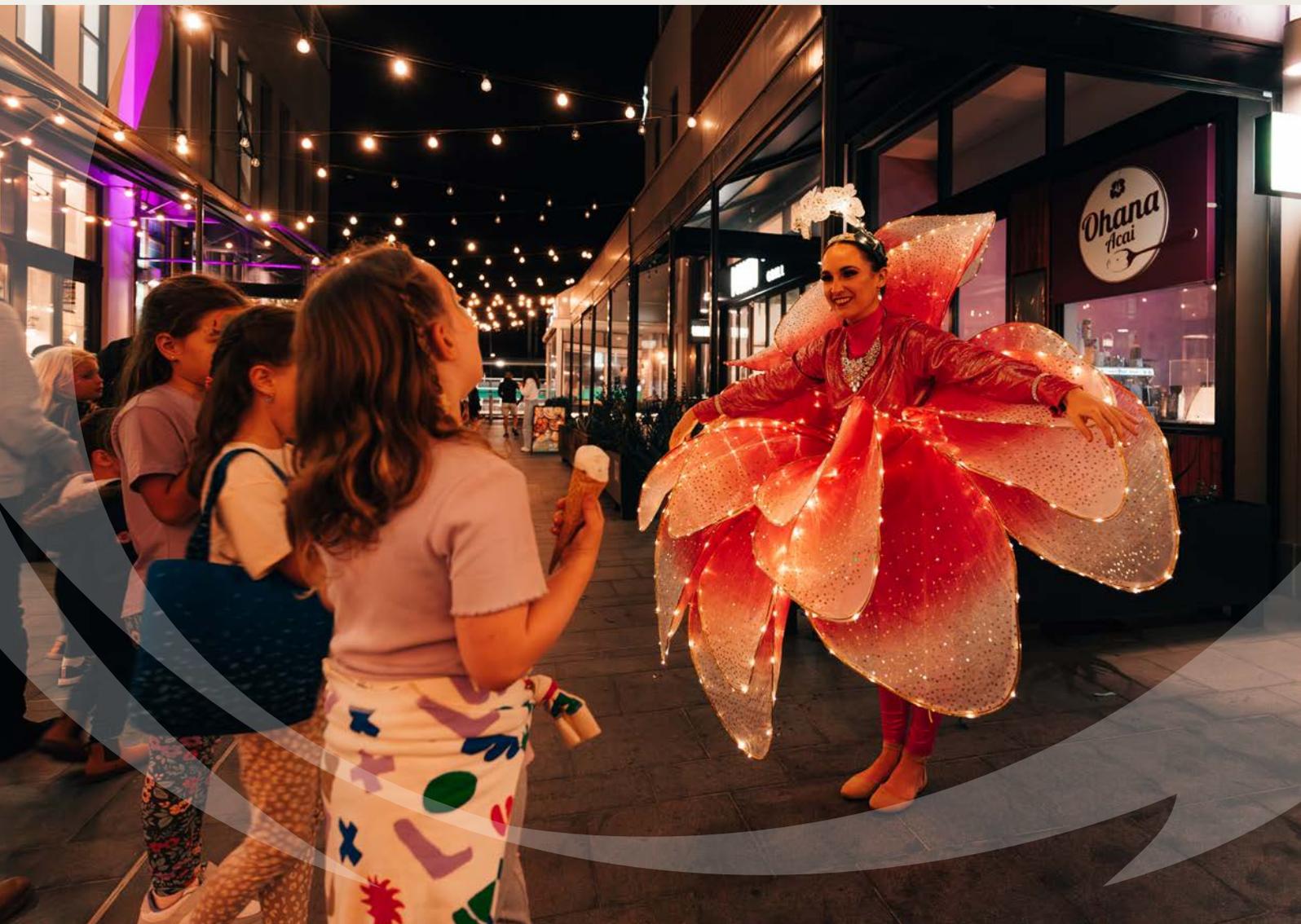


TOWN *of* CLAREMONT

ANNUAL REPORT 2022/2023

Claremont —
a connected,
flourishing &
sustainable
community



Contents



Welcome to the 2022–23 Annual Report	4
Message from the Mayor	7
Message from the Chief Executive Officer	9
Our Vision and Mission	10
About the Town	12
Your Council	14
Our organisation	20
Highlights of our achievements	24
A snapshot of financial performance	26
Strategic Community Plan Goal Areas	28
Aspirational outcome — Leadership and governance	30
Aspirational outcome — Liveability	61
Aspirational outcome — People	68
Aspirational outcome — Environmental sustainability	84
Aspirational outcome — Local prosperity	93
Financials	105



ACKNOWLEDGEMENT OF PEOPLE AND COUNTRY

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. We honour the ancestors of our community Elders who survived and cared for this Country.



Welcome to the 2022–23 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. And 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

“

... I was extremely proud to see that in many areas of local government service, we are in your view, the industry leader.



Welcome to the Town's 2022-2023 Annual Report.

I would like to begin by thanking my fellow elected members for their support and ongoing dedication to serving our community in 2022-23. The role of a Councillor requires commitment of time and energy to liaise with their constituents and stay across issues that require a decision of Council.

In the financial year the Council received 130 reports to review and determine, in addition to participating in advisory committees and attendance at functions and events.

It is always a pleasure to meet and talk to residents, and I had many opportunities to do so through events such as our well-loved Carols in the Park, A Night on Bay View featuring the West Australian Symphony Orchestra, and our annual Anzac Day ceremony. I was particularly touched by the number of people who attended the Anzac Day ceremony; with attendance numbers so large now we have had to move the event into the park for safety and patron comfort.

Your feedback through our community survey has assisted the Council in its decision making and strategic direction, and I was extremely proud to see that in many areas of local government service, we are in your view, the industry leader. Of particular interest and importance is in the areas of leadership and governance which both Council and administration continue to make a priority to maintain an efficient and effective organisation.

We know from your feedback that traffic is still a concern and will continue to be while our population grows along with our car reliance. This year we formed a Traffic Management Working Group with stakeholders to look at key issues, and how we can work collectively with State Government agencies to address them. Council has also approved a considered and reasonable draft Precinct Structure Plan to guide development in our town centre.

Cognisant of impact of the rising cost of living, Council carefully examined the budget for the following year, ensuring expenditure was streamlined as much as possible while not compromising on the high level of service provision. I congratulate the staff for their untold role in caring and serving this community.

Finally, thank you to you, members of the Claremont community for whom I have had the pleasure of serving as an elected member for 22 years, 13 of those as your Mayor. I look forward to continuing to work hard in this community service role for the betterment of Claremont, to support a connected, flourishing, and sustainable community.

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

Jock Barker

Mayor



Message from the Chief Executive Officer

“



This allegiance combined with our collegiate and well-functioning Council is a main factor in the Town of Claremont being recognised as the number one local government in WA...

The efforts of the administration over the past year are nothing short of excellent, and I am proud to have worked another year with an amazing group of dedicated and committed local government professionals. This allegiance combined with our collegiate and well-functioning Council is a main factor in the Town of Claremont being recognised as the number one local government in WA from the 2022–23 MARKYT Community Scorecard*.

The focus for 22–23 has included improving the way we do business, keeping the customer at the heart of what we do. The rollout of new software to support the financial management and customer requests received commenced this year, which ultimately creates more efficiencies and improved customer responses.

A new, improved website was launched in November 2022 based on extensive research and feedback from users which incorporated an interactive 'My neighbourhood map' and online forms for enhanced customer transactions. A key goal of the website was also to be accessible for all audiences to provide a decent user experience for all users, which we have achieved.

Amongst some of our larger consultation projects where we sought community feedback was the Street Tree Masterplan strategy. This important data from over 400 homes helped to finalise the masterplan and continues to guide and support sustainable street tree choices and build our canopy cover and amenity in our Town.

Community feedback is crucial to ensuring our plans and processes are relevant and I am grateful to the community for taking the time to comment on several projects in this year including the Draft Town Centre Precinct Structure Plan, the Heritage Review, the Community Health and Wellbeing Plan and Community Centre.

This information has been used to make better informed plans and assist in Council's decision-making process, including the renovation of a community centre to be opened in early 2024 which will add to the Town's offerings of services for a connected, flourishing community.

Elizabeth Ledger
Chief Executive Officer

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.



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.



ALFRED ROAD

GUGERI STREET

SHENTON ROAD

STIRLING HIGHWAY

STIRLING ROAD

BAY VIEW TERRACE

Your Council

The Council of the Town of Claremont consists of ten Elected Members; one Mayor and nine Council Members. The Town has three wards (East, West and South) with each ward represented by three Council Members.

Council is the policy and decision-making body for the Town of Claremont and meets monthly on a Tuesday evening at 7.00pm. 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 administration in maintaining a strong financially viable and connected community, 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 2022/2023 the Mayor was a member of the Town's Audit & Risk Management Committee; Claremont Town Centre Advisory Committee; Complaints Committee.

Current term

2021 – 2025



ANNETTE SUANN
Deputy Mayor

Mobile: 0410 031 245

Email: asuann@claremont.wa.gov.au

Background

Cr Suann is a proud Perthian. After living and working in London, Tokyo and Singapore, she moved back to WA in 2008 with her family and has lived in Claremont since then. Cr Suann is a mum, wife, small business owner, volunteer and board member.

Interests

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

Committees and Memberships

Cr Suann continued in her position as Deputy Mayor for 2022/2023.

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

Current term

2019 – 2023



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 2022/2023 Cr Brown was a member of the Metro West Joint Development Assessment Panel.

Current term

2021 – 2023



PETER EDWARDS
Councillor

Mobile: 0438 115 440

Email: pedwards@claremont.wa.gov.au

Background

Cr Edwards grew up in Claremont and has been on Council since 2011. His father was an elected member at the Town from 1986-1989 & 1999-2006.

Interests

Cr Edwards has a young family which keeps him busy in addition to his occupation as an optometrist and his Council duties.

Current term

2019 – 2023



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 2022/2023 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 2022/2023 Cr Goetze was a member of the Claremont Museum Advisory Committee (Chair); Claremont Town Centre Advisory Committee; Public Art Working Group.

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; Audit and Risk Management Committee; Traffic Management Working Group.

Current term

2021 – 2025



PAUL KELLY
Councillor

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 is a member of the Town's Audit & Risk Management Committee; Complaints Committee; Western Metropolitan Regional Council; WALGA Central Metropolitan Zone; Metro West Joint Development Assessment Panel.

Current term

2021 – 2025



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

In 2022/2023 Cr Main was a member of the Public Art Working Group; Traffic Management Group; the Metro West Joint Development Assessment Panel.

Current term

2019 – 2023



PETER TELFORD
Councillor

Mobile: 0417 581 858

Email: ptelford@claremont.wa.gov.au

Background

Elected in 2019.

Interests

Cr Telford is a local business owner. He has connections with the community through Scotch College, the Claremont Yacht Club, Claremont RSL, Gold Member of the Showgrounds Community Men's Shed, and membership of the RAS of WA.

Other cultural interests include membership of Mello House.

Committees and Memberships

During 2022/2023 Cr Telford was a member of the Audit & Risk Management Committee (Chair); the Foreshore Advisory Committee (Chair); Public Art Working Group; WALGA Central Metropolitan Zone Committee; the Metro West Joint Development Assessment Panel.

Current term

2019 – 2023



Our organisation

The Town's administrative structure has been developed to support the delivery of the Town's projects and programs within the key focus areas of the Strategic Community Plan 'Claremont Ahead 2031'.

The Town has three directorates and the Chief Executive Office, each responsible for delivering outcomes as identified in the Corporate Business Plan. The directorates are managed by a member of the Executive team and have specialist areas with skilled staff to support the varied role of local government.

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.

Executive team



ELIZABETH LEDGER
Chief Executive Officer

Executive Office

- Elected Members
- Strategic Community Planning
- Communication & Marketing
- Community Engagement
- Tourism & Events
- Museum



BREE WEBSDALE
Director Governance and People

Governance & People

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



MARTY SYMMONS
Director Infrastructure

Infrastructure

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



DAVID VINICOMBE
Director Planning and Development

Planning & Development

- Statutory Planning
- Building
- Compliance
- Heritage
- Community Hub & Library
- Environmental Health

ALAN FERRIS, Director Corporate and Community

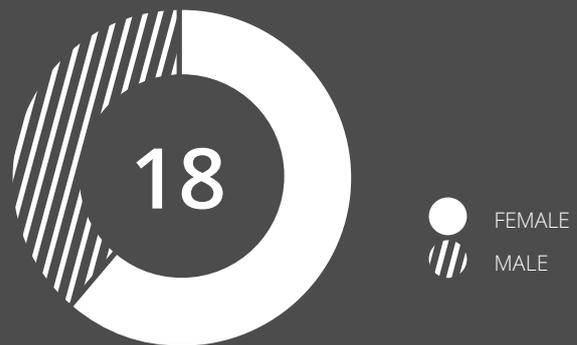
08/05/2023 to 30/06/2023

Our employees

TOTAL EMPLOYEES INCLUDING CASUALS



TOTAL MANAGERS / ELT / CEO



AVERAGE TENURE ALL STAFF

3.77
Years

AVERAGE TENURE EXCLUDING CASUAL

4.95
Years

AGE RANGE ALL STAFF

18-76
Years

AVERAGE AGE ALL STAFF

38.44
Years

AVERAGE AGE FEMALE

39.73
Years

AVERAGE AGE MALE

36.77
Years

Highlights of our achievements

- Conducted the biennial Community Scorecard survey, which resulted in the Town being the number one rated local government.
- Following Council's adoption, the Town engaged with the Department of Planning, Lands and Heritage to progress the Draft Local Planning Strategy in June 2022 and the Draft Town Centre Precinct Structure Plan.
- Completed the consultation and commenced the planning for the redevelopment of the Claremont Community Centre.
- Conducted a Ward and Representation Review in accordance with the Act. The review was open for public submissions for six weeks and the Town received 111 responses to the survey.
- Continued support of an active, thriving town centre through the \$100,000 Nighttime Activation Grants and the Claremont Town Centre project.
- Launched a new, customer focussed website with improved features such as My Neighbourhood Map and online forms.
- Implementation of new financial and customer management software for improved efficiencies and effectiveness.
- Completion of the installation of the CCTV infrastructure 22-23 plan for improved community safety and continued with the 7 day a week extended hours for community safety patrols.
- Commenced the improvement and upgrade plan for the Town's drainage following the completion of the Town-wide audit.
- Made improvements to Rowe Park with new tennis and basketball surfaces.
- Implemented the Street Tree Masterplan consultation strategy and conducted extensive winter tree planting to support and build the Town's green canopy.
- Assessment of 131 Development Applications processed, within the statutory timeframes.





