

TOWN *of* CLAREMONT

2020-2021

ANNUAL REPORT



TOWN OF
CLAREMONT

Est 1898

PEOPLE

LIVEABILITY

LEADERSHIP & GOVERNANCE

LOCAL PROSPERITY

ENVIRONMENTAL SUSTAINABILITY



TOWN of CLAREMONT
2020-2021
ANNUAL REPORT

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Mayor's Message

On behalf of my fellow Elected Members, I am pleased to present the Town of Claremont's 2020-2021 Annual Report.

Despite the challenges this year presented, we continued to provide an excellent service to our community, supporting Claremont's reputation as one of Perth's most vibrant and desirable suburbs.

In line with Federal and State Government's drive for local governments to bring initiatives and projects that stimulate the local economy, the Town allocated almost \$8million for infrastructure projects, including the redevelopment of McKenzie Pavilion and Claremont Museum, over \$660,000 in footpath replacements, major upgrades at the Claremont Aquatic Centre, and almost \$1.4million in road works and improvements.

Considering the impacts that the pandemic was starting to have on the social and economic well-being of our community, Council allocated \$1million to support our local businesses and community by:

- Removing the Specific Area Rate (SAR) charge to Town Centre businesses, instead using the Town's reserve funds to continue to market and promote the Town Centre
- Funding SHINE Community Services to provide care and support for elderly and disabled residents
- Engaging and supporting our community through community development, activations, and grants
- Providing specific community support through our Claremont Cares program
- Introducing a financial hardship policy for ratepayers

"As the population of Claremont continues to grow and diversify, it is vital we listen and reflect the community's aspirations..."

As the population of Claremont continues to grow and diversify, it is vital we listen and reflect the community's aspirations in everything we do. In the past year we have led the way in balancing the desires of the community with State Government requirements, and to protect local characteristics such as the heritage of our town, its open space, tree canopy and other environmental values. This is evident in the success of the North-East Precinct (NEP). We have also commenced work on a Precinct Structure Plan for Claremont Town Centre and Local Planning Strategy to support a new Local Planning Scheme to ensure responsible and strategic planning for the future requirements of a growing population.

I would like to thank my fellow Elected Members, the CEO and staff for their hard work and continued commitment to the betterment of our community.

Jock Barker
Mayor



Chief Executive Officer's message

Your community, your say

Thank you to so many members of the community for the feedback over the financial year on a range of important issues.

The Town's Strategic 10-year Community Plan was reviewed during the year to ensure it continued to align with community aspirations and expectations. This consultation process was combined with the Local Planning Strategy and the Claremont Town Centre Precinct Structure Plan. The Precinct Structure Plan will provide more detailed guidance on the design, planning, assessment and implementation of future development in the Town Centre.

The Local Planning Strategy sets the objectives and long-term planning directions for the built form of the Town to ensure a suitable supply of appropriately zoned land to accommodate future population change and economic development over a 15-year period. This document is key in shaping 'where, why and how' of future planning and development outcomes in the Town of Claremont.

The second year into the pandemic and the Town continued to remain flexible and responsive, with changes to the way we delivered services. The Financial Hardship Policy provided alternative payment methods for ratepayers, and an even greater focus on health and safety at work has seen the uptake of working from home options and involvement in wellness initiatives.

"The second year into the pandemic and the Town continued to remain flexible and responsive..."

Other improvements to the business include the upgrade of the Town's software to support better customer service, financial and record management, and data collection. In addition, Council approved the refinancing of a loan from our own Future Fund which strengthens the Town's financial position.

The Town continues to support local businesses through the Claremont Town Centre Project to help to raise its profile as a visitor destination. As a result of the impact of COVID-19 on small business, Council resolved to waive the specified area rate to businesses in the town centre, and fully fund the program for 20/21.

Major works by the PTA to the train line and station remained throughout the year, conversely impacting many residents and small business, and the Town worked with the PTA to ameliorate disruptions where possible. These works are scheduled for completion in 2022, and I would like to thank everyone for their patience during this project. We look forward to improved public transport services in the heart of Claremont.

Finally, thank you to the Town's Elected Members, staff and volunteers, for another productive and supportive year.

Elizabeth Ledger
Chief Executive Officer

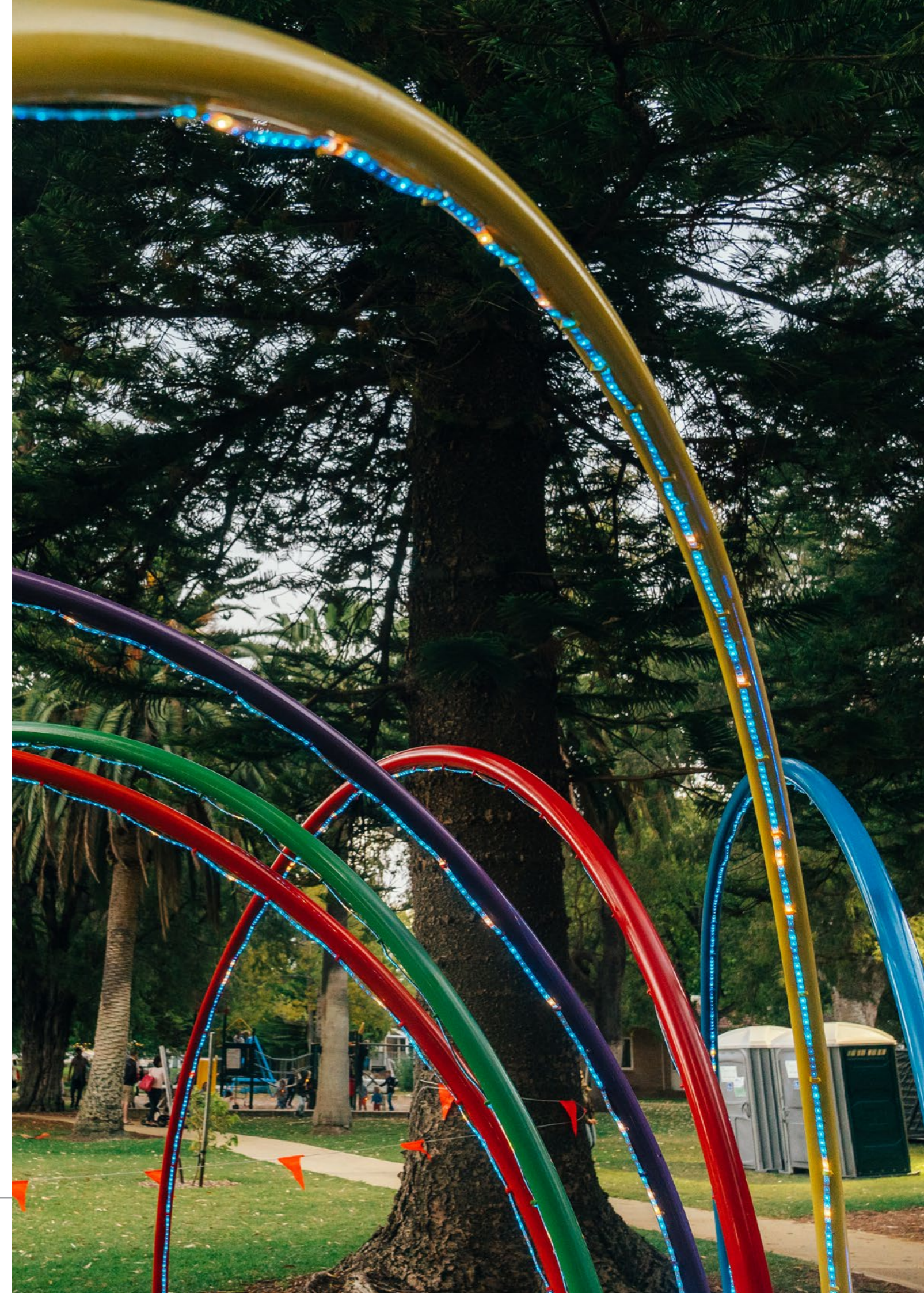
About the Annual Report

The Annual Report is the Town's most comprehensive report to the community, describing how the Town has met its annual objectives. The central objective of the Annual Report is to inform the Claremont community and stakeholders of the Town's performance during the financial year, 1 July 2020 to 30 June 2021.

The Town's performance is measured against the Strategic Community Plan – **Claremont Ahead 2021-2031**.

The Town's Corporate Business Plan 2017-2021 underpins the Strategic Community Plan and guides the activities during the financial year.

This Annual Report has been produced in accordance with the *Local Government Act 1995*.



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.

Acknowledgement of People and Country

The Town of Claremont acknowledges the Whadjuk people as the traditional owners of the land and we recognise the unique and incomparable contribution the Whadjuk people have made and continue to make to our culture and in our community.

Our Values

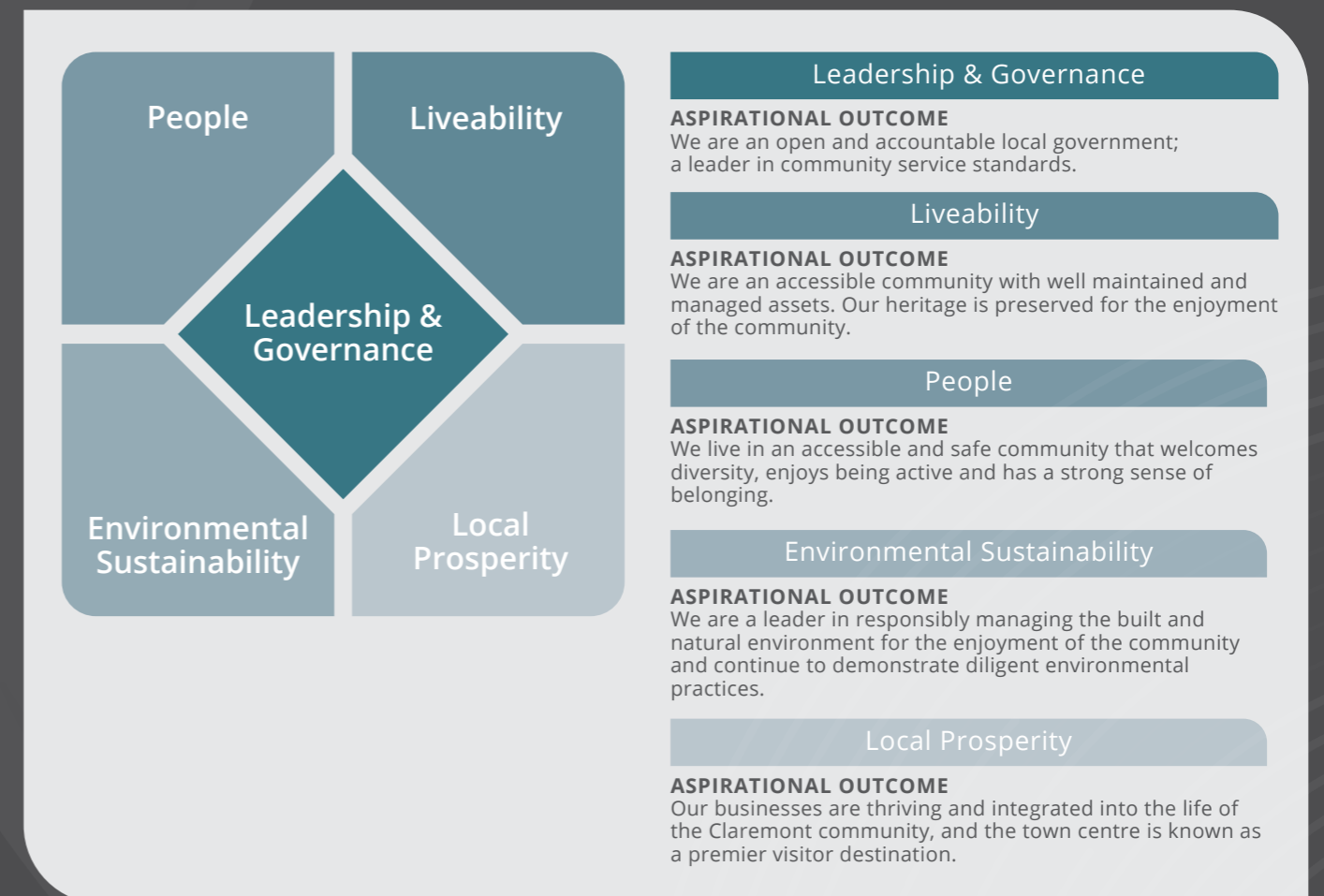
Respect - We are responsible for how we behave in our workplace and will show respect and courtesy to all of our customers and colleagues.

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.



About the Town

Welcome to the Town of Claremont, the local government authority established in 1898 for the beautiful leafy, riverside suburbs of Claremont and Swanbourne. Covering an area of almost 5km², this area is home to approximately 11,216 people, with an estimated growth to 14,600 residents over the next 20 years.

The Nyungar Aboriginal peoples knew Claremont as a place of plentiful spring water, good fishing and abundant waterfowl. In 1830 John Butler arrived from Liverpool and set up his Inn on Freshwater Bay, halfway between Perth and Fremantle. From these humble beginnings Claremont quickly established itself into one of the most recognized suburbs of Perth Western Australia, while maintaining its village atmosphere.

The Town includes a thriving town centre, comprising of a large shopping centre and surrounding streets of boutiques, restaurants, and cafes with the convenience of easy access to public transport. There are a total of 1618 businesses in the Town of Claremont.

The top three professions are in health care and social assistance, education and training, and professional scientific and technical services.

The Town is also home to Lake Claremont Conservation Category Wetland, numerous parks and dog exercise areas, a par 3 golf course, the Claremont Aquatic Centre, the Claremont Museum and the Claremont Community Hub and Library.

The number of people identifying with a disability in 2018 was 1497, and the number of people registered as a primary carer was 238, with 630 non-primary carers.

Family households make up the largest household type, followed by lone households. The percentage of married couples in 2016 was almost 50% of persons over 15.



Parks, Reserves and Playgrounds


Rowe Park and playground, tennis and basketball	Gugeri St, Claremont
Mrs Herbert's Park and playground	Victoria Avenue, Claremont
Claremont Park and playground	Bay View Tce, Claremont
Mofflin Park	Mofflin Ave, Claremont
Cresswell Park and playground	Central Ave, Swanbourne
Stirling Road Nature playground	Stirling Rd, Claremont
Lake Claremont wetlands and parklands	Lapsley Rd, Claremont
Lake Claremont Nature Playground	Lapsley Rd, Claremont
Alex Prior Park	Victoria Ave, Claremont
Agett Park	Agett Rd, Claremont
Rowe Park	Gugeri St, Claremont
Mary Street Park	Gugeri St, Claremont
John & Jean Mulder Park and playground	Davies Rd, Claremont
Motteram Reserve	Motteram Ave, Claremont
First Avenue Park and Playground	First Ave, Claremont
Maclagan Park	Devon Rd, Swanbourne
Parry Street Reserve	Parry St, Swanbourne
Hatchett Park	Devon Rd, Swanbourne
Belleville Park	Narla Rd, Swanbourne
Ballaruk Bush	Narla Rd, Swanbourne
McKenzie Bush	Mitford St, Swanbourne


Buildings and Facilities


Town of Claremont Administration and Council Chambers	308 Stirling Hwy, Claremont
Claremont Aquatic Centre	12 Davies Rd, Claremont
Meals on Wheels building	288 Stirling Hwy, Claremont
Claremont Community Hub and Library	327 Stirling Hwy, Claremont
Claremont Museum	66 Victoria Ave, Claremont
Lake Claremont Golf Course	Lapsley Rd, Claremont
Claremont Recreation and Bowling Club	64 Bay View Tce, Claremont
Claremont Lawn Tennis Club	Shenton Pl, Claremont
Mckenzie Pavilion	Cresswell Park - Mitford St, Swanbourne
Claremont Oval	3 Davies Rd, Claremont


PROFILE


Population
10,712


Median weekly
household income
\$2074


Median
resident age
43


University
Qualification
46%


Couples with
children
26%

ABS Census Data information





Your Council

Mayor & Councillors (Left to right)

Cr Annette Suann 2019-2023

Cr Peter Edwards 2019-2023

Deputy Mayor, Cr Jill Goetze 2017-2021

Cr Paul Kelly 2017-2021

Mayor Jock Barker 2017-2021

Cr Bruce Haynes 2017-2021

Cr Peter Browne, OAM JP 2019-2023

Cr Peter Telford 2019-2023

Cr Kate Main 2019-2023

Cr Sara Franklyn 2017-2021



Mayor Jock Barker

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 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 20/21 the Mayor was a member of the Town's Audit & Risk Management Committee, Claremont Town Centre Advisory Committee, Complaints Committee

Current term 2017 - 2021



Deputy Mayor Councillor Jill Goetze

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
Deputy Mayor, Claremont Museum Advisory Committee, Claremont Town Centre Advisory Committee, Complaints Committee, WALGA Zone deputy member, SHINE Community Services Board, Freshwater Bay Primary School Board.

Current term 2017 - 2021



Councillor Peter Browne OAM JP

Background
Elected 2011. Deputy Mayor 2015 -2019 Claremont ratepayer from 1996. Resident from 2005.

Interests
Strong ratepayer representation, sound and transparent governance, utilisation of Councillor's experience and proactivity.

Local Government Committees
WALGA Zone Representative, Lake Claremont Advisory Committee, Joint Development Assessment Panel. Cr Browne is also a member of the Claremont Yacht Club and the Claremont Tennis Club.

Current Term 2019 - 2023



Councillor Peter Edwards

Mobile: 0438 115 440
Email: pedwards@claremont.wa.gov.au

Background
Cr Edwards has been on Council since 2011 and lived in Claremont for many years. 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 fulltime occupation and his Council duties.

Current term 2019 - 2023



Councillor Sara Franklyn

Mobile - 0403 003 840
Email: sfranklyn@claremont.wa.gov.au

Background

Cr Franklyn grew up in the South West 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

Cr Franklyn is a member of the University Associates Hockey Club, Claremont Tennis Club, Fremantle Bridge, Lake Claremont Advisory Committee, Western Metropolitan Regional Council, Western Sub Group, Metropolitan Regional Road Group and serves on a Harry Perkins ethics committee.

Current term 2017 - 2021



Councillor Paul Kelly

Mobile: 0419 666 233
Email: pkelly@claremont.wa.gov.au

Background: Lived in and been involved in the Claremont community for 30 years. Elected to Council in 1995 and Deputy Mayor for 10 years. Currently employed as Executive Director of the Economic Regulation Authority, a Fellow of the Australian Institute of Company Directors and has been Chair and Board member of a number of Boards such as Curtin Heritage Homes, Citizen Advice Bureau, Local Government Insurance Board etc.

