consistent with the approved Development Application (DA) plans and the lessee (Lessee) has provided quotes to build the alfresco structure in the road reserve. The DA, quotes and concept drawings are attached.

The Town has recently received feedback from the community on the Town Centre through the Community MARKYT Scorecard. The alfresco area out the front of Lygon Lane would provide improved amenity and activation consistent with the feedback received about the Town Centre and in particular the southern part of Bay View Terrace.

III. STRATEGIC INITIATIVE

Support new and existing local small business and entrepreneurial activity

The CTC project continued in 2023-24, focusing on engaging CTC businesses, promoting retail activity, social media promotion, and hosting several events throughout the year, all aimed at increasing visitation to Claremont Town Centre. This is facilitated by a dedicated officer, who is responsible for liaising with new businesses and assisting them with promotion through various channels.

In addition to creating marketing collateral and promoting the area, the officer guides new businesses to the appropriate contacts within the Town and provides advice on how they can collaborate effectively with the local government authority. The Town is committed to actively supporting small businesses and is recognised by the Small Business Development Corporation as a small business-friendly local government.

The Town actively promotes resources to the CTC business community via its monthly e-newsletter, along with other useful resources from Tourism Council WA and Destination Perth. The Town is a Gold Member of the Western Suburbs Business Association, which offers local businesses access to discounted rates for networking events, hosting, and presentation opportunities, as well as introductions to key relevant stakeholders.

During 2023-24, businesses were locally promoted through the Town's quarterly 'Flourish' magazine. The publication is delivered to all households within the Town of Claremont and each quarter publishes content focused on town centre events and activations, Night-time Activation Grant events, and local business products and offerings.

Other Town initiatives (outside of the CTC project) to support local businesses and encourage visitation to the town centre include the Scores on Doors programme. Developed to support the food and beverage industry, this rating system demonstrates to potential customers that these businesses have received an outstanding food and safety rating from the Town's Environmental Health team, through mandatory inspections. In 2023-24, the Town recorded 23 businesses with a 5-star rating.

The Town also provides the 'Little Libraries' located around the Claremont town centre. This initiative encourages visitors to grab a book and perhaps linger in the Town to read. It also promotes recycling and reading.







Financials

TOWN OF CLAREMONT FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

Statement by Chief Executive Officer	F.4
Statement of Comprehensive Income	F.5
Statement of Financial Position	F.6
Statement of Changes in Equity	F.7
Statement of Cash Flows	F.8
Statement of Financial Activity	F.9
Index of Notes to the Financial Report	F.10
Independent Auditor's Report	F.42





FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2024

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Statement of Financial Activity	7
Index to Notes	8
Independent Auditor's Report	40

The Town of Claremont conducts the operations of a local government with the following community vision:

The Town is progressive, respectful, sustainable local government supporting flourishing community.

Principal place of business:
308 Stirling Highway
Claremont WA 6010

**TOWN OF CLAREMONT
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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

STATEMENT BY CEO

The accompanying financial report of the Town of Claremont has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the **6 December 2024**



CEO

Elizabeth Ledger

Name of CEO



TOWN OF CLAREMONT
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a),23	16,439,901	16,739,741	15,818,250
Grants, subsidies and contributions	2(a)	660,496	272,645	658,372
Fees and charges	2(a)	3,864,459	3,884,165	4,021,875
Interest revenue	2(a)	1,112,603	868,172	612,440
Other revenue	2(a)	231,131	517,470	647,317
		22,308,590	22,282,193	21,758,254
Expenses				
Employee costs	2(b)	(8,088,710)	(8,447,148)	(7,922,515)
Materials and contracts		(8,010,323)	(7,955,391)	(6,722,793)
Utility charges		(460,267)	(552,399)	(538,323)
Depreciation		(3,960,149)	(4,034,247)	(3,573,345)
Finance costs		(203,899)	(226,940)	(338,318)
Insurance		(278,514)	(276,366)	(263,930)
Other expenditure	2(b)	(757,297)	(1,296,747)	(970,037)
		(21,759,159)	(22,789,238)	(20,329,261)
		549,431	(507,045)	1,428,993
Capital grants, subsidies and contributions	2(a)	349,332	462,000	250,586
Profit on asset disposals		121,490	29,919	95,903
Loss on asset disposals		0	(10,037)	0
Share of net profit of associates accounted for using the equity method	21(e)	49,235	0	67,310
		520,057	481,882	413,799
Net result for the period		1,069,488	(25,163)	1,842,792
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	0	0	42,353,859
Share of other comprehensive income of associates accounted for using the equity method	16, 21(b)	4,176	0	0
Total other comprehensive income for the period	16	4,176	0	42,353,859
Total comprehensive income for the period		1,073,664	(25,163)	44,196,651

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



**TOWN OF CLAREMONT
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024**

	NOTE	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	3,787,776	6,479,946
Trade and other receivables	5	1,136,263	2,104,067
Other financial assets	4(a)	13,871,772	9,414,766
Inventories	6	10,783	15,078
Other assets	7	273,308	198,627
TOTAL CURRENT ASSETS		19,079,902	18,212,484
NON-CURRENT ASSETS			
Trade and other receivables	5	359,922	382,023
Investment in associate	21(a)	753,271	699,860
Property, plant and equipment	8	121,694,120	121,524,263
Infrastructure	9	89,819,079	89,511,578
Right-of-use assets	11(a)	58,603	119,825
TOTAL NON-CURRENT ASSETS		212,684,995	212,237,549
TOTAL ASSETS		231,764,897	230,450,033
CURRENT LIABILITIES			
Trade and other payables	12	2,967,094	2,482,159
Other liabilities	13	192,406	90,000
Lease liabilities	11(b)	50,024	45,087
Borrowings	14	459,727	4,377,136
Employee related provisions	15	1,169,739	1,160,897
TOTAL CURRENT LIABILITIES		4,838,990	8,155,279
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	27,013	78,078
Borrowings	14	4,729,434	1,038,157
Employee related provisions	15	184,904	267,627
TOTAL NON-CURRENT LIABILITIES		4,941,351	1,383,862
TOTAL LIABILITIES		9,780,341	9,539,141
NET ASSETS		221,984,556	220,910,892
EQUITY			
Retained surplus		64,976,362	64,282,435
Reserve accounts	26	12,115,121	11,739,560
Revaluation surplus	16	144,893,073	144,888,897
TOTAL EQUITY		221,984,556	220,910,892