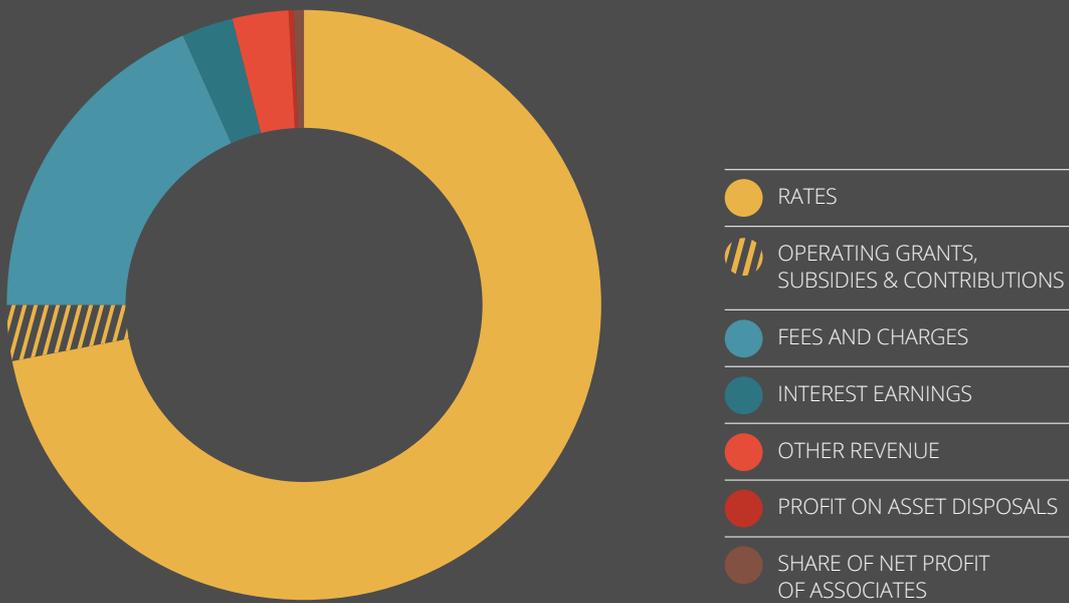
A snapshot of financial performance

2022/23 OPERATING REVENUE	
Rates	\$15,818,250
Operating grants, subsidies & contributions	\$658,372
Fees and charges	\$4,021,875
Interest earnings	\$612,440
Other revenue	\$647,317
Profit on asset disposals	\$95,903
Share of net profit of associates	\$67,310
	\$21,921,467

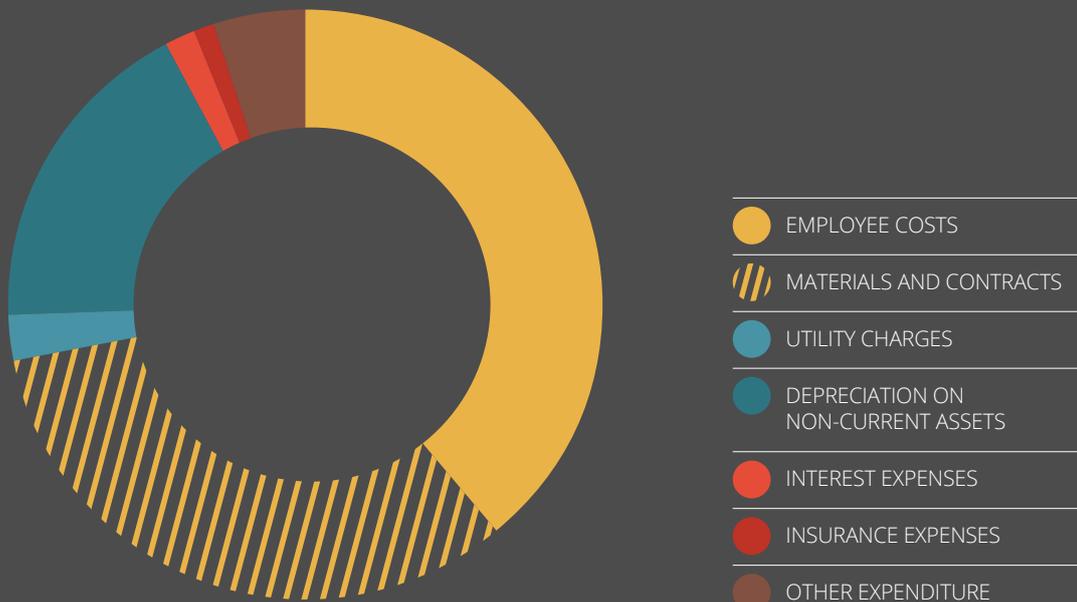
2022/23 OPERATING EXPENSES	
Employee costs	\$7,922,515
Materials and contracts	\$6,722,793
Utility charges	\$538,323
Depreciation on non-current assets	\$3,573,345
Interest expenses	\$338,318
Insurance expenses	\$263,930
Other expenditure	\$970,037
	\$20,329,261



2022/23 OPERATING REVENUE



2022/23 OPERATING EXPENSES



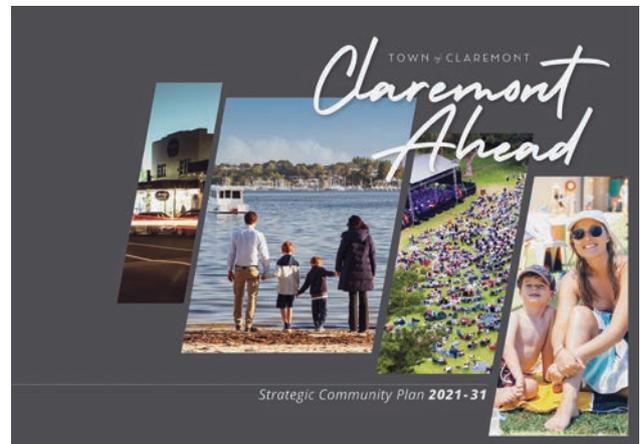
Strategic Community Plan Goal Areas

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

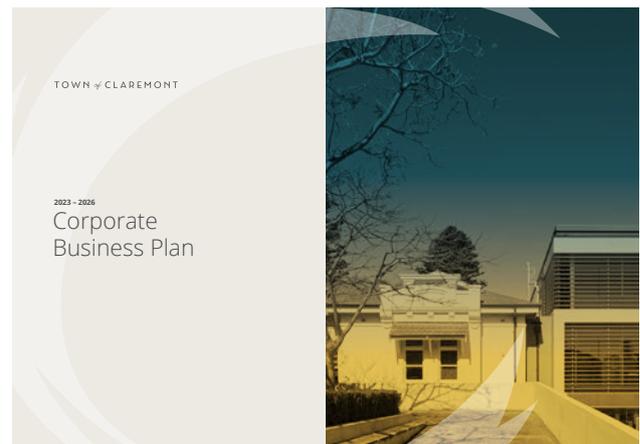
The development of this strategic plan is through extensive community and stakeholder consultation and reviewed regularly to ensure its relevance.



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.

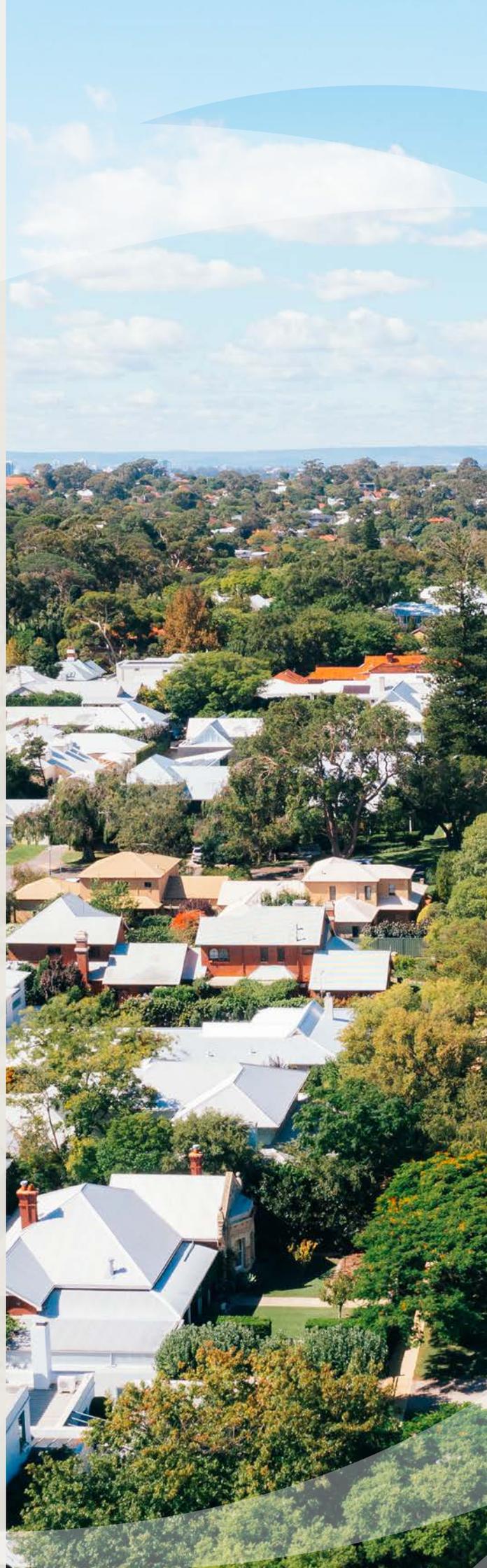
Aspirational outcome

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

A number of specific engagement strategies were implemented to assist with the Town’s decision-making process.

MARKYT COMMUNITY SCORECARD

The Town engaged independent research company CATALYSE to conduct the MARKYT Community Scorecard, a study that surveys the community on a range of areas and provides a comprehensive analysis of a local government.

The survey was undertaken by more than 70 councils across Western Australia and provides an ‘overall performance index score’ as a combined measure of a local government as a ‘place to live’ and a ‘governing organisation’. The Town of Claremont received the highest score and is considered the industry leader.

The Town received 1,164 responses for the MARKYT Community Scorecard, indicating an engaged and passionate community.

TOWN OF CLAREMONT

Number one rated local government as voted by the community.



*stats from MARKYT Community Scorecard Survey 2023

SWANBOURNE STATION PRECINCT MASTERPLAN

The Town supported the Department of Planning, Lands and Heritage (DPLH) in promoting the Swanbourne Station Precinct Masterplan consultation. The Swanbourne Station Precinct Masterplan was developed to set a vision and establish broad parameters to guide potential future development. Feedback was sort to help DPLH understand community use of the local area, including ideas for the future.

STREET TREE MASTERPLAN

The Town of Claremont adopted a Street Tree Masterplan (STMP) in 2013, however the Town subsequently saw a high number of failures of Western Australian Peppermint trees of all sizes, as well as Jarrah, Liquidambar, and Red Flowering Gum trees.

This mass decline was caused in a large part by the spread of a specific strand of dieback disease (Phytophthora), as well as the susceptibility to other pests and diseases, ground disturbances, extreme weather events, and the local soil and groundwater makeup.

Feedback was sort from the community as part of the process to make the necessary changes to the STMP. The Town received 404 responses.

COMMUNITY HEALTH AND WELLBEING PLAN

Consultation on the Community Health and Wellbeing Plan was aimed at gathering data and feedback on the health and wellbeing priorities and concerns of the Claremont community. The data will support the development of the Town's inaugural Public Health Plan to meet the requirements of Part 5 of the Public Health Act 2016. The Town received 123 responses.

DRAFT TOWN CENTRE PRECINCT STRUCTURE PLAN CONSULTATION

Feedback was sought from community members on the Precinct Structure Plan, which focuses on the Claremont Town Centre and immediate surrounds. This plan provides more detailed guidance on the design, planning, assessment, and implementation of future development in the Town Centre.

DIFFERENTIAL RATES

In June 2023 the Town publicised a notice of intention to levy differential rates in the 2023-24 budget. All submissions closed 5.00pm on Friday 23 June 2023. Council considered the one submission received prior to making a decision to impose the Differential Rates in the 2023-24 Budget.



A SUMMARY OF OTHER CONSULTATIONS		
Date	Project	Detail
	Community Centre Survey	Asked for community feedback on the sorts of activities they would like to see at their local community centre. <i>Total responses: 114</i>
July 2022	Proposed LPP (Local Planning Policy) 207 — Public Art	Proposed new LPP, advertised for public comment in August.
	Review of Local Laws – Local Government Act 1995	The Town of Claremont reviewed the following local laws in accordance with section 3.16 of the Local Government Act 1995: <ul style="list-style-type: none"> • Activities on Thoroughfares and Public Places Local Law 2003 • Dogs Local Law 2012 • Fencing Local Law 2000 • Health Local Laws 1997 • Local Government Property Local Law 2000 • Signs Local Law 2000
August 2022	Amended LPP 206 – Child Care Centres	Review of LPP, advertised for public comment in August and September.
	Street Tree Masterplan	Review of the Street Tree Masterplan due to failure of several common species. <i>Total responses: 404</i>
	Parking on Saunders Street	The Town undertook consultation with the residents of Saunders Street to determine whether to change the parking arrangements on Saunders Street.
	Ward Representation Review	Surveyed the community on the Local Government Act 1995 reforms that forced a change to the number of elected members on Council, and an abolishment of wards. The review was open for public submissions for six weeks and the Town received 111 responses to the survey.

A SUMMARY OF OTHER CONSULTATIONS CONTINUED		
Date	Project	Detail
September 2022	Review of LPP 127 – Bicycle Parking and Facilities	Proposed revisions, advertised for public comment in September and October.
September 2022	Heritage List, Local Heritage Survey, Heritage Areas and Local Planning Policies	A review of the Town's heritage properties and associated LPPs was undertaken with all affected property owners and occupiers — advertising was carried out in April and May. <i>Total responses: 29</i>
March 2023	Animal Local Law 2022	Community feedback was sought on the Draft Animal Local Law 2022. <i>Total responses: 124</i>
	Noise Management Plan	Community feedback was sought on a waste collection Noise Management Plan that was developed in collaboration with Veolia.
April 2023	Payment in Lieu of Parking Plan	Consultation for the adoption of a parking plan to be applied where proposed developments cannot provide sufficient car parking on site was carried out in May. <i>Total responses: 5</i>
May 2023	MARKYT Community Scorecard	The MARKYT Community Scorecard seeks feedback on a wide range of council facilities and services provided by the Town in order to help identify areas for improvement and better cater for the needs of the community. <i>Total responses: 1,164</i>
June 2023	Community Health and Wellbeing Plan	Engaged a range of community members and service providers to gather both quality data and feedback about the community's health and wellbeing priorities and concerns. <i>Total responses: 123</i>
June 2023	Differential Rates Levy	A paper detailing information on the proposed differential rate was available. <i>Total responses: 1</i>

Communication

The Town utilises various methods to connect and create opportunities for engagement with its stakeholders and community. A combination of print and electronic means are used with an increase in digital forms where possible due to its efficiency and benefits in terms of sustainability.

WEBSITE

The Town's website redevelopment was a collaborative process seeking feedback from various stakeholders and has resulted in a more conducive and visually appealing experience for our website visitors.

Launched in November 2022, it has seen since the go live date a 41% increase in user engagement and 82% increase in overall traffic. Enhancements include:

- Building fee calculator
- Improvements to the electronic newsletter subscription
- My Neighbourhood Map
- Converting to online forms
- Central point for Museum, Aquatic Centre, Library and Town Centre pages
- Updated our brand and created a new and improved look.

The website has been designed to meet the Government of Western Australia's standards established for web accessibility.

Planning for further upgrades to be implemented in the following year are currently underway, including the introduction of a Public Arts page and an upgrade to the current Community Events section.

CLAREMONT AHEAD E-NEWSLETTER

The Claremont Ahead monthly newsletter is communicated electronically via e-newsletter to the community database of 2,304. In 2022-23 there were eleven newsletters from the Mayor, highlighting key messages for the month.

For those residents and interested stakeholders who are not registered to receive the e-newsletter, the monthly e-newsletter is printed in the local community newspaper.

CLAREMONT COMMUNITY HUB & LIBRARY E-NEWSLETTER

The Claremont Community Hub and Library e-newsletter is specifically designed to keep library members informed during the year, highlighting new library stock arriving, promoting school holiday programs, and providing online tips from our Be Connected program.

FLOURISH MAGAZINE

The Town's Flourish magazine publication is created and produced in-house to support community connection and pride. Available four times a year at the beginning of each season, the magazine focusses on local stories of people living and loving Claremont.

Stories including Town initiatives, events, sustainability, and promotion of local businesses are regular focal points along with a strong focus on community profiles and involvement.

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.

SOCIAL MEDIA

The Town employs a part time Digital Media Officer to create and program content to keep our community up to date on immediate issues and interact with our stakeholders. Over the year the Facebook posts averaged 1 per day, and slightly less for Instagram.

LOCAL PRINT CONTENT

POST NEWSPAPERS

174
Articles

PERTHNOW WESTERN SUBURBS

42
Articles

TOTAL REACH

216
Articles

SOCIAL MEDIA

FACEBOOK

4,567
Followers

352
Posts

13.4k
Average reach

SOCIAL MEDIA

INSTAGRAM

2,690
Followers

331
Posts

7.9k
Average reach

AUDIENCE

FACEBOOK



● FEMALE
▨ MALE

INSTAGRAM



● FEMALE
▨ MALE

WEBSITE

TOTAL USERS

124k
People

TOTAL SESSIONS

183k
Articles

DIRECT MAIL

SENT

12
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 2022–2023, the Town received and responded to six (6) applications under the FOI Act. Of those six applications:

- A decision was made on four applications within the allotted 45 day timeframe;
- 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 due to failure by the Applicant to pay a deposit to proceed with the Application (section 19(2)(b) of the FOI Act).

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.

Specific activities undertaken during 2022/2023 to support record keeping at the Town included the following:

1. Reviewed, updated and created various record keeping work procedures.
2. Delivered face to face Records Induction to 29 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. Applied retention schedules to all folders in the Electronic Document and Records Management System (EDRMS) to enable disposal of electronic and physical records.
4. The records email inbox was administered by the Records team to provide support and advice to staff with over 120 record keeping queries actioned.
5. Reminders of staff obligations as described in the Record keeping Plan were provided via the staff newsletter. Reminders on Council Member obligations as described in the Record keeping Plan and were provided via the Council Member newsletter.
6. Review undertaken of offsite records storage arrangements including disposal of records.
7. 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.
8. Assisted with the implementation of the Town's new ERP system and specifically its integration with the EDRMS.
9. Identified and assessed physical and electronic records due for destruction including all Covid-19 related documents.

In 2022/23, 40,682 records were registered in the EDRMS.