Interests: Cr Kelly has a strong interest in ensuring local government provides high quality services to the community and in consultation with the community sets the strategic directions for the community it serves. This includes good governance and efficient and productive use of community assets to provide the best outcome from rate revenue. He endeavours to ensure the Town of Claremont provides high quality and responsive engagement with the community in a friendly and constructive manner. He is a member of a number of high-level State Government Committees dealing with service standards and governance.

Committees and Memberships: Town of Claremont Audit & Risk management Committee; Complaints Committee, WALGA Central Metropolitan Zone; Metro West Joint Development Assessment Panel, WALGA State Councillor, Local Government Insurance Board, WALGA Local Government House Trust, WALGA Finance and Audit Committee

Current term 2017 - 2021



Councillor Bruce Haynes

Background
Lived in Claremont since 1980.
Served on Council 1987-95, 2009-21.

Interests

Cr Haynes has a strong interest in the long-term rehabilitation of Lake Claremont. He has a particular interest in the sound management of the Town's finances. Cr Haynes is a honorary life member of the Friends of Lake Claremont.

Committees and Memberships

Western Metropolitan Regional Council; Metro West Joint Development Panel; Audit and Risk Management Committee; Lake Claremont Advisory Committee

Current term 2017 - 21



Councillor Kate Main

Mobile: 0417 949 761
Email: kmain@claremont.wa.gov.au

Background

Cr Main has lived in Claremont for 16 years and been a councillor for six. She works in marketing and has an economics degree as well as horticulture qualifications. Cr Main is a keen hockey player, gardener and fair-weather bike rider.

Interests

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

Committees and Memberships

Metro West Joint Development Assessment Panel and Claremont Council Art Committee

Current term 2019 - 2023



Councillor Annette Suann

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 loves to volunteer and to serve in the community and was delighted to be elected to represent the South Ward in 2019.

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. Cr Suann enjoys listening to the many voices of the community and different points of view, which she believes makes for better decision making.

Committees and Memberships

Foreshore Advisory Committee; Claremont Museum Advisory Committee; Claremont Town Centre Advisory, Committee Complaints Committee and a member of the Western Suburbs Business Association.

Current term 2019 - 2023



Councillor Peter Telford

Mobile: 0417 581 858

Email: ptelford@claremont.wa.gov.au

Background

Elected in 2019.

Interests

Cr Telford is a local business owner, with strong family connections to the community through St Thomas Primary School, Scotch College, Claremont Football Club, Claremont Tennis Club, North Cottesloe Surf Life Saving Club, a serving membership of the Claremont RSL, a Gold Member of the Showgrounds Community Mens Shed, Mello House Member. Cr Telford enjoys the positive connection with the Claremont community.

Committees and Memberships – Audit & Risk Management Committee; Foreshore Advisory Committee.

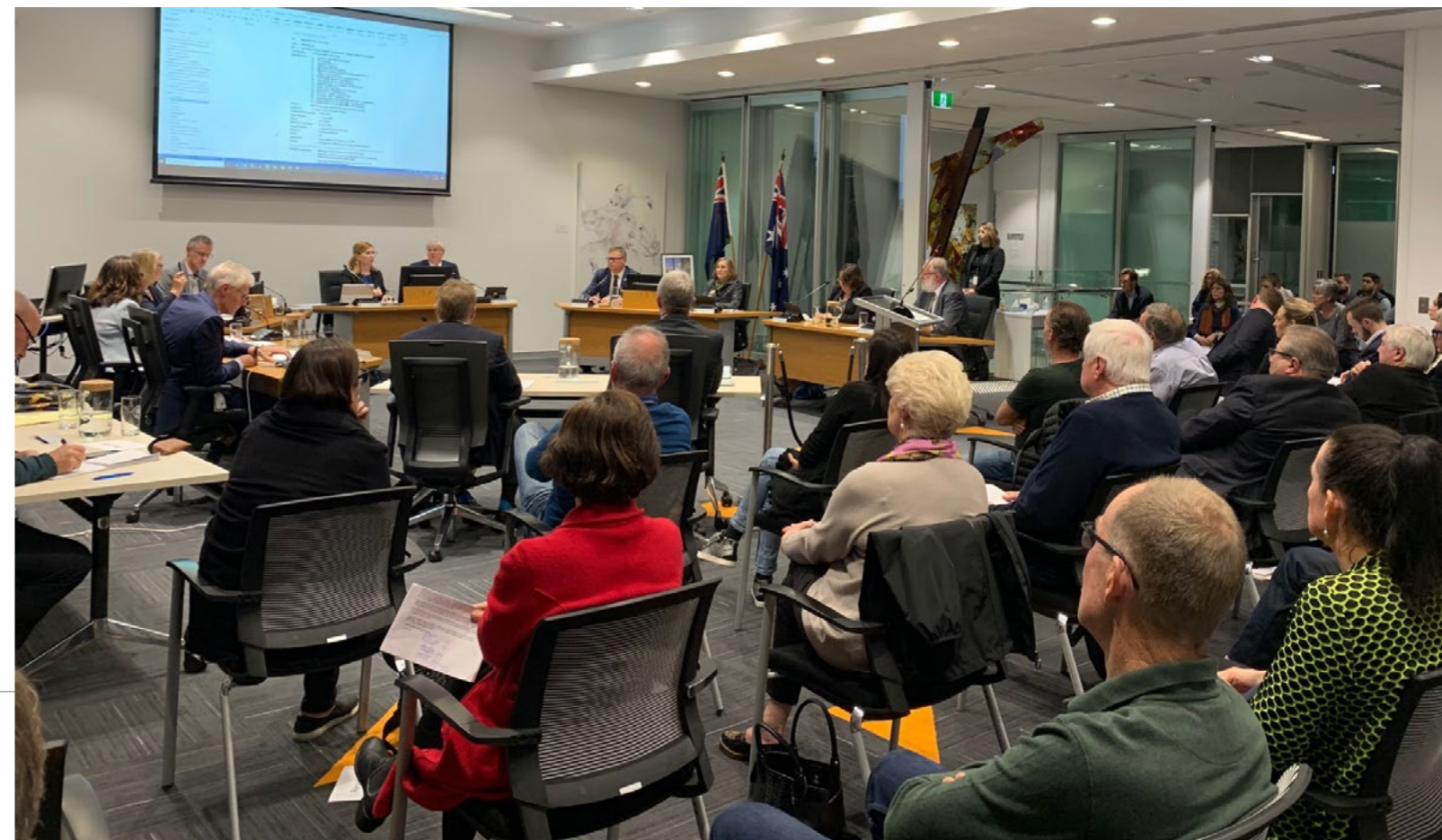
Current term 2019 - 2023

Ordinary Council Meetings

There was a total of 21 OCMs held in 20/21.

Please see below for each EM:

Councillor	Attendance
Mayor Barker	21
Cr Franklyn	17
Cr Browne	17
Cr Haynes	21
Cr Main	20
Cr Telford	21
Cr Goetze	19
Cr Suann	20
Cr Kelly	17
Cr Edwards	21



Advisory Committee Membership 2020/2021

Town of Claremont Committees	2019/20 Meeting Dates	Council Representatives	Community Representatives
Audit and Risk Management Committee	28 May 2021 19 March 2021 5 February 2021 30 October 2020	Mayor Jock Barker Cr Bruce Haynes <i>(Presiding Member)</i> Cr Paul Kelly Cr Peter Telford	Ms Marguerite Anklesaria Mr Aiden Daly
Claremont Museum Advisory Committee	25 March 2021 28 January 2021 17 September 2020	Cr Jill Goetze <i>(Presiding Member)</i> Cr Annette Suann	Rosemary Hunter Karen Kaard Deborah Bray Karen Wood Ricki Hewitt
Claremont Town Centre Advisory Committee*	8 June 2021 9 March 2021 8 December 2020 8 September 2020	Mayor Jock Barker Cr Jill Goetze Cr Annette Suann <i>(Presiding Member)</i>	Ms Michelle Docherty Ms Eleanor Jones Ms Hannah Etherington Mr Scott Greenwood Ms Lesley Thomas
Complaints Committee* (established 18 May 2021)	Nil	Mayor Jock Barker Cr Paul Kelly Cr Jill Goetze <i>(Deputy Member)</i> Cr Annette Suann <i>(Deputy Member)</i>	Nil
Foreshore Advisory Committee	19 May 2021 10 February 2021 15 July 2020	Cr Annette Suann Cr Peter Telford <i>(Presiding Member)</i>	Ms Claire Brittain Mr Bill Macleod Ms Ainslie De Vos
Lake Claremont Advisory Committee	6 May 2021 11 February 2021 5 November 2020 13 August 2020	Cr Bruce Haynes <i>(Presiding Member)</i> Cr Sara Franklyn Cr Peter Browne OAM,	Karen Wood Leeuwijn Beeck Nick Cook <i>(Friends of Lake Claremont Representative)</i> David Kyle <i>(Scotch College Representative)</i> Cr Kerry Smyth <i>(City of Nedlands)</i>

*The Chief Executive Officer is also a member of the Committee



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'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 2027'.

The Town has three directorates and the Chief Executive Office, each responsible for delivering a number of 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 roles of local government.



LIZ LEDGER
Chief Executive Officer



BREE WEBSDALE
Director Governance and People



DAVID VINICOMBE
Director Planning and Development



MARTY SYMMONS
Director Infrastructure



Total employees (inc casuals)

126



Female

78

62%



Male

48

38%

Total managers/ELT/CEO

14



Female

8

57%



Male

6

43%

Average tenure all staff

4.52 years

Excluding casuals

5.34 years

Age range: 16 - 79

Average age: 39

Employees

Salary Range

3

\$100,000 - \$110,000

0

\$110,000 - \$120,000

0

\$120,000 - \$130,000

0

\$130,000 - \$140,000

1

\$140,000 - \$150,000

0

\$150,000 - \$160,000

1

\$160,000 - \$170,000

1

\$170,000 - \$180,000

0

\$180,000 - \$190,000

1

\$190,000 - \$200,000

Workforce Plan

In early 2021 the Town reviewed its Workforce and Diversity Plan, which was completed June 2021. The staff survey reported overwhelming strengths such as:

- 100% of staff enjoy working with their team
- 97% of staff believe they have the knowledge, skills and expertise to do their job well
- 95% of staff agree their managers contribute to a positive work culture
- 94% believe the management team keep them informed
- 89% of staff feel positive on a typical day working at the Town, that the Town cares about physical and mental wellbeing
- 84% of staff are clear on the Town's strategic direction

The Town's staff survey also reported a positive, inclusive and harassment free culture.

Focus areas for the future are Communication, Retention, Professional Development and Capability.

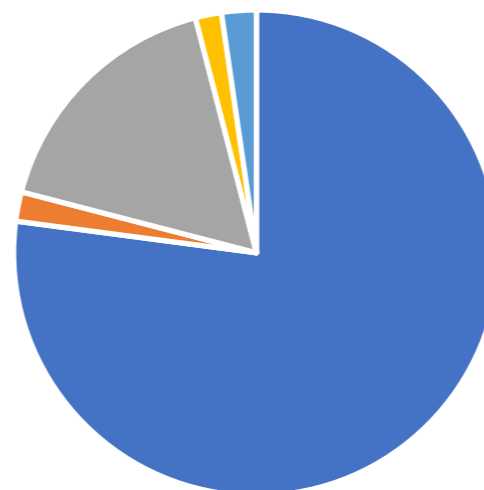
Gender diversity is high with 61% of staff being female. Cultural and linguistic diversity is also sitting at 16.5% which is reflective of the community demographics. The Town is committed to ensuring recruitment practices are inclusive of those from diverse backgrounds including disability and Aboriginal and Torres Strait Islander people.





A snapshot of financial performance

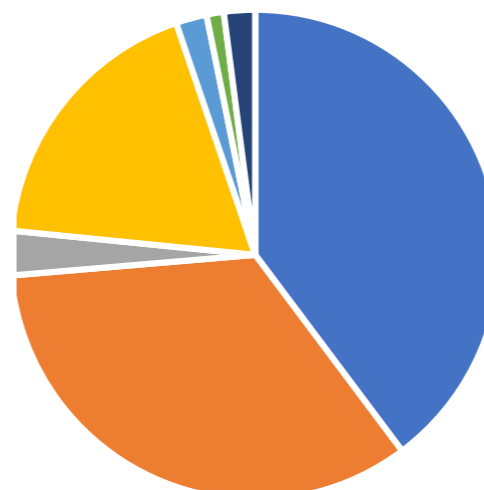
20/21 Operating Revenue



Revenue	\$
Rates	14,876,715
Operating grants, subsidies & contributions	377,356
Fees and charges	3,264,651
Service charges	0
Interest earnings	336,158
Other revenue	444,688
Total	19,299,568

- Rates
- Operating grants, subsidies and contributions
- Fees and charges
- Interest earnings
- Other revenue

20/21 Operating Expenses



Expenses	\$
Employee costs	6,964,845
Materials and contracts	5,935,130
Utility charges	512,158
Depreciation on non-current assets	3,186,599
Interest expenses	357,206
Insurance expenses	198,955
Other expenditure	359,617
Total	17,514,510

- Employee costs
- Materials and contracts
- Utility charges
- Depreciation on non-current assets
- Interest expenses
- Insurance expenses
- Other expenditure



2020/2021 Events Calendar

The COVID-19 pandemic had a continued impact on the Town's 2020/21 calendar of events with two lockdowns. In the interest of public safety and in accordance with government advice, events were delivered in alternative format, postponed or in some instances cancelled.

September 2020

Celebrate Lake Claremont - cancelled due to COVID restrictions

October 2020

Volunteer Awards - revised to digital format due to lockdown restrictions

Pirate Adventure Trail, Claremont Town Centre outdoor event

November 2020

Remembrance Day, War Memorial outdoor event, Seniors Week, Library events, Senior Cruise, Community Recycling Drop-off Day, Town of Claremont Administration outdoor event

December 2020

Le Parc Lumiere (Event format changed to combine ARTTRA & Christmas Festival and spread over several days due to COVID restrictions to reduce number gathering at one time)

12 Days of Christmas Trail, Claremont Town Centre outdoor event

January 2021

Aquatic Centre Australia Day, Family Fun Day, Claremont Aquatic Centre outdoor event

February 2021

A Night on Bay View with WASO - postponed until March 21 due to lockdown restrictions

March 2021

Pets at the Park - Lake Claremont outdoor event

Secrets of Sustainable Shopping - Lemon Tree (limited numbers due to COVID restrictions)

April 2021

Outback Adventure, Claremont Town Centre outdoor event

Anzac Day - cancelled due to COVID restrictions

May 2021

Mindful May (limited numbers due to COVID restrictions)

Civic Design Awards - cancelled due to COVID restrictions (indoor event)

June 2021

Brenton See Mural Launch Event, Lake Claremont outdoor event.

Sustainably Styled - Lemon Tree (limited numbers due to COVID restrictions)



OUR ACHIEVEMENTS

Leadership & Governance

ASPIRATIONAL OUTCOME:

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

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

Dogs at Claremont Oval

The Town of Claremont carried out a public survey from 27 August to 18 September 2020 regarding the use of Claremont Oval. The survey was accessible through the Town's website on Survey Monkey. Each household was only entitled to submit one response. The Town received 140 responses.

Following the consultation, Council voted in favor of a 12-month trial of making Claremont Oval a dog off lead area. To support responsible dog ownership the Town produced a brochure and a 'goodie bag' for dog owners who do the right thing.

Events at Claremont Showground

As per Council's resolution on 17 November 2020, the Town's administration conducted a survey to gain resident's and ratepayer's feedback with a focus on the impact of Claremont Showground events. The survey was distributed to every household and available online from 5 January 2021. Hard copies were delivered to all households with the Town's Flourish magazine between 5 and 12 January 2021. The Town received a total of 899 surveys for assessment, representing approximately 8% of the Town of Claremont population: a significant response rate demonstrating the importance of this issue to the community.

While the survey results showed that Claremont residents are broadly accepting of events at the Showground, the comments clearly stated that they must be managed and run in a way that minimises negative impacts on residents. The process provides agreement on minimum requirements for the event organisers to put in place, dependent on the type and size of event such as first aid stations, traffic and parking management, a complaints line, litter clean-up, and other elements relating to the responsible management of events.

Summary of Community Consultation

Date	Project	Detail
August 2020	Dogs at Claremont Oval	A survey to all residents about dogs off lead at Claremont Oval. Total responses: 140
January 2021	Events at Claremont Showground	A survey to all residents to gauge the extent of issues around events at the Showgrounds and gain feedback on frequency, type and start and finish times for events. Total responses: 899
March 2021	Parking conditions on George Avenue	A survey to residents of George Avenue regarding parking conditions on the street, Total responses: 16
March 2021	Parking conditions on Bernard Street	A survey to residents of Bernard Street regarding parking conditions on the street, Total responses: 14
April 2021	Parking conditions on Rob Roy Street Visions of the Future: Strategic Community Plan review, Local Planning Strategy and Precinct Structure Plan for the Claremont Town Centre	A survey to residents of Rob Roy Street regarding parking conditions on the street, Total responses: 11 A survey to all residents to get their feedback on three important plans: - Strategic Community Plan Review - Local Planning Strategy - Town Centre Precinct Structure Plan Total responses: 330
May 2021	Local Planning Strategy and Precinct Structure Plan for the Claremont Town Centre	A series of four design workshops and planning vision workshops facilitated by Taylor Burrell Barnett. Total attendees: 93
June 2021	Public Open Spaces and Community Facilities	A survey to all residents to get their feedback on public open spaces and community facilities within the Town. Total responses: 173

Strategic Community Plan Review - 'Claremont Ahead'

Every four years the Town undertakes a major review of its 10-year community plan 'Claremont Ahead'. The Strategic Community Plan 'Claremont Ahead' sets out in broad terms the Town's visions, aspirations and objectives of the community. Claremont Ahead forms the basis for the Town's projects and endeavours, and is the Town's over-arching strategic document through to 2031. A survey was sent to all residents to inform updates to the Strategic Community Plan, including the vision. As a result a new vision was developed for the Town: 'The Town is a progressive, respectful, sustainable, local government supporting a connected, flourishing community'.

Local Planning Strategy Town Centre Precinct Structure Plan

Over the months of April to June the Town engaged with residents, business leaders and businesses to gain feedback for the following important documents:

- Local Planning Strategy
- Precinct Structure Plan for the Claremont Town Centre

Feedback guided the Town's formulation of the draft Local Planning Strategy and Claremont Town Centre Precinct Structure Plan, which are now being developed for endorsement by Council, and ultimately the Western Australian Planning Commission.