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



TOWN OF CLAREMONT
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2022		60,787,089	13,392,114	102,535,038	176,714,241
Comprehensive income for the period					
Net result for the period		1,842,792	0	0	1,842,792
Other comprehensive income for the period	16	0	0	42,353,859	42,353,859
Total comprehensive income for the period		1,842,792	0	42,353,859	44,196,651
Transfers from reserve accounts	26	2,539,178	(2,539,178)	0	0
Transfers to reserve accounts	26	(886,624)	886,624	0	0
Balance as at 30 June 2023		64,282,435	11,739,560	144,888,897	220,910,892
Change in accounting policies		0	0	0	0
Correction of error		0	0	0	0
Restated balance at 1 July 2023		64,282,435	11,739,560	144,888,897	220,910,892
Comprehensive income for the period					
Net result for the period		1,069,488	0	0	1,069,488
Other comprehensive income for the period	16	0	0	4,176	4,176
Total comprehensive income for the period		1,069,488	0	4,176	1,073,664
Transfers from reserve accounts	26	587,965	(587,965)	0	0
Transfers to reserve accounts	26	(963,526)	963,526	0	0
Balance as at 30 June 2024		64,976,362	12,115,121	144,893,073	221,984,556

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



TOWN OF CLAREMONT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		16,492,584	15,549,319
Grants, subsidies and contributions		1,683,067	930,746
Fees and charges		3,850,095	4,036,931
Interest revenue		1,112,603	612,440
Goods and services tax received		(7,630)	1,001,394
Other revenue		231,131	647,317
		<u>23,361,850</u>	<u>22,778,147</u>
Payments			
Employee costs		(8,356,764)	(7,823,736)
Materials and contracts		(6,859,926)	(7,393,913)
Utility charges		(460,267)	(538,323)
Finance costs		(203,899)	(338,318)
Insurance paid		(278,514)	(263,930)
Goods and services tax paid		0	(1,088,675)
Other expenditure		(751,679)	(922,651)
		<u>(16,911,049)</u>	<u>(18,369,546)</u>
Net cash provided by operating activities		6,450,801	4,408,601
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,550,391)	(1,006,120)
Payments for construction of infrastructure	9(a)	(3,486,649)	(2,875,627)
Capital grants, subsidies and contributions		451,738	28,967
Proceeds for financial assets at amortised cost		(4,457,006)	(7,407,872)
Proceeds from sale of property, plant & equipment		171,597	134,683
Net cash (used in) investing activities		(8,870,711)	(11,125,969)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	25(a)	(4,377,136)	(2,727,097)
Payments for principal portion of lease liabilities	25(c)	(46,128)	(35,053)
Proceeds from new borrowings	25(a)	4,151,004	0
Net cash (used in) financing activities		(272,260)	(2,762,150)
Net (decrease) in cash held		(2,692,170)	(9,479,518)
Cash at beginning of year		6,479,946	15,959,464
Cash and cash equivalents at the end of the year		<u>3,787,776</u>	<u>6,479,946</u>

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



TOWN OF CLAREMONT
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	23	16,349,901	14,103,309	15,757,976
Rates excluding general rates	23	90,000	2,636,432	60,274
Grants, subsidies and contributions		660,496	272,645	658,372
Fees and charges		3,864,459	3,884,165	4,021,875
Interest revenue		1,112,603	868,172	612,440
Other revenue		231,131	517,470	647,317
Profit on asset disposals		121,490	29,919	95,903
Share of net profit of associates accounted for using the equity method	21(e)	49,235	0	67,310
		<u>22,479,315</u>	<u>22,312,112</u>	<u>21,921,467</u>
Expenditure from operating activities				
Employee costs		(8,088,710)	(8,447,148)	(7,922,515)
Materials and contracts		(8,010,323)	(7,955,391)	(6,722,793)
Utility charges		(460,267)	(552,399)	(538,323)
Depreciation		(3,960,149)	(4,034,247)	(3,573,345)
Finance costs		(203,899)	(226,940)	(338,318)
Insurance		(278,514)	(276,366)	(263,930)
Other expenditure		(757,297)	(1,296,747)	(970,037)
Loss on asset disposals		0	(10,037)	0
		<u>(21,759,159)</u>	<u>(22,799,275)</u>	<u>(20,329,261)</u>
Non cash amounts excluded from operating activities	24(a)	4,334,865	4,014,365	3,527,911
Amount attributable to operating activities		<u>5,055,021</u>	<u>3,527,202</u>	<u>5,120,117</u>
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		349,332	462,000	250,586
Proceeds from disposal of assets		171,597	148,000	134,683
		<u>520,929</u>	<u>610,000</u>	<u>385,269</u>
Outflows from investing activities				
Right of use assets received - non cash	11(a)	5,622	0	0
Purchase of property, plant and equipment	8(a)	(1,550,391)	(2,449,895)	(1,006,120)
Purchase and construction of infrastructure	9(a)	(3,486,649)	(3,906,592)	(2,991,627)
Payments for intangible assets	11	0	(253,925)	
		<u>(5,031,418)</u>	<u>(6,610,412)</u>	<u>(3,997,747)</u>
Amount attributable to investing activities		<u>(4,510,489)</u>	<u>(6,000,412)</u>	<u>(3,612,478)</u>
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	25(a)	4,151,004	0	0
Transfers from reserve accounts	26	587,965	1,228,723	2,539,178
		<u>4,738,969</u>	<u>1,228,723</u>	<u>2,539,178</u>
Outflows from financing activities				
Repayment of borrowings	25(a)	(4,377,136)	(255,646)	(2,727,097)
Payments for principal portion of lease liabilities	25(c)	(46,128)	(51,990)	(35,053)
Transfers to reserve accounts	26	(963,526)	(807,167)	(886,624)
		<u>(5,386,790)</u>	<u>(1,114,803)</u>	<u>(3,648,774)</u>
Amount attributable to financing activities		<u>(647,821)</u>	<u>113,920</u>	<u>(1,109,596)</u>
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	24(b)	2,739,868	2,359,290	2,341,825
Amount attributable to operating activities		5,055,021	3,527,202	5,120,117
Amount attributable to investing activities		(4,510,489)	(6,000,412)	(3,612,478)
Amount attributable to financing activities		(647,821)	113,920	(1,109,596)
Surplus or deficit after imposition of general rates	24(b)	<u>2,636,579</u>	<u>0</u>	<u>2,739,868</u>