Public notices

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

- Availability of 2021/22 Annual Report
- Notice of Annual General Meeting of Electors
- Requests for tender
- Business Plan — Proposed Major Land Transaction — 288 (Lot 3771) Stirling Highway, Claremont

- Notice of Intention to Levy Differential Rates 2023-24
- Review and drafts of various Local Laws
- Intent To Dispose of Property by way of Lease — 331 Stirling Highway
- Ward and Representation Review

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

TENDERS 2022/23						
Tender	Advertised	Submissions	Awarded by Council to	Estimated contract	Contract Term	Date
Tree Clearance and Pruning Services	16/07/2022	4	Proarb WA	\$280,000 p.a.	2+1 years	30/09/2022 – 30/09/2024
Turf Maintenance Services	16/07/2022	8	Turfworks	\$100,000 p.a.	2+1 years	30/09/2022 – 30/09/2024
Spydus Software Contract (Library)	3/09/2022	1	Civica Pty Limited	\$100,540 ex GST (WSLG) \$20,530 ex GST (ToC)	5+2 years	16/11/2022 – 16/11/2027
Supply and Lay Concrete Kerbing	16/11/2022	3	All State Kerbing	\$100,000 p.a.	2+1 years	5/01/2023 – 4/01/2025
Garden and Streetscape Maintenance	16/11/2022	3	Skyline Landscape Services	\$100,000 p.a.	2+1 years	22/12/2022 – 21/12/2024
Refurbishment Claremont Recreation Centre	14/04/2023	7	Schlager Group	\$654,000	To completion of project	
Wet Hire & Civil Construction Services	5/05/2023	3	J&V Earthmoving Contractors	\$700,000	2+1 years	17/07/2023 – 17/07/2025
Reticulation	23/05/2023	5	The CEO declined to award any tender			



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 12 Ordinary Council Meetings between July 2022 to June 2023.

Of the 12 proposed meeting dates the Town of Claremont held 11 Ordinary Council Meetings with one meeting cancelled (13 December 2022). In addition, two Special Council Meetings and one Annual General Meeting of Electors were held on the following dates;

1. Special Council Meeting — 20 December 2022
2. Special Council Meeting — 1 May 2023
3. Annual General Meeting of Electors — 2 May 2023

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	10	1
Cr Franklyn	10	2
Cr Main	11	3
Cr Telford	9	2
Cr Goetze	9	3
Cr Kelly	9	3
Cr Edwards	10	2
Cr Brown	10	3
Cr Hatton	10	3

A SUMMARY OF THE MEETINGS DURATION AND NUMBER OF ITEMS:

JUL 2022

26th

ITEMS

11

MINUTES

59

AUG 2022

30th

ITEMS

13

MINUTES

140

SEP 2022

27th

ITEMS

18

MINUTES

59

OCT 2022

25th

ITEMS

7

MINUTES

38

NOV 2022

29th

ITEMS

8

MINUTES

96

DEC 2022*

20th

ITEMS

20

MINUTES

166

FEB 2023

7th

ITEMS

5

MINUTES

34

FEB 2023

28th

ITEMS

7

MINUTES

52

MAR 2023

28th

ITEMS

13

MINUTES

50

APR 2023

18th

ITEMS

5

MINUTES

27

MAY 2023*

1st

ITEMS

1

MINUTES

58

MAY 2023

2nd

ITEMS

AGM

MINUTES

3

MAY 2023

30th

ITEMS

8

MINUTES

67

JUN 2023

27th

ITEMS

14

MINUTES

150

*Special Council Meeting

CHIEF EXECUTIVE OFFICER REPORTS PRESENTED TO COUNCIL:

JUL 2022
26th
 # ITEMS
11
 # CARRIED
11

AUG 2022
30th
 # ITEMS
13
 # CARRIED
13

SEP 2022
27th
 # ITEMS
17
 # CARRIED
17

OCT 2022
25th
 # ITEMS
7
 # CARRIED
7

NOV 2022
29th
 # ITEMS
8
 # CARRIED
8

DEC 2022*
20th
 # ITEMS
20
 # CARRIED
19

FEB 2023
7th
 # ITEMS
5
 # CARRIED
5

FEB 2023
28th
 # ITEMS
7
 # CARRIED
7

MAR 2023
28th
 # ITEMS
13
 # CARRIED
13

APR 2023
18th
 # ITEMS
5
 # CARRIED
5

MAY 2023*
1st
 # ITEMS
1
 # CARRIED
1

MAY 2023
2nd
 # ITEMS
1
 # CARRIED
1

MAY 2023
30th
 # ITEMS
8
 # CARRIED
5

JUN 2023
27th
 # ITEMS
14
 # CARRIED
13

*Special Council Meeting

REPORTS INFORMATION

In 2022/23 130 reports of the Chief Executive Officer were presented to Council. Of those reports:

125	CARRIED BY COUNCIL
1	LOST
1	REFERRED BACK TO THE ADMINISTRATION FOR FURTHER CONSIDERATION
3	WITHDRAWN BY THE CEO

COUNCIL MEMBER TRAINING

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 Sara Franklyn	Conflicts of Interest	16 August 2022
	Meeting Procedures	17 August 2022
	Understanding Local Government	19 September 2022
	Understanding Financial Reports and Budgets	28 September 2022
Cr Paul Kelly	Conflicts of Interest	29 September 2022
	Understanding Local Government	16 October 2022
	Serving on Council	16 October 2022
	Meeting Procedures	16 October 2022
	Understanding Financial Reports and Budgets	16 October 2022
Cr Ryan Brown	Conflicts of Interest	27 September 2022
	Understanding Local Government	28 September 2022
	Serving on Council	8 October 2022
	Understanding Financial Reports and Budgets	13 October 2022
	Meeting Procedures	21 October 2022

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			
20 July 2022	Cr Peter Telford	Mayor Jock Barker	Mr Aiden Daly
11 October 2022		Cr Paul Kelly	Dr Bruce Haynes
9 March 2023		Cr Peter Telford	
25 May 2023		Cr Shelley Hatton	
COMPLAINTS COMMITTEE			
Nil	Not yet appointed	Mayor Jock Barker Cr Paul Kelly Cr Jill Goetze Cr Annette Suann <i>(Deputy Member)</i> Cr Sara Franklyn <i>(Deputy Member)</i> CEO Liz Ledger	Nil
FORESHORE ADVISORY COMMITTEE			
24 August 2022	Cr Peter Telford	Cr Annette Suann	Ms. Claire Brittain
23 November 2022		Cr Peter Telford	Mr. Bill Macleod
22 February 2023			Ms. Ainslie De Vos
24 May 2023			

Meeting Dates	Presiding Member	Council Member Representatives	Community Representatives
CLAREMONT TOWN CENTRE ADVISORY COMMITTEE			
18 October 2022	Cr Annette Suann	Mayor Jock Barker	Ms Michelle Docherty
6 December 2022		Cr Jill Goetze	Mr Scott Greenwood
21 February 2023		Cr Annette Suann	Ms Lesley Thomas
13 June 2023		CEO Liz Ledger <i>(Administration Rep with voting rights)</i>	Mr Mauricio Alpizar <i>(ceased 5/09/22)</i> Ms Kathy Twort <i>(commenced 29/11/22)</i>
CLAREMONT MUSEUM ADVISORY COMMITTEE			
6 September 2022	Cr Jill Goetze	Cr Jill Goetze	Ms. Ricki Hewitt
22 November 2022		Cr Annette Suann	Ms. Karen Kaard
7 March 2023			Ms. Karen Wood
7 June 2023			Ms. Carolyn Winterbottom <i>(ceased 28 June 2023)</i> Mr. Greg Simpson
LAKE CLAREMONT ADVISORY COMMITTEE			
11 August 2022	Cr Sara Franklyn	Cr Sara Franklyn	Mr. Leeuwin Beeck
10 November 2022		Cr Shelley Hatton	Dr Bruce Haynes
16 February 2023			Mr. Nick Cook <i>(Friends of Lake Claremont)</i>
18 May 2023			Mr. David Kyle <i>(Scotch College)</i> Cr Kerry Smyth <i>(City of Nedlands)</i> Cr Fergus Bennett <i>(Deputy Member — City of Nedlands)</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
WALGA Central Metropolitan Zone Committee	Cr Paul Kelly Cr Peter Telford
Western Metropolitan Regional Council	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>)
Western Subgroup, Metropolitan Regional Road Group	Cr Sara Franklyn



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 three 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	\$37,881.00	\$25,976.00	\$3,500.00	\$67,357.00
Cr Suann	\$9,470.25	\$16,776.00	\$3,500.00	\$29,746.25
Cr Goetze		\$16,776.00	\$3,500.00	\$20,276.00
Cr Franklyn		\$16,776.00	\$3,500.00	\$20,276.00
Cr Telford		\$16,776.00	\$3,500.00	\$20,276.00
Cr Kelly		\$16,776.00	\$3,500.00	\$20,276.00
Cr Edwards		\$16,776.00	\$3,500.00	\$20,276.00
Cr Main		\$16,776.00	\$3,500.00	\$20,276.00
Cr Brown		\$16,776.00	\$3,500.00	\$20,276.00
Cr Hatton		\$16,776.00	\$3,500.00	\$20,276.00
Total				\$259,311.25

WARD AND REPRESENTATION REVIEW

In July 2022 the Department of Local Government, Sport and Cultural Industries announced its final package of reforms to the *Local Government Act 1995 (Act)*.

The Reforms, amongst other things, abolished wards for band three and four local governments and require the number of Councillors to be based on district population. The Town was required to abolish its wards and reduce the number of Council Members from ten to between five and nine (inclusive of the Mayor).

At the Ordinary Council Meeting on 25 October 22, Council resolved to undertake a Ward and Representation Review in accordance with the Act in order to implement these changes.

The review was open for public submissions for six weeks and the Town received 111 responses to the survey.

At the Ordinary Council Meeting on 7 February 2023, Council resolved that:

1. The Town of Claremont move to a no ward system;
2. The Town of Claremont reduces the number of offices of Councillor from nine to eight; and
3. Council authorises the Chief Executive Officer to prepare a report to be presented to the Local Government Advisory Board proposing that an order be made under section 2.2(1) of the *Local Government Act 1995* to:
 - a. Abolish all wards for the Town of Claremont district; and
 - b. Reduce the number of offices of Councillor from nine to eight as follows:
 - i. 2023 Election — Remove one office of Councillor
 - ii. Election of four Councillors to the District
 - iii. 2025 Election — No change
 - iv. Election of 4 Councillors and Mayor to the District

The changes were formalised on 20 June 2023 by the Local Government (Claremont — Discontinuance of Ward System and Councillor Numbers) Order 2023 and will come into effect on the 2023 Ordinary Election Day.

III. STRATEGIC INITIATIVE

Manage our finances responsibly and improve financial sustainability

As a small local government with a high portion of private schools, hospitals and the Showgrounds, the Town consistently reviews options for revenue through alternative streams. This includes applying for state and federal grants and diversifying our investment portfolio.

2022–23 was particularly focussed on looking inwardly on cost saving initiatives given the impact of the rising cost of living in Western Australia. One way of achieving this was through the internal improvements made with the configuration of a new ERP system, along with implementing other business improvement initiatives.

The introduction of a differential general rate into the rating process was another initiative introduced in the year to ensure that every ratepayer makes a reasonable contribution to the rate burden.

A thorough review of leased premises was undertaken in house which resulted in increased revenue.



IV. STRATEGIC INITIATIVE

Create an environment to support and develop our staff

Supporting & developing staff

In 2022–23 a Staff Engagement Survey was conducted to provide collated feedback to the Executive to assist with determining engagement levels, training needs and opportunities for improvement to building a positive culture.

Our annual Health and Wellbeing program continued into 22–23 which includes a range of preventative choices for staff such as:

- Free flu vaccinations and skin checks on site.
- Free access to the Aquatic Centre and gym.
- Free access to 24/7 confidential employee counselling service.
- Free ergonomic checks and stand-up desks.
- Access to free fruit.
- 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 provided ad-hoc throughout 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 22–23 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.

Training courses included:

- WHS Roles and Responsibilities
- Manage People Performance
- Creating High performance teams
- Operate & Maintain Chainsaws & Pole saws
- Introduction to Waste Management
- Financial Reporting Update
- First Aid Training
- Time Management
- WA Asphalt and Spray Sealing Pavement training course
- Lawyers in Local Government
- Chemical Risk
- Age Friendly Transport Forum
- Royal Lifesaving

- LIWA Conference
- LGIS Risk Matters — Emergency Response
- Irrigation Efficiency
- Procurement Fundamentals and best practice
- Fees and Charges Tax Webinar
- Aboriginal Engagement & Reconciliation Forum
- FBT on Entertainment
- Local Government Planning Showcase
- Operate & Control liquefied chlorine gas refresher training
- Report Writing for Local Government
- Dealing with difficult customers
- Breathing Apparatus
- Confined Space Refresher
- Waterwise Gardening, Water Efficiency, Water Auditing
- Aquatic Weed Management
- Policy Development and Procedure Writing
- Polyphagous shot-hole borer workshop
- Urban Forest Conference — Valuing Canopy
- Rates in Local Government — Clerical
- Finding and Hiring the Right People
- Emergency Management in Local Government
- Conflicts at Work — Workplace Behaviours
- Dealing with Difficult Behaviours
- Employment Termination Payments
- Mental Health Awareness
- 2023 LG Annual Budget Workshop
- Crash Map Practical Application Training
- Information Proficiency — Electronic Destruction
- 76th EHA State Conference
- Intramaps Administration
- The Counting Process of LG Elections
- Governance Fundamentals Module

The Town also supports the Industry Placement of TAFE library students. In 2022–2023 two students attended a six-week placement gaining as much experience as possible in a range of library duties and processes. This also offers Town employees access to contemporary practices and new ideas from TAFE students. North Metropolitan TAFE offers a Diploma in Library and Information Studies selecting public libraries to mentor students during their placement. The last student placed in our library for an Industry Placement won an ALIA student award for their academic achievements.

V. **STRATEGIC INITIATIVE**

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

Customer experience

The Town is committed to providing a friendly, positive, professional and efficient customer experience. Across the organisation the Customer Experience Charter outlines our commitment to our customers and our service standards to which we measure our performance.

The Town provides a customer relations team who are skilled and knowledgeable in many aspects of the business, from waste collection to tree pruning. This allows the team members to attempt to find a solution for each situation and resolve queries at the first point of contact, providing the best customer experience possible.

We strive to continuously improve the quality and standard of our interactions and our service to our community and have a feedback/complaints option on our website.



VI. STRATEGIC INITIATIVE

Continually assess our performance and implement initiatives that drive continuous improvement

Business improvement

TELEPHONY SYSTEM

In February 2023, the Town began the process of removing desktop phones and migrating the telephony system to MS Teams Voice. It had become clear that the old telephony system was unable to handle the demands of a growing community and an upgrade was necessary. Microsoft Teams was selected due to its ability to meet the Town's requirements while providing several additional features that would assist with the efficiency of the organisation. The new system is cheaper, easier to maintain, has better reporting capabilities, and has been a great success. Staff training was provided to assist with the migration to a new and unfamiliar system.

WEBSITE LAUNCH

The Town launched its new website in 2022/23 after a comprehensive review of the old website in the previous financial year. The review looked at the functionality of the website to improve the end user experience, and through consultation and user acceptance testing, improvements were identified.

The new website has significant functionality that improves the user experience, including integrated payment functionality and interactive maps. The website averages around 13,000 users per month, which confirms its importance as a communication tool and relationship builder between the Town and the community. The Town continues to make improvements and introduce new features to the website as an ongoing project.

ENTERPRISE RESOURCE PLANNING (ERP) SYSTEM

The Town began the process of migrating its ERP system to Datascape to improve the efficiency of key business requirements and take advantage of several features that are not available on the current system. Configuration set up of the new ERP began and staff training was undertaken. The new system will go live at the beginning of the 2023/24 financial year.

CYBERSECURITY

Bitlocker was implemented on all new laptops to ensure data security and privacy. Bitlocker is an encryption technology that protects data from unauthorized access by encrypting a drive and requiring one or more factors of authentication before it will unlock.

The Town implemented several other security initiatives, including multifactor authorisation for public and remote access; endpoint detection and response software on all servers and new desktop devices, which supplements Microsoft Defender anti-virus software; and off-line backup storage, to maximise defence against ransomware attacks.

A shared, secondary data centre at Mosman Park is now operational for disaster recovery purposes. This enables each party to use the other's location to enable cost effective off-site data storage, which provides significant risk reduction. A new fault tolerant server is also operational, which helps to ensure there is no loss of service or functionality in the event of failed components within the IT infrastructure.

IT partnered with Focus Networks in to develop a suite of IT Security management procedures. In 2022, Council endorsed a new Risk Management Framework and accompanying Risk Profile.