Community consultation was also undertaken in relation to parking arrangements on Bernard Street, George Avenue and Rob Roy Street.

Media

The Town continued to reach customers through social media (Instagram and Facebook), digital media (claremont.wa.gov.au), electronic direct mail, as well as print media through the Post and Western Suburbs Weekly.

Local Print Content Statistics

MEDIA	TOTAL
Post Newspapers	313
Western Suburbs Weekly	160

Claremont Ahead Monthly Newsletter

The Town published ten 'Claremont Ahead' columns in the Western Suburbs Weekly and Post Newspapers during the year. Electronic Digital Mail marketing of these columns was also distributed to the Town's database of over 2000 contacts.

Flourish Quarterly Magazine

The Town produced and distributed four editions of the local publication 'Flourish'. 6000 copies are produced, and this quarterly magazine is distributed to all households and businesses in the Town of Claremont. The magazine features local community stories relating to community groups, local retail, food and beverage and Town activities.

Publications

Over the financial year the Town produced:

- 19/20 Annual Report
- Strategic Community Plan
- Corporate Business Plan
- Workforce Plan
- Annual Budget 21/22
- Community Safety Action Plan



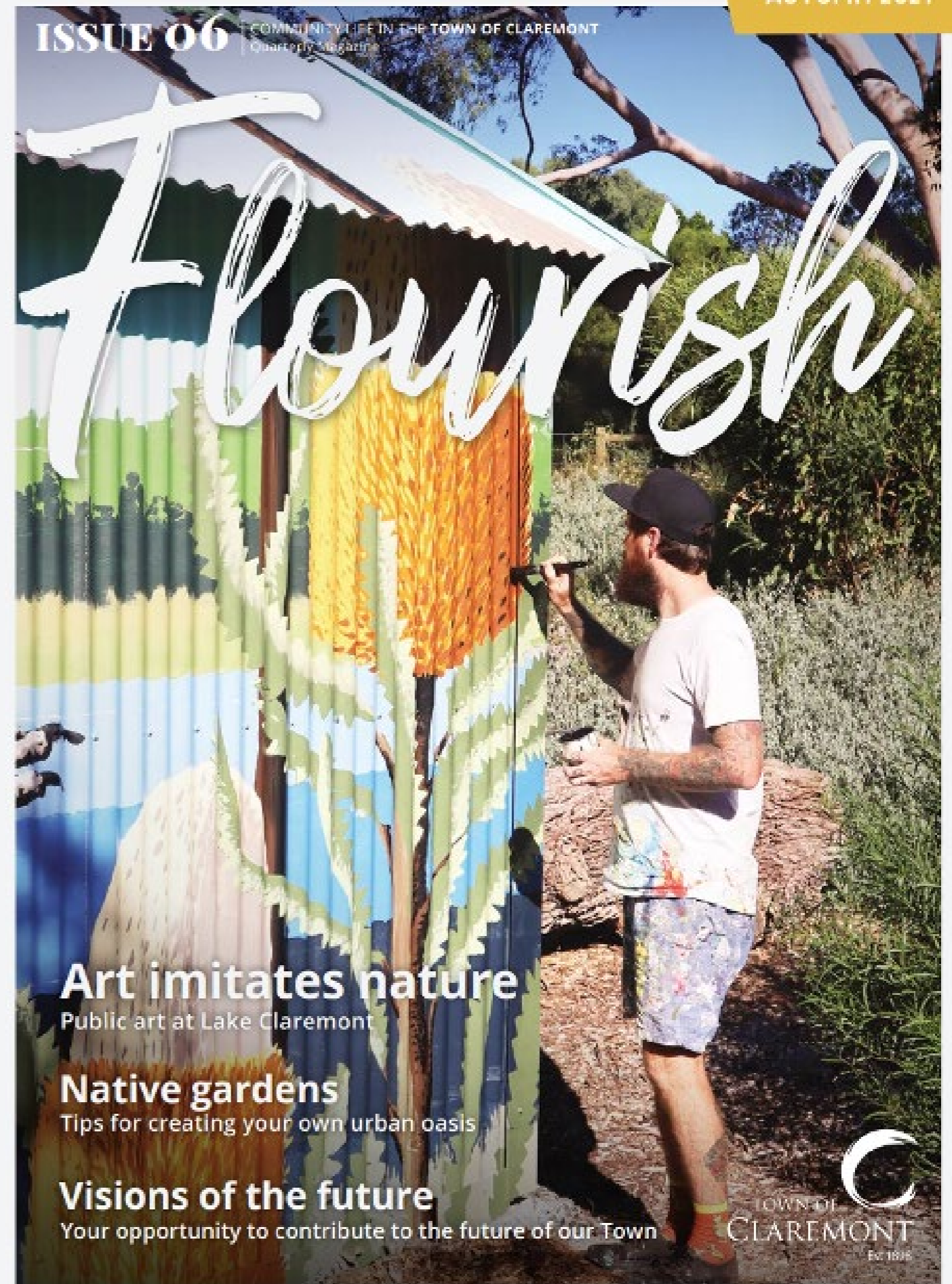
Town of Claremont Online Media Statistics

f 3.9k followers
379,609 page reach
Audience -
77.7% Female, 22.3% Male

globe icon 95,443 total users
139,088 total sessions

ig icon 2.1k followers
234,640 page reach
Audience -
72.6% Female, 27.4% Male

@ icon 12 Electronic Direct mail newsletters to a database of approximately 2,700





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

Governance

Of the 22 proposed meeting dates, the Town held 21 ordinary Council meetings with one cancellation and one General Electors meeting.

External Committees	Council Representatives
WALGA Central Metropolitan Zone Committee	Cr Paul Kelly Cr Peter Browne OAM, JP
Western Metropolitan Regional Council	Cr Bruce Haynes Cr Sara Franklyn (Deputy)
Metro West Joint Development Assessment Panel	Cr Paul Kelly Cr Kate Main Cr Bruce Haynes (Alternate Member) Cr Peter Browne OAM, JP (Alternate Member)
SHINE Community Services Management Board	Cr Jill Goetze
Western Subgroup, Metropolitan Regional Road Group	Cr Sara Franklyn

Ordinary Council Meetings

July 2020	August 2020	September 2020	October 2020	November 2020	December 2020
7	4	1	6	3	1
21	18	15	20	17	15
January 2021	February 2021	March 2021	April 2021	May 2021	June 2021
No meeting	2 (meetings cancelled)	2	6	4	1
No meeting	16	16	20	18	15

Elected members attended a number of essential and non-essential training over the 12 months.

Elected Members Professional Development Register		
Councillor	Training Completed	Date
Cr Peter Edwards	Serving on Council	11 August 2020
	Understanding Local Government	13 August 2020
	Meeting Procedures	12 August 2020
	Conflicts of Interest	11 August 2020
	Understanding Financial Reports and Budgets	30 September 2020
Cr Peter Edwards	Understanding Financial Reports and Budgets	6 October 2020
Cr Kate Main	Understanding Local Government	11 August 2020
	Serving on Council	8 September 2020
	Understanding Financial Reports and Budgets	5 October 2020
Cr Annette Suann	Understanding Financial Reports and Budgets	22 September 2020
Cr Peter Telford	Serving on Council	6 September 2020
	Understanding Local Government	7 September 2020
	Meeting Procedures	7 September 2020
	Conflicts of Interest	8 September 2020
	Understanding Financial Reports and Budgets	21 September 2020

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

Activities during 2020/21 to support this included the following:

1. Submitting the Town's Recordkeeping Plan (RKP) in September 2020.
2. The Disaster Management Plan, Induction Manual and Annual Destruction Manual for Records were reviewed and updated.
3. The Procedure Manual setting out recordkeeping procedures was updated and new procedures created in anticipation for the Town's digitisation program.

4. Staff Training and Information Sessions were held to ensure that all staff are aware of their recordkeeping responsibilities and compliance with the RKP:
 - a. New employees receive a face-to-face induction covering an overview of the Recordkeeping Plan, the Records Induction Manual, and staff responsibilities.
 - b. Reminders on the RKP and staff obligations are provided via a staff newsletter (Staff Connect).
 - c. Reminders on the RKP and elected member obligations are provided via an elected member newsletter (Quill).
 - d. Further training is provided when deemed necessary and when requested by staff.
5. Staff Training and Information Sessions have been held. The Town has undertaken the following activities to ensure that all staff are aware of their recordkeeping responsibilities and compliance with the Recordkeeping Plan:
 - a. New employees receive a face-to-face induction from the Records Coordinator, covering an overview of the Recordkeeping Plan, the Records Induction Manual, and staff responsibilities.
 - b. Reminders on the Recordkeeping Plan and staff obligations are provided on an ad hoc basis via a staff newsletter (staff connect).
 - c. Reminders on the Recordkeeping Plan and elected member obligations are provided on an ad hoc basis via an elected member newsletter (Quill).
 - d. Further training is provided when deemed necessary and when requested by staff.

The *Freedom of Information Act 1992* gives individuals the right to apply for access to documents held by Town of Claremont.

The table below sets out the number of FOI requests received or processed under the *Freedom of Information Act 1992* between 1 July 2020 and 30 June 2021.

Date received	Notice of Decision	No. days to complete	Approximate staff time spent	Fees received
15 July 2020	24 August 2020	37 days	18 Hours	\$30

The Town also received a Subpoena on 28 April 2021 and provided the documents sought to the District Court on 16 June 2021.



21 Ordinary Council Meetings and 1 Annual General Electors



59 residents become Australian citizens



Manage our finances responsibly and improve financial sustainability

In this financial year, the Towns' finances were in a position for Council to endorse paying out its Administration building loan to WATC of \$1.4M through funds from the Future Fund Reserve. The interest revenue projected from this initiative is an estimated \$115,506 over ten years and will be paid into the Reserve Fund. The interest earnings for this loan in 2021/22 will be approximately \$21,000.

The 2020/21 draft budget was completed and advertised after being accepted by Council at the Ordinary Council Meeting on 1 June 2021. A Long-Term Financial Plan (LTFP) workshop was held with Executive, and a desktop review was completed.

The operating budget was determined with consultation with Coordinators, Managers, Directors, the CEO and Elected Members. The Elected Member workshops were held on 19 April and 17 May 2021 in line with Policy LG503.

Very low interest rates affected the level of income predicted. Regardless the Town has researched and placed term deposits with the best performing institutions.

The Town's financial audit concluded in the third quarter of 20/21 and was immediately followed by the Financial Management Review.

The main income source of rates recorded 98.78% collected by end of year. Additional sources of funding were received through grants from the WA Local Government Grants commission, Lotterywest and federal funding for community infrastructure..



Create an environment to support and develop our staff

Health and Wellbeing

The health and wellbeing of staff remained a priority for the Town, with all State Government requirements related to the pandemic being adhered to. Resources were directed towards the purchase of masks, sanitizer and PPE equipment for staff providing essential services. The Town continued to offer an employee assistance program providing 24/7 access to free counselling and psychological services. Other health and wellbeing initiatives included:

- Flu vaccinations
- Ergonomics assessments and sit stand desks
- Staff fitness classes
- R U Ok? Day morning tea
- Skin Cancer checks

The Town held five occupational safety and health (OSH) committee meetings in 2020/21, and these representatives conducted regular site inspections throughout the year.

Training and development

Budget of \$45,000 spent in training and development, with approximately 10% unspent due to the inability to hold and attend some training due to the lockdowns.

Some training highlights were:

- Workplace Behaviours Training (LGIS)
- Nuts and Bolts Finance Executive Team Training
- Records Management training
- People Management (AIMWA)
- Safety training – new WHS laws, First aid, Asbestos Awareness, and Chlorine Gas Handling
- Organisational ERP training

Enterprise Agreement

The Town completed negotiations for a renewed Enterprise Agreement in December 2020. The staff voted in agreement in March 2021 and it was approved by the Fair Work Commission in April 2021.



Encourages and supports staff for internal promotion with 14 staff promotions in 2020/21



Invested \$45,000 in staff training and development

Staff wellbeing was supported through a dedicated program which included:



mindfulness sessions



on-site flu vaccinations for staff



skin cancer checks for staff



free access to a confidential employee assistance, corporate gym and aquatic centre

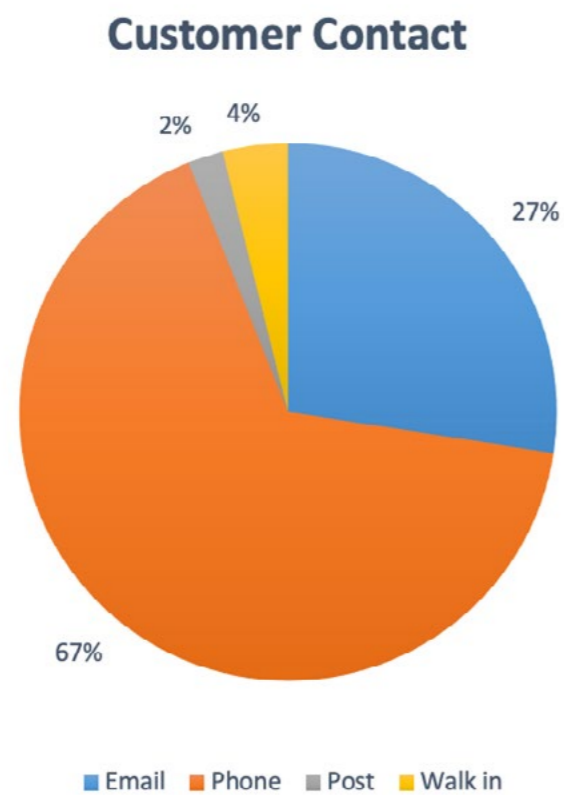


The Town held five occupational safety and health (OSH) committee meetings in 2019/20, and these representatives conducted regular site inspections throughout the year

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

Our commitment to customer service is outlined in the Town's Customer Experience Charter, managed through specific customer record system software. This software logs a customer's request, and forwards to the appropriate officer to respond. This must be done within the charter timeframe to ensure that Officer is compliant.

In the 20/21 period, the Town recorded over 33,000 customer contacts, of which 22,066 were via the telephone. In line with the Customer Experience Charter, the response rate across the organisation was 86%, an improvement from the previous year with an increase in customer contacts by almost 50%.



The Town provides a skilled and friendly Customer Relations team, to which all queries are generated through. The team are trained to solve as many queries at the initial call (first call resolution), to provide a better experience for the customer.



Continually assess our performance and implement initiatives that drive continuous improvement

The Town's culture supports new initiatives and uses audits, customer feedback and research to drive business improvement. This has led to process improvements in areas over the year such as procurement, risk assessment, building maintenance and safety.












To increase efficiencies, the Town commenced upgrading its software in financial management, customer enquiries and record management. This upgrade has allowed the integration of these three areas and reduced the need for duplication of information.



















Develop and build partnerships that support the Town's vision


The Town works with and supports a number of community groups that provide services to our community. Throughout the year the Town has also maintained existing partnerships with aligned organisations, and works closely with a number of agencies to achieve the best outcomes possible for the community.


WESROC	A joint initiative of the western suburbs local governments to identify and develop shared services and potential joint initiatives. This includes environmental matters such as animal control (fox and feral cats), ground water, tree canopy cover, walking trail network, greening rail corridor and biodiversity.	
Regional Road Group	To manage distributed regional road group funding and direct grants from Main Roads to local government.	
Western Metropolitan Regional Council	The WMRC is 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.	
WALGA	The WA umbrella agency for local government, of which the Town is a member and receives advice and advocacy.	
State Emergency Management Committee	To provide support to hazard management agencies as required through the Western Central Local Emergency Management Committee.	
Scotch College	Volunteering programs include Lake Claremont planting, weeding and general environmental management.	
Christ Church Grammar School	Volunteering programs include Lake Claremont planting, weeding and general environmental management.	
Freshwater Bay Primary School	The Town supports the Freshwater Bay Primary School through the free use of Claremont Park for sporting and leisure activities.	
Public Transport Authority	Developing improvements to infrastructure to support improved public transport.	
Development WA	Facilitating the Claremont on the Park project vision for overall management of this precinct.	
Lotterywest	The state's Lotterywest is a major funding partner contributing to the new community facility at the Claremont Museum.	

Community Sport and Recreation Facility Fund	A major funding partner for the McKenzie Pavilion redevelopment.	
Small Business Development WA	The Town is a registered Small Business Friendly Local Government which enables the Town to further support the town centre businesses.	
Department of Planning, Lands and Heritage	To improve the balance of technical expertise and local knowledge on planning decisions through the Metropolitan West Joint Development Assessment Panel (Metro West JDAP).	
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 bush fire control and risk reduction.	
Friends of Claremont Museum	The Town works collaboratively with the Friends of Claremont Museum to support the museum through advocacy and fund raising.	
Claremont Lawn Tennis Club	Subsidised leases, fee structures, direct and indirect financial contributions, and provision of sporting facilities.	
Claremont Recreation Club	Subsidised leases, fee structures, direct and indirect financial contributions, and provision of sporting facilities.	
Shenton College Chaplaincy	The Town supported the Chaplaincy program at Shenton College, contributing to student access to a counsellor when required.	
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.	
FORM	The Town works in partnership with FORM to support their existence in Claremont, which provides our residents access to cultural events and festivals for social connection, stimulation, education and civic pride.	
Claremont Concert Band	A partnership that supports the band to play at a number of Town held community events.	
West Australian Symphony Orchestra	The Town's partnership with the state's orchestra provides the community access to a free family concert each year.	
SHINE Community Services	The Town supports SHINE community services which enables them to provide independent living support services to seniors, people with disabilities and other eligible residents in the Town.	

KEY

 Agency

 Member

 Partnership





OUR ACHIEVEMENTS

Liveability

ASPIRATIONAL OUTCOME

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

Promote and support initiatives that improve traffic flow

The Town continued to support the Public Transport Authority as it proceeded with upgrades to the Claremont Train Station (the terminus of the Forresterfield Airport Link). Works progressed through the year including temporary ramps, removal of vegetation, and installation of the underpass between Claremont Crescent and Gugerri Street near Drovers Lane. Complications and delays with the project impacted the Town and residents. At the end of the 20/21 year the stage 1 station upgrade project was behind schedule; likely to be finalised early 2022.

To support transit-oriented development (TOD) in the Town, plans for increased residential development around Claremont, Swanbourne and Loch Street railway stations were progressed. These are proposed to be progressed in the next Quarter. Loch Street is to address traffic safety considerations and Swanbourne Station a multitude of new statutory framework requirements, and associated development planned for the Cottesloe side of the railway and proposals for the reconstruction of the Congdon Street Bridge.