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

**TOWN OF CLAREMONT
FOR THE YEAR ENDED 30 JUNE 2024
INDEX OF NOTES TO THE FINANCIAL REPORT**

Note 1	Basis of Preparation	9
Note 2	Revenue and Expenses	10
Note 3	Cash and Cash Equivalents	12
Note 4	Other Financial Assets	12
Note 5	Trade and Other Receivables	13
Note 6	Inventories	14
Note 7	Other Assets	15
Note 8	Property, Plant and Equipment	16
Note 9	Infrastructure	18
Note 10	Fixed Assets	20
Note 11	Leases	22
Note 12	Trade and Other Payables	24
Note 13	Other Liabilities	25
Note 14	Borrowings	26
Note 15	Employee Related Provisions	27
Note 16	Revaluation Surplus	28
Note 17	Restrictions Over Financial Assets	29
Note 18	Undrawn Borrowing Facilities and Credit Standby Arrangements	29
Note 19	Capital Commitments	30
Note 20	Related Party Transactions	31
Note 21	Investment in Associates	33
Note 22	Other Material Accounting Policies	34
Information required by legislation		
Note 23	Rating Information	35
Note 24	Determination of Surplus or Deficit	36
Note 25	Borrowing and Lease Liabilities	37
Note 26	Reserve accounts	39

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

1. BASIS OF PREPARATION

The financial report of the Town of Claremont which is a Class 3 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

The *Local Government (Financial Management) Regulations 1996* provide that:
 - land and buildings classified as property, plant and equipment; or
 - infrastructure; or
 - vested improvements that the local government controls;
 and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from *AASB 116 Property, Plant and Equipment*, which would have required the Town to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.
 Use with 5-yearly revaluations. Do not use if revaluations comply with AASB 116.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical accounting estimates and judgements

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are 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 and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 8
 - Infrastructure - note 9
 - Expected credit losses on financial assets - note 5
 - Estimated useful life of intangible assets - note 11
 - Measurement of employee benefits - note 15

Fair value hierarchy information can be found in note 22

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 26 of the financial report.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- *AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current*
- *AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*

- *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*

These amendments are not expected to have any material impact on the financial report on initial application.

- *AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

These amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

- *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*

These amendments may result in additional disclosures in the case of applicable finance arrangements.

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	16,439,901	0	16,439,901
Grants, subsidies and contributions	660,496	0	0	0	660,496
Fees and charges	856,571	0	357,751	2,650,137	3,864,459
Interest revenue	170,858	0	0	941,745	1,112,603
Other revenue	193,682	0	0	37,449	231,131
Capital grants, subsidies and contributions	0	349,332	0	0	349,332
Total	1,881,607	349,332	16,797,652	3,629,331	22,657,922

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	15,818,250	0	15,818,250
Grants, subsidies and contributions	658,372	0	0	0	658,372
Fees and charges	814,866	0	273,516	2,933,493	4,021,875
Interest revenue	446,179	0	166,261	0	612,440
Other revenue	257,348	0	0	389,969	647,317
Capital grants, subsidies and contributions	0	250,586	0	0	250,586
Total	2,176,765	250,586	16,258,027	3,323,462	22,008,840

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2024 Actual \$	2023 Actual \$
Interest revenue		
Interest on reserve account	638,354	195,532
Trade and other receivables overdue interest	170,858	166,261
Other interest revenue	303,391	250,647
	1,112,603	612,440
The 2024 original budget estimate in relation to: Trade and other receivables overdue interest was \$199,000.		
Fees and charges relating to rates receivable		
Charges on instalment plan	70,829	70,956
The 2024 original budget estimate in relation to: Charges on instalment plan was \$54.00		

(b) Expenses

Auditors remuneration		
- Audit of the Annual Financial Report	57,090	60,000
- Other services – grant acquittals	4,550	8,890
	61,640	68,890
Employee Costs		
Employee benefit costs	8,088,710	7,922,515
	8,088,710	7,922,515
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	135,306	338,318
	135,306	338,318
Other expenditure		
Impairment losses on rates and statutory receivables	692	15,056
Write down of inventories to net realisable value	0	20,294
Elected Members expenses	248,576	259,311
Donations, contributions and subsidies	511,309	526,133
Sundry expenses	(3,280)	149,243
	757,297	970,037

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand
 Term deposits
Total cash and cash equivalents

Held as

- Unrestricted cash and cash equivalents
 - Restricted cash and cash equivalents

Note	2024	2023
	\$	\$
	3,787,776	4,441,166
	0	2,038,780
	3,787,776	6,479,946
	3,787,776	4,065,152
17	0	2,414,794
	3,787,776	6,479,946

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and 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.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits

Held as

- Unrestricted other financial assets at amortised cost
 - Restricted other financial assets at amortised cost

Note	2024	2023
	\$	\$
	13,871,772	9,414,766
	13,871,772	9,414,766
	13,871,772	9,414,766
	13,871,772	9,414,766
	1,564,245	0
17	12,307,527	9,414,766
	13,871,772	9,414,766

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

The Town classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 22 (i)) due to the observable market rates).

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

5. TRADE AND OTHER RECEIVABLES

Note	2024	2023
	\$	\$
Current		
Rates and statutory receivables	421,233	387,480
Trade receivables	125,031	1,210,464
Other receivables	105,517	20,961
GST receivable	94,911	87,281
Receivables for employee related provisions	65,170	74,604
Allowance for credit losses of trade receivables	(692)	(15,056)
Allowance for credit losses of other receivables	(190,602)	0
Fines receivables	476,181	267,213
Underground power and pensioner/senior rebate receivables	39,514	71,120
	1,136,263	2,104,067
Non-current		
Rates and statutory receivables	345,022	368,103
Receivables for employee related provisions	14,900	13,920
	359,922	382,023

Disclosure of opening and closing balances related to contracts with customers

Note	30 June 2024 Actual	30 June 2023 Actual	1 July 2022 Actual
	\$	\$	\$
Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:			
Contract assets	7 127,282	127,282	111,439
Allowance for credit losses of trade receivables	5 (692)	(15,056)	0
Total trade and other receivables from contracts with customers	126,590	112,226	111,439

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations or for the construction of recognisable non financial assets as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers and amounts received as grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Town measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

6. INVENTORIES

Current

Aquatic Centre Pool Shop

Aquatic Centre Café

Note	2024	2023
	\$	\$
	9,931	13,335
	852	1,743
	10,783	15,078
	15,078	35,372
	(154,861)	(162,608)
2(b)	0	(20,294)
	150,566	162,608
	10,783	15,078

The following movements in inventories occurred during the year:

Balance at beginning of year

Inventories expensed during the year

Write down of inventories to net realisable value

Additions to inventory

Balance at end of year

MATERIAL ACCOUNTING POLICIES

General

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

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

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

7. OTHER ASSETS

Other assets - current

Prepayments

Contract assets

	2024	2023
	\$	\$
	146,026	71,345
	127,282	127,282
	273,308	198,627

MATERIAL ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Contract assets

Contract assets primarily relate to the Town's right to consideration for work completed but not billed at the end of the period.