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, The 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.	
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
Friends of the Museum	The Town works collaboratively with the Friends of Claremont Museum to support the museum through advocacy and fundraising.	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





BAKERS
AUSTRALIA
NO 1
GREAT S...



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

The creation of a Traffic Management Working Group was endorsed by Council with the remit to discuss and propose initiatives to manage and reduce traffic congestion in and around the Town. Items discussed include traffic management plans for schools, Department of Transport initiatives, and Main Roads WA initiatives.

In addition to the working group, the Town continued to work with schools to develop and maintain initiatives that improve traffic flow and reduce disruptions during peak times. The team also worked with construction companies to ensure major deliveries are completed at appropriate times, as well as assisting with vehicle break downs and crashes to minimise disruption.

The Town developed and adopted a Payment in Lieu of Parking Plan which identifies areas for car parking stations around the Town where a shortfall of car parking is proposed as part of a development. The plan allows the Town to impose conditions on development approvals requiring contributions towards infrastructure to ensure adequate parking is available throughout the Town, particularly around high use areas such as the Town Centre.

The Royal Agricultural Society (RAS) held the Perth Royal Show which attracted over 350,000 people to the Town throughout the course of the event. The Town worked closely with the RAS to ensure the impact of large numbers of additional vehicles entering and parking in Claremont did not adversely affect residents' safety and access.

Over the course of the year, the Town's Safety Officers managed over 10,000 vehicles who had failed to comply with parking requirements. Parking regulations are essential for maintaining safety and equitable access to parking spaces in high-demand areas.

Statistics for the 2022–23 financial period were:

10,230 TOTAL NUMBER OF PARKING INFRINGEMENTS ISSUED

1,297 TOTAL NUMBER OF PARKING INFRINGEMENTS APPEALS

680 TOTAL NUMBER OF APPEALS THAT WERE UNSUCCESSFUL

617 TOTAL NUMBER OF APPEALS THAT WERE SUCCESSFUL

II. STRATEGIC INITIATIVE

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

The Town implemented its annual cleaning and maintenance program (including graffiti removal) and native verge planting, to ensure public areas and infrastructure were functional, attractive, and clean. This included:

- Street sweeping and town centre cleaning.
- Footpath upgrade and road resurfacing projects that saw 13 footpaths upgraded and 11 roads resurfaced.
- Lawn mowing.
- Maintaining gardens beds and mulching bushland.
- Pruning street trees, removal of dead trees and replacement planting program.
- Sandpit cleaning and replacement.
- Timber Playgrounds and assets oiled biannually.
- Reported graffiti removed and cleaned.

Additionally, the Town completed specific works when deemed necessary in order to maintain the streetscapes and public spaces, including:

- Planting 1800 local native tube stock at Mackenzie bushland north with assistance from Friends of Lake Claremont
- Bore stain cleaning at Mackenzie Pavilion and Cresswell Park
- Installing water safety signage at Lake Claremont
- Lighting repairs in Mrs Herbert's Park, Rowe Park, and Claremont Park
- Upgrade of ROW drainage between Freshwater Parade and Bay View Terrace

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 have been constructed with more still being delivered over the next financial year.

These works are prioritized following a Townwide audit which modelled overland flood paths using the latest rainfall statistical data available. The findings of this audit will result in many parts of the network being upgraded over the next few years.



III. STRATEGIC INITIATIVE

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

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.

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

- 131 Development Applications processed.
- \$99,805 in Development Applications fees.
- \$59,348,803.00 total value of developments.
- 37 Development Applications required heritage assessment.
- 53 days — DAs processed average days (60 t/f).
- 54 days — DAs processed average days (90 t/f).
- Two applications for review lodged with the State Administrative Tribunal.

BUILDING

- 188 Building Permits were assessed and approved in line with legislative requirements, an 8% decrease on the previous year.
- The value of application fees for all applications was \$115,000, a decrease of 54% on the previous year. This decrease in fees is due to the receipt of higher valued applications in the previous year.
- The Town has 879 registered pools, with inspections carried out every four years. A new round of inspections commenced in 2022, and a total of 224 pools were inspected during the year. 101 were found to be compliant on the first inspection, 95 compliant on the second inspection, with the remaining 28 compliant on the final inspection.

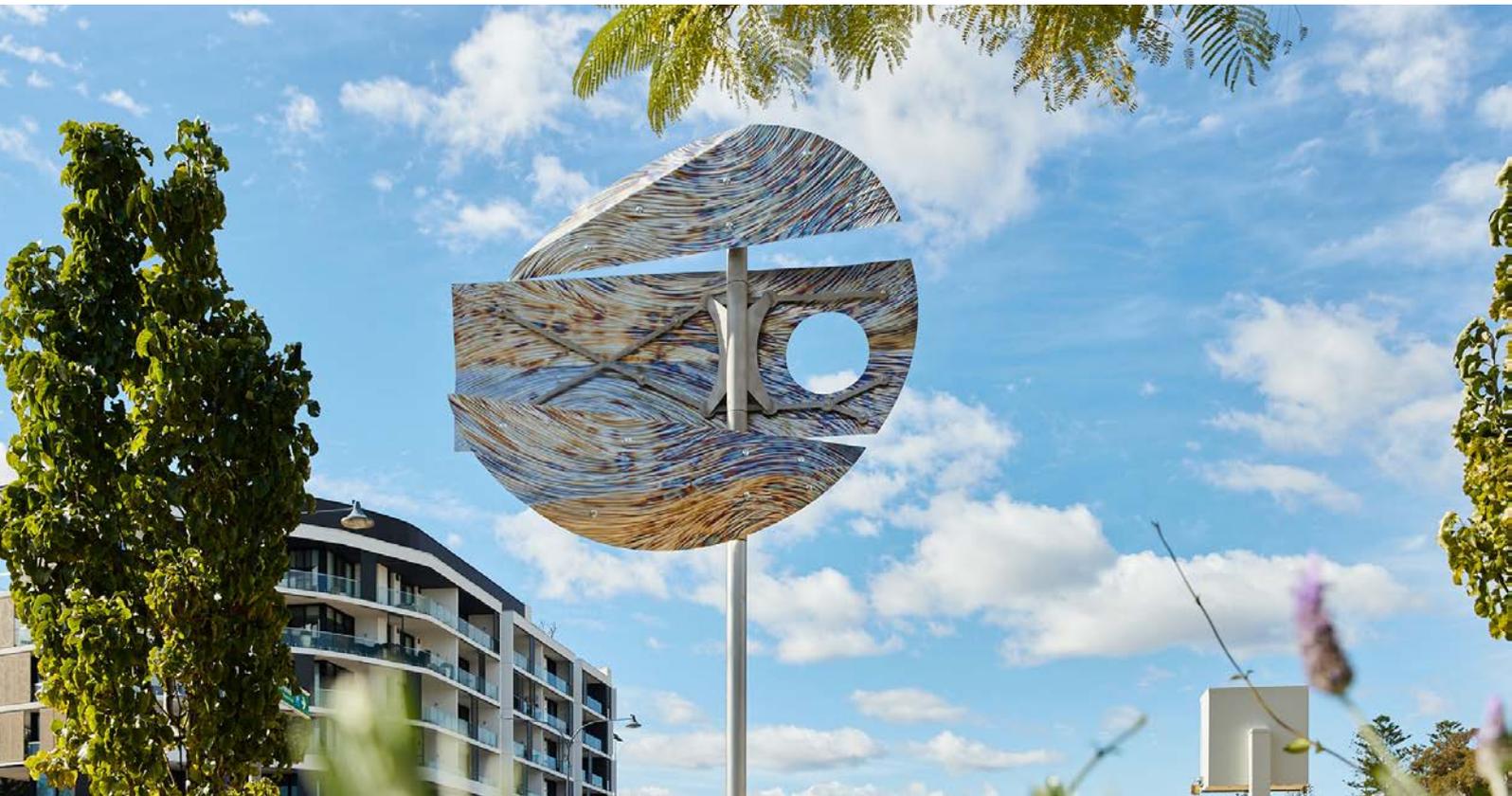
IV. STRATEGIC INITIATIVE

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

In 2022-23 the Town commissioned WA artist Anne Gee to create a sculpture to reflect the wonder of Lake Claremont. This piece will be completed in 23-24.

The Town was gifted a sculptural piece by West Australian artist Tony Jones entitled Trust. The towering structure sits near the Davies Road entrance to Claremont Oval and uses some of the remaining pieces of infrastructure from the Claremont Football Club's former grandstand.

A sculpture name Clare by artist Andrew Stumpf, commissioned by the PTA as part of the Station upgrade, was installed near FORM Gallery as part of the Claremont Station redevelopment, adding to the charm of the precinct.



V. **STRATEGIC INITIATIVE**

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

The Town owns and maintains as 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:



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 prioritized following a Town-wide audit which modelled overland flood paths using the latest rainfall statistical data available.

PARK INFRASTRUCTURE

New tennis court, basketball court and cricket pitches were installed at Rowe Park.

New shade sails were installed in Hatchett Park, and the Mofflin Park shade sails has reached their end of life so were replaced. Additional hardstand and fencing installed at Mofflin Park dog exercise area for improved safety.

Every playground was inspected regularly, and minor repairs undertaken. 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.

Other smaller items included:

- Chalk holders installed at tee box café and Stirling Road Park playgrounds.
- Bores, pumps and flowmeter renewals town wide as required.
- New drink fountain installed at Lakeway Street for dog walkers.
- Brian Walker Lane sump landscaping with gravel and succulents and native trees.

As part of the North East Precinct project, Development WA installed a new playground at Claremont oval, which has been handed over to Town for ongoing maintenance and care.

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

Town facilities

CLAREMONT COMMUNITY CENTRE

With a change to the tenancy of the Claremont Recreation Centre in 2022, the Town commenced working on the redevelopment and potential opportunities to reinvigorate this space for broader community use.

In early 2023, Council supported the renovation of the centre to provide two indoor community spaces, and a café, to be programmed by the Town for a range of ages and interests. A tender to secure the most competitive builder was advertised in January 2023, and works scheduled to commence early 23–24.

It is planned for these works to be completed in early 2024, with the facility renamed Claremont Community Centre and opening to the public from April/May 2024.

CLAREMONT AQUATIC CENTRE

Planning for further improvements at the Aquatic Centre took place during the year, with a focus on safety for patrons. A project plan including the design for a new first aid room were developed and approved, which will be built in the 23–24 period. The first aid room will allow patrons to be assessed and responded to pool staff for minor injuries in a private, sheltered space.

CLAREMONT HUB & LIBRARY

During the year library staff were busy processing 2,457 new items added to the Claremont Library collection. The Little Libraries located around the Claremont town centre are stocked with discards from the library. The recycling of these used books gives an opportunity to everyone to enjoy reading without the need to be a library member. Visitors to Claremont can access these free books and once read, return to any little library.

CLAREMONT MUSEUM

The museum has several permanent collections that help give an understanding of the history of Claremont and surrounding areas.

The important task of digitising the photographic collection commenced in May. The Museum is home to over 5000 photographs of people, places and events from Claremont and the Freshwater Bay area.

In this project, re-scanning of the Museum's photographic collection, which includes slides, negatives, postcards, and printed photos of all sizes.

The outcome is for the collection to meet current digitisation standards and to future proof the digital presentation of the collection.

II. STRATEGIC INITIATIVE

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

CLAREMONT AQUATIC CENTRE

The Aquatic Centre provides opportunities for social participation by offering an extensive range of swimming programs as outlined below:

- Learn to swim lessons
- Squad training
- Water polo
- Aqua Aerobic classes
- Synchronised swimming
- Professional development courses
- Community clubs
- Centre run activities
- General swimming

CLAREMONT MUSEUM

The Claremont Museum program of events include:

- Claremont Speedway exhibition
- History in a Coffee Cup events
- Claremont Meanders Walking tours
- Education Program for schools

15 VOLUNTEERS

589 HOURS WORKED BY VOLUNTEERS

3075 VISITORS

CLAREMONT COMMUNITY HUB & LIBRARY

The popularity of fiction books well surpassed the use of DVDs from the library collection in 2022-23.

The Xpress Reads displayed on the front counter of the library with a limited loan period of one week meets reader demand for popular new titles. A new collection Xpress DVDs was created to support the quick turnaround of popular movies with many reservations. Xpress DVDs have a one-week loan and are displayed on the front counter for easy access.

Library programs for children were strongly supported with the weekly delivery of Baby Rhyme Time and Storytime to over 1,600 participants. After school programs such as Crafternooners Club and Lego offer creative activities during the school term on a Thursday and Friday afternoon.

The popular School Holiday Program was advertised in the monthly library eNewsletter with sessions covering a range of activities including singing, drama, makerspace craft activities, cooking, recycling and STEM programs to engage busy, active minds. The Town's activation 'Monster Hunt' during the 2022 October school holidays further engaged young children in the library.

National literacy programs were supported through the delivery of Better Beginnings packs to students at local schools. The Young Peoples Librarian visited St Thomas, Christchurch, MLC, Scotch College, Freshwater Bay and Swanbourne Primary Schools presenting the packs and providing an educational session about their local Claremont Library. Visits to Day Care Centres in the Town further promoted early literacy.



Other events funded by state and national library organisations included National Simultaneous Storytime, National Reading Hour and the Better Beginnings Sing with Me and reading packs. Invitations to the library were extended during these promotions to schools. Other significant celebrations with activities planned around NAIDOC Week, Library Information Week, Science Week, Plastic Free July and Seniors Week set a busy community engagement program.

Weekly language conversation sessions in French, German, Italian, Spanish, Mandarin and English provide participants the opportunity to hone their language skills in a supportive, group environment. Following our Italian conversation group ten year celebration we received a letter from the Consul of the Perth based Italian embassy acknowledging our contribution to Italian culture through our conversation sessions held in the library.

The Justice of Peace signing centre on a Thursday night offers a free service for clients. The four volunteer JPs take turns supporting the roster which runs 50 weeks of the year.

Activities to promote mindfulness are presented in weekly Mahjong and Knitting Club sessions. The Claremont Knitting Club supports a variety of charities; the library is a collection depot for the Knitted Knockers group of Western Australia.

528	NEW MEMBERS
40.1K	VISITORS
2.9K	ACTIVE MEMBERS
55.3K	ITEMS BORROWED
630	CLASSES HELD
6.6K	CLASS PARTICIPANTS



III. STRATEGIC INITIATIVE

Support local safety and crime prevention

Enhancing community safety

COMMUNITY SAFETY INFRASTRUCTURE

The final stage of the CCTV upgrade around the CBD was completed with now all laneways are covered by cameras, Additional cameras were installed in Bay View Terrace and St Quentin Avenue.

ANIMALS

Pets in the Park, an event for animal lovers was held at Lake Claremont, with over 600 people attending. Over 30 stalls and a dog obedience class, with a number of pet shows.

Community Safety Officers attended talking to people about pet responsibility, registrations and general information of dogs.

COMPLIANCE OF PRIVATE SWIMMING POOLS

Swimming pool inspections are carried out under contract by the City of Nedlands. The pool inspections are carried out by calendar year. The 2023 round of inspections is well underway and on track for completion this financial year. We maintain a high level of communication to ensure inspection targets are met and have an up-to-date spreadsheet of the pools inspected within the 2023 calendar year.

90%

COMPLIANCE RATE ON
THE FIRST POOL INSPECTION

ENFORCEMENT OF THE TOWN OF CLAREMONT LOCAL LAWS

Type	Amount
Total number of parking infringements issued	10,230
Total number of parking infringement appeals	1,297
Total number of appeals that were unsuccessful	680
Total number of appeals that were successful	617
Total number of dog infringements issued	43
Total number of written dog warnings issued	133
Total number of bushfire infringements issued	4
Total number of bushfire 10-day compliance letters issued	7
Total number of bushfire Section 33 notices issued	4
Total number of litter infringements issued	4

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 2022/2023 are listed below.

COMMUNITY FUNDING PROGRAM		
Organisation	Amount	Purpose
Shenton College	\$5,000	Towards the support of three chaplains to provide pastoral care for young local people
Claremont Oval Village	\$4,310.00	White Table Dinner for residents living around and near Claremont Oval, approx. 140 attendees
FORM	\$4,513	Delivery of 3x community events for the <i>He Is Myself</i> exhibition. Workshops and artists talks to promote the exhibition and engage with the community.
Claremont Concert Band	\$1,500.00	New music scores and rights to music
Lions Cancer Institute	\$2,600.00	Enable 26 children with a disability to attend a red-carpet movie event
Friends of Lake Claremont	\$702.00	Purchase 75 trees to be planted at Lake Claremont
Christ Church Claremont	\$10,000	New cupboards for op-shop merchandise

V. STRATEGIC INITIATIVE

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

Planning commenced in 22–23 for a new community centre which will be an exciting new space for residents and the local community. The site at 64 Bay View Terrace is set to be renovated to make way for programmed leisure activities for all ages, with a particular focus on seniors and youth programs.