The Town has progressed towards the NEP "Claremont on the Park" finalisation. 5 Davies Road (40 apartments) and 2 Graylands Road (Inter-generational facility) are complete, with Occupancy Permits issued this Quarter. Remaining three vacant lots – Lot 509 has approval from State Administration Tribunal for apartments on two-thirds of the site (with the final third pending application for Development Approval) is to commence construction in the next Quarter. Lot 512 is still in DevelopmentWA ownership due to a need to review plans for the site to respond to changes to the station and pedestrian crossings. Development options for the Town's car park 5 lot to the west of the Goods Shed will be reviewed as part of the Town Centre Precinct Structure Plan.

Loch Street Station Precinct Structure Plan will be progressed (modified back to provide densities similar to those previously proposed in the Draft Study in accordance with the Western Australian Planning Commission directive) based on safety considerations relative to proposals for road widening at the intersection of Chancellor Street and Gugerri Road.



The Royal Agricultural Society (RAS) Showground recommenced operations, noting that the COVID-19 Pandemic has had a serious impact on the RAS. Back-to-back events had been planned with the lifting of restrictions but have had to be rescheduled as a result of COVID lockdowns. A COVID vaccination centre commenced operations on the site this Quarter.

As an urgent response to the WAPC Planning Reform, Amendment No. 138 was adopted by Council for the Highway East Precinct after it was delayed by assessing the changes to Residential Design Codes Vol.2 - Apartment requirements. The Department of Planning, Lands and Heritage has instructed the Town to complete a full review of LPS3 (new LPS4) in 2021/22 following conclusion for the required review of the Local Planning Strategy in 2020/21, and the appointment of the new Strategic Planning Coordinator will assist the Town in meeting this target.

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

The Town implemented its annual cleaning and maintenance program to ensure public infrastructure was functional and clean. This included:

- Street sweeping and town centre cleaning
- Footpath slab replacement program to Claremont Cream
- Lawn mowing and reticulation (Reticulation Injection Systems were installed at Rowe Park and Claremont Park. These systems inject small amounts of wetting agent and fertiliser into the irrigation system while the system is running. These systems can result in water usage savings of 25%).
- Maintaining gardens beds and mulching bushland
- Pruning street trees, removal of dead trees and replacement planting program
- Town wide timber oiling treatments
- Sandpit cleaning and replacement

Ashton Avenue had the final block of landscaping which includes new reticulation systems and garden beds installed.

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

Ongoing consideration and determination of 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. The Town's review of the Local Government Inventory and Heritage List was progressed, which will pick up on revised requirements for Heritage Areas.

The biennial Civic Design Awards to recognise those that contribute to the Town's historical character was cancelled in light of the COVID-19 Pandemic.

Other highlights included:



3 Mike Balfe Heritage Maintenance Program grants approved.



142 Development Applications processed.



\$130,916 Development Application fees - for development's valued at **\$57,169,114**.



75 Development Applications required heritage assessment.



Development applications were processed on average in **39.9 days** (statutory timeframe of 60)



76.3 days for applications requiring advertising (statutory timeframe of 90 days)



No applications for review were lodged with the State Administrative Tribunal.

236 Building Permits were assessed and approved in line with legislative requirements, a **3.5%** decrease on the previous year.



The value of application fees for all applications totalled **\$147,000**, a decrease of **28%** on last year.



The Town has **895** registered pools, with inspections carried out every four years. A new round of inspections commenced in 2019, and a total of **207** pools were inspected during the year. **92** were found to be compliant on the first inspection, **94** compliant on the second inspection, with the remaining **21** compliant on the final inspection.





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

Several new community facilities were installed in the year. Early 2021, the Town launched a new dog agility zone at Lake Claremont. Located in the North East corner of the reserve, the nature-based dog agility equipment is designed and built using local sustainably sourced timbers and recycled materials.

The agility area includes tunnels, hoops, steps, zig zags and up and over equipment for four-legged friends and is a welcome addition to the already social dog-walking spot which provides a safe environment for owners to exercise, socialise and train their dogs.

Mofflin Park saw the addition of a dog sandpit which has prevented ongoing damage to the turf, maintaining the parkland for all users.

The children's playground at Claremont Park was completely replaced providing a new play experience.

Completed planting native garden surrounding nature playground with shrubs, climbers and trees created from fallen Eucalypt tree at First Avenue Park. A tee pee and ladder were added to fallen logs.

Friends of Lake Claremont Shed was painted by Brenton See, highlighting important local flora and fauna species.

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

Over the financial year the Town carried out a program of works that saw eight roads resurfaced and 19 footpaths upgrade projects completed equating to 7118 m² of new shared paths.

Car Parks

Over the financial year the Town carried out a program of works that saw eight roads resurfaced and 19 footpaths upgrade projects completed equating to 7118 m² of new shared paths.

Community Facilities

After several years of planning, consultation and design, construction works on the McKenzie Pavilion and new community facility for the museum commenced in 2021. When completed the McKenzie Pavilion will continue to provide purpose-built amenities for the cricket and hockey clubs, both of which are regional sporting associations that have hundreds of members of all ages. The facility will also provide women's changerooms and a disability changeroom.

The new museum facility will replace the dilapidated shed at Mrs Herbert's Park, which was used to educate primary school children on the local history of the area. It will also accommodate exhibitions and displays of the Town's artefacts and unique collection.

New family friendly and disabled changerooms were added to the Aquatic Centre, which also allowed for the inclusion of an outdoor shower and enhanced landscaping.



8 roads were subject to resurfacing programs



19 footpath upgrade projects completed totalling 7118 m² of new footpath



- Butler Avenue Road resurfacing



OUR ACHIEVEMENTS

People

ASPIRATIONAL OUTCOME

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

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

In the past year, a number of significant projects were commenced or completed to add to the amenity of the Town. This includes the Claremont Museum redevelopment, the McKenzie Pavilion redevelopment, and a number of improvements at the Aquatic Centre. These projects were made possible through a combination of strong financial management, access to reserve funds, as well as the securing of State and Federal Government grants.

The Claremont Museum redevelopment, scheduled for completion in early 2022, commenced following extensive community consultation. The project involves the upgrade of the existing office and Museum building and replaces the storage building with a fit for purpose space for community education and temporary exhibition space.

Project funding allocated in the Town's budget includes \$500,000 for the museum renovations, \$200,000 for public toilet facility upgrades, and \$130,000 for an upgrade of the carpark.

In addition, the Town secured a \$760,000 Lotterywest grant to include a new community facility to support public programs and activities as part of this \$1.26 million project.

Council approved the use of reserve funds for the addition of a redesigned toilet block with an all-all access river-viewing platform at Mrs Herbert's Park. This viewing platform will allow anyone to view the river safely from a vantage point. The design also eradicates safety concerns of antisocial behaviour at the toilet block by facing out for passive surveillance.

Extensive upgrades at the Aquatic Centre commenced during the year, in part thanks to a Federal Government Local Roads and Community Infrastructure (LRCI) grant to boost local economies post COVID-19. The improvements include an accessible change room and separate ambulant toilet, two family-friendly change rooms as well as four outside showers for patrons.

McKenzie Pavilion works commenced, with completion scheduled for early 2022. The initial proposal to consider the redevelopment of the Pavilion was generated by the two sporting clubs, the Claremont-Nedlands Cricket Club and the Westside Wolves Hockey Club who independently commissioned a study into the facility and proposed a plan for its redevelopment. The current facility is well beyond its practical useful life and is not able to respond to basic club and community expectations or the increase in female and junior members (and the consequential need for dedicated female facilities).

When completed, the upgrades will provide a modern, safe and inviting multi-purpose community facility that meets operational requirements of two Regional and State grade sporting groups whilst also providing a functional meeting and multipurpose space for the greater Claremont community. Whilst simply retro fitting or extending the facility (or using transportable units) might have sufficed in responding to this demand for female specific facilities and change rooms, the age and quality of the rest of the building was such that this was not considered to be a viable or appropriate solution and the entire facility needed to be considered for redevelopment, allowing for the incorporation of the additional female facilities required within this redevelopment.

Expansion to the existing Stirling Road nature play space at Lake Claremont was completed including the addition of a racing car log, steppers, balance log, tee pee to create a branch cubby, climbing log and mud kitchen space. All additions we created using reused timber from around the Town.

To further understand the communities needs in regard to public open space and facilities, the Town engaged a consultant to prepare a Public Open Space and Community Facilities Strategy.

In 2020/21 the Town conducted a number of Citizenship Ceremonies where a total of 59 residents from around the world became Australian citizens.



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

The Claremont Community Hub and Library programs continue to be well supported by the community. Baby Rhyme Time and Storytime sessions were delivered to over 1,300 participants. Another well attended program was Crafternooners offering after school craft activities during the school term.

The school holiday program encourages children to visit the library during term break. Programs are advertised in the monthly library eNewsletter with sessions strongly supported and booked out within days. Children participate in singing, drama, makerspace craft activities, cooking, recycling and STEM programs to engage busy, active minds.

National literacy programs are supported through the delivery of Better Beginnings packs to students at local schools. The YPSL visits local schools presenting the packs and providing an educational session about their local Claremont Library. National Simultaneous Storytime, National Reading Hour, Better Beginnings Sing with Me reading packs target local school children, with invitations to the library extended.

Weekly language conversation sessions in French, German, Italian, Mandarin and English provide participants the opportunity to hone their language skills in a supportive group environment.

During the year library staff were busy processing 2,647 new items added to the Claremont Library collection. The Little Libraries located around the Claremont town centres are stocked by discards from the library.

Community services such a weekly Thursday evening Justice of Peace signing centre, are also supported by a diligent team of volunteers.

Highlights include:



418 people became new members at the Claremont Community Hub and Library



the Town now has over **3,400** active members borrowing **49,848** items annually.



2,647 new items were added to the Claremont Library collection during the past year.



Total number of classes held at the Library was **630** with a total of **5,770** participants.

To support mental health, the Town celebrated Mindful May, hosting a range of workshops which provided relaxation, connection and highlighted the art of slowing down. All of the subsidised workshops sold out with in 48 hours, with content including Macrame, Pottery, Flower arranging and candle making.

While still restrained due to ongoing COVID-19 restrictions and lockdowns, the Town continued to deliver a robust calendar of programmed events. Three events were postponed (A Night on Bay View; Maude Jackson Lane Business Networking Event; Brenton See artwork unveiling) while two events were cancelled (Anzac Day Service; Celebrate Lake Claremont) due to ongoing restrictions and lock downs. The Volunteer Award winners were announced online as opposed to at an in-person event in line with gathering restrictions.

The Town held five 'History in a Coffee Cup' sessions, providing opportunities to learn about local history in a social setting. The April event was cancelled due to COVID-19 restrictions.

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

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





Support local safety and crime prevention

The Town finalised its Community Safety Plan during the year which outlines the measures being implemented to support our community to feel safe and secure, which is central to it being a vibrant and desirable place to live, work and visit.

In association with the WA Police and with input and support from local businesses and the community, the Town will continue to develop and implement strategies and programs that aim to build a sense of community and deter anti-social behaviour.

The Town has a number of community safety officers. The Town also engages a private security contractor to provide security patrols in the CBD at night.

There has been increased demand for CCTV footage to support Police investigations and prosecutions and the Town commenced work on an expanded CCTV network through the application of a number of grants.

The police requested access to Town CCTV footage 25 times in 2020-21. Footage provided by the Town has been key in identifying suspects as well as recouping costs for damage to council assets.

Actions undertaken throughout the year in relation to homelessness include the provision of welfare assistance packs and smart riders and working with local businesses and stakeholders to develop a coordinated place-based response to homelessness.

	Total amount of parking infringements issued	6,255
	Total amount of parking cautions issued	1,193
	Total number of appeals	879
	Appeals that stood	567
	Appeals that were accepted	312
	Dog Infringements	14
	Dog Cautions	19
	Dog Warnings	168
	Bushfire Infringements	3
	Bushfire 10-day compliance letter	10
	Bushfire Section 33	2
	Litter Infringements	4

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

The Town continued to provide a number of initiatives to support community groups:

- Free use of the Town's community facility to a number of community not for profit groups to support their work for people with disabilities and other community services.
- Subsidised lease for facilities and sporting grounds to support local recreational clubs and cultural organisations.
- An annual Community Funding Program to provide seed funding to groups who contribute to developing and connecting the Claremont community.
- Featured articles on clubs and groups in the quarterly magazine 'Flourish'.
- Providing fundraising opportunities through events involvement and leaflet distribution
- Reduced rates for pool hire

The Town held its annual Volunteer Awards online due to restrictions in holding an in-person event. Volunteer of the Year was awarded to Pat Coffey who volunteers at the Claremont Football Club. Other organisations who received awards included the Bindaring Volunteer Unit and the Scotch College Environmental Club. Recipients were awarded funding towards their organisations to continue to help deliver services and programs to the community.



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

The Town implemented a range of services and initiatives that encourage young people and seniors in our community to stay connected and active.

The Town provides funding to SHINE Community Services for a range of services to the community including in homes services, enablement services, activities, transport and events.

SHINE Community Services – Combined Councils Quarterly KPI Report

Service Delivery	July 2019 to June 2020						
	LGA	Independent Living			Transport		
		Target	Actual	Variance	Target	Actual	Variance
Claremont	1707	1288	(419)	90	86	(4)	
Cottesloe	1707	1110	(597)	90	60	(30)	
Mosman Park	1728	1201	(527)	426	260	(166)	
Peppermint Grove	276	64	(212)	40	4	(36)	
Total	5418	3663	(1755)	646	410	(236)	

The Town supports the Meals on Wheels program. This service provides a significant and essential piece of social infrastructure, providing front-line, early intervention and prevention in the home and reducing the malnutrition risk faced by older Australians and the social isolation risk to one in four who live alone. Throughout the year 56 Claremont residents received 937 meals as part of the program.

In celebration of WA Seniors Week, the senior residents of Claremont were invited to attend a ticketed event which includes a twilight yacht cruise followed by buffet dinner at Claremont Yacht Club. 124 seniors took part in this popular event.

This event on the Claremont social calendar must be the best and we so appreciate the crew who volunteer.

Claremont resident



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.

Museum Staff visited Cottesloe, Swanbourne and Dalkeith Primary Schools and ran history education programs over two day periods at each school. Over 150 students took part in old fashioned washing and school activities.

As part of the 'Le Parc Lumiere' event Freshwater Bay Primary School were provided with a Community Grant to produce a large installation for the event. Swanbourne Primary School also took part, with artist Anne Gee working with students to produce a signature silhouette artwork suspended from the trees in Claremont Park.

The Claremont Community Hub and Library promotes leisure activities through a weekly Mahjong Club, Knitting Club and Writer's group. On a monthly basis the Library organises two Book Clubs selecting popular books that are hired as Book Club sets from Nedlands Public Library.

The Claremont Community Hub and Library offers Cyber Safety talks to Library members through the *Be Connected* program. *Be Connected* is an Australian Government initiative aimed at increasing the confidence, skills and online safety of older Australians in using digital technology.

Volunteers deliver the Books on Wheels service to Claremont residents unable to visit the library on a fortnightly basis. A further extension to this service is a short-term delivery for those isolating or just out of hospital.

A morning tea was held in the Council Chambers for a Year 3 and 4 class from Freshwater Bay Primary School to interview some of the wiser, valued seniors in our community. Mayor Jock Barker, Councillors, Museum Volunteers, and Members of the RSL WA Claremont branch attended. The tea was a fabulous opportunity for young members of our community to speak directly with members of our older generation to gain their insights and share their experiences on growing old.

The annual Volunteer Awards include a category for both Youth and Seniors to encourage active participation and celebrate their achievements.



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

Five 'History in a Coffee Cup' talks were hosted during the year, covering topics including the history of the Claremont Signal Cabin, the life of author May Gibbs, and the history of sustainability and upcycling. All History in a Coffee Cup talks were fully booked, with numbers restricted due to COVID-19.

Just over 400 pages of documents relating to Raymond Sharkey were transcribed by volunteers as part of a COVID lockdown project.

The Museum successfully completed its 'Postcards from the Past' project engaging local students with historical figures from Claremont's past. Mayor Jock Barker, and his family, judged postcard entries from over 150 Year 5 students from Scotch College, St Thomas' Primary and Freshwater Bay Primary. 'Mrs Herbert' attended assemblies at each school to announce the winners on behalf of the Mayor.

20 volunteers from the Claremont Mens' Shed Photography group have collaborated with the Museum on a project to be unveiled at the February 2022 opening. Approximately 120 images of various Claremont locations from the Museum collection have been given to the volunteers in an effort to 'recreate' the scene in the current day. The final images will be blended into a video presentation that will play in the new museum facility.

Museum staff completed 80 research requests during the 20-21 financial year. Requests have included information on the WWI soldier honoured with pine trees at the Claremont Golf Course, historic photographs of the National Bank and Osborne Hotel and finding information on the former footbridge at the Eastern end of the Claremont railway station.

Over 700 photographic records were uploaded to Collections.wa.net.au during the 20-21 financial year and 5 new oral histories were recorded.

Perth artist Kylee Larsen collaborated with students from Freshwater Bay Primary School to create beautiful artwork for the two recycled planter boxes in the Pocket Garden located in Claremont Park.

The brief for the artwork was to represent the connection between flora and fauna species, that enables a variety of species to survive and thrive in the area.

The Friends of Lake Claremont Community shed was transformed into a work of art by mural artist, and keen birdwatcher, Brenton See. The artwork is a captivating and engaging work to reflect the iconic flora and fauna that exists at Lake Claremont, perfectly integrating the shed with its surrounding landscape.

Calendar of Community Events 2020/21

Date	Event	Details
Sept 2020	Celebrate Lake Claremont	Postponed due to COVID restrictions. To be held in September 2021.
Oct 2020	Volunteer Awards	Revised to digital format due to COVID restrictions.
	Pirate Adventure Trail	Claremont Town Centre outdoor event. Attendance estimated at 1000 over two days.
Nov 2020	Remembrance Day, War Memorial	Outdoor event with 150 people.
	Seniors Week: Library and Cruise	Small indoor events.
Dec 2020	Le Parc Lumiere	New event combining ARTTRA & Christmas Festival. Outdoor event over three nights attracting 2000 people in total.
	12 Days of Christmas Art Walk	Claremont Town Centre outdoor event
Jan 2021	Australia Day Family Fun Day	Aquatic Centre outdoor event with 500 people.
Feb 2021	A Night on Bay View with WASO	Postponed until March 21 due to COVID restrictions.
March 2021	A Night on Bay View with WASO	Outdoor event with 2000 people as per the State Government requirements.
	Pets at the Park, Lake Claremont outdoor event	Outdoor event with 500 people.
	Secrets of Sustainable Shopping - Lemon Tree	(limited numbers due to COVID restrictions)
April 2021	Outback Adventure, Claremont Town Centre outdoor event	Claremont Town Centre outdoor event. Attendance estimated at 1000 over two days.
	Anzac Day	Cancelled due to COVID restrictions.
May 2021	Mindful May	All classes fully booked, but limited numbers due to restrictions. Indoor event.
	Civic Design Awards	Cancelled due to COVID restrictions (indoor event)
June 2021	Brenton See Mural Launch Event, Lake Claremont outdoor event	Outdoor invitation event. 50 attendees.
	Sustainably Styled - Lemon Tree (limited numbers due to restrictions)	Outdoor invitation event. 50 attendees.