Impairment of assets associated with contracts with customers are detailed at Note 2(b).

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Assets not subject to operating lease				Total Property				Plant and equipment				Total property, plant and equipment	
	Land	Buildings - specialised	Buildings - non-specialised	Buildings - specialised	Land	Buildings - specialised	Buildings - non-specialised	Buildings - specialised	Buildings - Work in progress	Furniture and equipment	Plant and equipment	Electronic equipment		Furniture and equipment- Work in progress
Balance at 1 July 2022	95,295,000	24,093,246	950,000	24,093,246	95,295,000	24,093,246	950,000	25,643	111,439	889,248	490,106	0	121,854,682	
Additions	0	459,427	0	459,427	0	459,427	0	4,716	0	161,041	380,936	0	1,006,120	
Disposals	0	0	0	0	0	0	0	0	0	(163,865)	0	0	(163,865)	
Depreciation	0	(639,061)	0	(639,061)	0	(639,061)	0	0	(38,688)	(244,195)	(226,982)	0	(1,172,674)	
Transfers	0	25,643	0	25,643	0	25,643	0	(25,643)	0	0	0	0	0	
Balance at 30 June 2023	95,295,000	23,939,255	926,252	23,939,255	95,295,000	23,939,255	926,252	4,716	72,751	642,229	644,060	0	121,524,263	
Comprises:														
Gross balance amount at 30 June 2023	95,295,000	24,578,316	950,000	24,578,316	95,295,000	24,578,316	950,000	4,716	391,817	1,734,440	1,659,243	0	124,613,532	
Accumulated depreciation at 30 June 2023	0	(639,061)	0	(639,061)	0	(639,061)	0	0	(319,066)	(1,092,211)	(1,015,183)	0	(3,089,269)	
Balance at 30 June 2023	95,295,000	23,939,255	926,252	23,939,255	95,295,000	23,939,255	926,252	4,716	72,751	642,229	644,060	0	121,524,263	
Additions	0	4,559	0	4,559	0	4,559	0	1,172,242	29,716	297,703	31,353	14,818	1,550,391	
Disposals	0	0	0	0	0	0	0	0	0	(50,107)	0	0	(50,107)	
Derecognition of assets*	0	0	0	0	0	0	0	0	0	0	(605,026)	0	(605,026)	
Depreciation	0	(619,706)	0	(619,706)	0	(619,706)	0	0	(10,301)	(259,659)	186,497	0	(725,401)	
Transfers	0	4,716	0	4,716	0	4,716	0	(4,716)	0	8,830	(8,830)	0	0	
Balance at 30 June 2024	95,295,000	23,328,824	904,020	23,328,824	95,295,000	23,328,824	904,020	1,172,242	92,166	638,996	248,054	14,818	121,694,120	
Comprises:														
Gross balance amount at 30 June 2024	95,295,000	24,587,592	950,000	24,587,592	95,295,000	24,587,592	950,000	1,172,242	421,533	1,828,742	1,074,606	14,818	125,344,533	
Accumulated depreciation at 30 June 2024	0	(1,258,768)	0	(1,258,768)	0	(1,258,768)	0	0	(329,367)	(1,189,746)	(826,552)	0	(3,650,413)	
Balance at 30 June 2024	95,295,000	23,328,824	904,020	23,328,824	95,295,000	23,328,824	904,020	1,172,242	92,166	638,996	248,054	14,818	121,694,120	

* Write-off software as a service (SaaS)

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land	2/3	Market approach using recent observable or estimated data for similar properties	Independent Valuation	June 2022	While the unit rates based on square metres could be supported from market evidence (level 2) other inputs such as zoning, restrictions, accessibility (level 3) required extensive professional judgement and impacted significantly on the final determination.
Buildings - non-specialised	2	Market approach using recent observable or estimated data for similar properties	Independent Valuation	June 2022	Market or estimated price per square metre
Buildings - specialised	3	Market approach using recent observable or estimated data for similar properties	Independent Valuation	June 2022	This required estimating 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. Other inputs such as residual value, useful life, pattern of consumption and asset condition required extensive professional judgement and impacted significantly on the final determination.
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.					
(ii) Cost					
Furniture and equipment		Not applicable	Cost	Not Applicable	Not applicable
Plant and equipment		Not applicable	Cost	Not Applicable	Not applicable
Electronic equipment		Not applicable	Cost	Not Applicable	Not applicable

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure - paths	Infrastructure - drainage	Infrastructure - parks and reserves	Infrastructure - car parks	Infrastructure - street furniture	Infrastructure - streetlights	Infrastructure - artefacts	Infrastructure - public art collection	Infrastructure - leasehold improvements	Total Infrastructure
Balance at 1 July 2022	\$ 18,756,115	\$ 14,207,235	\$ 4,531,558	\$ 4,325,035	\$ 1,881,601	\$ 791,992	\$ 297,760	\$ 1,298,000	\$ 422,689	\$ 28,630	\$ 46,540,615
Additions	943,556	757,420	568,769	258,547	318,160	0	0	0	134,995	10,180	2,991,627
Revaluation increments / (decrements) transferred to revaluation surplus	31,462,914	2,156,022	3,200,711	956,282	255,668	3,487,604	610,811	(160,500)	384,347	0	42,353,859
Depreciation	(1,118,710)	(485,829)	(52,437)	(524,698)	(94,225)	(50,880)	(20,016)	0	(11,861)	(15,867)	(2,374,523)
Transfers	0	0	0	0	0	(3,014)	3,014	0	0	0	0
Balance at 30 June 2023	50,043,875	16,634,848	8,248,601	5,015,166	2,361,204	4,225,702	891,569	1,137,500	930,170	22,843	89,511,578
Comprises:											
Gross balance at 30 June 2023	66,191,302	20,589,610	12,595,630	8,684,673	3,055,030	5,324,277	2,377,883	1,137,500	1,257,000	39,549	121,252,454
Accumulated depreciation at 30 June 2023	(16,147,427)	(3,954,762)	(4,347,029)	(3,669,507)	(693,826)	(1,098,575)	(1,486,314)	0	(326,830)	(16,606)	(31,740,876)
Balance at 30 June 2023	50,043,875	16,634,848	8,248,601	5,015,166	2,361,204	4,225,702	891,569	1,137,500	930,170	22,843	89,511,578
Additions	1,486,632	582,376	469,984	839,559	0	0	0	0	108,098	0	3,486,649
Depreciation	(1,785,384)	(443,844)	(132,537)	(372,915)	(101,126)	(145,978)	(112,962)	0	(61,459)	(22,943)	(3,179,148)
Balance at 30 June 2024	49,745,123	16,773,380	8,586,048	5,481,810	2,260,078	4,079,724	778,607	1,137,500	976,809	0	89,819,079
Comprises:											
Gross balance at 30 June 2024	67,677,934	21,171,986	13,065,614	9,524,232	3,055,030	5,324,277	2,377,883	1,137,500	1,365,098	39,549	124,739,103
Accumulated depreciation at 30 June 2024	(17,932,811)	(4,398,606)	(4,479,566)	(4,042,422)	(794,952)	(1,244,553)	(1,599,276)	0	(388,289)	(39,549)	(34,920,024)
Balance at 30 June 2024	49,745,123	16,773,380	8,586,048	5,481,810	2,260,078	4,079,724	778,607	1,137,500	976,809	0	89,819,079