The Town's annual Volunteer Awards includes a category for both youth and seniors to encourage active participation and celebrate their achievements.

Ongoing initiatives, programs and activities that support the seniors and youth demographic are as follows:

SENIORS

Claremont Community Hub and Library

The Claremont Community Hub and Library offers a host of free weekly activities available to seniors, including weekly language conversations sessions, technology workshops, knitting and painting classes.

The Hub and Library volunteers delivered the Books on Wheels service to Claremont residents unable to visit the library on a fortnightly basis. Two volunteers are used for the fortnightly delivery run to Claremont residents. One volunteer has the task of selecting items for over 20 home delivery members. A short-term delivery service for those isolating or just out of hospital was also implemented.

Claremont Museum

The Museum history program called 'History in a Coffee Cup' features a new topic each month hosted by special guest speaker(s) on topics of interest. This event is popular with seniors and provides the opportunity for attendees to chat and connect over a coffee after the presentation.

Claremont Meanders, which take participants along the walking trails around town, is also offered through the Museum. They focus on the history of Claremont and offer a nostalgic journey for our older community to reflect on times gone by.

Aquatic Centre

The Aquatic Centre offers the following classes specifically for our older demographic:

- Water running
- Aqua aerobics
- Senior swimming lessons

Seniors Week

The Town creates a specialised program of activities focusing on creating connections socially for the senior members of our community in November each year.

Activities range from technology workshops, health and wellbeing, art and craft and recreational opportunities including the very popular and well attended Twilight Cruise and dinner at the Claremont Yacht Club.

SHINE Community Care

The Town provides annual funding to support SHINE Community Care, a not-for profit local agency that provides services for the elderly and people with a disability. These services range from in-home care, social activities, and transport to appointments and events.

Meals on Wheels

The Town contributes to a Meals on Wheels program. This service provides inexpensive meals to those in need.



YOUTH

Through the Community Grants Program, the Town supports the Shenton Christian YouthCARE Council in the delivery of chaplaincy programs to Shenton College. This partnership funds three chaplains to provide social, emotional, spiritual, and mental support to students.

Activity workshops were offered as part of the youth program 'Lost Skills'. Lost Skills focused on resurrecting skills that have been lost through generations. The program gave young people an opportunity to try different historical life skills like fishing, knitting and building shelters.

The Claremont Community Hub & Library provides a range of craft, learning, and leisure activities each school holiday period across a range of genres including technology, art and craft and hands-on activities.

During August the Claremont Community Hub & Library presented a program celebrating Children's Book Week. In 2022, the CBCA Book Week theme was Dreaming with Eyes Open. Presenter Rickeeta Walley incorporated Noongar language and themes into the story telling session that included a craft activity.

The Western Suburbs Library group participated in the Summer Reading Quest developed by PLWA (Public Libraries of WA). Prizes were available to children who met the targets for reading. Children collected a reading log and tracked books read during the holidays. Fun holiday activities and literacy ideas also earned points in the quest.

The Hub also provides space for students to study, access online resources, and specific reading and digital material for this age group.

VI. STRATEGIC INITIATIVE

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



CLAREMONT MUSEUM

One of the highlights for the year was the Claremont Speedway 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. Both are accessible and free or low-cost community events that provided the community interesting ways of learning about the area's rich history.

The Claremont Museum partnered with the Claremont Showgrounds Men's Shed, which allowed the creation of a video and furniture for exhibitions and the museum gardens.

From July 22 to June 23 a total of 589 volunteer hours were worked and a total of 3075 visitors recorded.

COMMUNITY HUB & LIBRARY

The Town's Community Hub & Library continued to offer a range of cultural programs and activities including the popular weekly conversations in French, Spanish, Italian, Mandarin, and English.

2022/2023 Events calendar highlights



JULY 2022

NAIDOC Week

3-10 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 100 / Actual 130

SEPTEMBER 2022

Celebrate Lake Claremont

18 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 1000 / Actual 1200

OCTOBER 2022

The Not So Scary Monster Hunt

5 + 6 October

Claremont Town Centre

A monster hunt trail across two days. With heaps of monster themed activities along the way, this school holiday adventure was fun for attendees, but also supported local businesses.

Attendance: Goal 1000 / Actual 2000

NOVEMBER 2022

Seniors Twilight Cruise

10 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 60 / Actual 40

DECEMBER 2022

Thank a Volunteer Day

5 December

Claremont Museum

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 60 / Actual 75

Family Fun Day

10 December

Claremont Aquatic Centre

Attendance: Goal 400 / Actual 453

Carols in the Park

17 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 3000



FEBRUARY 2023

Family Fun Day

4 February

Claremont Aquatic Centre

Attendance: Goal 400 / Actual 520

A Night on Bay View

11 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 program featuring nostalgic film scores and classics.

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

Attendance: Goal 2500 / Actual 3000

APRIL 2023

Pets in the Park

2 April

Lake Claremont

Dog show arena with agility & training demonstrations and a pet show with prizes. Free advice, demonstrations, kids activities, food trucks & more.

Attendance: Goal 500 / Actual 300

Neon Night Trail

21 + 22 April

Claremont Town Centre

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

Neon Night Trail supports the local economy through contributing to nightlife, and a thriving arts and culture scene.

Attendance: Goal 1000 / 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 500 / Actual 1000

MAY 2023

Celebrate the Foreshore

21 May

Claremont Foreshore

The inaugural Celebrate the Foreshore 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 500 / Actual 1000

VII. STRATEGIC INITIATIVE

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

NATURE PASSPORT

Nature Passports are information booklets that help the community discover nature, right on their doorstep. The Nature Passport encourages children and families to play, create, imagine and look closer in the natural locations of the western suburbs.

NATURE TRAILS

The Whadjuk Trail Network connects remnant bushland areas in the western suburbs of Perth, which offers walkers a unique experience and appreciation of the land. This initiative of WESROC provides clear and detailed information of the trails via website, app and QR code.

LAKE CLAREMONT PARKRUN

Lake Claremont parkrun continues to be a volunteering success story since its launch in April 2022.

The parkrun relies heavily on its team of volunteers who assist with roles such as welcoming first-time runners, marshalling on the course or handing out finish tokens as people finish the 5km run.

Lake Claremont parkrun takes place each Saturday at 8am, starting on the grass at the bottom of Lapsley Road and is open to participants of all running levels.

PARKS

Claremont is well-known for its attractive parks and gardens which provide a relaxed atmosphere for residents and visitors.

In 2022/2023 Rowe Park underwent an extensive upgrade project to include the resurfacing of the tennis court (including news posts and nets), basketball court and hit-up wall.

The Rowe Park upgrades provided improved amenity to the whole Town and were in keeping with the Town's vision in providing residents with well-maintained parks and reserves for community-friendly recreational activities.

RECREATION FACILITIES

The Town supports local community clubs through subsidised leases for the premises at Claremont Lawn Tennis Club, Lake Claremont Golf Course and Method Health.

The Lake Claremont Golf Course has become a hive of activity with fitness classes, golf lessons and the Teebox café located inside the golf course building.

The cafe provides the perfect outlook over the green for the community to gather and enjoy a coffee, meal or drink.

The recently built facility at McKenzie Pavilion continues to be utilised by the Claremont Nedlands Cricket Club and Westside Wolves Hockey Club. The Town contributes via a grounds subsidy maintenance to support these clubs.



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





I. STRATEGIC INITIATIVE

Take leadership in the community in environmental sustainability

121 street trees were planted to add to the already extensive tree canopy throughout the Town. This sprawling green canopy lowers our vulnerability to extreme heat by providing shade and heat reduction, as well as providing habitats for native wildlife. Shade cloth and deep watering pipes were installed in hot and exposed locations to help the new trees through a hot summer.

After approval of an updated Street Tree Masterplan in June 2022, a Town wide consultation was undertaken to garner feedback from the community before implementing the necessary changes. These changes included the retirement of 'grandfather' trees, including Western Australian Peppermint trees, that are no longer viable due to repeated failures, to be replaced by tree species more likely to thrive and provide shade canopy, heat reduction, and homes for birds and insects. After the consultation period ended and feedback was evaluated, the updated Street Tree Masterplan was put into effect.

Local planning policy LV136 — Tree Canopy was approved, which ensures that the Town's tree canopy is preserved, maintained, and enhanced to support a healthy environment and in recognition of contrasting changes such as urban infill and climate change.

The Town once again offered half price native plants to residents through the Native Plant Subsidy Scheme to foster additional native plant growth on private property, with all 1500 plants purchased. Through the ongoing partnership with the Friends of Lake Claremont (FOLC) regular planting and weeding days were held, reducing the use of chemicals for weeding, and building and retaining 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.

The Quenda Release Program at the Lake Claremont bushlands continued, and educational signage was placed around the Lake. As an endangered species mostly inhabiting the southern reaches of Australia, this relocation program has supported growth in their population and contributed to the biodiversity of the site.

The Town teamed up with Go2Cup for its inaugural Celebrate the Foreshore event, providing reusable cups and crockery at events, significantly reducing the amount of waste created.

Waste Warriors provided waste management stations at Carols in the Park, A Night on Bay View, and Celebrate the Foreshore, which diverted a good volume of waste from landfill through sorting waste and effectively using recycling and organic waste options.

Containers for change items were also collected and recycled.

The Department of Primary Industries and Regional Development (DPIRD) detected the Polyphagous shot-hole borer in several trees throughout the Town, including around Lake Claremont. The Town assisted DPIRD to coordinate the treatment and/or removal of these trees in order to reduce the spread of the invasive beetle and protect the rest of the tree canopy. The Town continued to provide educational communication to its residents regarding the treatment of trees and any action required by community members.



To further facilitate the green canopy, all new houses are required to provide a tree onsite; this has equated to approximately 45 new trees per year. This is checked for compliance as part of the assessment process. All new vehicle accesses to dwellings are required to come from laneways to provide additional tree planting space on the verge.

Both the main Administration Building and Aquatic Centre reception building are fitted with solar panels, and shade sails are used to cover the pool and grassed areas to reduce evaporation and frequency of watering the lawn.

II. STRATEGIC INITIATIVE

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

WASTE

The Town continued to be a member of the Western Metropolitan Regional Council who provide specialist waste management services including waste transfer, community waste treatment and recycling, and waste education and promotion. Through the household verge management collection:

191 TONNES OF DOMESTIC
HARD WASTE COLLECTED

12.5 TONNES OF DOMESTIC
HARD WASTE RECOVERED

128 TONNES OF DOMESTIC
GREEN WASTE COLLECTED

128 TONNES OF DOMESTIC
GREEN WASTE RECOVERED

The Town provides all Council meetings and agendas electronically and further reduces potential paper waste through encouraging residents to receive their rates and any Town communications and consultation online. The Town's e-newsletter database now consists of 2646 subscribers.

Flourish, the quarterly magazine, is printed utilising solar electricity on paper that is FSC® Certified from plantation sourced timber. Both the printer and paper mill are ISO14001 accredited, the highest environmental standard.

At the Aquatic Centre, an online booking system and digital display screens were installed to reduce the use of paper. Building applications, along with food and health assessments are also completed electronically, with food assessments using iAuditor program via iPad, which saves on paper and time.

RECYCLING FOR JULY 2022 – JUNE 2023

Material type	Tonnes recycled	Material type	Tonnes recycled
Glass packaging — mixed	214.27	Cardboard/paper packaging	192.76
Metals: Non-ferrous <i>Aluminium, Packaging</i>	4.82	High-density polyethylene (HDPE)	15.79
Metals: Ferrous Steel <i>Packaging</i>	27.35	Polyethylene terephthalate (PET)	16.52
Mixed paper/cardboard	168.74	Old Newsprint (ONP)	79.48
Mixed plastic packaging	18.30		

HOUSEHOLD VERGE MANAGEMENT COLLECTION

Service type	Tonnes collected	Tonnes disposed	Tonnes recovered
Garden organics only	1,025.14	10.25	1,014.89
Co-mingled dry recycling	962.55	224.52	738.03
Mixed waster collected and transported to landfill directly or via a transfer station	2,064.42	2,064.42	

WATER

During 2022/23 the Town conducted annual nutrient tests of turf and the adaption of fertiliser uses accordingly, utilising only organic fertilisers. Weed control activities at Lake Claremont and on street verges also involved a reduction of glyphosate use in fenced areas and a use of pelargonic acid (organic chemical) instead in all public areas.

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

Regular monitoring of our many irrigation systems is undertaken to ensure correct working order and efficiencies, introducing hydro zones to low use and poor grass coverage areas by way of installing native plants and reducing watering run times. Also, regular inspection results in breaks or vandalism to be actioned efficiently, limiting water wastage.

The Town has water monitoring apps on its reticulation systems which allow for real time management of all reticulation systems, prevent water wastage and failures of systems, and allows Council staff to switch off systems when there are sudden rain falls.

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. An example of this is the annual bore pressure and flow test, which is used to identify pump and bore performance to ensure water quality and efficiencies are maintained to acceptable levels.

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.

During 2022/23, the Town used less than its scheme and bore water allocations, indicating successful water saving policies and procedures.



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WA

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 WASTE
AUTHORITY
WA...TOO GOOD TO WASTE



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, on freehold land owned by the Town of Claremont. This precious area is managed by the Town through the Lake Claremont Management Plan.

In 2022/23, the Draft Lake Claremont Management Plan 2022–27 was completed after consultation with various stakeholders including the Lake Claremont Advisory Committee.

Due to the expanse of the area, the work of the Friends of Lake Claremont (FOLC) cannot be underestimated. Their voluntary efforts to weed and plant contributes to native flora and fauna growth. The FOLC also partner with local high school students to assist, and in turn students get to learn about the environment and contribute to the community.

Each spring, the Town celebrates the Lake area with a free community event tailored to environmental promotion and education. In 2022/2023 this outdoor event at the Lake attracted 1200 people who enjoyed many activities, games, workshops, and demonstrations including nature craft and wildlife encounters.

The Quenda Release Program continued with signage placed around the Lake to educate visitors on the species and what they should do if they see a Quenda.

Fencing was installed to protect the new grass trees on the corner of Alfred and Davies roads. Additional trees were planted in the parkland surrounding the Lake.

SWAN RIVER FORESHORE

This year was the second year of implementation of the Sand Management Plan at the foreshore. The Town partnered with Millennium Kids to plant 1500 native sedges and rushes on the foreshore, assisting with erosion control and providing habitat for native wildlife. Sand relocation was also undertaken for erosion control.

The Town held the inaugural Celebrate the Foreshore 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 event was a huge success, with more than 1000 attendees and a significant amount of positive feedback from community and elected members.







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.

The CTCAC met quarterly over the year, chaired by Cr Annette Suann, with Mayor Barker and Cr Jill Goetze as the Council representatives.

Business representatives were:

- Ms Michelle Docherty
- Mr Scott Greenwood
- Ms Lesley Thomas
- Mr Mauricio Alpizar (ceased 5 September 2022)
- Ms Kathy Twort (commenced 29 November 2022)

The annual action plan outlines the key strategies to be implemented over the course of the year that focuses 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

BRANDING

During the year, through the CTCAC, the brand strategy was reconsidered and logo redesigned. Claremont Town Centre has been the recognised and consistent name for the shopping, dining precinct and will continue to be. A logo refresh was created and featured on all assets including event promotional material, street banners and funded projects.



ACTIVATIONS AND EVENTS

The Town has seen many positive trends in its market position, brand awareness and greater recognition of Claremont as a retail centre of choice.

The concept of adventure trails around the town centre have been an ongoing staple each year due to its success in entertaining and attracting families during the school holidays. The trails encourage parents to visit the town centre and, by virtue of the fact they need to find elements along the trail, explore the town. The theme for this event was the 'not so scary monster hunt', with children tasked with finding the several monsters hidden around the town centre.

Other Town initiated activations included:

Neon Night Trail

21 & 22 April 2023, Claremont Town Centre

Over two nights the Claremont Town Centre was illuminated with light installations, projections, light up entertainers, musicians, and interactive activities for the Neon Night Trail.

The vibrant trail came to life after dark with over 4000 visitors creating a 'buzz' throughout the Town's streets and eateries. Event attendees collected a trail map from the town centre and made their way around the seven stops collecting the mystery letters. At the last stop they were rewarded with a treat for solving the mystery word. Nine CTC businesses were involved in the event, located along the trail or at a trail stop and were also involved with donating a prize towards the events prize draw. Each business also offered a special 'neon' food / beverage offer across both event nights.