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

The Aquatic Centre continued to encourage an active lifestyle by operating a safe and accessible outdoor pool, open Monday to Sunday all year round. The centre caters for a wide range of physical levels and promotes individual and user group access at all times of the day. In addition, programs such as aqua aerobics are available, as well as events to encourage community interaction and promote fitness such as the annual Australia Day barbecue.

The Town provides support to the Claremont Recreation Club, Claremont's Lawn Tennis Club, Claremont Bowling Club and Claremont par 3 gold course via subsidised leases.

Via a Community Grant, the Town provided complimentary junior membership packs to the first 1,000 players within the junior metropolitan zone to register for the 2021 season at their junior clubs. This incentivised kids to get active and committed to junior football.

The Town's parks and footpath upgrade program encourage walkability and active leisure. A series of historic walking trails are also promoted via a free map available from the Council Offices.

"The membership packs were a great incentive to get our kids active and committed. As a not for profit we are not resourced to fund these types of initiatives. The benefits of team sport participation on physical and mental health are without question and these packs just provide a further reason for kids to get involved."

Darcy Coffey, Chief Executive Officer Claremont Football Club.

OUR ACHIEVEMENTS

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

Take leadership in the community in environmental sustainability

Claremont is often referred to as the 'leafy suburb in the western suburbs', and a nationwide study on the impact of green canopy cover revealed just how true this is. Of all local governments across WA, the Town scored the highest rating in an index indicating our high tree, shrub and green cover actually reduces our vulnerability to the impacts of heat.

Creating and protecting the leafy streets is part of the Town's responsibility and is guided by a Council approved Street Tree Master Plan. This Plan outlines the designated tree options for each street based on location, soil type, street width, tree size, biodiversity and climate.

The Plan was reviewed during the year to provide an updated tree choice option, with other choices if required. In the last year over 100 mature or semi-mature street trees were planted as part of the street tree master plan. Claremont remains the leading local government in canopy coverage.

The Town took an active role in moving away from the use of glyphosate in weed reduction, preferencing less harmful chemicals for the health of the community and the environment. The new naturally occurring chemical, Pelargonic Acid, can take a longer time to kill the weeds as it works by dehydrating the plant. Communications were put out to the community to advise that they may notice more weeds in cooler weather compared to during the hotter months. The Town has now removed the use of glyphosate from all public interface areas including footpaths, walkways, kerbs and roads.



In partnership with WESROC (Western Suburbs Regional Organisation of Councils), an assortment of environmental projects were undertaken throughout the year:

- Native Plant Subsidy Scheme
- Western quarter groundwater aquifer recharge investigation
- Whadjuk Walking Trails
- Urban vegetation and heat spot mapping
- Western Suburbs Greening Plan 2020-2025
- Greening the Transit Reserve
- Feral animal control
- Mosquito program

The Town also took on a range of sustainability initiatives throughout the year, including the opening a sustainable clothing store, road resurfacing and maintenance of the geothermal pool heating system.

In support of National Recycling Week, the Town hosted a free Community Recycling Drop-off Day where residents could drop off their hard-to-recycle items such as e-waste, batteries and bulk-polystyrene to be recycled correctly. Over 100 members of the community utilised the service, with more than 2.3 tonnes of waste being diverted from land-fill.

The annual Garage Sale Trail saw over 767 community members participate as sellers, shoppers or attended a Trail Tutorial. 2,343kg of items were reused, with 37% of these diverted from landfill. 81% of participants said they were more likely to reduce waste after taking part in the event.

The Town was also one of the first councils to embrace geothermal heating at the Aquatic Centre. The system, which uses artesian water from 600m below ground to naturally heat the pool, recently had its four-yearly jetting works to ensure optimum efficiency.

The Town's partnership with Anglicare WA saw a new sustainable clothing shop in the town centre. The Lemon Tree Pop up Shop opened in February 2021 with the following results:

160kg of high-quality donations were received via the store

705kg of clothing and accessories were sold

865kgs of clothing was diverted from landfill

\$58,634 revenue was generated, all of which went back to the Young Hearts Child Counselling service



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

The Town has been recognised as a Gold Waterwise Council under the Water Corporation and the Department of Water and Environmental Regulation Waterwise Program. The Town was recognised for several achievements, including:

- Waterwise status achieved for the Aquatic Centre
- The Native Plant Subsidy Scheme which has been providing subsidised native plants to residents since 2008
- Verge landscaping guidelines that help guide residents on what they are permitted to do on their verge including waterwise gardens
- The Celebrate Lake Claremont event has been awarded a gold star ranking for environmental sustainability from West Metropolitan Regional Council for waste management
- The management of Lake Claremont - supported by the Friends of Lake Claremont that have aided with the planting of thousands of native plants to help improve water quality and the surrounding areas of the lake. The Town has installed gross pollutant traps on the Henshaw Lane drainpipe leading to Lake Claremont to trap sediments, litter and hydrocarbons. The Town also undertakes annual water quality testing of the Lake to monitor water quality of each storm water entry point each spring to better understand nutrient inputs
- New irrigation systems to improve water efficiency and allow for the system to be controlled remotely have been installed at the Claremont Golf Course. Central control irrigation systems have also been installed at Rowe Park, Claremont Park, Maclagan Park and Aston Avenue Streetscapes
- The Town checks the retic system regularly to ensure it is running efficiently and to repair breaks and leaks
- The Town has increased street trees within streetscape by 20% over the last decade
- Commitment to raising awareness and community education programs, including Composting, Worm Farming, Fertilise Wise, Mulch and Dieback.

The Waterwise status will enable the Town to access funding each year to support waterwise greening initiatives. Things such as greening with waterwise plants and trees can help with local water quality, improve community health and wellbeing, increasing biodiversity, improve local amenity and cool local communities.








The Aquatic Centre is endorsed by Waterwise for efforts in promoting water efficiency within the Centre. The Aquatic Centre's geothermal heating system, which uses artesian water from 600m below ground to naturally heat the pool, had its four-yearly jetting works to clean the system. The artesian water comes out of the ground at 43 degrees and heats the pool water to 28 degrees throughout the winter months.

This is the most environmentally friendly way of heating and saves more than 330 tonnes of greenhouse gases each year.

On top of using a sustainable heating system, Claremont Aquatic Centre has implemented a number of sustainable initiatives including having recirculated water used at the splash pad.

Due to COVID-19 restrictions the Town increased its frequency of collection by its waste contractors to clear the public litter bins from streets and parks due to increased volumes as food businesses could only operate as a takeaway businesses and more people walking their dogs, leading to increased waste in public bins.

Since GO bins were introduced in February 2020, Claremont residents have diverted over 1160 tonnes of green waste from landfill. GO waste is processed at \$40 per tonne compared to landfill waste at \$160 per tonne, which works out to be a considerable saving of nearly \$140,000 since GO collection began.

-  48,000 600ml plastic bottles
-  25 passenger car tyres
-  31,000 glass bottles

Household waste

 <p>Implementation of Garden Organics bins which collected 935 Tonnes Collected and 921 Tonnes Recovered.</p>	 <p>Domestic Hard Waste 193 Tonnes collected and 18 Tonnes Recovered.</p>
 <p>1,047T Recycling collected and 813 Tonnes Recovered.</p>	 <p>Bulk Greenwaste 157 Tonnes collected and 157 Tonnes Recovered.</p>

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

The Town coordinates two advisory committees specific to the Lake and the foreshore. These committees have representatives from the community who are experienced or passionate in environmental sustainability to help advise Council on these key natural locations.

2020/21 saw the continuation of the annual planting of native seedlings and the creation of a new bushland site surrounding Lake Claremont.

The Town received the first draft of the Sand Management Plan which was distributed to the Foreshore Advisory Committee Members for feedback and input. Feedback and comments were also sought from The Department of Biodiversity, Conservation and Attractions as co-sponsors of the plan and the State Government authority over the Swan River.

Signage was renewed along the Foreshore including new regulatory signs and dog signs.

Environmental Health Officers are actively involved in the annual project with the Department of Health to test the microbiological quality of the Swan River at three key sites in Claremont, being Mrs Herbert's Park, Jetty Road – Jetty and Claremont Yacht Club.

Partnering with Department of Primary Industries and Regional Development in a supportive role capacity to assist them with their Queensland Fruit Fly eradication program. This program was implemented to eradicate the pest from the area and ensure it does not jeopardise the Western Australian Fruit industry.

The Town celebrates the Lake annually with a special event called 'Celebrate Lake Claremont', which promotes the natural wildlife, environmental sustainability and the many volunteers who have contributed to protecting and enhancing the wetland. In 2020 this event was cancelled due to ongoing COVID-19 restrictions.





SUMMARY OF
PERFORMANCE

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 visitor destination

Raise the profile of Claremont Town Centre as a visitor destination.

The Claremont Town Centre (CTC) project focused on a range of activities to raise the profile of Claremont Town Centre as a visitor destination. The CTC marketing (digital and traditional) has continued to be maintained, with activities and events executed throughout the year including:

The Great Claremont Treasure Hunt

6 + 7 October 2020

The 12 Days of Christmas Window Artwalk

1 December – 30 December 2020

The Great Claremont Outback Adventure

14 + 15 April 2021

In November and December, a 'Christmas in Claremont' radio campaign was developed with Mix94.5 and Hit 92.9. The partnership included live crosses from the Town Centre and competitions to drive shoppers to the Centre. The campaign reached over 74,000 Western Suburbs listeners.

Monthly content plans are developed for Facebook and Instagram and includes profiles of new businesses, events around Town, promotions and sales, as well as features on local business owners.

The Town Centre is also featured in the quarterly 'Flourish' magazine, delivered to all households in Claremont. Content is focused on new businesses, specific precincts, and activations and events in the Town Centre.

To give visitors an additional reason to visit the Town Centre, the public art program continued to be a focus. Maude Jackson Lane was transformed by Internationally renowned artist Kyle Hughes-Odgers. The mural was commissioned as part of the refurbishment and redesigning of the historic Lane. The artwork aims to be a point of interest and attract pedestrians down Maude Jackson Lane, creating an inviting and modern space, sparking curiosity.

The Town's Scores on Doors program, developed to support the food and beverage industry, recorded 33 businesses with a 5-star rating. This rating demonstrates to potential customers that these businesses have received an outstanding food and safety rating by the Town's Environmental Health Officers, through the mandatory inspections conducted.

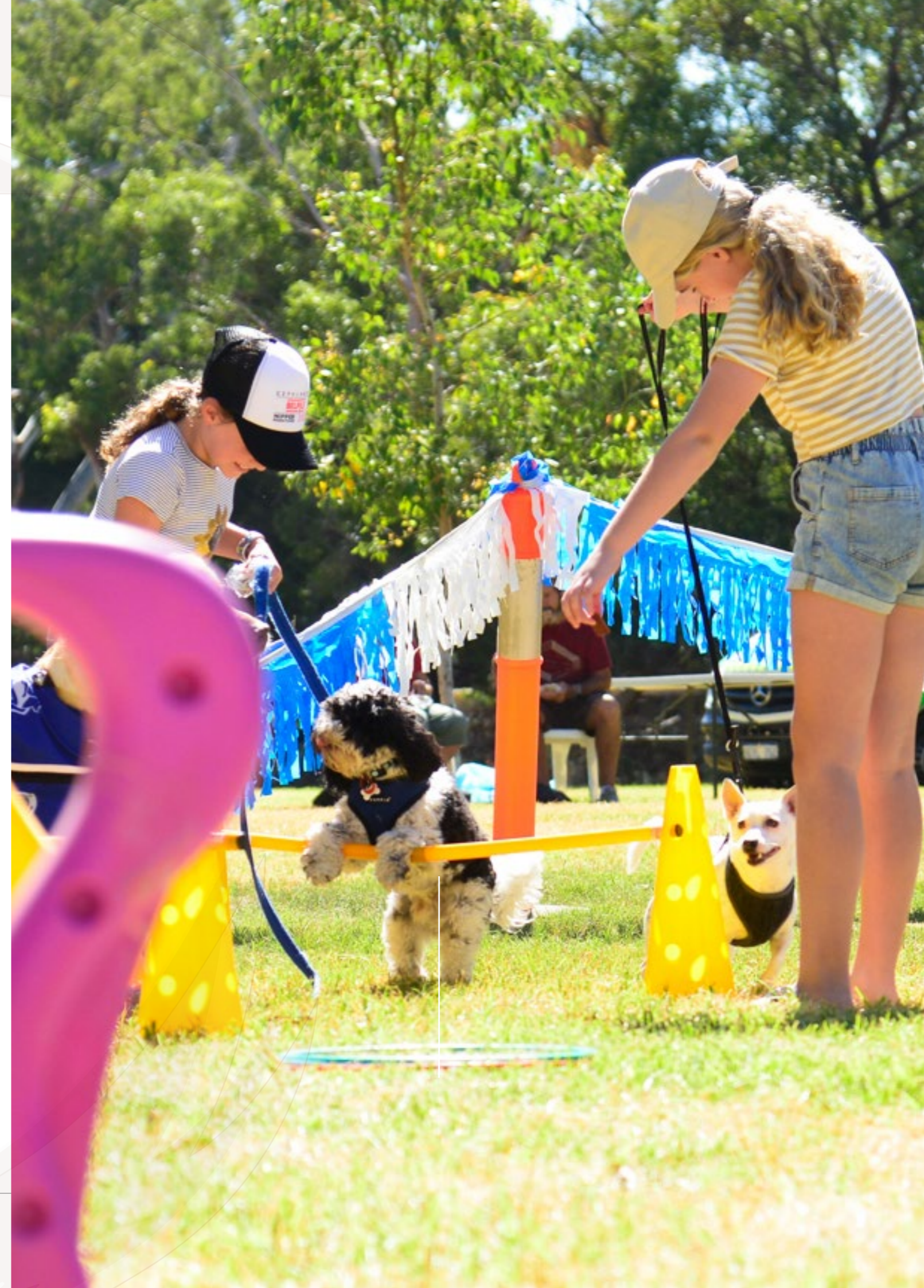
Claremont Town Centre Social Media Statistics



2,421 followers
73 posts
26,503 Total reach
Audience -
87.6% Female, 12.4% Male



2,000 followers
55 posts
12,602 average reach
Audience -
80.3% Female, 19.7% Male





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

Work on the Loch Street Station Precinct Structure Plan was delayed to address land use options on the Royal Agriculture Society land in the Ashton triangle (bounded by Ashton Avenue, Stubbs Terrace and the railway), intersection requirements at the Ashton Avenue Bridge, Chancellor Street Guger Street and Railway Road and to reconcile the proposed development requirements relating to the new Residential planning Codes Volume 2 – Apartments. Most of these issues have been resolved and a report is to be presented to Council early in 2022 to seek final approval to the Structure Plan by the Western Australian Planning Commission.

Work on the Swanbourne Local Centre Planning Study was also delayed to address the comments received during public consultation on the plan, awaiting final Main Roads WA announcements on the reconstruction of the Congdon Street bridge and to reconcile the proposed development requirements relating to the new Residential Planning Codes Volume 2 – Apartments. These matters have been resolved and a report is to be presented to Council late in 2021 for endorsement of the plan and progression to a Local Development Plan to guide the preparation of future amendments to Local Planning Scheme No. 3 and Local planning Policy which will address Design Guideline requirements for the future redevelopment of the Centre.

The Town engaged planning consultants Taylor Burrell Barnett to assist in the preparation of a new Local Planning Strategy and Town Centre Precinct Structure Plan and undertake an associated public engagement strategy. Draft base studies relating to traffic/parking, engineering/infrastructure, urban design (Mackay Urban Design) and a retail/commercial strategy were also prepared by consultants to support these strategic documents.

Significant community consultation has been undertaken relative to these projects inclusive of an online survey supported by a letter drop in April (330 responses), visioning workshops in May (approx. 40 attendees) and design workshops in June (approx. 60 attendees). Liaison between the Town, its consultants and the Department of Planning Lands and Heritage will assist in balancing community and state objectives for these important strategic framework documents for the Town which will guide the preparation of a new Local Planning Scheme.



Support new and existing local small business and entrepreneurial activity

In 2020-21, as restrictions softened and WA navigated the roadmap out of lockdown, the next phase of the CTC response to COVID-19 was developed around the established strategic framework, with a focus on agility and adaptability, to assist businesses regain stability and adjust to the long-lasting economic and social impacts of the pandemic. In order to relieve local business, the specified area rate (SAR) was waived with Council approving the use of reserve funds of \$120,000.

In partnership with the Small Business Development Corporation and 'The Hub' entrepreneurial co-working space, three free social media workshops were hosted for Town Centre businesses. Content covered creating graphics with Canva, social media content strategy and social media advertising.

A grants program provided funding to businesses to leverage Town-run activations and events by hosting on their own activities to drive foot-traffic and engagement.

In partnership with Anglicare WA the Town developed a new retail offering in the Town Centre through the opening of a sustainability clothing store. The store not only provided a unique sustainable shopping option for residents and visitors, it allowed for events, activations and collaborations with other Town Centre businesses.