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

9. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

(i) Fair Value - as determined at the last valuation date	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - roads		3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
Infrastructure - paths		3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
Infrastructure - drainage		3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
Infrastructure - parks and reserves		3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
Infrastructure - car parks		3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
Infrastructure - street furniture		3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
Infrastructure - streetlights		3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
Infrastructure - artefacts		3	Market approach using recent observable market data for similar assets	Management Valuation	June 2023	Market price per item
Infrastructure - public art collection		3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
Infrastructure - leasehold improvements		3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Land - freehold land	Unlimited
Buildings - non specialised	40 - 80 years
Buildings - specialised	40 - 80 years
Furniture and equipment	10 years
Plant and equipment	3 - 10 years
Electronic equipment	3 - 10 years
Infrastructure - roads	15 - 90 years
Infrastructure - paths	30 - 50 years
Infrastructure - drainage	90 -100 years
Infrastructure - parks and reserves	10 - 40 years
Infrastructure - car parks	25 - 50 years
Infrastructure - street furniture	10 -20 years
Infrastructure - streetlights	20 - 30 years
Infrastructure - artefacts	Unlimited
Infrastructure - public art collection	40 - 50 years
Infrastructure - leasehold improvements	40 - 80 years

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Town includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Town's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are *land and buildings classified as property, plant and equipment*, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

Revaluation

Land and buildings classified as property, plant and equipment, *infrastructure or vested improvements that the local government controls* and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Town.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Town to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Town is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

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

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

11. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

Note	Right-of-use assets - electronic equipment	Right-of-use assets - land and buildings	Right-of-use assets - plant and equipment	Right-of-use assets Total
	\$	\$	\$	\$
Balance at 1 July 2022	113,804	43,075	3,974	160,853
Additions	10,939	(13,693)	(539)	(3,293)
Revaluation (loss) / reversals transferred to profit or loss	0	(11,587)	0	(11,587)
Depreciation	(31,446)	6,732	(1,434)	(26,148)
Balance at 30 June 2023	93,297	24,527	2,001	119,825
Gross balance amount at 30 June 2023	135,999	48,715	4,803	189,517
Accumulated depreciation at 30 June 2023	(42,702)	(24,188)	(2,802)	(69,692)
Balance at 30 June 2023	93,297	24,527	2,001	119,825
Additions	(5,622)	0	0	(5,622)
Depreciation	(37,648)	(16,351)	(1,601)	(55,600)
Balance at 30 June 2024	50,027	8,176	400	58,603
Gross balance amount at 30 June 2024	130,377	48,715	4,803	183,895
Accumulated depreciation at 30 June 2024	(80,350)	(40,539)	(4,403)	(125,292)
Balance at 30 June 2024	50,027	8,176	400	58,603

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Town is the lessee:

	2024 Actual	2023 Actual
	\$	\$
Depreciation on right-of-use assets	(55,600)	(26,148)
Finance charge on lease liabilities	(17,434)	(51,529)
Short-term lease payments recognised as expense	0	(15,921)
Income from sub leasing right-of-use assets	0	20,000
Total amount recognised in the statement of comprehensive income	(73,034)	(73,598)
Total cash outflow from leases	(63,562)	(86,582)
(b) Lease Liabilities		
Current	50,024	45,087
Non-current	27,013	78,078
	25(c) 77,037	123,165

MATERIAL ACCOUNTING POLICIES

Leases

At inception of a contract, the Town assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Town uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Details of individual lease liabilities required by regulations are provided at Note 25(c).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Town anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

11. LEASES (Continued)

(c) Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

	2024 Actual	2023 Actual
	\$	\$
Less than 1 year	518,414	518,414
1 to 2 years	106,611	518,414
2 to 3 years	106,611	106,611
3 to 4 years	98,611	106,611
4 to 5 years	59,209	98,611
> 5 years	59,209	59,209
	948,665	1,407,870
Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease		
Rental income	507,486	481,967

These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets. In addition, they are not considered investment property as they are leased for use in the supply of services to the community.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Town typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases.

Expectations about the future residual values are reflected in the fair value of the properties.

MATERIAL ACCOUNTING POLICIES

The Town as Lessor

Upon entering into each contract as a lessor, the Town assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Town applies AASB 15 *Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
Payroll liabilities
Bonds and deposits held
Accrued interest
Other prepayments

2024	2023
\$	\$
1,256,603	676,818
203,388	140,033
135,770	329,943
1,288,240	1,303,706
55,692	2,244
27,401	29,415
2,967,094	2,482,159

MATERIAL ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Town becomes a party to the contractual provisions of the instrument.

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

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Town prior to the end of the financial year that are unpaid and arise when the Town becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Town recognises income for the prepaid rates that have not been refunded.

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

13. OTHER LIABILITIES

	2024	2023
	\$	\$
Capital grant/contributions liabilities	192,406	90,000
	192,406	90,000
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	90,000	195,619
Additions	102,406	4,989
Revenue from capital grant/contributions held as a liability at the start of the period	0	(110,608)
	192,406	90,000

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

MATERIAL ACCOUNTING POLICIES

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Town's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Town which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 22(i)) due to the unobservable inputs, including own credit risk.

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

14. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Bank loans		459,727	4,729,434	5,189,161	4,377,136	1,038,157	5,415,293
Total secured borrowings	25(a)	459,727	4,729,434	5,189,161	4,377,136	1,038,157	5,415,293

MATERIAL ACCOUNTING POLICIES

Borrowing costs

The Town has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 22(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 25(a).