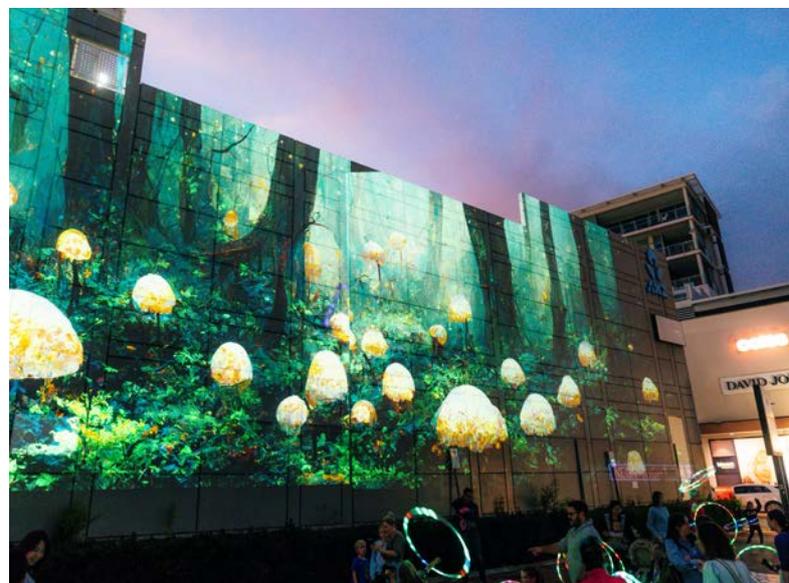
Lights On — Christmas in Claremont

8 December 2022, Claremont Town Centre

The Lights On event was held on a Thursday evening during the late-night trading hours. The premise of the event was to welcome/open Christmas in Claremont. This was the first event of several Town and community run events and activities across the 'Christmas in Claremont' campaign.

The event consisted of live entertainment, children's activities, a cookie giveaway, purchase an ice cream and be captivated by the Christmas tree lights being turned on by the Mayor. Overall, the Lights On event was well received, with approximately 200 people in attendance, comprised mostly of young families and seniors.

The 'Christmas in Claremont' campaign also included Christmas Blooms by local retailer Hannah Etherington Flowers who wreaths were displayed by several retailers within the Town Centre. In addition, CTC businesses were invited to advertise in the promotional campaign A5 booklet which was distributed to the Town's facilities, local businesses and to the community. The following businesses participated: Claremont Quarter, Hannah Etherington Flowers, Studio Pilates, and La Lucca.



CLAREMONT TOWN CENTRE:

NUMBER OF FOLLOWERS

FACEBOOK

2,474
People

INSTAGRAM

2,026
People

AVERAGE REACH

2,250
People

NUMBER OF POSTS

FACEBOOK

152
Posts

INSTAGRAM

155
Posts

AVERAGE

153
Posts

TOTAL REACH

FACEBOOK

24.9K
People

INSTAGRAM

23.9K
People

AVERAGE

24.4K
People

INCREASE IN AUDIENCE

FACEBOOK

17
People

INSTAGRAM

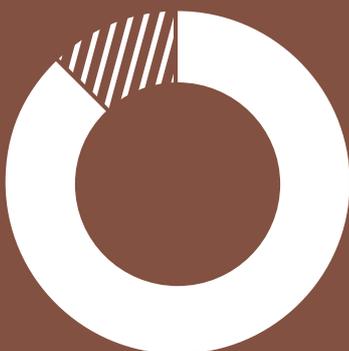
31
People

AVERAGE

24
People

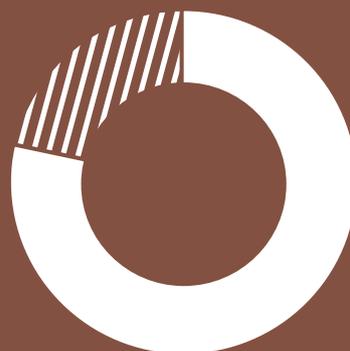
AUDIENCE

FACEBOOK



● FEMALE
▨ MALE

INSTAGRAM



● FEMALE
▨ MALE



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.

WEBSITE

During the review of the Town's website in the previous financial year, it was identified there was a need to consolidate the CTC external website into the Town's main website in order to create a single destination for all user groups.

During the redevelopment in 22/23, a consistent design was applied, and the Claremont Town Centre was given its own identity. An online Town Centre Guide lists all the town centre businesses and users can filter by category to easily find all the businesses they are searching for.

FUNDING PROGRAM

The Town's Night-Time Activation Grants (NTAG) initiative continued for the 22-23 financial year.

Now into its second year, there was an increase in grant applications. Positive feedback has been received from the local retailers who would like to see the grants program continue to invigorate the town centre and deliver exciting night-time offerings.

The grants encourage local businesses to bring a vibrant nightlife to their local surroundings through captivating entertainment, delicious food and drink, and a thriving arts and culture scene.

Council budgeted \$100,000 and at year end a total of 27 grants were approved at a cost of \$96,653.

Projects included exhibitions and talks at FORM Gallery, La Lucca's Italian themed dinner in Old Theatre Lane, A Motivational art class, Reign the Label Fashion Show, Christmas Wreath displays and Good Ju Ju Café Opening Event.

II. STRATEGIC INITIATIVE

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



Following the Council's adoption of both the Draft Local Planning Strategy in June 2022 and the Draft Town Centre Precinct Structure Plan in July 2022, the Town engaged with the Department of Planning, Lands and Heritage to progress these significant local planning framework documents for the Town and respond to queries and submissions. It is envisaged that the Department will support the basic rationale behind both draft documents with some minor changes to meet State requirements and recommend Western Australian Planning Commission approval of the Structure Plan and public consultation for the Planning Strategy in the next financial year. These documents will form the basis for the preparation of a new Local Planning Scheme, and together guide development in the Town in the next 10-15 years.

Furthermore, Council at its Ordinary Council Meeting 26 July 2022, agreed to revoke Local Planning Policy 201 — Licenced Premises within the Town of Claremont. The policy restricted the number of small bars in the Claremont Town Centre to four and one within each local centre. Small bars were also not permitted to be located within 20m of any other hotel, night club, tavern, or small bar.

Revocation of this policy allows for an increase in opportunities to allow additional food and beverage outlets and achieve added vibrancy, economic and social benefits to our town.



III. STRATEGIC INITIATIVE

Support new and existing local small business and entrepreneurial activity

The CTC project continued in 2022/2023 through the engagement of CTC business, promotion of retail activity, social media promotion and several events during the year with the view to increase visitation to Claremont Town Centre.

This is achieved through a dedicated officer by the Town for economic development, who is responsible for liaising with new businesses and assisting them with promotion through various avenues. In addition to creating marketing collateral and promotion, this officer guides new businesses to the appropriate contacts at the Town and providing them advice they can work collaboratively 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 pro-actively promoted the resources to the CTC business community via their monthly e-newsletter. Along with other useful resources from Tourism Council WA & Destination Perth.

The Town is a Gold Member of the Western Suburbs Business Association which provides a platform for local businesses to access discounted rates to networking events, hosting and presentation opportunities plus introductions to key relevant stakeholders.

During the 22/23 businesses were featured in the Town's quarterly 'Flourish' magazine. The publication is delivered to all households within the Town of Claremont. The magazine each quarter publishes content focused on the town centre events and activations, Night-time Activation Grant events and local businesses 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 program. 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 by the Town's Environmental Health team, through the mandatory inspections conducted. In 2022/2023, the Town recorded 25 businesses with a 5-star rating.





Financials

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

Statement by Chief Executive Officer	F.3
Statement of Comprehensive Income	F.4
Statement of Financial Position	F.5
Statement of Changes in Equity	F.6
Statement of Cash Flows	F.7
Statement of Financial Activity	F.8
Index of Notes to the Financial Report	F.9
Independent Auditor's Report	F.42



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

*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 2023 and the financial position as at 30 June 2023.

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

Signed on the 5 day of December 2023



Chief Executive Officer

Elizabeth Ledger

Name of Chief Executive Officer



**TOWN OF CLAREMONT
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),21	15,818,250	15,569,830	15,041,910
Grants, subsidies and contributions	2(a)	658,372	322,646	793,847
Fees and charges	2(a)	4,021,875	4,071,858	4,057,792
Interest revenue	2(a)	612,440	530,550	228,757
Other revenue	2(a)	647,317	501,832	519,686
		<u>21,758,254</u>	<u>20,996,716</u>	<u>20,641,992</u>
Expenses				
Employee costs	2(b)	(7,922,515)	(8,447,386)	(7,886,359)
Materials and contracts		(6,722,793)	(7,779,585)	(6,739,291)
Utility charges		(538,323)	(531,409)	(545,621)
Depreciation		(3,573,345)	(4,034,247)	(3,436,940)
Finance costs	2(b)	(338,318)	(255,918)	(373,044)
Insurance		(263,930)	(265,867)	(243,119)
Other expenditure	2(b)	(970,037)	(417,119)	(282,002)
		<u>(20,329,261)</u>	<u>(21,731,531)</u>	<u>(19,506,376)</u>
		1,428,993	(734,815)	1,135,616
Capital grants, subsidies and contributions	2(a)	250,586	223,000	2,551,769
Profit on asset disposals		95,903	28,828	66,247
Share of net profit of associates accounted for using the equity method	19(c)	67,310	0	(61,696)
		<u>413,799</u>	<u>251,828</u>	<u>2,556,320</u>
		<u>1,842,792</u>	<u>(482,987)</u>	<u>3,691,936</u>
Net result for the period				
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	42,353,859	0	39,042,782
		<u>42,353,859</u>	<u>0</u>	<u>39,042,782</u>
Total other comprehensive income for the period		42,353,859	0	39,042,782
Total comprehensive income for the period		44,196,651	(482,987)	42,734,718

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



**TOWN OF CLAREMONT
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

	NOTE	2023 \$	2022 \$
CURRENT ASSETS			
Cash and cash equivalents	3	6,479,946	15,959,464
Trade and other receivables	5	2,104,067	2,095,110
Other financial assets	4(a)	9,414,766	2,006,894
Inventories	6	15,078	35,372
Other assets	7	198,627	199,401
TOTAL CURRENT ASSETS		18,212,484	20,296,241
NON-CURRENT ASSETS			
Trade and other receivables	5	382,023	347,345
Investment in associate	19(a)	699,860	632,550
Property, plant and equipment	8	121,524,263	121,729,597
Infrastructure	9	89,511,578	46,540,615
Right-of-use assets	11(a)	119,825	160,853
TOTAL NON-CURRENT ASSETS		212,237,549	169,410,960
TOTAL ASSETS		230,450,033	189,707,201
CURRENT LIABILITIES			
Trade and other payables	12	2,482,159	3,012,356
Other liabilities	13	90,000	195,619
Lease liabilities	11(b)	45,087	57,435
Borrowings	14	4,377,136	2,727,098
Employee related provisions	15	1,160,897	1,354,328
TOTAL CURRENT LIABILITIES		8,155,279	7,346,836
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	78,078	103,627
Borrowings	14	1,038,157	5,415,292
Employee related provisions	15	267,627	127,205
TOTAL NON-CURRENT LIABILITIES		1,383,862	5,646,124
TOTAL LIABILITIES		9,539,141	12,992,960
NET ASSETS		220,910,892	176,714,241
EQUITY			
Retained surplus		64,282,435	60,787,089
Reserve accounts	24	11,739,560	13,392,114
Revaluation surplus	16	144,888,897	102,535,038
TOTAL EQUITY		220,910,892	176,714,241

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 2023**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2021		57,806,461	12,680,806	63,492,256	133,979,523
Comprehensive income for the period					
Net result for the period		3,691,936	0	0	3,691,936
Other comprehensive income for the period	16	0	0	39,042,782	39,042,782
Total comprehensive income for the period		3,691,936	0	39,042,782	42,734,718
Transfers from reserve accounts	24	863,708	(863,708)	0	0
Transfers to reserve accounts	24	(1,575,016)	1,575,016	0	0
Balance as at 30 June 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	24	2,539,178	(2,539,178)	0	0
Transfers to reserve accounts	24	(886,624)	886,624	0	0
Balance as at 30 June 2023		64,282,435	11,739,560	144,888,897	220,910,892

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 2023**

	NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		15,549,319	15,104,871
Grants, subsidies and contributions		930,746	47,020
Fees and charges		4,036,931	3,836,044
Service charges		0	0
Interest revenue		612,440	228,757
Goods and services tax received		1,001,394	(89)
Other revenue		647,317	519,685
		<u>22,778,147</u>	<u>19,736,288</u>
Payments			
Employee costs		(7,823,736)	(7,706,866)
Materials and contracts		(7,393,913)	(8,088,836)
Utility charges		(538,323)	(545,621)
Finance costs		(338,318)	(373,044)
Insurance paid		(263,930)	(243,119)
Goods and services tax paid		(1,088,675)	0
Other expenditure		(922,651)	(282,002)
		<u>(18,369,546)</u>	<u>(17,239,488)</u>
Net cash provided by (used in) operating activities		<u>4,408,601</u>	<u>2,496,800</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,006,120)	(3,194,039)
Payments for construction of infrastructure	9(a)	(2,875,627)	(3,242,603)
Capital grants, subsidies and contributions		28,967	2,391,741
Proceeds for financial assets at amortised cost		(7,407,872)	12,073,913
Proceeds from sale of property, plant & equipment		134,683	105,227
Net cash provided by (used in) investing activities		<u>(11,125,969)</u>	<u>8,134,239</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	23(a)	(2,727,097)	(465,646)
Payments for principal portion of lease liabilities	23(b)	(35,053)	(48,276)
Net cash provided by (used In) financing activities		<u>(2,762,150)</u>	<u>(513,922)</u>
Net increase (decrease) in cash held		<u>(9,479,518)</u>	<u>10,117,117</u>
Cash at beginning of year		<u>15,959,464</u>	<u>5,842,347</u>
Cash and cash equivalents at the end of the year	17(a)	<u><u>6,479,946</u></u>	<u><u>15,959,464</u></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 2023**

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	21	15,757,976	15,569,831	15,012,185
Rates excluding general rates	21	60,274	0	29,725
Grants, subsidies and contributions		658,372	322,646	793,847
Fees and charges		4,021,875	4,071,858	4,057,792
Interest revenue		612,440	530,550	228,757
Other revenue		647,317	501,832	519,686
Profit on asset disposals		95,903	28,828	66,247
Share of net profit of associates accounted for using the equity method	19(c)	67,310	0	(61,696)
		<u>21,921,467</u>	<u>21,025,545</u>	<u>20,646,543</u>
Expenditure from operating activities				
Employee costs		(7,922,515)	(8,447,386)	(7,886,359)
Materials and contracts		(6,722,793)	(7,779,585)	(6,739,291)
Utility charges		(538,323)	(531,409)	(545,621)
Depreciation		(3,573,345)	(4,034,247)	(3,436,940)
Finance costs		(338,318)	(255,918)	(373,044)
Insurance		(263,930)	(265,867)	(243,119)
Other expenditure		(970,037)	(417,119)	(282,002)
		<u>(20,329,261)</u>	<u>(21,731,531)</u>	<u>(19,506,376)</u>
Non-cash amounts excluded from operating activities	22(a)	3,527,911	4,005,419	3,345,232
Amount attributable to operating activities		<u>5,120,117</u>	<u>3,299,433</u>	<u>4,485,399</u>
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		250,586	223,000	2,551,769
Proceeds from disposal of assets		134,683	112,155	105,227
		<u>385,269</u>	<u>335,155</u>	<u>2,656,996</u>
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(1,006,120)	(1,421,854)	(3,194,039)
Purchase and construction of infrastructure	9(a)	(2,991,627)	(3,101,228)	(3,242,603)
		<u>(3,997,747)</u>	<u>(4,523,082)</u>	<u>(6,436,642)</u>
Amount attributable to investing activities		<u>(3,612,478)</u>	<u>(4,187,927)</u>	<u>(3,779,646)</u>
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	24	2,539,178	2,910,000	863,708
		<u>2,539,178</u>	<u>2,910,000</u>	<u>863,708</u>
Outflows from financing activities				
Repayment of borrowings	23(a)	(2,727,097)	(2,727,098)	(465,646)
Payments for principal portion of lease liabilities	23(b)	(35,053)	(91,160)	(48,276)
Transfers to reserve accounts	24	(886,624)	(628,055)	(1,575,016)
		<u>(3,648,774)</u>	<u>(3,446,313)</u>	<u>(2,088,938)</u>
Amount attributable to financing activities		<u>(1,109,596)</u>	<u>(536,313)</u>	<u>(1,225,230)</u>
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	22(b)	2,341,825	1,424,807	2,861,302
Amount attributable to operating activities		5,120,117	3,299,433	4,485,399
Amount attributable to investing activities		(3,612,478)	(4,187,927)	(3,779,646)
Amount attributable to financing activities		(1,109,596)	(536,313)	(1,225,230)
Surplus or deficit after imposition of general rates	22(b)	<u>2,739,868</u>	<u>0</u>	<u>2,341,825</u>

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

**TOWN OF CLAREMONT
FOR THE YEAR ENDED 30 JUNE 2023
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	Notes to the Statement of Cash Flows	29
Note 18	Related Party Transactions	30
Note 19	Investment in Associates	32
Note 20	Other Significant Accounting Policies	34
Note 21	Rating Information	35
Note 22	Determination of Surplus or Deficit	36
Note 23	Borrowing and Lease Liabilities	37
Note 24	Reserve accounts	39

TOWN OF CLAREMONT NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

1. BASIS OF PREPARATION

The financial report 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 Act, 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 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* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Town to measure any vested improvements at zero cost.