NUMBER
ONE
CLAREMONT
Town of Claremont
Council Chambers & Administration

Financials



TOWN OF CLAREMONT
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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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

**TOWN OF CLAREMONT
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Town of Claremont for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Town of Claremont at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the *twentieth* day of *December* 2021



Chief Executive Officer

Elizabeth Ledger

Name of Chief Executive Officer



TOWN OF CLAREMONT
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Rates	24(a)	14,876,715	14,821,593	15,403,800
Operating grants, subsidies and contributions	2(a)	377,356	184,021	547,721
Fees and charges	2(a)	3,264,651	2,532,224	3,203,869
Interest earnings	2(a)	336,158	446,413	492,253
Other revenue	2(a)	444,688	253,750	890,872
		19,299,568	18,238,001	20,538,515
Expenses				
Employee costs		(6,964,845)	(6,793,091)	(7,245,688)
Materials and contracts		(5,935,130)	(6,437,893)	(5,919,188)
Utility charges		(512,158)	(537,687)	(549,278)
Depreciation on non-current assets	11(b)	(3,186,599)	(3,233,457)	(3,095,406)
Interest expenses	2(b)	(357,206)	(409,387)	(340,155)
Insurance expenses		(198,955)	(221,522)	(206,234)
Other expenditure		(359,617)	(1,111,614)	(459,219)
		(17,514,510)	(18,744,651)	(17,815,168)
		1,785,058	(506,650)	2,723,347
Non-operating grants, subsidies and contributions	2(a)	269,719	2,605,536	822,398
Profit on asset disposals	11(a)	43,225	17,658	10,528
(Loss) on asset disposals	11(a)	(37,677)	(21,249)	(9,840)
Share of net profit of associates accounted for using the equity method	23	(83,459)	0	(96,022)
		191,808	2,601,945	727,064
Net result for the period		1,976,866	2,095,295	3,450,411
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	(669,987)	0	6,735,875
Total other comprehensive income for the period		(669,987)	0	6,735,875
Total comprehensive income for the period		1,306,879	2,095,295	10,186,286

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



TOWN OF CLAREMONT
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Governance	2(a)	19,003	16,800	93,823
General purpose funding		15,495,802	15,542,489	16,028,255
Law, order, public safety		29,311	21,300	23,919
Health		104,789	75,270	95,026
Community amenities		371,458	359,700	614,601
Recreation and culture		1,453,030	1,069,949	1,190,691
Transport		1,332,419	687,500	1,590,507
Economic services		490,042	461,993	898,205
Other property and services		3,714	3,000	3,488
		19,299,568	18,238,001	20,538,515
Expenses				
Governance	2(b)	(1,411,436)	(1,705,946)	(1,631,741)
General purpose funding		(350,604)	(498,314)	(371,248)
Law, order, public safety		(533,678)	(538,389)	(392,188)
Health		(449,739)	(528,340)	(398,156)
Education and welfare		(209,948)	(258,484)	(231,310)
Community amenities		(3,020,747)	(3,099,696)	(2,948,237)
Recreation and culture		(4,580,923)	(4,663,318)	(4,608,140)
Transport		(5,021,150)	(5,310,879)	(5,225,930)
Economic services		(1,387,382)	(1,706,621)	(1,567,789)
Other property and services		(191,697)	(25,277)	(100,274)
		(17,157,304)	(18,335,264)	(17,475,013)
Finance Costs				
Governance	2(b)	(39,146)	(46,001)	(35,892)
General purpose funding		(37,627)	0	0
Recreation and culture		(43,809)	(88,991)	(84,047)
Transport		(86,988)	(101,848)	(81,957)
Economic services		(149,636)	(172,547)	(138,259)
		(357,206)	(409,387)	(340,155)
		1,785,058	(506,650)	2,723,347
Non-operating grants, subsidies and contributions	2(a)	269,719	2,605,536	822,398
Profit on disposal of assets	11(a)	43,225	17,658	10,528
(Loss) on disposal of assets	11(a)	(37,677)	(21,249)	(9,840)
Share of net loss of associates accounted for using the equity method	23	(83,459)	0	(96,022)
		191,808	2,601,945	727,064
Net result for the period		1,976,866	2,095,295	3,450,411
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	(669,987)	0	6,735,875
Total other comprehensive income for the period		(669,987)	0	6,735,875
Total comprehensive income for the period		1,306,879	2,095,295	10,186,286



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

TOWN OF CLAREMONT
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	NOTE	2021 \$	2020 \$
CURRENT ASSETS			
Cash and cash equivalents	3	5,842,347	6,765,493
Trade and other receivables	6	1,192,104	1,734,457
Other financial assets	5(a)	14,080,807	12,866,008
Inventories	7	5,664	9,200
Other assets	8	53,285	2,379
TOTAL CURRENT ASSETS		21,174,207	21,377,537
NON-CURRENT ASSETS			
Trade and other receivables	6	332,900	294,975
Inventories	7	0	128,725
Investment in associate	23	694,246	777,705
Property, plant and equipment	9	80,589,793	79,268,391
Infrastructure	10	45,628,427	45,764,648
Right-of-use assets	12(a)	4,942	29,686
TOTAL NON-CURRENT ASSETS		127,250,308	126,264,130
TOTAL ASSETS		148,424,515	147,641,667
CURRENT LIABILITIES			
Trade and other payables	14	4,138,324	2,977,295
Other liabilities	15	355,647	0
Lease liabilities	16(a)	4,942	24,742
Borrowings	17(a)	465,646	1,895,160
Employee related provisions	18	1,138,128	1,331,779
TOTAL CURRENT LIABILITIES		6,102,687	6,228,976
NON-CURRENT LIABILITIES			
Lease liabilities	16(a)	0	4,944
Borrowings	17(a)	8,142,390	8,608,082
Employee related provisions	18	199,917	127,023
TOTAL NON-CURRENT LIABILITIES		8,342,307	8,740,049
TOTAL LIABILITIES		14,444,994	14,969,025
NET ASSETS		133,979,521	132,672,642
EQUITY			
Retained surplus		57,806,459	55,644,391
Reserves - cash/financial asset backed	4	12,680,806	12,866,008
Revaluation surplus	13	63,492,256	64,162,243
TOTAL EQUITY		133,979,521	132,672,642

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 2021

	NOTE	RETAINED SURPLUS \$	RESERVES CASH/FINANCIAL ASSET BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2019		53,376,841	11,841,786	57,426,368	122,644,995
Change in accounting policy		(158,639)	0	0	(158,639)
Restated balance at the beginning of the financial year		53,218,202	11,841,786	57,426,368	122,486,356
Comprehensive income					
Net result for the period		3,450,411	0	0	3,450,411
Other comprehensive income	13	0	0	6,735,875	6,735,875
Total comprehensive income		3,450,411	0	6,735,875	10,186,286
Transfers to reserves	4	(1,024,222)	1,024,222	0	0
Balance as at 30 June 2020		55,644,391	12,866,008	64,162,243	132,672,642
Restated balance at 1 July 2020		55,644,391	12,866,008	64,162,243	132,672,642
Comprehensive income					
Net result for the period		1,976,866	0	0	1,976,866
Other comprehensive income	13	0	0	(669,987)	(669,987)
Total comprehensive income		1,976,866	0	(669,987)	1,306,879
Transfers from reserves	4	2,180,522	(2,180,522)	0	0
Transfers to reserves	4	(1,995,320)	1,995,320	0	0
Balance as at 30 June 2021		57,806,459	12,680,806	63,492,256	133,979,521

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 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		14,962,391	14,821,593	15,084,856
Operating grants, subsidies and contributions		1,116,005	184,021	1,125,901
Fees and charges		3,264,651	2,532,224	3,203,869
Interest received		336,158	446,413	492,253
Goods and services tax received		0	643,789	
Other revenue		444,688	253,750	890,872
		20,123,893	18,881,790	20,797,751
Payments				
Employee costs		(7,121,526)	(6,793,091)	(7,117,908)
Materials and contracts		(4,655,812)	(6,437,893)	(5,988,632)
Utility charges		(512,158)	(537,687)	(549,278)
Interest expenses		(356,350)	(409,387)	(340,155)
Insurance paid		(198,955)	(221,522)	(206,234)
Goods and services tax refund		35,751	(643,789)	57,400
Other expenditure		(359,619)	(1,111,614)	(459,219)
		(13,168,669)	(16,154,983)	(14,604,026)
Net cash provided by (used in) operating activities	19	6,955,224	2,726,807	6,193,725
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	9(a)	(3,122,662)	(5,130,850)	(1,535,064)
Payments for construction of infrastructure	10(a)	(2,025,497)	(3,076,139)	(1,824,772)
Non-operating grants, subsidies and contributions	2(a)	269,719	2,197,284	822,398
Payments for financial assets at amortised cost - term deposits		(1,216,662)	0	(5,276,456)
Proceeds from sale of property, plant & equipment	11(a)	136,682	113,500	118,561
Net cash provided by (used in) investment activities		(5,958,420)	(5,896,205)	(7,695,333)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	17(b)	(1,895,206)	(1,895,206)	(511,983)
Payments for principal portion of lease liabilities	16(b)	(24,744)	0	(31,697)
Proceeds from new borrowings	17(b)	0	1,400,000	0
Net cash provided by (used in) financing activities		(1,919,950)	(495,206)	(543,680)
Net increase (decrease) in cash held		(923,146)	(3,664,604)	(2,045,288)
Cash at beginning of year		6,765,493	6,724,379	8,810,781
Cash and cash equivalents at the end of the year	19	5,842,347	3,059,775	6,765,493

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

TOWN OF CLAREMONT
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	25 (b)	4,202,455	3,514,359	2,406,979
		4,202,455	3,514,359	2,406,979
Revenue from operating activities (excluding rates)				
Governance		19,003	16,800	93,823
General purpose funding		619,087	720,896	743,036
Law, order, public safety		29,311	21,673	28,984
Health		112,517	75,270	95,026
Community amenities		378,209	359,700	614,601
Recreation and culture		1,453,030	1,069,949	1,190,691
Transport		1,332,503	687,500	1,590,507
Economic services		406,583	461,993	802,183
Other property and services		32,378	20,285	8,951
		4,382,621	3,434,066	5,167,802
Expenditure from operating activities				
Governance		(1,454,987)	(1,751,947)	(1,667,633)
General purpose funding		(388,230)	(498,314)	(371,248)
Law, order, public safety		(533,678)	(538,389)	(392,188)
Health		(449,739)	(532,303)	(398,156)
Education and welfare		(209,948)	(258,484)	(231,310)
Community amenities		(3,020,747)	(3,106,343)	(2,955,121)
Recreation and culture		(4,624,733)	(4,752,309)	(4,692,665)
Transport		(5,141,411)	(5,412,727)	(5,307,887)
Economic services		(1,537,017)	(1,879,168)	(1,706,048)
Other property and services		(191,697)	(35,916)	(102,752)
		(17,552,187)	(18,765,900)	(17,825,008)
Non-cash amounts excluded from operating activities	25(a)	3,428,204	3,028,796	3,154,242
Amount attributable to operating activities		(5,538,907)	(8,788,679)	(7,095,985)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	269,719	2,605,536	822,398
Proceeds from disposal of assets	11(a)	136,682	113,500	118,561
Purchase of property, plant and equipment	9(a)	(3,122,662)	(5,130,850)	(1,535,064)
Purchase and construction of infrastructure	10(a)	(2,025,497)	(3,076,139)	(1,824,772)
		(4,741,758)	(5,487,953)	(2,418,877)
Amount attributable to investing activities		(4,741,758)	(5,487,953)	(2,418,877)
FINANCING ACTIVITIES				
Repayment of borrowings	17(b)	(1,895,206)	(1,895,206)	(511,983)
Proceeds from borrowings	17(c)	0	1,400,000	0
Payments for principal portion of lease liabilities	16(b)	(24,744)	0	(31,697)
Transfers to reserves (restricted assets)	4	(1,995,320)	(550,642)	(1,024,222)
Transfers from reserves (restricted assets)	4	2,180,522	730,000	0
Amount attributable to financing activities		(1,734,748)	(315,848)	(1,567,902)
Surplus/(deficit) before imposition of general rates		(12,015,413)	(14,592,480)	(11,082,764)
Total amount raised from general rates	24(a)	14,876,715	14,821,593	15,285,219
Surplus/(deficit) after imposition of general rates	25(b)	2,861,302	229,113	4,202,455

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

TOWN OF CLAREMONT
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FOR THE YEAR ENDED 30 JUNE 2021

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TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is 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 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.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

There is no monies held in the Trust Fund due to the treatment requirement from the Office of Auditor General for the Local Government WA.

INITIAL APPLICATION OF ACCOUNTING STANDARDS

During the current year, the Town adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These were:

- *AASB 1059 Service Concession Arrangements: Grantors*
- *AASB 2018-7 Amendments to Australian Accounting Standards - Definition of Materiality*

The impact of adoption of these standards is described at Note 27.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

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

- *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- *AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- *AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

It is not expected these standards will have an impact on the financial report.

CRITICAL ACCOUNTING 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.

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES

(a) Grant revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operating grants, subsidies and contributions			
Governance	0	0	341,325
General purpose funding	248,103	152,196	0
Community amenities	0	0	154,650
Recreation and culture	2,153	1,225	10,112
Transport	122,554	25,600	36,134
Economic services	4,546	5,000	5,500
	377,356	184,021	547,721
Non-operating grants, subsidies and contributions			
Law, order, public safety	0	188,000	0
Recreation and culture	159,159	2,310,000	225,000
Transport	110,560	107,536	597,398
	269,719	2,605,536	822,398
Total grants, subsidies and contributions	647,075	2,789,557	1,370,119
Fees and charges			
Governance	109	300	2,830
General purpose funding	112,056	106,000	113,227
Law, order, public safety	29,151	21,100	23,764
Health	102,927	73,420	93,535
Community amenities	355,171	349,500	457,637
Recreation and culture	1,332,187	1,036,824	1,121,730
Transport	922,951	526,200	759,768
Economic services	410,099	418,880	631,378
	3,264,651	2,532,224	3,203,869

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Contracts with customers and transfers for recognisable non-financial assets

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Town was recognised during the year for the following nature or types of goods or services:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operating grants, subsidies and contributions	377,356	184,021	547,721
Fees and charges	3,264,651	2,532,224	3,203,869
Other revenue	42,533	173,800	50,794
Non-operating grants, subsidies and contributions	269,719	2,605,536	822,398
	3,954,259	5,495,581	4,624,782

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Town is comprised of:

Revenue from contracts with customers included as a contract liability at the start of the period

	0	0	3,751,590
Revenue from contracts with customers recognised during the year	3,684,540	2,890,045	50,794
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	269,719	2,605,536	822,398
	3,954,259	5,495,581	4,624,782

Information about receivables, contract assets and contract liabilities 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:

Trade and other receivables from contracts with customers	1,192,104	0	1,360,138
Contract liabilities from contracts with customers	(355,647)	0	0

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.

Information is not provided about remaining performance obligation for contracts with customers that had an original expected duration of one year or less.

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

Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

General rates
 Specified area rates

Other revenue

Reimbursements and recoveries
 Other

Interest earnings

Interest on reserve funds
 Rates instalment and penalty interest (refer Note 24(c))
 Other interest earnings

	2021 Actual \$	2021 Budget \$	2020 Actual \$
	14,876,715	14,821,593	15,285,219
	0	0	118,581
	14,876,715	14,821,593	15,403,800
	402,155	79,950	840,078
	42,533	173,800	50,794
	444,688	253,750	890,872
	116,640	141,513	258,328
	162,429	140,000	140,293
	57,089	164,900	93,632
	336,158	446,413	492,253

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset 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).

Interest earnings (continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report
- Other services

Interest expenses (finance costs)

- Borrowings
- Accrued Interest Expense to 30 June 2021

Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
	39,800	70,500	42,000
	3,000	0	26,369
	42,800	70,500	68,369
17(b)	358,215	321,349	324,072
	(1,009)	0	16,083
	357,206	321,349	340,155

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

3. CASH AND CASH EQUIVALENTS

NOTE	2021	2020
	\$	\$
Cash at bank and on hand	3,842,347	4,633,601
Term deposits	2,000,000	2,131,892
Total cash and cash equivalents	5,842,347	6,765,493
Restrictions		
The following classes of 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	355,647	0
- Financial assets at amortised cost	12,680,806	12,866,008
	13,036,453	12,866,008

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash/financial asset backed	4	12,680,806	12,866,007
Contract liabilities from contracts with customers	15	355,647	0
Total restricted assets		13,036,453	12,866,007

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

Restricted assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, 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.

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

4. RESERVES - CASH/FINANCIAL ASSET BACKED	2021 Actual	2021 Actual	2021 Actual	2021 Actual	2021 Budget	2021 Budget	2021 Budget	2021 Budget	2020 Actual	2020 Actual	2020 Actual	2020 Actual
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Pool Upgrade	644,898	335,975	(110,000)	870,873	644,873	82,257	(110,000)	617,130	557,392	87,506	0	644,898
(b) Plant replacement	200,302	51,468	(135,000)	116,770	200,517	50,702	(135,000)	116,219	179,100	21,202	0	200,302
(c) Bore replacement	433,108	170,778	(28,022)	575,864	571,823	22,001	0	593,824	70,863	362,245	0	433,108
(d) Public Art	148,303	21,483	(22,500)	147,286	148,304	20,519	0	168,823	125,836	22,467	0	148,303
(e) Cash in lieu	552,034	5,244	0	557,278	552,084	1,932	0	554,016	541,763	10,271	0	552,034
(f) Parking	329,413	321,390	0	650,803	329,414	1,153	0	330,567	322,954	6,459	0	329,413
(g) Building	823,561	57,631	(365,000)	516,192	823,527	52,882	(365,000)	511,409	763,282	60,279	0	823,561
(h) Future Fund	8,049,821	600,073	(1,400,000)	7,249,894	8,089,556	113,312	0	8,202,868	7,737,317	312,504	0	8,049,821
(i) Claremont Joint Venture	977,951	8,802	0	986,753	977,951	3,423	0	981,374	959,246	18,705	0	977,951
(j) Claremont Town Centre	244,319	204,088	(120,000)	328,407	246,414	862	(120,000)	127,276	133,509	110,810	0	244,319
(k) NEP Developer Contributions	389,240	2,853	0	392,093	389,403	1,363	0	390,766	384,068	5,172	0	389,240
(l) Heritage Grant Reserve	73,058	15,535	0	88,593	67,346	236	0	67,582	66,456	6,602	0	73,058
(m) Employee entitlement	0	200,000	0	200,000	0	200,000	0	200,000	0	0	0	0
	12,866,008	1,995,320	(2,180,522)	12,680,806	13,041,212	550,642	(730,000)	12,861,854	11,841,786	1,024,222	0	12,866,008

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Pool Upgrade	Ongoing	to fund major maintenance of the Claremont Pool.
(b) Plant replacement	Ongoing	to provide for the replacement of major items of heavy plant.
(c) Bore replacement	Ongoing	to be used for the replacement of Park bores.
(d) Public Art	Ongoing	to assist with the programmed purchase and development of Public Art assets throughout the Town.
(e) Cash in lieu	Ongoing	to provide for the purchase of land for car parking in accordance with Clause 33(2).
(f) Parking	Ongoing	to provide for the purchase, upgrade or renewal of parking infrastructure.
(g) Building	Ongoing	to provide for building renewal in accordance with Council's Asset Management Plans.
(h) Future Fund	Ongoing	to receive proceeds of Lakeway Subdivision sales and to provide for the future planning and undertaking of capital and infrastructure works in the Town.
(i) Claremont Joint Venture	Ongoing	to provide for traffic modifications/road works within the Town Centre zone and the surrounding roads.
(j) Claremont Town Centre	Ongoing	to fund promotion and publicity of claremont CBD.
(k) NEP Developer Contributions	Ongoing	to accumulate funds to cover the Town's Contribution to NEP Development arising from ownership of Lot 11578 Claremont Crescent.
(l) Heritage Grant Reserve	Ongoing	to assist with funding of the Town's Heritage Grant Maintenance Program.
(m) Employee entitlement	Ongoing	to fund annual and long service leave requirements

5. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits

	2021	2020
	\$	\$
	14,080,807	12,866,008
	14,080,807	12,866,008
	14,080,807	12,866,008
	14,080,807	12,866,008

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.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 26.