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2024	2023
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	600,847	602,027
Long service leave	485,156	488,275
Personal leave	83,736	70,595
	<u>1,169,739</u>	<u>1,160,897</u>
Total current employee related provisions	1,169,739	1,160,897
Non-current provisions		
Employee benefit provisions		
Long service leave	184,904	267,627
	<u>184,904</u>	<u>267,627</u>
Total non-current employee related provisions	184,904	267,627
Total employee related provisions	<u>1,354,643</u>	<u>1,428,524</u>

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

MATERIAL ACCOUNTING POLICIES

Employee benefits

The Town's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

Provision is made for the Town's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Town's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Town's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Town does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

16. REVALUATION SURPLUS

	2024 Opening Balance	2024 Change in Accounting Policy	Total Movement on Revaluation	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	83,953,368	0	0	83,953,368	83,953,368	0	83,953,368
Revaluation surplus - Buildings - non-specialised	125,139	0	0	125,139	125,139	0	125,139
Revaluation surplus - Buildings - specialised	2,949,804	0	0	2,949,804	2,949,804	0	2,949,804
Revaluation surplus - Furniture and equipment	59,622	0	0	59,622	59,622	0	59,622
Revaluation surplus - Plant and equipment	607,596	0	0	607,596	607,596	0	607,596
Revaluation surplus - Electronic equipment	290,432	0	0	290,432	290,432	0	290,432
Revaluation surplus - Land vested in and under control	617,710	0	0	617,710	617,710	0	617,710
Revaluation surplus - Infrastructure - roads	34,185,232	0	0	34,185,232	2,722,318	31,462,914	34,185,232
Revaluation surplus - Infrastructure - paths	9,126,105	0	0	9,126,105	6,970,083	2,156,022	9,126,105
Revaluation surplus - Infrastructure - drainage	4,155,797	0	0	4,155,797	955,086	3,200,711	4,155,797
Revaluation surplus - Infrastructure - parks and reserves	2,342,936	0	0	2,342,936	1,386,654	956,282	2,342,936
Revaluation surplus - Infrastructure - car parks	970,158	0	0	970,158	714,490	255,668	970,158
Revaluation surplus - Infrastructure - street furniture	4,040,686	0	0	4,040,686	553,082	3,487,604	4,040,686
Revaluation surplus - Infrastructure - streetlights	617,082	0	0	617,082	6,271	610,811	617,082
Revaluation surplus - Infrastructure - artefacts	393,500	0	0	393,500	554,000	(160,500)	393,500
Revaluation surplus - Infrastructure - public art collection	391,951	0	0	391,951	7,604	384,347	391,951
Revaluation surplus - Infrastructure - leasehold improvements	61,779	0	0	61,779	61,779	0	61,779
	144,888,897	0	0	144,888,897	102,535,038	42,353,859	144,888,897
Revaluation surplus - Share from investments in associates	0	0	4,176	4,176	0	0	0
	144,888,897	0	4,176	144,893,073	102,535,038	42,353,859	144,888,897

The movement in the revaluation surplus for infrastructure roads relates to an impairment loss as a result of a flood event. Refer to Note 9(a).

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

17. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2024 Actual	2023 Actual
		\$	\$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	0	2,414,794
- Financial assets at amortised cost	4	12,307,527	9,414,766
		12,307,527	11,829,560
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	26	12,115,121	11,739,560
Capital grant liabilities	13	192,406	90,000
Total restricted financial assets		12,307,527	11,829,560

18. UNDRAWN BORROWING FACILITIES AND CREDIT

STANDBY ARRANGEMENTS

Bank overdraft limit		0	0
Bank overdraft at balance date		0	0
Credit card limit		150,000	150,000
Credit card balance at balance date		(18,148)	(1,077)
Total amount of credit unused		131,852	148,923
Loan facilities			
Loan facilities - current		459,727	4,377,136
Loan facilities - non-current		4,729,434	1,038,157
Total facilities in use at balance date		5,189,161	5,415,293
Unused loan facilities at balance date		0	0

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

19. CAPITAL COMMITMENTS

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	79,331	0
	79,331	0
Payable:		
- not later than one year	79,331	0

The major capital commitments are as per below:

1. Bay View Community Centre Upgrade (\$58,849)
2. Claremont Aquatic Centre Paving (\$20,482)

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

20. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Note	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$
Mayor's annual allowance	38,450	38,450	37,881
Mayor's meeting attendance fees	26,370	17,030	25,976
Mayor's ICT expenses	0	500	0
Mayor's annual allowance for ICT expenses	3,500	3,500	3,500
	68,320	59,480	67,357
Deputy Mayor's annual allowance	9,659	9,613	9,470
Deputy Mayor's meeting attendance fees	17,030	17,030	16,776
Deputy Mayor's annual allowance for ICT expenses	3,500	3,500	3,500
	30,189	30,143	29,746
All other council member's meeting attendance fees	124,482	134,050	134,208
All other council member's annual allowance for ICT expenses	25,585	25,500	28,000
	150,067	159,550	162,208
20(b)	248,576	249,173	259,311

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Town during the year are as follows:

Short-term employee benefits	869,907	842,389
Post-employment benefits	110,419	104,466
Employee - other long-term benefits	14,339	19,616
Council member costs	248,576	259,311
20(a)	1,243,241	1,225,782

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Town's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

20. RELATED PARTY TRANSACTIONS

Transactions with related parties

Transactions between related parties and the Town are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2024	2023
	Actual	Actual
	\$	\$
Sale of goods and services	4,705	1,326
Reimbursement - key management personnel	4,935	1,181

Related Parties

The Town's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Town, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 20(a) and 20(b).

ii. Other Related Parties

An associate person of KMP was employed by the Town under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly are considered related parties in relation to the Town.

iii. Entities subject to significant influence by the Town

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence.

Significant influence may be gained by share ownership, statute or agreement.

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

21. INVESTMENT IN ASSOCIATES

(a) Investment in associates

Set out in the table below are the associates of the Town. All associates are measured using the equity method. Western Australia is the principal place of business for all associates.