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.

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.

Judgements and estimates

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 values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.
- estimation uncertainties made in relation to lease accounting

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 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual financial report

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 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
This standard will result in a terminology change for significant accounting policies
- 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
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified. Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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 - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
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

Consideration from contracts with customers is included in the transaction price.

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 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

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	15,041,910	0	15,041,910
Grants, subsidies and contributions	169,847	0	0	624,000	793,847
Fees and charges	740,046	0	511,196	2,806,550	4,057,792
Interest revenue	80,500	0	148,257	0	228,757
Other revenue	268,765	0	0	250,921	519,686
Capital grants, subsidies and contributions	0	2,551,769	0	0	2,551,769
Total	1,259,158	2,551,769	15,701,363	3,681,471	23,193,761

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

	Note	2023 Actual \$	2022 Actual \$
Interest revenue			
Interest on reserve account funds		195,532	45,707
Rates instalment and penalty		166,261	148,257
Other interest revenue		250,647	34,793
		612,440	228,757

The 2023 original budget estimate in relation to:
Trade and other receivables overdue interest was \$165,000

Fees and charges relating to rates receivable

Charges on instalment plan		70,956	64,493
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The 2023 original budget estimate in relation to:
Charges on instalment plan was \$67,000

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report		60,000	46,300
- Other services – grant acquittals		8,890	3,000
		68,890	49,300

Employee Costs

Employee benefit costs		7,922,515	7,886,359
		7,922,515	7,886,359

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		338,318	373,044
		338,318	373,044

Other expenditure

Impairment losses on trade receivables		15,056	0
Write down of inventories to net realisable value	6	20,294	0
Elected members expenses	18	259,311	253,572
Donations, contributions, and subsidies		526,133	0
Sundry expenses		149,243	28,430
		970,037	282,002

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

3. CASH AND CASH EQUIVALENTS

	Note	2023	2022
		\$	\$
Cash at bank and on hand		4,441,166	15,959,464
Term deposits		2,038,780	0
Total cash and cash equivalents	17(a)	<u>6,479,946</u>	<u>15,959,464</u>
Held as			
- Unrestricted cash and cash equivalents		4,065,152	4,574,244
- Restricted cash and cash equivalents	17(a)	<u>2,414,794</u>	<u>11,385,220</u>
		6,479,946	15,959,464

SIGNIFICANT 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.

4. OTHER FINANCIAL ASSETS

(a) Current assets

	2023	2022
	\$	\$
Financial assets at amortised cost	9,414,766	2,006,894
	<u>9,414,766</u>	<u>2,006,894</u>
Other financial assets at amortised cost		
Term deposits	9,414,766	2,006,894
	<u>9,414,766</u>	<u>2,006,894</u>
Held as		
- Restricted other financial assets at amortised cost	17(a)	<u>9,414,766</u>
		<u>2,006,894</u>

SIGNIFICANT 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 20 (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.

Financial assets at fair value through profit or loss

The Town has elected to classify the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Town has elected to recognise as fair value gains and losses through profit or loss.

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

5. TRADE AND OTHER RECEIVABLES

	Note	2023	2022
		\$	\$
Current			
Rates and statutory receivables		387,480	155,969
Trade receivables		1,210,464	1,266,904
Other receivables		20,961	0
GST receivable		87,281	0
Receivables for employee related provisions	15	74,604	43,830
Allowance for credit losses of trade receivables		(15,056)	0
Fines receivables		267,213	221,748
Underground power and pensioner/senior rebate receivables		71,120	406,639
		<u>2,104,067</u>	<u>2,095,110</u>
Non-current			
Rates and statutory receivables		368,103	340,754
Receivables for employee related provisions	15	13,920	6,591
		<u>382,023</u>	<u>347,345</u>

Disclosure of opening and closing balances related to contracts with customers

	Note	30 June 2023 Actual	30 June 2022 Actual	1 July 2021 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	111,439	0
Allowance for credit losses of trade receivables	5	(15,056)	0	0
Total trade and other receivables from contracts with customers		<u>112,226</u>	<u>111,439</u>	<u>0</u>

SIGNIFICANT 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 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 including 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 2023**

INVENTORIES

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		\$	\$
Current			
Aquatic Centre Pool Shop		13,335	30,314
Aquatic Centre Café		<u>1,743</u>	<u>5,058</u>
		15,078	35,372

The following movements in inventories occurred during the year:

Balance at beginning of year		35,372	5,664
Inventories expensed during the year		(162,608)	(77,714)
Write down of inventories to net realisable value	2(b)	(20,294)	0
Additions to inventory		<u>162,608</u>	<u>107,422</u>
Balance at end of year		15,078	35,372

SIGNIFICANT 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 2023**

7. OTHER ASSETS

	<u>2023</u>	<u>2022</u>
	\$	\$
Other assets - current		
Prepayments	71,345	24,820
Accrued income	0	63,142
Contract assets	<u>127,282</u>	<u>111,439</u>
	198,627	199,401

SIGNIFICANT 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.

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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.

	Land	Buildings - non-specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and work in progress	Buildings - Electronic Equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	52,560,861	1,000,838	25,712,238	79,273,937	159,506	798,870	51,852	80,589,793
Additions	0	7,515	2,552,111	2,559,626	0	234,557	25,643	3,194,039
Disposals	0	0	0	0	0	(38,980)	0	(38,980)
Revaluation increments / (decrements) transferred to revaluation surplus	42,734,139	(36,424)	(3,654,933)	39,042,782	0	0	0	39,042,782
Depreciation	0	(21,929)	(568,022)	(589,951)	(46,067)	(230,284)	0	(1,058,037)
Transfers	0	0	51,852	51,852	0	0	(51,852)	0
Balance at 30 June 2022	95,295,000	950,000	24,093,246	120,338,246	111,439	764,163	25,643	121,729,597
Comprises:								
Gross balance amount at 30 June 2022	95,295,000	950,000	24,093,246	120,338,246	391,817	1,737,264	25,643	123,771,277
Accumulated depreciation at 30 June 2022	0	0	0	0	(280,378)	(973,101)	0	(2,041,680)
Balance at 30 June 2022	95,295,000	950,000	24,093,246	120,338,246	111,439	764,163	25,643	121,729,597
Additions	0	0	459,427	459,427	0	161,041	4,716	380,936
Disposals	0	0	0	0	0	(163,865)	0	(163,865)
Assets classified as held for sale	0	0	0	0	0	0	0	0
Depreciation	0	(23,748)	(639,061)	(662,809)	(39,688)	(244,195)	0	(1,172,674)
Depreciation on disposals	0	0	0	0	0	125,085	0	125,085
Transfers	0	0	25,643	25,643	0	0	(25,643)	0
Balance at 30 June 2023	95,295,000	926,252	23,939,255	120,160,507	72,751	642,229	4,716	121,524,263
Comprises:								
Gross balance amount at 30 June 2023	95,295,000	950,000	24,578,316	120,823,316	391,817	1,734,440	4,716	1,659,243
Accumulated depreciation at 30 June 2023	0	(23,748)	(639,061)	(662,809)	(319,066)	(1,092,211)	0	(1,015,183)
Balance at 30 June 2023	95,295,000	926,252	23,939,255	120,160,507	72,751	642,229	4,716	121,524,263

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
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.

(ii) Cost					
Furniture and equipment		Cost	Cost	N/A	Cost
Plant and equipment		Cost	Cost	N/A	Cost
Electronic Equipment		Cost	Cost	N/A	Cost

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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 - improvements -	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	18,935,346	13,707,354	4,499,555	4,266,345	1,364,151	822,915	324,215	1,298,000	390,546	0	45,628,427
Additions	1,015,140	1,024,452	86,405	435,631	589,908	18,694	0	0	43,004	29,369	3,242,603
Depreciation	(1,194,371)	(524,571)	(54,402)	(375,941)	(92,458)	(49,617)	(26,455)	0	(10,851)	(739)	(2,330,415)
Balance at 30 June 2022	18,756,115	14,207,235	4,531,558	4,325,035	1,861,601	781,992	297,760	1,298,000	422,689	28,630	46,540,615
Comprises:											
Gross balance at 30 June 2022	23,234,547	16,227,764	4,752,528	5,513,143	2,299,236	954,193	400,306	1,298,000	464,427	29,369	55,113,533
Accumulated depreciation at 30 June 2022	(4,478,432)	(2,020,549)	(270,970)	(1,188,109)	(357,635)	(162,201)	(102,546)	0	(41,738)	(739)	(8,572,919)
Balance at 30 June 2022	18,756,115	14,207,235	4,531,558	4,325,035	1,861,601	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	2,166,022	3,200,711	955,282	255,668	3,487,604	610,811	(160,500)	384,347	0	42,353,869
Depreciation	(1,118,710)	(485,829)	(52,437)	(524,698)	(94,225)	(50,880)	(20,016)	0	(11,851)	(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	22,943	89,511,578
Comprises:											
Gross balance at 30 June 2023	66,191,302	20,599,510	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)	(16,608)	(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	22,943	89,511,578

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

(i) Fair Value	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	Independent Valuer	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
	Leasehold improvements - Infrastructure	3	Cost approach using depreciated replacement cost	Management Valuation	June 2022	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.

During the 2023 infrastructure revaluation process, the Town identified assets across multiple classes that had not previously been recorded. It is impracticable to identify the fair value of these assets in prior periods, as a revaluation of these assets were not performed in the prior periods. These assets have been recognised in Current Year financial statements with a fair value of \$6,230,686

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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
Leasehold improvements - Infrastructure	40 - 80 years

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value (as indicated), less any accumulated depreciation and impairment losses.

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost, the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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 *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.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of 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.

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 fair value as management believes cost approximates fair value.

They are subject to subsequent revaluation at the next revaluation consistent with *Financial Management Regulation 17A(4)*.

Revaluation

The fair value of land, buildings, and infrastructure is determined at least 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 vested land acquired by the Town.

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure, and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment 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.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 10(a).

Impairment

An 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 2023

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 2021		4,942	0	0	4,942
Additions		125,060	73,997	5,342	204,399
Depreciation		(16,196)	(30,922)	(1,368)	(48,488)
Balance at 30 June 2022		113,804	43,075	3,974	160,853
Gross balance amount at 30 June 2022		154,745	73,997	5,342	234,085
Accumulated depreciation at 30 June 2022		(40,942)	(30,922)	(1,368)	(73,232)
Balance at 30 June 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			(11,587)		(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

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

	2023 Actual	2022 Actual
	\$	\$
Depreciation on right-of-use assets	(26,148)	(48,488)
Finance charge on lease liabilities	(51,529)	(1,712)
Short-term lease payments recognised as expense	(15,921)	0
Expenses for variable lease payment not recognised as a liability	0	(15)
Income from sub leasing right-of-use assets	20,000	18,147
Total amount recognised in the statement of comprehensive income	(73,598)	(32,068)
Total cash outflow from leases	(86,582)	(49,988)

(b) Lease Liabilities

Current		45,087	57,435
Non-current		78,078	103,627
	23(b)	123,165	161,062

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

SIGNIFICANT 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 asset 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 23(b).

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 significant 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 2023**

11. LEASES (Continued)

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

	2023	2022
	Actual	Actual
	\$	\$
The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.		
Less than 1 year	518,414	311,173
1 to 2 years	518,414	217,918
2 to 3 years	106,611	225,545
3 to 4 years	106,611	220,135
4 to 5 years	98,611	109,658
> 5 years	59,209	438,607
	1,407,870	1,523,036

Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease

Rental income	481,967	434,416
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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.

SIGNIFICANT 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 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 2023**

12. TRADE AND OTHER PAYABLES

	2023	2022
	\$	\$
Current		
Sundry creditors	676,818	1,274,002
Prepaid rates	140,033	150,124
Accrued payroll liabilities	329,943	178,155
Bonds and deposits held	1,303,706	1,385,325
Accrued interest	2,244	24,750
Other prepayments	29,415	0
	2,482,159	3,012,356

SIGNIFICANT 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 2023**

13. OTHER LIABILITIES

	<u>2023</u>	<u>2022</u>
	\$	\$
Current		
Capital grant/contributions liabilities	90,000	195,619
	<u>90,000</u>	<u>195,619</u>
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	195,619	355,647
Additions	4,989	195,619
Revenue from capital grant/contributions held as a liability at the start of the period	(110,608)	(355,647)
	<u>90,000</u>	<u>195,619</u>
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	90,000	195,619
	<u>90,000</u>	<u>195,619</u>

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.

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the Town's obligation to transfer goods or services to a customer for which the Town has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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 20(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 2023**

14. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Bank loans		4,377,136	1,038,157	5,415,293	2,727,098	5,415,292	8,142,390
Total secured borrowings	23(a)	4,377,136	1,038,157	5,415,293	2,727,098	5,415,292	8,142,390

SIGNIFICANT 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 20(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 23(a).

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	<u>2023</u>	<u>2022</u>
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	602,027	634,852
Long service leave	488,275	607,898
Sick leave	70,595	111,578
	<u>1,160,897</u>	<u>1,354,328</u>
Total current employee related provisions	<u>1,160,897</u>	<u>1,354,328</u>
Non-current provisions		
Employee benefit provisions		
Long service leave	267,627	127,205
	<u>267,627</u>	<u>127,205</u>
Total non-current employee related provisions	<u>267,627</u>	<u>127,205</u>
Total employee related provisions	<u>1,428,524</u>	<u>1,481,533</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. actual settlement of the liabilities is expected to occur as follows:

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		\$	\$
Amounts are expected to be settled on the following basis:			
Less than 12 months after the reporting date		870,673	1,125,954
More than 12 months from reporting date		557,851	355,579
		<u>1,428,524</u>	<u>1,481,533</u>

Expected reimbursements of employee related provisions from other WA local governments included within other receivables

5	88,524	43,830
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SIGNIFICANT 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 undiscounted amounts expected to be paid when the obligation is settled.