6. TRADE AND OTHER RECEIVABLES

Current

Rates receivable
 Trade and other receivables
 GST receivable

Non-current

Pensioner's rates and ESL deferred

	2021	2020
	\$	\$
	215,056	338,657
	977,137	1,360,138
	(89)	35,662
	<u>1,192,104</u>	<u>1,734,457</u>
	332,900	294,975
	<u>332,900</u>	<u>294,975</u>

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 26.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Trade receivables are held with the objective to collect the contractual cashflows and therefore 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.

7. INVENTORIES

Current

Aquatic Centre Shop

Non-current

Land held for resale - cost

Cost of acquisition

The following movements in inventories occurred during the year:

Balance at beginning of year

Additions to inventory

Balance at end of year

	2021	2020
	\$	\$
	5,664	9,200
	5,664	9,200
	0	128,725
	0	128,725
	137,925	133,350
	(132,261)	4,575
	5,664	137,925

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.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

8. OTHER ASSETS

Other assets - current

Accrued income

	2021	2020
	\$	\$
	53,285	2,379
	53,285	2,379

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.

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

9. 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 - freehold land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment - Minor	Plant and equipment - Major	Electronic Equipment	Motor Vehicles	Work in Progress	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	44,544,971	1,030,077	24,938,483	70,513,531	251,138	375,266	43,765	402,702	402,274	101,086	72,089,762
Additions	0	0	953,467	953,467	0	275,790	0	85,356	111,208	109,243	1,535,064
(Disposals)	0	0	0	0	0	0	0	0	(117,873)	0	(117,873)
Revaluation increments / (decrements) transferred to revaluation surplus	7,937,500	0	(1,201,625)	6,735,875	0	0	0	0	0	0	6,735,875
Depreciation (expense)	0	(18,360)	(505,448)	(523,808)	(45,816)	(162,316)	(12,731)	(158,083)	(71,683)	0	(974,437)
Transfers			58,603	58,603						(58,603)	0
Balance at 30 June 2020	52,482,471	1,011,717	24,243,480	77,737,668	205,322	488,740	31,034	329,975	323,926	151,726	79,268,391
Comprises:											
Gross balance amount at 30 June 2020	52,482,471	1,066,800	25,577,248	79,126,519	391,817	855,545	92,502	881,891	517,037	151,726	82,017,037
Accumulated depreciation at 30 June 2020	0	(55,083)	(1,333,768)	(1,388,851)	(186,495)	(366,805)	(61,468)	(551,916)	(193,111)	0	(2,748,646)
Balance at 30 June 2020	52,482,471	1,011,717	24,243,480	77,737,668	205,322	488,740	31,034	329,975	323,926	151,726	79,268,391
Additions	78,390	5,400	2,491,571	2,575,361	0	32,263	95,256	175,238	192,692	51,852	3,122,662
(Disposals)	0	0	0	0	0	0	0	(37,593)	(93,541)	0	(131,134)
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	(669,987)	(669,987)	0	0	0	0	0	0	(669,987)
Depreciation (expense)	0	(16,279)	(504,552)	(520,831)	(45,816)	(184,240)	(12,714)	(161,992)	(74,546)		(1,000,139)
Transfers			151,726	151,726						(151,726)	0
Balance at 30 June 2021	52,560,861	1,000,838	25,712,238	79,273,937	159,506	336,763	113,576	305,628	348,531	51,852	80,589,793
Comprises:											
Gross balance amount at 30 June 2021	52,560,861	1,072,200	27,690,087	81,323,148	391,817	977,579	177,213	904,094	474,133	51,852	84,299,836
Accumulated depreciation at 30 June 2021	0	(71,362)	(1,977,849)	(2,049,211)	(232,311)	(640,816)	(63,637)	(598,466)	(125,602)	0	(3,710,043)
Balance at 30 June 2021	52,560,861	1,000,838	25,712,238	79,273,937	159,506	336,763	113,576	305,628	348,531	51,852	80,589,793

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

9. 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 - freehold land	2 3	Market approach using recent observable or estimated data for similar properties	Independent & Management Valuation	June 2017	Market or estimated price per square metre
Land - vested in and under the control of Council	3	Cost approach using depreciated replacement cost	Independent & Management Valuation	June 2017	Price per square metre
Buildings - non-specialised	2	Market approach using recent observable or estimated data for similar properties	Independent Valuation	June 2017	Construction costs and current condition (Level 2), residual values and remaining useful life (Level 3) Input
Buildings - specialised	2	Cost approach using depreciated replacement cost	Management Valuation	June 2021	Purchase costs and current condition (Level 2), residual value and remaining useful life assessments (Level 3) after partial demolition inputs

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10. 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 - Footpaths	Infrastructure - Drainage	Infrastructure - Parks and Reserves	Infrastructure - Car Park	Infrastructure - Street Furniture	Infrastructure - Streetlights	Infrastructure - Artefact	Infrastructure - Public Art Collection	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	18,588,834	13,888,280	4,557,685	4,489,949	1,561,367	858,464	375,359	1,298,000	411,210	46,029,148
Additions	1,188,324	467,483	53,223	114,184	0	1,558	0	0	0	1,824,772
Depreciation (expense)	(1,100,521)	(498,587)	(55,355)	(272,940)	(88,608)	(37,357)	(25,572)	0	(10,332)	(2,089,272)
Balance at 30 June 2020	18,676,637	13,857,176	4,555,553	4,331,193	1,472,759	822,665	349,787	1,298,000	400,878	45,764,648
Comprises:										
Gross balance at 30 June 2020	20,801,456	14,844,270	4,666,123	4,867,330	1,649,328	897,198	400,306	1,298,000	421,423	49,845,434
Accumulated depreciation at 30 June 2020	(2,124,819)	(987,094)	(110,570)	(536,137)	(176,569)	(74,533)	(50,519)	0	(20,545)	(4,080,786)
Balance at 30 June 2020	18,676,637	13,857,176	4,555,553	4,331,193	1,472,759	822,665	349,787	1,298,000	400,878	45,764,648
Additions	1,417,952	359,062	0	210,182	0	38,301	0	0	0	2,025,497
Depreciation (expense)	(1,159,243)	(508,884)	(55,998)	(275,030)	(88,608)	(38,051)	(25,572)	0	(10,332)	(2,161,718)
Balance at 30 June 2021	18,935,346	13,707,354	4,499,555	4,266,345	1,384,151	822,915	324,215	1,298,000	390,546	45,628,427
Comprises:										
Gross balance at 30 June 2021	22,219,407	15,203,332	4,666,123	5,077,512	1,649,328	935,499	400,306	1,298,000	421,423	51,870,930
Accumulated depreciation at 30 June 2021	(3,284,061)	(1,495,978)	(166,568)	(811,167)	(265,177)	(112,584)	(76,091)	0	(30,877)	(6,242,503)
Balance at 30 June 2021	18,935,346	13,707,354	4,499,555	4,266,345	1,384,151	822,915	324,215	1,298,000	390,546	45,628,427

TOWN OF CLAREMONT
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FOR THE YEAR ENDED 30 JUNE 2021

10. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Footpaths	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	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 2018	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 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Car Park	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	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 2018	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 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Artefact	2	Market approach using recent observable market data for similar assets	Independent Valuer	June 2018	Market price per item
Infrastructure - Public Art Collection	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	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.

11. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

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.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration 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, infrastructure and investment properties acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, 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 anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, infrastructure and investment properties 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.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY Revaluation (Continued)

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets 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.

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Town to measure the vested improvements as part of the related right-of-use assets at zero cost.

Refer to Note 12 that details the significant accounting policies applying to leases (including right-of-use assets).

TOWN OF CLAREMONT
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FOR THE YEAR ENDED 30 JUNE 2021

11. FIXED ASSETS

(a) Disposals of Assets

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Electronic Equipment	37,593	0	84	(37,677)	0	0	0	0	0	0	0	0
Motor Vehicles	93,541	136,682	43,141	0	117,091	113,500	17,658	(21,249)	117,873	118,561	10,528	(9,840)
	131,134	136,682	43,225	(37,677)	117,091	113,500	17,658	(21,249)	117,873	118,561	10,528	(9,840)

The following assets were disposed of during the year.

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2020 Actual Loss
	\$	\$	\$	\$
Plant and Equipment				
Governance				
EL099 - Meter Eyes Parking System	8,323	0	84	(8,407)
EL196 - Enterasys Switch	4,403	0	0	(4,403)
Health				
PE417- Manager Health 1GNI731	18,635	26,364	7,729	0
Community amenities				
PE418 - Manager Planning 1GOH985	20,523	27,273	6,750	0
Transport				
EL209 - Parking Guidance System	24,862	0	0	(24,862)
EL181 - Notice IT-6X O'Neil Bluetooth Printer	5	0	0	(5)
Other property and services				
PE412 - Isuzu D-Max 1GJX086	15,148	27,500	12,352	0
PE416 - Manager Infrastructure 1GNI730	20,091	29,318	9,227	0
PE426 - Manager Asset 1GUF685	19,144	26,227	7,083	0
	131,134	136,682	43,225	(37,677)
	131,134	136,682	43,225	(37,677)

TOWN OF CLAREMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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11. FIXED ASSETS

(b) Depreciation

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Buildings - non-specialised	16,279	18,360	18,360
Buildings - specialised	504,552	502,521	505,448
Furniture and equipment	45,816	48,252	45,816
Plant and equipment - Minor	184,240	162,316	162,316
Plant and equipment - Major	12,714	8,068	12,731
Electronic Equipment	161,992	211,656	158,083
Motor Vehicles	74,546	71,683	71,683
Infrastructure - roads	1,159,243	1,924,659	1,100,521
Infrastructure - Footpaths	508,884	0	498,587
Infrastructure - Drainage	55,998	0	55,355
Infrastructure - Parks and Reserves	275,030	285,942	272,940
Infrastructure - Car Park	88,608	0	88,608
Infrastructure - Street Furniture	38,051	0	37,357
Infrastructure - Streetlights	25,572	0	25,572
Infrastructure - Public Art Collection	10,330	0	10,332
Right-of-use assets - plant and equipment	24,744	0	31,697
	3,186,599	3,233,457	3,095,406

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, 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.

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 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.

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
Buildings:	
Buildings	40 to 80 years
Buildings Fixtures and fittings	10 to 15 years
Furniture and Equipment:	
Furniture	10 years
Electronic Equipment:	
Computers and peripherals	3 to 5 years
Other electronic equipment	3 to 10 years
Plant and Equipment:	
Motor Vehicles	5 to 8 years
Plant and Equipment Minor	5 to 8 years
Plant and Equipment Major	7 to 10 years
Infrastructure:	
Road/ Car Park Pavement	40 to 50 years
Road/ Car Park Formation	20 to 30 years
Footpaths	30 to 50 years
Drainage	90 to 100 years
Parks and Reserves	10 to 40 years
Street Furniture	10 to 20 years
Street Lights	20 to 30 years
Public Art Collection	40 to 50 years
Reticulation	20 to 25 years

Depreciation on revaluation

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

- (a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (b) 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 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 on non-current assets in the Statement of Comprehensive Income and in the note above.

12. 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.

	Right-of-use assets - plant and equipment	Right-of-use assets Total
	\$	
Balance at 1 July 2019	0	0
Additions	61,383	61,383
Depreciation (expense)	(31,697)	(31,697)
Balance at 30 June 2020	29,686	29,686
Depreciation (expense)	(24,744)	(24,744)
Balance at 30 June 2021	4,942	4,942

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

	2021 Actual	2020 Actual
	\$	\$
Depreciation expense on lease liabilities	(24,744)	(31,697)
Total amount recognised in the statement of comprehensive income	(24,744)	(31,697)
Total cash outflow from leases	(24,744)	(31,697)

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 remaining 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.

Leases for right-of-use assets are secured over the asset being leased.

Right-of-use assets - valuation

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included 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 11 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 shortest. 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 amortised over the useful life of the underlying asset.

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13. REVALUATION SURPLUS

	2021 Opening Balance	2021 Revaluation (Decrement)	Total Movement on Revaluation	2021 Closing Balance	2020 Opening Balance	2020 Revaluation Increment	2020 Revaluation (Decrement)	Total Movement on Revaluation	2020 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	41,219,229	0	0	41,219,229	33,281,729	7,937,500	0	7,937,500	41,219,229
Revaluation surplus - Land - bested in and under the control of Council	617,710	0	0	617,710	617,710	0	0	0	617,710
Revaluation surplus - Buildings - non-specialised	161,563	0	0	161,563	161,563	0	0	0	161,563
Revaluation surplus - Buildings - specialised	7,274,724	(669,987)	(669,987)	6,604,737	8,476,349	0	(1,201,625)	(1,201,625)	7,274,724
Revaluation surplus - Plant and equipment - Minor	549,764	0	0	549,764	549,764	0	0	0	549,764
Revaluation surplus - Plant and equipment - Major	24,499	0	0	24,499	24,499	0	0	0	24,499
Revaluation surplus - Electronic Equipment	290,432	0	0	290,432	290,432	0	0	0	290,432
Revaluation surplus - Motor Vehicles	33,333	0	0	33,333	33,333	0	0	0	33,333
Revaluation surplus - Furniture and Equipment	59,622	0	0	59,622	59,622	0	0	0	59,622
Revaluation surplus - Infrastructure - roads	2,722,318	0	0	2,722,318	2,722,318	0	0	0	2,722,318
Revaluation surplus - Infrastructure - Footpaths	6,970,083	0	0	6,970,083	6,970,083	0	0	0	6,970,083
Revaluation surplus - Infrastructure - Drainage	955,086	0	0	955,086	955,086	0	0	0	955,086
Revaluation surplus - Infrastructure - Parks and Reserves	1,386,654	0	0	1,386,654	1,386,654	0	0	0	1,386,654
Revaluation surplus - Infrastructure - Car Park	714,490	0	0	714,490	714,490	0	0	0	714,490
Revaluation surplus - Infrastructure - Street Furniture	553,082	0	0	553,082	553,082	0	0	0	553,082
Revaluation surplus - Infrastructure - Streetlights	6,271	0	0	6,271	6,271	0	0	0	6,271
Revaluation surplus - Infrastructure - Artefact	554,000	0	0	554,000	554,000	0	0	0	554,000
Revaluation surplus - Infrastructure - Public Art Collection	7,604	0	0	7,604	7,604	0	0	0	7,604
Revaluation surplus - Investment in Associate	61,779	0	0	61,779	61,779	0	0	0	61,779
	64,162,243	(669,987)	(669,987)	63,492,256	57,426,368	7,937,500	(1,201,625)	6,735,875	64,162,243

TOWN OF CLAREMONT
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14. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Accrued salaries and wages
 Bonds and deposits held
 Accrued interest
 Prepaid rates

	2021	2020
	\$	\$
	2,308,267	1,303,617
	142,150	178,073
	1,529,784	1,315,689
	19,747	20,756
	138,376	159,160
	4,138,324	2,977,295

SIGNIFICANT ACCOUNTING POLICIES

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 normally paid within 30 days of recognition

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 revenue for the prepaid rates that have not been refunded.