Name of entity	% of ownership interest		2024	2023
	2024	2023	Actual	Actual
Western Metropolitan Regional Council (WMRC) Refer note 19 (b)	21.34%	21.34%	\$ 753,271	\$ 699,860
Total equity-accounted investments			753,271	699,860

(b) Share of Investment

The Town together with the Town of Cottesloe, the Town of Mosman Park, the Shire of Peppermint Grove and the City of Subiaco have an interest in the Western Metropolitan Regional Council (WMRC) waste transfer station. The Council was formed to provide efficient treatment and/or disposal of waste. A waste transfer station was constructed from funds provided from constituent Councils. The voting power held by the Town is 20% and the Town's 21.34% share of the net assets are included as follows:

Summarised statement of comprehensive income	Note	2024	2023
		Actual	Actual
Revenue		\$ 9,160,607	\$ 7,639,295
Interest revenue		64,357	47,360
Finance cost		(3,994)	(598)
Depreciation		(396,601)	(242,361)
Profit/(loss) from continuing operations		230,718	315,412
Profit/(loss) from discontinued operations			
Profit/(loss) for the period		230,718	315,412
Other comprehensive income		19,567	
Total comprehensive income for the period		250,285	315,412
Summarised statement of financial position			
Cash and cash equivalents		1,266,551	1,179,365
Other current assets		841,106	492,639
Total current assets		2,107,657	1,672,004
Non-current assets		2,485,404	2,638,682
Total assets		4,593,061	4,310,686
Current financial liabilities		988,516	1,016,356
Other current liabilities			
Total current liabilities		988,516	1,016,356
Non-current financial liabilities		74,692	14,763
Other non-current liabilities			
Total non-current liabilities		74,692	14,763
Total liabilities		1,063,208	1,031,119
Net assets		3,529,853	3,279,567
Reconciliation to carrying amounts			
Opening net assets 1 July		3,279,567	2,964,155
Changes in members contributions		0	0
Profit/(Loss) for the period		230,718	315,412
Other comprehensive income		19,567	0
Closing net assets 30 June		3,529,852	3,279,567
Carrying amount at 1 July		699,860	632,550
- Share of associates net profit/(loss) for the period	21(e)	49,235	67,310
- Share of associates other comprehensive income arising during the period		4,176	0
Carrying amount at 30 June (Refer to Note 21(a))		753,271	699,860

MATERIAL ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the Town has significant influence, that is it has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies.

Investments in associates are accounted for using the equity method. The equity method of accounting, is whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Town's share of net assets of the associate. In addition, the Town's share of the profit or loss of the associate is included in the Town's profit or loss.

(e) Share of associates net profit/(loss) for the period

Investment in Western Metropolitan Regional Council (WMRC) Refer note 19 (b)

	2024	2023
	Actual	Actual
	\$	\$
	49,235	67,310
	49,235	67,310

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

22. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

b) Current and non-current classification

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

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Town applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

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

g) Fair value of assets and liabilities

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

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 *Fair Value Measurement* requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Town selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Town are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Town gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in

circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

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

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

24. DETERMINATION OF SURPLUS OR DEFICIT

Note	2023/24 (30 June 2024 Carried Forward) \$	2023/24 Budget (30 June 2024 Carried Forward) \$	2022/23 (30 June 2023 Carried Forward) \$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(121,490)	(29,919)	(95,903)
Less: Share of net profit of associates and joint ventures accounted for using the equity method	(49,235)	0	(67,310)
Add: Loss on disposal of assets	0	10,037	0
Add: Impairment of Plant and Equipment	0	0	0
Add: Depreciation	3,960,149	4,034,247	3,573,345
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	23,081	0	(27,349)
Derecognition of assets	605,026	0	0
Employee benefit provisions	(82,723)	0	133,093
Right of use assets	57	0	12,035
Non-cash amounts excluded from operating activities	4,334,865	4,014,365	3,527,911
(b) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	26 (12,115,121)	(10,991,791)	(11,739,560)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	14 459,727	477,461	4,377,136
- Current portion of lease liabilities	11(b) 50,024	43,981	45,087
- Employee benefit provisions	0	687,093	0
Total adjustments to net current assets	(11,605,370)	(9,783,256)	(7,317,337)
Net current assets used in the Statement of Financial Activity			
Total current assets	19,079,902	13,402,678	18,212,484
Less: Total current liabilities	(4,838,990)	(3,619,422)	(8,155,279)
Less: Total adjustments to net current assets	(11,605,370)	(9,783,256)	(7,317,337)
Surplus or deficit after imposition of general rates	2,635,542	0	2,739,868

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

25. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget			
		Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	
Loan 1: Aquatic Centre Refurbishment		\$ 577,422	\$ 0	\$ (53,139)	\$ 524,283	\$ 0	\$ (56,561)	\$ 467,722	
Loan 2: 333 Stirling Highway		4,480,645	0	(218,267)	4,262,378	0	(4,262,378)	0	
Loan 2c: 333 Stirling Highway		0	0	0	0	4,151,004	0	4,151,004	
Loan 3: Claremont Community Hub		684,323	0	(55,691)	628,632	0	(58,197)	570,435	
Loan 5: Underground Power		2,400,000	0	(2,400,000)	0	0	0	0	
Total		8,142,390	0	(2,727,097)	5,415,293	4,151,004	(4,377,136)	5,189,161	

Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
Loan 1: Aquatic Centre Refurbishment	1	*	6.34%	14/12/2030	\$ (32,357)	\$ (32,357)	\$ (138,734)
Loan 2: 333 Stirling Highway	2	*	2.73%	30/12/2023	(58,181)	(165,490)	(60,378)
Loan 2c: 333 Stirling Highway	2c	*	4.17%	13/03/2027	0	0	0
Loan 3: Claremont Community Hub	3	*	4.45%	26/06/2032	(27,334)	(27,334)	(47,973)
Loan 4b: Claremont No.1	4b	*	6.34%	14/06/2030	0	0	(39,704)
Total					(117,872)	(225,181)	(286,789)
Total Finance Cost Payments					(117,872)	(225,181)	(286,789)

* WA Treasury Corporation

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

25. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2023/24

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)		Total Interest & Charges		Actual Balance Unspent
					2024 Actual	2024 Budget	2024 Actual	2024 Budget	2023	2024	
Loan 2c: 333 Stirling Highway (refinancing existing loan)	*	Fixed	3	4.17%	\$ 4,151,004	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
					\$ 4,151,004	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0

* WA Treasury Corporation

(c) Lease Liabilities

Purpose	Note	Actual				Budget						
		Principal at 1 July 2022	New Leases During 2022-23	Principal at 30 June 2023	Principal at 30 June 2024	Principal at 1 July 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024			
EL227 - Personal computing		\$ 53,245	\$ 0	\$ (14,219)	\$ 39,026	\$ 0	\$ (19,599)	\$ 19,427	\$ 50,438	\$ 0	\$ (28,532)	\$ 21,906
EL228 - Printer/copiers		24,648	0	(4,878)	19,770	0	(6,677)	13,093	27,190	0	(9,975)	17,215
BLD54 - Car bays		26,805	0	(7,210)	19,595	0	(8,816)	10,779	23,586	0	(11,693)	11,893
BLD55 - Museum storage		1,925	0	(1,925)	0	0	0	0	0	0	0	0
PE459 - Coffee Machine		3,715	0	(1,564)	2,151	0	(1,702)	449	2,239	0	(1,790)	449
EL225 - Wide Area Network rental**		0	47,880	(5,257)	42,623	0	(9,334)	33,289	103,453	0	(51,990)	51,463
Total Lease Liabilities	11(b)	110,338	47,880	(35,053)	123,165	0	(46,128)	77,037				