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 2023

16. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	83,953,368	0	83,953,368	41,219,229	42,734,139	83,953,368
Revaluation surplus - Buildings - non-specialised	125,139	0	125,139	161,563	(36,424)	125,139
Revaluation surplus - Buildings - specialised	2,949,804	0	2,949,804	6,604,737	(3,654,933)	2,949,804
Revaluation surplus - Furniture and equipment	59,622	0	59,622	59,622	0	59,622
Revaluation surplus - Plant and equipment	607,596	0	607,596	607,596	0	607,596
Revaluation surplus - Electronic Equipment	290,432	0	290,432	290,432	0	290,432
Revaluation surplus - Infrastructure - roads	2,722,318	31,462,914	34,185,232	2,722,318	0	2,722,318
Revaluation surplus - Infrastructure - paths	6,970,083	2,156,022	9,126,105	6,970,083	0	6,970,083
Revaluation surplus - Infrastructure - drainage	955,086	3,200,711	4,155,797	955,086	0	955,086
Revaluation surplus - Infrastructure - parks and reserves	1,386,654	956,282	2,342,936	1,386,654	0	1,386,654
Revaluation surplus - Infrastructure - car parks	714,490	255,668	970,158	714,490	0	714,490
Revaluation surplus - Infrastructure - street furniture	553,082	3,487,604	4,040,686	553,082	0	553,082
Revaluation surplus - Infrastructure - streetlights	6,271	610,811	617,082	6,271	0	6,271
Revaluation surplus - Infrastructure - artefacts	554,000	(160,500)	393,500	554,000	0	554,000
Revaluation surplus - Infrastructure - public art collection	7,604	384,347	391,951	7,604	0	7,604
Revaluation surplus - Leasehold improvements - Infrastructure	61,779	0	61,779	61,779	0	61,779
Revaluation surplus - Land - vested in and under control	617,710	0	617,710	617,710	0	617,710
	102,535,038	42,353,859	144,888,897	63,492,256	39,042,782	102,535,038

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

17. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2023 Actual \$	2022 Actual \$
Cash and cash equivalents	3	6,479,946	15,959,464
Restrictions			
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	2,414,794	11,385,220
- Financial assets at amortised cost	4	9,414,766	2,006,894
		<u>11,829,560</u>	<u>13,392,114</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	24	11,739,560	13,392,114
Capital grant liabilities	13	90,000	0
Total restricted financial assets		<u>11,829,560</u>	<u>13,392,114</u>

(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities

Net result		1,842,792	3,691,936
Non-cash items:			
Depreciation/amortisation		3,573,345	3,436,940
(Profit)/loss on sale of asset		(95,903)	(66,247)
Share of profits of associates		(67,310)	61,696
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		(43,635)	(917,453)
(Increase)/decrease in other assets		12,810	(146,115)
(Increase)/decrease in inventories		20,294	(29,708)
Increase/(decrease) in trade and other payables		(530,197)	(1,125,968)
Increase/(decrease) in employee related provisions		(53,009)	143,488
Increase/(decrease) in other liabilities		(105,619)	(160,028)
Capital grants, subsidies and contributions		(144,967)	(2,391,741)
Net cash provided by/(used in) operating activities		<u>4,408,601</u>	<u>2,496,800</u>

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Credit card limit		150,000	150,000
Credit card balance at balance date		(1,077)	(344)
Total amount of credit unused		<u>148,923</u>	<u>149,656</u>

Loan facilities

Loan facilities - current		4,377,136	2,727,098
Loan facilities - non-current		1,038,157	5,415,292
Total facilities in use at balance date		<u>5,415,293</u>	<u>8,142,390</u>

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

18. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
Mayor's annual allowance	37,881	37,881	36,957
Mayor's meeting attendance fees	25,976	25,976	25,342
Mayor's ICT expenses	3,500	3,500	3,500
	<u>67,357</u>	<u>67,357</u>	<u>65,799</u>
Deputy Mayor's annual allowance	9,470	9,471	9,106
Deputy Mayor's meeting attendance fees	16,776	16,776	17,242
Deputy Mayor's ICT expenses	3,500	3,500	3,500
	<u>29,746</u>	<u>29,747</u>	<u>29,848</u>
All other council member's meeting attendance fees	134,208	134,208	129,949
All other council member's ICT expenses	28,000	28,000	27,976
	<u>162,208</u>	<u>162,208</u>	<u>157,925</u>
18(b)	<u>259,311</u>	<u>259,312</u>	<u>253,572</u>

(b) Key Management Personnel (KMP) Compensation

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

Note	2023 Actual	2022 Actual
	\$	\$
Short-term employee benefits	842,389	826,743
Post-employment benefits	104,466	96,025
Employee - other long-term benefits	19,616	17,704
Employee - termination benefits	0	0
Council member costs	259,311	253,572
18(a)	<u>1,225,782</u>	<u>1,194,044</u>

Short-term employee benefits

These amounts include all salary, annual leave and sick leave paid, 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 long service leave entitlements accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given 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 2023**

18. 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:

	<u>2023 Actual</u> \$	<u>2022 Actual</u> \$
Sale of goods and services	1,326	0
Reimbursement - key management personnel	1,181	4,155
Amounts outstanding from related parties:		
Trade and other receivables	0	3,971

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 entity, directly or indirectly, including any council member, are considered key management personnel.

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 2023

19. 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		2023	2022
	2023	2022	Actual	Actual
Western Metropolitan Regional Council (WMRC) (Refer to Note 19(b))	21.34%	21.34%	\$ 699,860	\$ 632,550
Total equity-accounted investments			699,860	632,550

(b) Share of investment in Western Metropolitan Regional Council (WMRC)

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 for the 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%. The Town's 21.34% share of the net assets are included as follows:

	Note	2023 Actual	2022 Actual
Summarised statement of comprehensive income			
Revenue		\$ 7,639,295	\$ 6,429,950
Interest revenue		47,360	3,074
Finance charge		(598)	(1,110)
Depreciation		(242,361)	(240,761)
Profit/(loss) for the period		315,412	(289,108)
Other comprehensive income			
Total comprehensive income for the period		315,412	(289,108)
Summarised statement of financial position			
Cash and cash equivalents		1,179,365	1,432,957
Other current assets		492,639	415,149
Total current assets		1,672,004	1,848,106
Non-current assets		2,638,682	2,492,622
Total assets		4,310,686	4,340,728
Current financial liabilities		1,016,356	1,300,522
Other current liabilities			0
Total current liabilities		1,016,356	1,300,522
Non-current financial liabilities		14,763	76,051
Other non-current liabilities			0
Total non-current liabilities		14,763	76,051
Total liabilities		1,031,119	1,376,573
Net assets		3,279,567	2,964,155
Reconciliation to carrying amounts			
Opening net assets 1 July		2,964,155	3,253,263
Changes in members contributions			
Profit/(Loss) for the period		315,412	(289,108)
Other comprehensive income		0	0
Closing net assets 1 July		3,279,567	2,964,155
Carrying amount at 1 July		632,550	694,246
- Share of associates net profit/(loss) for the period	19(c)	67,310	(61,696)
- Share of associates other comprehensive income arising during the period		0	0
Carrying amount at 30 June (Refer to Note 19(a))		699,860	632,550

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

19. INVESTMENT IN ASSOCIATES (Continued)

SIGNIFICANT 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.

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

Share of investment in Western Metropolitan Regional Council (WMRC) (refer to Note 19(b))

2023 Actual	2022 Actual
\$	\$
67,310	(61,696)
67,310	(61,696)

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

20. OTHER SIGNIFICANT 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 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.

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) 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 2023**

21. RATING INFORMATION

(a) General Rates

RATE TYPE	Basis of valuation	Rate in \$	Number of Properties	2022/23 Actual Rateable Value*	2022/23 Actual Rate	2022/23 Actual Interim Rates	2022/23 Actual Total Revenue	2022/23 Budget Revenue Rate	2022/23 Budget Interim Rate	2022/23 Budget Total Revenue	2021/22 Actual Total Revenue
General rates	Gross rental valuation	0.06865	3,583	200,117,410	13,702,038	173,698	13,875,736	13,521,631	15,000	13,536,631	13,050,383
Total general rates			3,583	200,117,410	13,702,038	173,698	13,875,736	13,521,631	15,000	13,536,631	13,050,383
Minimum payment											
General rates	Gross rental valuation	1,360	1,487	22,880,208	1,882,240	0	1,882,240	2,033,200	0	2,033,200	1,961,802
Total minimum payments			1,487	22,880,208	1,882,240	0	1,882,240	2,033,200	0	2,033,200	1,961,802
Total general rates and minimum payments			5,070	222,997,618	15,584,278	173,698	15,757,976	15,554,831	15,000	15,569,831	15,012,185
Specified Area Rates											
BID Program - Promotion of CBD	Gross rental valuation	0.0012388	108	49,096,829	60,274	0	60,274	0	0	0	29,725
Total amount raised from rates (excluding general rates)			108	49,096,829	60,274	0	60,274	0	0	0	29,725
Total Rates							15,818,250			15,569,831	15,041,910
Rate instalment interest							131,360			125,100	124,749
Rate overdue interest							34,901			27,000	23,508

The rate revenue was recognised from the rate record as soon as practicable after the Town resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

*Rateable Value at time of raising of rate.

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

22. DETERMINATION OF SURPLUS OR DEFICIT

Note	2022/23	2022/23	2022/23	2021/22
	(30 June 2023 Carried Forward)	Budget (30 June 2023 Carried Forward)	(1 July 2022 Brought Forward)	(30 June 2022 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	(95,903)	(28,828)	(66,247)	(66,247)
Less: Movement in liabilities associated with restricted cash	0	110,000	(6,591)	(6,591)
Less: Share of net profit of associates and joint ventures accounted for using the equity method	(67,310)	0	61,696	61,696
Add: Depreciation	10(a) 3,573,345	4,034,247	3,436,940	3,436,940
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates	(27,349)	(22,500)	(7,854)	(7,854)
Employee benefit provisions	133,093	(87,500)	(72,712)	(72,712)
Right of use assets	12,035	0	0	0
Non-cash amounts excluded from operating activities	3,527,911	4,005,419	3,345,232	3,345,232
(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	24 (11,739,560)	(11,150,702)	(13,392,114)	(13,392,114)
Less: Current assets not expected to be received at end of year				
- Rates receivable	0	(45,000)	0	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14 4,377,136	114,758	2,727,098	2,727,098
- Current portion of lease liabilities	11(b) 45,087	165,500	57,435	57,435
- Employee benefit provisions	0	660,666	0	0
Total adjustments to net current assets	(7,317,337)	(10,254,778)	(10,607,581)	(10,607,581)
Net current assets used in the Statement of Financial Activity				
Total current assets	18,212,484	13,738,329	20,296,241	20,296,241
Less: Total current liabilities	(8,155,279)	(3,483,551)	(7,346,836)	(7,346,836)
Less: Total adjustments to net current assets	(7,317,337)	(10,254,778)	(10,607,580)	(10,607,580)
Surplus or deficit after imposition of general rates	2,739,868	0	2,341,825	2,341,825

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

23. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget			
		Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
Aquatic Centre Refurbishment - Loan no 1		\$ 627,346	\$ (49,924)	\$ 577,422	\$ 577,422	\$ 524,283	\$ (53,139)	\$ 524,283	
Aquatic Centre Refurbishment - Loan no 3		737,616	(53,293)	684,323	684,323	628,632	(55,691)	628,632	
Underground Power - Loan no 5		2,550,000	(150,000)	2,400,000	2,400,000	0	(2,400,000)	0	
333 Stirling Highway - Loan no 2		4,693,074	(212,429)	4,480,645	4,480,645	4,262,378	(218,267)	4,262,377	
Total	14	8,608,036	0	8,142,390	8,142,390	5,415,293	(2,727,097)	5,415,292	

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ended		Budget for year ended	
					30 June 2023	30 June 2022	30 June 2023	30 June 2022
Claremont No.1 - Loan no 4b	1	WAATC	6.34%	14/06/2030	(39,704)	(30,251)	(35,779)	(30,251)
Aquatic Centre Refurbishment - Loan no 1	2	WAATC	2.73%	2/01/2024	(138,734)	(174,181)	(120,842)	(174,181)
Claremont Community Hub - Loan no 3	3	WAATC	4.45%	29/12/2031	(47,973)	(39,095)	(29,839)	(39,095)
Underground Power - Loan no 5	4	WAATC	2.40%	30/06/2021	0	(4,671)	0	(4,671)
333 Stirling Highway - Loan no 2	5	WAATC	2.94%	1/05/2023	(60,378)	(123,134)	(69,459)	(123,134)
Total					(286,789)	(371,332)	(255,918)	(371,332)

* WA Treasury Corporation

TOWN OF CLAREMONT
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2023

23. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

Purpose	Note	Actual				Budget				
		Principal at 1 July 2021	New Leases During 2021-22	Principal at 30 June 2022	Repayments During 2021-22	Principal at 30 June 2022	New Leases During 2022-23	Principal at 30 June 2023	Repayments During 2022-23	Principal at 30 June 2023
EL216 - Computer rental		4,942	0	(4,942)	0	0	0	0	0	0
EL227 - Personal computing		0	85,058	(6,838)	78,220	0	(14,219)	39,025	0	56,000
EL228 - Printers/copiers		0	40,002	(4,035)	35,967	0	(4,878)	19,770	0	23,663
BLD24 - Mt Claremont Depot		0	10,504	(4,656)	5,848	0	0	0	0	0
BLD54 - Car Bays		0	46,394	(11,309)	35,085	0	(7,210)	19,595	0	24,600
BLD55 - Museum storage		0	17,096	(15,171)	1,925	0	(1,925)	0	0	0
PE459 - Coffee Machine		0	5,342	(1,325)	4,017	0	(1,564)	2,151	0	2,850
EL225 - Wide Area Network rental		0	0	0	0	47,880	(5,257)	42,623	0	85,500
Telephony rental		0	0	0	0	0	0	0	0	24,000
Total Lease Liabilities	11(b)	4,942	204,396	(48,276)	161,062	47,880	(35,053)	123,165	73,773	234,000
Lease Finance Cost Payments										
Purpose	Note	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ended 30 June 2022	Budget for year ended 30 June 2023	Actual for year ended 30 June 2022	Lease Term	
EL227 - Personal computing			Dell	2.71%	31/03/2025	(546)	0	(546)	3 years	
EL228 - Printers/copiers			Kyocera	2.05%	31/01/2026	(304)	(1,256)	(304)	4 years	
BLD24 - Mt Claremont Depot			Western Power	0.43%	NA	(35)	0	(35)	3 years	
BLD54 - Car Bays			Charter Hall	1.69%	30/06/2025	(691)	0	(691)	10 years	
BLD55 - Museum storage			Defrailes & Ryan	2.08%	30/09/2022	(111)	(1)	(111)	1 year	
PE459 - Coffee Machine			Geshta Coffee Co	0.71%	30/09/2024	(25)	(19)	(25)	3 years	
EL225 - Wide Area Network rental			TPG	3.00%	31/08/2026	0	(13,692)	0	NA	
Total Finance Cost Payments						(1,712)	(1,275)	(1,712)		

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

24. RESERVE ACCOUNTS

	2023 Actual		2023 Actual		2023 Budget		2023 Budget		2022 Actual		2022 Actual	
	Opening Balance	Transfer to (from)	Actual	Closing Balance	Opening Balance	Transfer to (from)	Closing Balance	Actual	Opening Balance	Transfer to (from)	Actual	Closing Balance
Restricted by legislation/agreement												
(a) NEP Developer Contributions	457,627	17,617	0	475,244	459,798	7,600	0	487,398	392,093	65,534	0	457,627
(b) Cash in lieu of Parking	559,024	21,520	0	580,544	561,760	10,300	0	572,060	557,278	1,746	0	559,024
(c) Claremont Town Centre - Specified Area Rate	272,880	1,235	(60,000)	214,115	240,390	4,400	(60,000)	184,790	328,407	34,473	(90,000)	272,880
	1,289,531	40,372	(60,000)	1,269,903	1,261,948	22,300	(60,000)	1,224,248	1,277,778	101,753	(90,000)	1,289,531
Restricted by council												
(d) Pool Upgrade	683,990	3,275	0	687,265	686,109	12,500	(105,000)	583,609	870,873	83,117	(270,000)	683,990
(e) Plant Replacement	167,208	439	0	167,647	168,396	3,000	0	171,396	116,770	50,438	0	167,208
(f) Irrigation and Drainage	598,062	618	0	598,680	599,380	11,000	(100,000)	510,380	575,864	22,198	0	598,062
(g) Public Art	167,821	22,101	0	189,922	168,491	23,000	0	191,491	147,286	20,535	0	167,821
(h) Parking	1,203,709	2,181	0	1,205,890	1,203,477	22,000	0	1,225,477	650,803	552,906	0	1,203,709
(i) Building	567,874	1,940	(120,000)	449,814	572,212	10,400	(120,000)	462,612	516,192	51,682	0	567,874
(j) Future Fund	7,078,863	440,458	(2,359,178)	5,160,143	7,138,090	394,455	(2,525,000)	5,007,545	7,249,894	332,677	(503,708)	7,078,863
(k) Claremont Joint Venture	990,779	39,783	0	1,030,562	994,691	18,000	0	1,012,691	986,753	4,026	0	990,779
(l) Heritage Grant	92,708	333	0	93,041	89,187	1,400	0	90,587	88,593	4,115	0	92,708
(m) Employee Entitlement	551,569	102,067	0	653,636	550,666	110,000	0	660,666	200,000	351,569	0	551,569
(n) WESROC Contributions	0	233,057	0	233,057	0	0	0	0	0	0	0	0
	12,102,583	846,252	(2,479,178)	10,469,657	12,170,699	605,755	(2,850,000)	9,926,454	11,403,028	1,473,263	(773,708)	12,102,583
	13,392,114	886,624	(2,539,178)	11,739,560	13,432,647	628,055	(2,910,000)	11,150,702	12,680,806	1,575,016	(863,708)	13,392,114

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:

**TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

Name of reserve account	Purpose of the 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 of 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 Council'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/road works within the Town Centre zone and the surrounding roads
(l) Heritage Grant	To assist with funding of 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 member council.



Auditor General

INDEPENDENT AUDITOR'S REPORT 2023 Town of Claremont

To the Council of the Town of Claremont

Opinion

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

- the Statement of Financial Position as at 30 June 2023, and 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 significant 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 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the 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 2023, 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 and, to the extent that they are not inconsistent with the Act, the 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 2023 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.



Grant Robison
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
5 December 2023

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