15. OTHER LIABILITIES

Current

Contract liabilities

Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

2021	2020
\$	\$
355,647	0
355,647	0

Contract liabilities	Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
\$	\$
355,647	0
355,647	0

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

Grant liabilities represent the the Town's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

Grant liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

TOWN OF CLAREMONT
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16. LEASE LIABILITIES

(a) Lease Liabilities

	2021	2020
	\$	\$
Current	4,942	24,742
Non-current	0	4,944
	4,942	29,686

(b) Movements in Carrying Amounts

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Actual	30 June 2021	30 June 2021	30 June 2021	Actual	30 June 2020	30 June 2020	30 June 2020
					Lease Principal 1 July 2020	Actual Lease Principal Repayments	Actual Lease Principal Outstanding	Actual Lease Interest Repayments	Lease Principal 1 July 2019	Actual Lease Principal Repayments	Actual Lease Principal Outstanding	Actual Lease Interest Repayments
Governance					\$	\$	\$	\$	\$	\$	\$	\$
IT equipment		IBM		4 years	24,718	(24,718)	0	0	44,492	(19,774)	24,718	0
IT equipment		Kyocera		4 years	4,968	(26)	4,942	0	16,891	(11,923)	4,968	0
					29,686	(24,744)	4,942	0	61,383	(31,697)	29,686	0

TOWN OF CLAREMONT
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17. INFORMATION ON BORROWINGS

(a) Borrowings

	2021	2020
	\$	\$
Current	465,646	1,895,160
Non-current	8,142,390	8,608,082
	<u>8,608,036</u>	<u>10,503,242</u>

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	Actual	30 June 2021	30 June 2021	30 June 2021	30 June 2021	Budget	30 June 2021	30 June 2021	30 June 2021	30 June 2021	Actual	30 June 2020	30 June 2020	30 June 2020
				Principal	Actual	Actual	Actual	Principal	Budget	Budget	Budget	Budget	Principal	Actual	Actual	Actual	Principal
				1 July 2020	New	repayments	repayments	outstanding	1 July 2020	New	repayments	repayments	outstanding	1 July 2019	repayments	repayments	outstanding
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance																	
Claremont No. 1	4b	WATC*	2.40%	1,440,559	0	(1,440,559)	(39,241)	0	1,440,559	0	(1,440,559)	(34,159)	0	1,508,459	(67,900)	(35,798)	1,440,559
Claremont No. 1	4c			0	0	0	0	0	0	1,400,000	0	0	1,400,000	0	0	0	0
Recreation and culture																	
Aquatic Centre Refurbishment	1	WATC*	6.34%	674,249	0	(46,903)	(44,357)	627,346	674,249	0	(46,903)	(42,016)	627,346	718,314	(44,065)	(44,854)	674,249
Claremont Community Hub	3	WATC*	4.45%	788,614	0	(50,998)	(37,248)	737,616	788,614	0	(50,998)	(34,532)	737,616	837,417	(48,803)	(36,728)	788,614
Transport																	
Underground Power	5	WATC*	2.94%	2,700,000	0	(150,000)	(87,719)	2,550,000	2,700,000	0	(150,000)	(78,278)	2,550,000	2,850,000	(150,000)	(68,798)	2,700,000
Economic services																	
333 Stirling Highway	2	WATC*	2.73%	4,899,820	0	(206,746)	(149,650)	4,693,074	4,899,820	0	(206,746)	(132,364)	4,693,074	5,101,035	(201,215)	(137,894)	4,899,820
				<u>10,503,242</u>	<u>0</u>	<u>(1,895,206)</u>	<u>(358,215)</u>	<u>8,608,036</u>	<u>10,503,242</u>	<u>1,400,000</u>	<u>(1,895,206)</u>	<u>(321,349)</u>	<u>10,008,036</u>	<u>11,015,225</u>	<u>(511,983)</u>	<u>(324,072)</u>	<u>10,503,242</u>
				<u>10,503,242</u>	<u>0</u>	<u>(1,895,206)</u>	<u>(358,215)</u>	<u>8,608,036</u>	<u>10,503,242</u>	<u>1,400,000</u>	<u>(1,895,206)</u>	<u>(321,349)</u>	<u>10,008,036</u>	<u>11,015,225</u>	<u>(511,983)</u>	<u>(324,072)</u>	<u>10,503,242</u>

* WA Treasury Corporation

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17. INFORMATION ON BORROWINGS (Continued)

	2021	2020
(c) Undrawn Borrowing Facilities	\$	\$
Credit Standby Arrangements		
Bank overdraft limit		
Bank overdraft at balance date		
Credit card limit	150,000	150,000
Credit card balance at balance date	(12,330)	(15,026)
Total amount of credit unused	137,670	134,974
Loan facilities		
Loan facilities - current	465,646	1,895,160
Loan facilities - non-current	8,142,390	8,608,082
Lease liabilities - current	4,942	24,742
Lease liabilities - non-current	0	4,944
Total facilities in use at balance date	8,612,978	10,532,928
Unused loan facilities at balance date	NIL	NIL

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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 the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Risk

Information regarding exposure to risk can be found at Note 26.

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18. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

	Provision for Annual & Personal Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2020			
Current provisions	693,103	638,676	1,331,779
Non-current provisions	0	127,023	127,023
	<u>693,103</u>	<u>765,699</u>	<u>1,458,802</u>
Additional provision	(51,885)	(68,872)	(120,757)
Balance at 30 June 2021	<u>641,218</u>	<u>696,827</u>	<u>1,338,045</u>
Comprises			
Current	641,218	496,910	1,138,128
Non-current	0	199,917	199,917
	<u>641,218</u>	<u>696,827</u>	<u>1,338,045</u>

	2021	2020
	\$	\$
Less than 12 months after the reporting date	1,109,389	1,308,747
More than 12 months from reporting date	199,917	127,023
Expected reimbursements from other WA local governments	28,739	23,032
	<u>1,338,045</u>	<u>1,458,802</u>

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date
 More than 12 months from reporting date
 Expected reimbursements from other WA local governments

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees.

Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Town's obligations for employees' annual leave and long service leave entitlements are recognised as 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 at the period end for unpaid short term benefits in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

Other long-term employee benefits (Continued)

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

Provisions

Provisions are recognised when the Town has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

19. NOTES TO THE STATEMENT OF CASH FLOWS

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:

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Cash and cash equivalents	5,842,347	3,059,775	6,765,493

Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net result	1,976,866	2,095,295	3,450,411
Non-cash flows in Net result:			
Depreciation on non-current assets	3,186,599	3,233,457	3,095,406
(Profit)/loss on sale of asset	(5,548)	3,591	(688)
Share of loss of associates	83,459	0	96,022
Changes in assets and liabilities:			
(Increase)/decrease in receivables	506,290	0	475,275
(Increase)/decrease in other assets	(50,904)	0	41,057
(Increase)/decrease in inventories	132,261	0	(4,575)
Increase/(decrease) in payables	1,161,029	0	(164,364)
Increase/(decrease) in employee provisions	(120,757)	0	27,579
Increase/(decrease) in other liabilities	355,648	0	0
Non-operating grants, subsidies and contributions	(269,719)	(2,605,536)	(822,398)
Net cash from operating activities	6,955,224	2,726,807	6,193,725

20. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	2020
	\$	\$
Governance	6,763,201	6,918,949
Law, order, public safety	85,166	81,870
Health	472,206	475,112
Education and welfare	15,439,257	15,492,484
Community amenities	199,155	307,215
Recreation and culture	32,842,092	32,013,266
Transport	49,583,269	49,755,449
Economic services	19,826,077	19,923,603
Other property and services	209,364	223,503
Unallocated	23,004,727	22,450,216
	<u>148,424,515</u>	<u>147,641,667</u>

21. ELECTED MEMBERS REMUNERATION

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Mayor Jock Barker			
Mayor's annual allowance	36,957	36,958	36,957
Meeting attendance fees	25,342	25,342	25,342
ICT expenses	3,500	3,540	3,500
	65,799	65,840	65,799
Deputy Mayor Jill Goetze			
Deputy Mayor's annual allowance	9,239	9,240	9,216
Meeting attendance fees	16,367	16,368	16,367
ICT expenses	3,500	3,540	3,500
	29,106	29,148	29,083
Cr Peter Edwards			
Meeting attendance fees	16,367	16,368	16,367
ICT expenses	3,500	3,540	3,500
	19,867	19,908	19,867
Cr Paul Kelly			
Meeting attendance fees	16,367	16,368	16,367
ICT expenses	3,500	3,540	3,500
	19,867	19,908	19,867
Cr Annette Suann			
Meeting attendance fees	16,367	16,368	16,367
ICT expenses	3,500	3,540	3,500
	19,867	19,908	19,867
Cr Peter Telford			
Meeting attendance fees	16,367	16,368	16,367
ICT expenses	3,500	3,540	3,500
	19,867	19,908	19,867
Cr Catherine Main			
Meeting attendance fees	16,367	16,368	16,367
ICT expenses	3,500	3,540	3,500
	19,867	19,908	19,867
Cr Bruce Haynes			
Meeting attendance fees	16,367	16,368	16,367
ICT expenses	3,500	3,540	3,500
	19,867	19,908	19,867
Cr Peter Browne			
Meeting attendance fees	16,367	16,368	16,367
ICT expenses	3,500	3,540	3,500
	19,867	19,908	19,867
Cr Sara Franklyn			
Meeting attendance fees	16,367	16,368	16,366
ICT expenses	3,500	3,540	3,500
	19,867	19,908	19,866
	253,841	254,252	253,817
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
Mayor's allowance	36,957	36,958	36,957
Deputy Mayor's allowance	9,239	9,240	9,216
Meeting attendance fees	172,645	172,654	172,644
ICT expenses	35,000	35,400	35,000
	253,841	254,252	253,817

22. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) Compensation Disclosure

	2021 Actual	2020 Actual
The total of remuneration paid to KMP of the Town during the year are as follows:	\$	\$
Short-term employee benefits	756,703	932,308
Post-employment benefits	85,480	91,352
Other long-term benefits	10,729	21,147
Termination benefits	22,655	20,224
	875,567	1,065,031

Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

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

Other long-term benefits

These amounts represent long service benefits 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).

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22. RELATED PARTY TRANSACTIONS (Continued)

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 guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:

	2021 Actual \$	2020 Actual \$
Sale of goods and services	3,116	17,879
Amounts outstanding from related parties:		
Trade and other receivables	0	388

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 elected 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.

23. INVESTMENT IN ASSOCIATES

Carrying amount of investment in associate

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:

	2021	2020
	\$	\$
Current assets	320,786	425,388
Non current assets	531,957	492,173
Total assets	852,743	917,561
Current liabilities	148,257	132,378
Non current liabilities	10,240	7,478
Total liabilities	158,497	139,856
Net assets	694,246	777,705
Net increase/(decrease) in share of associate entity's net assets	(83,459)	(96,022)
- Share of associates profit/(loss) from ordinary activities	(83,459)	(96,022)
- Share of associates other comprehensive income arising during the period	0	0
- Share of associates total comprehensive income arising during the period	(83,459)	(96,022)
Balance at 1 July	777,705	873,727
- Share of associates total comprehensive income arising during the period	(83,459)	(96,022)
Balance at 30 June	694,246	777,705

SIGNIFICANT ACCOUNTING POLICIES

Investment in associates

An associate is an entity over which the Town has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, 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.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Town's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Investment in associates (Continued)

Profits and losses resulting from transactions between the Town and the associate are eliminated to the extent of the Town's interest in the associate. When the Town's share of losses in an associate equals or exceeds its interest in the associate, the Town discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Town will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

TOWN OF CLAREMONT
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24. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2020/21 Actual Rateable Value \$	2020/21 Actual Rate Revenue \$	2020/21 Actual Interim Rates \$	2020/21 Actual Back Rates \$	2020/21 Actual Total Revenue \$	2020/21 Budget Rate Revenue \$	2020/21 Budget Interim Rate \$	2020/21 Budget Back Rate \$	2020/21 Budget Total Revenue \$	2019/20 Actual Total Revenue \$
Differential general rate / general rate												
Gross rental valuations												
General Rates	0.066	3,940	193,715,140	12,768,398	136,480	837	12,905,715	12,638,825	196,000	0	12,834,825	13,827,992
Sub-Total		3,940	193,715,140	12,768,398	136,480	837	12,905,715	12,638,825	196,000	0	12,834,825	13,827,992
Minimum payment	Minimum \$											
Gross rental valuations												
General Rates	1,314	1,500	23,075,388	1,971,000	0	0	1,971,000	1,986,768	0	0	1,986,768	1,457,227
Sub-Total		1,500	23,075,388	1,971,000	0	0	1,971,000	1,986,768	0	0	1,986,768	1,457,227
Total amount raised from general rate		5,440	216,790,528	14,739,398	136,480	837	14,876,715	14,625,593	196,000	0	14,821,593	15,285,219
Specified Area Rate (Note 24(b))							14,876,715				14,821,593	15,285,219
Totals							14,876,715				14,821,593	15,403,800

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

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 revenue for the prepaid rates that have not been refunded.

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24. RATING INFORMATION (Continued)

(b) Specified Area Rate

Specified Area Rate	Basis of Valuation	Rate in \$	2020/21 Rateable Value	2020/21 Rate Revenue	2020/21 Interim Rate Revenue	2020/21 Back Rate Revenue	2020/21 Total Specified Area Rate Revenue	2020/21 Budget Rate Revenue	2020/21 Budget Back Rate Revenue	2020/21 Budget Interim Rate Revenue	2020/21 Total Budget Revenue	2019/20 Total Actual Revenue
BID Program - CBD	GRV	0.00000	48,882,129	0	0	0	0	0	0	0	0	118,581
			48,882,129	0	0	0	0	0	0	0	0	118,581

Specified Area Rate	Purpose of the rate	Area/properties Rate Imposed	2020/21 Actual Rate Applied to Costs	2020/21 Actual Rate Set Aside to Reserve	2020/21 Actual Reserve Applied to Costs	2020/21 Budget Rate Applied to Costs	2020/21 Budget Rate Set Aside to Reserve	2020/21 Budget Reserve Applied to Costs
BID Program - CBD	Promotion of CBD - marketing, advertising, festivals, street activities etc.	Commercial Properties within CBD, bounded by Stirling Hwy, Stirling Rd, Guger St and Leura Ave.	0	0	37,703	0	0	120,000
			0	0	37,703	0	0	120,000

24. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	20/08/2020	0	0.00%	8.00%
Option Two				
First instalment	20/08/2020	0	0.00%	8.00%
Second instalment	12/11/2020	17	5.50%	8.00%
Third instalment	04/02/2021	17	5.50%	8.00%
Fourth instalment	29/04/2021	17	5.50%	8.00%

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Interest on unpaid rates	36,830	40,000	43,432
Interest on instalment plan	125,599	100,000	96,861
Charges on instalment plan	65,960	70,000	65,301
Interest on service charge	511	0	124
	228,900	210,000	205,718

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25. RATE SETTING STATEMENT INFORMATION

	2020/21 (30 June 2021 Carried Forward)	2020/21 Budget (30 June 2021 Carried Forward)	2020/21 (1 July 2020 Brought Forward)	2019/20 (30 June 2020 Carried Forward)
Note	\$	\$	\$	\$
(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 Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	11(a)	(43,225)	(17,658)	(10,528)
Less: Movement in liabilities associated with restricted cash		(408,252)	(10,528)	(10,528)
Less: Share of net profit of associates and joint ventures accounted for using the equity method		83,459	0	96,022
Movement in pensioner deferred rates (non-current)		(37,925)	0	(25,936)
Movement in employee benefit provisions (non-current)		72,894	200,000	(10,562)
Movement of inventory (non-current)		128,725		(10,562)
Add: Loss on disposal of assets	11(a)	37,677	21,249	9,840
Add: Depreciation on non-current assets	11(b)	3,186,599	3,233,457	3,095,406
Non cash amounts excluded from operating activities		3,428,204	3,028,796	3,154,242
(b) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement 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: Reserves - cash/financial asset backed	4	(12,680,806)	(12,861,854)	(12,866,008)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	17(a)	465,646	495,206	1,895,160
- Current portion of contract liability held in reserve			(408,252)	1,895,160
- Current portion of lease liabilities	16(a)	4,942	0	24,742
- Employee benefit provisions			200,000	24,742
Total adjustments to net current assets		(12,210,218)	(12,574,900)	(10,946,106)
Net current assets used in the Rate Setting Statement				
Total current assets		21,174,207	17,366,904	21,377,537
Less: Total current liabilities		(6,102,687)	(4,562,891)	(6,228,976)
Less: Total adjustments to net current assets		(12,210,218)	(12,574,900)	(10,946,106)
Net current assets used in the Rate Setting Statement		2,861,302	229,113	4,202,455
(c) Adjustments to current assets and liabilities at 1 July 2020 on application of new accounting standards				
Total current assets at 30 June 2020				21,377,537
Adjustments on application of new accounting standards				0
Total current assets at 1 July 2020				21,377,537
Total current liabilities at 30 June 2020				(6,228,976)
Adjustments on application of new accounting standards				0
Total current liabilities at 1 July 2020				(6,228,976)

26. FINANCIAL RISK MANAGEMENT

This note explains the Town's exposure to financial risks and how these risks could affect the Town's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

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

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Town's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Town to cash flow interest rate risk.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Town to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2021					
Cash and cash equivalents	0.23%	5,842,347	2,000,000	3,822,347	20,000
Financial assets at amortised cost	0.20%	14,080,807	0	14,080,807	0
2020					
Cash and cash equivalents	0.56%	6,765,493	2,131,892	4,633,601	0
Financial assets at amortised cost	0.78%	12,866,008	12,866,008	0	0

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2021	2020
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	38,223	46,336

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Town manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Town does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 17(b).

26. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Town's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Town manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Town to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. Whilst the Town was historically able to charge interest on overdue rates and annual charges at higher than market rates, which further encourage payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Town applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2021 for rates receivable was determined as follows:

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2021					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	521,293	24,512	2,150	0	547,955
Loss allowance	0	0	0	0	0
30 June 2020					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	604,942	26,127	2,563	0	633,632
Loss allowance	0	0	0	0	0

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2021					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	896,894	0	-460	80,702	977,137
Loss allowance	0	0	0	0	0
30 June 2020					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	1,272,353	70,421	17,364	0	1,360,138
Loss allowance	0	0	0	0	0

26. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Town manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 17(c).

The contractual undiscounted cash flows of the Town's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<u>2021</u>					
Payables	4,138,324	0	0	4,138,324	4,138,324
Borrowings	465,646	7,352,885	789,505	8,608,036	8,608,036
Contract liabilities	355,647	0	0	355,647	355,647
Lease liabilities	4,942	0	0	4,942	4,942
	4,964,559	7,352,885	789,505	13,106,949	13,106,949
<u>2020</u>					
Payables	2,536,513	0	0	2,536,513	2,977,295
Borrowings	2,216,553	8,389,899	1,087,764	11,694,216	10,503,242
Lease liabilities	24,742	4,944	0	29,686	19,686
	4,777,808	8,394,843	1,087,764	14,260,415	13,500,223

27. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the year, the Town adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

(a) AASB 1059 Service Concession Arrangements: Grantors

In applying AASB 1059 for the first time the Town has assessed its contractual arrangements, it was determined the Town's current contractual arrangements are not considered a service concession arrangement to be accounted for under AASB 1059, as such there was no material impact on adoption of this standard.

TOWN OF CLAREMONT

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28. 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 statements 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) 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.

i) Impairment of assets

In accordance with Australian Accounting Standards the Town's cash generating non-specialised 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.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

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FOR THE YEAR ENDED 30 JUNE 2021

29. ACTIVITIES/PROGRAMS

Town operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources.

Administration and operation of facilities and services to members of council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help insure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, noise control and waste disposal compliance.

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly and youth.

Maintenance of child minding centre. Provision and maintenance of home care programs and youth services.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, litter control, administration of town planning schemes and planning services.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources which will help the social well being of the community.

Maintenance and operation of Claremont Aquatic Centre, Claremont Community Hub and Museum. Maintenance of various sporting facilities, parks and playgrounds. Provision of heritage services.

TRANSPORT

To provide safe, effective and efficient transport and parking services to the community.

Construction and maintenance of roads, footpaths, parking facilities and traffic control. Cleaning of streets and maintenance of street trees and street lighting.

ECONOMIC SERVICES

To help promote the Town of Claremont and it's economic well being.

Building control, area promotion, community events and commercial leasing.

OTHER PROPERTY AND SERVICES

To monitor and control Council's overhead operating accounts.

Engineering technical services, plant operations, asset management and general administration support for councils operations, allocated to other functions.

30. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	1.67	1.37	1.47
Asset consumption ratio	0.88	0.91	0.95
Asset renewal funding ratio	1.01	1.01	1.18
Asset sustainability ratio	1.57	1.05	0.99
Debt service cover ratio	2.33	7.25	6.84
Operating surplus ratio	0.09	0.13	0.10
Own source revenue coverage ratio	1.08	1.11	1.09

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$