Lease Finance Cost Payments

Purpose	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2024	Lease Term
EL227 - Personal computing	EL227	Dell	2.71%	31/03/2025	\$ (19,260)	\$ (1,001)	3 years
EL228 - Printer/copiers	EL228	Kyocera	2.05%	31/01/2026	(7,866)	(441)	4 years
BLD54 - Car bays	BLD54	Charter Hall	1.69%	30/06/2025	(10,202)	(307)	10 years
BLD55 - Museum storage	BLD55	Defreites & Ryan	2.08%	30/09/2022	(1)	0	1 year
PE459 - Coffee Machine	PE459	Gesha Coffee Co	0.71%	30/09/2024	(508)	(10)	3 years
EL225 - Wide Area Network rental**	EL225	TPG	3.00%	19/04/2026	(13,692)	0	Not applicable
Total Finance Cost Payments					(51,529)	(1,759)	

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

26. RESERVE ACCOUNTS

	2024 Actual		2024 Actual		2024 Actual		2024 Budget		2024 Budget		2023 Actual		2023 Actual	
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Opening Balance	Transfer to	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation/agreement														
(a) NEP Developer Contributions	475,244	4,507	0	479,751	467,398	18,696	0	486,094	457,627	17,617	0	475,244	0	475,244
(b) Cash in lieu of Parking	580,544	5,505	0	586,049	572,060	22,882	0	594,942	559,024	21,520	0	580,544	0	580,544
(c) Claremont Town Centre - Specified Area Rate	214,115	15,674	(30,000)	199,789	184,790	7,392	0	192,182	272,880	1,235	(60,000)	214,115	(60,000)	214,115
	1,269,903	25,686	(30,000)	1,265,589	1,224,248	48,970	0	1,273,218	1,289,531	40,372	(60,000)	1,269,903	(60,000)	1,269,903
Restricted by council														
(d) Pool Upgrade	687,265	255,045	0	942,310	593,609	23,744	(555,000)	62,353	683,990	3,275	0	687,265	0	687,265
(e) Plant Replacement	167,647	11,269	0	178,916	171,396	6,856	0	178,252	167,208	439	0	167,647	0	167,647
(f) Irrigation and Drainage	598,680	40,264	0	638,944	510,380	20,415	0	530,795	598,062	618	0	598,680	0	598,680
(g) Public Art	189,922	39,580	(30,000)	199,502	191,491	7,660	(30,000)	169,151	167,821	22,101	0	189,922	0	189,922
(h) Parking	1,205,890	11,435	0	1,217,325	1,225,477	49,019	0	1,274,496	1,203,709	2,181	0	1,205,890	0	1,205,890
(i) Building	449,814	37,158	0	486,972	462,612	18,504	0	481,116	567,874	1,940	(120,000)	449,814	(120,000)	449,814
(j) Future Fund	5,160,143	264,335	(380,000)	5,044,478	5,007,545	351,852	(200,000)	5,159,397	7,078,863	440,458	(2,359,178)	5,160,143	(2,359,178)	5,160,143
(k) Claremont Joint Venture	1,030,562	32,946	0	1,063,508	1,012,691	40,508	0	1,053,199	990,779	39,783	0	1,030,562	0	1,030,562
(l) Heritage Grant	93,041	5,514	(17,541)	81,014	90,587	3,623	(4,000)	90,210	92,708	333	0	93,041	0	93,041
(m) Employee Entitlement	653,636	38,084	0	691,720	660,666	26,427	0	687,093	551,569	102,067	0	653,636	0	653,636
(n) WESROC Contributions	233,057	202,210	(130,424)	304,843	262,645	209,589	(439,723)	32,511	12,102,583	846,252	(2,479,178)	10,469,657	(2,479,178)	10,469,657
	10,469,657	937,840	(557,965)	10,849,532	10,189,099	758,197	(1,228,723)	9,718,573	13,392,583	886,624	(2,539,178)	11,739,560	(2,539,178)	11,739,560
	11,739,560	963,526	(587,965)	12,115,121	11,413,347	807,167	(1,228,723)	10,991,791	13,392,583	886,624	(2,539,178)	11,739,560	(2,539,178)	11,739,560

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account

Restricted by legislation/agreement

- (a) NEP Developer Contributions
To accumulate funds to cover the Town's contribution to NEP Development arising from ownership of Lot 11578 Claremont Crescent.
(b) Cash in lieu of Parking
To provide for the purchase of land for car parking in accordance with Clause 33(2).
(c) Claremont Town Centre - Specified Area Rate
To fund promotion and publicity for Claremont CBD.

Restricted by council

- (d) Pool Upgrade
To fund major maintenance of the Claremont Pool.
(e) Plant Replacement
To provide for the replacement of major items of heavy plant.
(f) Irrigation and Drainage
To provide funds for the replacement, renewal and upgrade of irrigation and drainage.
(g) Public Art
To assist with the programmed purchase and development of Public Art assets throughout the Town.
(h) Parking
To provide for the purchase, upgrade or renewal of parking infrastructure.
(i) Building
To provide for building renewal in accordance with the Town's Asset Management Plans.
(j) Future Fund
To provide for the future planning and undertaking of capital and infrastructure works in the Town.
(k) Claremont Joint Venture
To provide for traffic modifications/roads works within the Town Centre zone and the surrounding roads.
(l) Heritage Grant
To assist with funding the Town's heritage grant maintenance program.
(m) Employee Entitlement
To fund annual and long service leave requirements.
(n) WESROC Contributions
To fund the Western Suburbs Regional Organisation of Councils projects and initiatives and hold funds contributed by each council member.



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

Town of Claremont

To the Council of the Town of Claremont

Opinion

I have audited the financial report of the Town of Claremont (Town) which comprises:

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Town for the year ended 30 June 2024 and its financial position at the end of that period
- is in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

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

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Town is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Town's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Town.

The Council is responsible for overseeing the Town's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Town of Claremont for the year ended 30 June 2024 included in the annual report on the Town's website. The Town's management is responsible for the integrity of the Town's website. This audit does not provide assurance on the integrity of the Town's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Town to confirm the information contained in the website version.

Mark Ambrose

Mark Ambrose
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
9 December 2024

COMMUNITY VISION

The Town is a progressive, respectful, sustainable local government supporting a connected, flourishing community. We exist to deliver quality services for Claremont today and to build the foundation for the future.

Principal place of business:

308 Stirling Highway,
Claremont, WA, 6010

